

ORIGINAL

F:\Aqua\Final RB WPs before pst spcl\A LGE-6435s.xls\2007 Accum Amort of CIAC  
12/13/2006 18:20

**Lake Gibson Estates - Water**

Docket No. 060368-WS

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

Polk County, Florida

# Rate Base Workpapers

Utility Plant in Service  
Accumulated Depreciation  
CIAC  
Accumulated Amortization of CIAC

DOCUMENT NUMBER: DATE  
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**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
<b>Utility Plant in Service</b>				
<b>Per Books- by month</b>				
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
<b>Details of changes and year end balances since Rate Base last established through 12/31/07</b>				
	6	6	6 a,b	6 a,b
<b>Adjusted Balances</b>				
<b>2004</b>				
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
<b>2005</b>				
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
<b>2006</b>				
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
<b>2007</b>				
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
<b>Accumulated Depreciation</b>				
<b>Per Books- by month</b>				
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
<b>Details of changes and year end balances since Rate Base last established through 12/31/07</b>				
	27	27	27 a,b	27 a,b
<b>Adjusted Balances</b>				
<b>2004</b>				
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
<b>2005</b>				
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
<b>2006</b>				
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
<b>2007</b>				
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" (accd 340.51).

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

Describe Workpaper	FWS		ASI	
	Water	Sewer	Water	Sewer
	Page ref	Page ref	Page ref	Page ref
<b>CIAC</b>				
<b>Per Books- by month</b>				
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
<b>Details of changes and year end balances since Rate Base last established through 12/31/07</b>				
	56	56	56 a,b	56 a,b
<b>Adjusted Balances</b>				
<b>2004</b>				
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
<b>2005</b>				
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
<b>2006</b>				
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
<b>2007</b>				
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
<b>Accumulated Amort of CIAC</b>				
<b>Per Books- by month</b>				
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
<b>Details of changes and year end balances since Rate Base last established through 12/31/07</b>				
	71	71	71 a,b	71 a,b
<b>Adjusted Balances</b>				
<b>2004</b>				
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
<b>2005</b>				
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
<b>2006</b>				
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
<b>2007</b>				
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

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

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

Schedule: A-5  
Page: 2 of 8  
Preparer: <name>

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

Schedule of Water Plant in Service By Primary Account-2005		Monthly UPIS Balances per Books- 2005													Florida Public Service Commission		
Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/29/05	(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	
101		Lake Gibson Estates - Water	Lake Gibson Estates - Water													Schedule: A-6	
6434		FWS	FWS													Page: 6 of 8	
6434		Input field	Input field													Preparer: <name>	
Explanation: Provide UPIS balances by account for the period beginning 12/31/04 through 12/31/05, and 13 month Average.																	
1		INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5		SOURCE OF SUPPLY & PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16		WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22		TRANSMISSION & DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
33		GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Lake Gibson Estates

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-5

Page: 2 of 5

Preparer: Robert M. Griffin

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

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

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

11

Schedule of Water Plant in Service By Primary Account- 2006								
Monthly UPIS Balances per Books- 2006								
Lake Gibson Estates - Water		101	6434	FWS		Lake Gibson Estates - Water		
Docket No. 060368-WS		Explanation: Provide UPIS balances by account for the period beginning 12/31/05 through 12/31/06, and 13 month Average.						
Schedule Year Ended: 2006		Historic [ ] or Projected [x]						
Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	1,460
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	27,521
7	304.2	Structures & Improvements	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	33,259
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	38,373
13	310.2	Power Generation Equipment	0	0	0	0	0	40,198
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	142,818
19	311.3	Pumping Equipment	0	0	0	0	0	41,341
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	Dist. Reservoirs & Standpipes	0	0	0	0	0	51,982
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	177,168
28	333.4	Services	0	0	0	0	0	41,005
29	334.4	Meters & Meter Installations	0	0	0	0	0	50,838
30	335.4	Hydrants	0	0	0	0	0	7,845
31	336.4	Backflow Prevention	0	0	0	0	0	1,231
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	4,093
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	12,773
41	344.5	Laboratory Equipment	0	0	0	0	0	274
42	345.5	Power Operated Equipment	0	0	0	0	0	375
43	346.5	Communication Equipment	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	1,371
45	348.5	Other Tangible Plant	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	673,644

5

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

**Florida Public Service Commission**

**Lake Gibson Estates**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
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>651,945</u>	<u>2,441,950</u>
2004			
46	Additions	4,408	0
47	Retirements	(437)	0
48	Adjustments	0	0
49	12/31/04 Balance	<u>655,916</u>	<u>2,441,950</u>
2005			
50	Additions	17,290	42,691
51	Retirements	(9,812)	(27,880)
52	Adjustments	9,577	3,633
53	12/31/05 Balance	<u>672,971</u>	<u>2,460,394</u>
2006			
54	Additions	21,381	130,500
55	Retirements	(5,691)	0
56	Adjustments	24,141	9,157
57	12/31/06 Balance	<u>712,802</u>	<u>2,600,051</u>
2007			
58	Additions	20,252	25,000
59	Retirements	(6,144)	0
60	Adjustments	11,837	4,490
61	12/31/07 Balance	<u>738,747</u>	<u>2,629,540</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

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

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

Florida Public Service Commission

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

Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT	Lookup from Amend Order						
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	1,180	1,180	1,180	1,180	1,180	1,180	1,180
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	27,521	27,521	27,521	27,521	27,521	27,521	27,521
7	304.2	Structures & Improvements	140,232	140,232	140,232	140,232	140,232	140,232	140,232
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	33,259	33,259	33,259	33,259	33,259	33,259	33,259
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	38,373	38,373	38,373	38,373	38,373	38,373	38,373
13	310.2	Power Generation Equipment	39,310	39,310	39,310	39,310	39,310	39,310	39,310
14	311.2	Pumping Equipment	40,765	40,765	40,765	40,765	40,765	40,765	40,765
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	51,982	51,982	51,982	51,982	51,982	51,982	51,982
27	331.4	Transm. & Distribution Mains	170,383	170,383	170,383	170,383	170,383	170,383	170,383
28	333.4	Services	41,005	41,005	41,005	41,005	41,005	41,005	41,005
29	334.4	Meters & Meter Installations	43,694	43,694	43,694	43,694	43,694	43,694	43,694
30	335.4	Hydrants	7,845	7,845	7,845	7,845	7,845	7,845	7,845
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	4,093	4,093	4,093	4,093	4,093	4,093	4,093
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	11,219	11,219	11,219	11,219	11,219	11,219	11,219
41	344.5	Laboratory Equipment	272	272	272	272	272	272	272
42	345.5	Power Operated Equipment	375	375	375	375	375	375	375
43	346.5	Communication Equipment	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	437	437	437	437	437	437	437
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0
46		TOTAL	651,945	651,945	651,945	651,945	651,945	651,945	651,945

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

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

Explanation: Provide 2004 amounts for projects that were physically placed in service after acquisition 6/30/04.

Florida Public Service Commission

Schedule: A-5  
Page: 6 of 8  
Preparer: <name>

Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec	
1		INTANGIBLE PLANT								
2	301.1	Organization								
3	302.1	Franchises								
4	339.1	Other Plant & Misc. Equipment								
5		SOURCE OF SUPPLY & PUMPING PLANT								
6	303.2	Land & Land Rights								
7	304.2	Structures & Improvements								
8	305.2	Collect. & Impound Reservoirs								
9	306.2	Lake, River & Other Intakes								
10	307.2	Wells & Springs								
11	308.2	Infiltration Galleries & Tunnels								
12	309.2	Supply Mains								
13	310.2	Power Generation Equipment						888		
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				2,586				
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								934
46		TOTAL		0	0	0	2,586	888	934	4,408

CWIP @ acquisition

Schedule of Water Plant in Service By Primary Account- 2004  
Retirements-July through December 2004

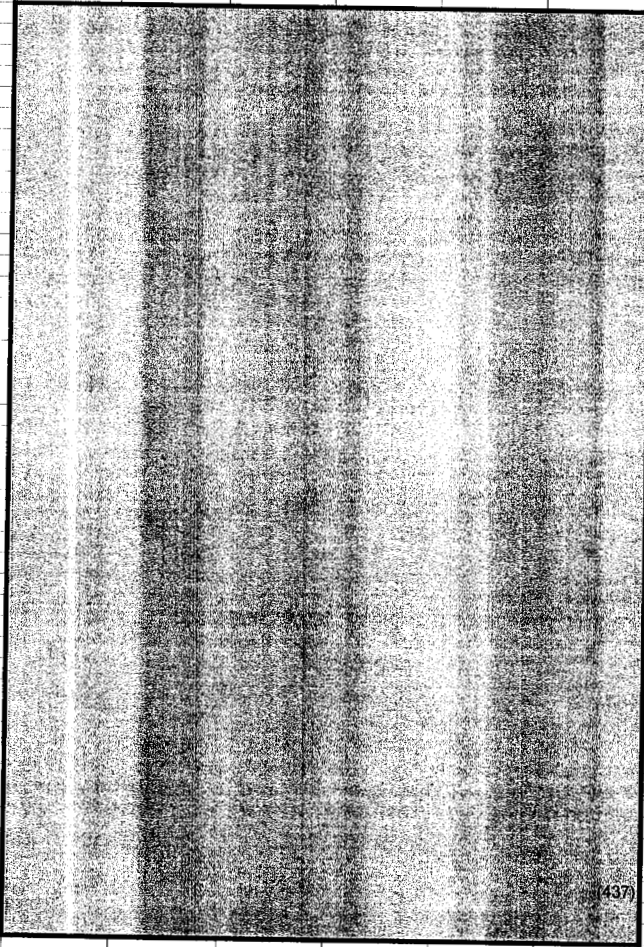
Florida Public Service Commission

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

Explanation: Provide Retirements that were physically made after the date of Acquisition 8/30/04.

Schedule: A-5  
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							
4	339.1	Other Plant & Misc. Equipment							
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights							
7	304.2	Structures & Improvements							
8	305.2	Collect. & Impound Reservoirs							
9	306.2	Lake, River & Other Intakes							
10	307.2	Wells & Springs							
11	308.2	Infiltration Galleries & Tunnels							
12	309.2	Supply Mains							
13	310.2	Power Generation Equipment							
14	311.2	Pumping Equipment							
15	339.2	Other Plant & Misc. Equipment							
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights							
18	304.3	Structures & Improvements							
19	311.3	Pumping Equipment							
20	320.3	Water Treatment Equipment							
21	339.3	Other Plant & Misc. Equipment							
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights							
24	304.4	Structures & Improvements							
25	311.4	Pumping Equipment							
26	330.4	Distr. Reservoirs & Standpipes							
27	331.4	Transm. & Distribution Mains							
28	333.4	Services							
29	334.4	Meters & Meter Installations							
30	335.4	Hydrants							
31	336.4	Backflow Prevention							
32	339.4	Other Plant & Misc. Equipment							
33		GENERAL PLANT							
34	303.5	Land & Land Rights							
35	304.5	Structures & Improvements							
36	340.5	Office Furniture & Equipment							
37	340.51	Computer Equipment							
38	341.5	Transportation Equipment							
39	342.5	Stores Equipment							
40	343.5	Tools, Shop & Garage Equipment							
41	344.5	Laboratory Equipment							
42	345.5	Power Operated Equipment							
43	346.5	Communication Equipment							
44	347.5	Miscellaneous Equipment							
45	348.5	Other Tangible Plant							
42		TOTAL		0	0	0	0	0	(437)



Schedule of Water Plant in Service By Primary Account- 2004 Adjustments to UPIS-July through December 2004								Florida Public Service Commission	
Lake Gibson Estates - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected [ ]		[ ] =input field Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 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

Schedule of Water Plant in Service By Primary Account- 2004 Adjusted UPIS Balances- June through December 2004								Florida Public Service Commission	
Lake Gibson Estates - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [X] or Projected [ ]		Explanation: Provide Adjusted UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.						Schedule: A-5	
								Page: 4 of 8	
								Preparer: <name>	
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	1,180	1,180	1,180	1,180	1,180	1,180	1,180
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	27,521	27,521	27,521	27,521	27,521	27,521	27,521
7	304.2	Structures & Improvements	140,232	140,232	140,232	140,232	140,232	140,232	140,232
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	33,259	33,259	33,259	33,259	33,259	33,259	33,259
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	38,373	38,373	38,373	38,373	38,373	38,373	38,373
13	310.2	Power Generation Equipment	39,310	39,310	39,310	39,310	39,310	40,198	40,198
14	311.2	Pumping Equipment	40,765	40,765	40,765	40,765	40,765	40,765	40,765
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	2,586	2,586	2,586
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	51,982	51,982	51,982	51,982	51,982	51,982	51,982
27	331.4	Transm. & Distribution Mains	170,383	170,383	170,383	170,383	170,383	170,383	170,383
28	333.4	Services	41,005	41,005	41,005	41,005	41,005	41,005	41,005
29	334.4	Meters & Meter Installations	43,694	43,694	43,694	43,694	43,694	43,694	43,694
30	335.4	Hydrants	7,845	7,845	7,845	7,845	7,845	7,845	7,845
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	4,093	4,093	4,093	4,093	4,093	4,093	4,093
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	11,219	11,219	11,219	11,219	11,219	11,219	11,219
41	344.5	Laboratory Equipment	272	272	272	272	272	272	272
42	345.5	Power Operated Equipment	375	375	375	375	375	375	375
43	346.5	Communication Equipment	0	0	0	0	0	0	(437)
44	347.5	Miscellaneous Equipment	437	437	437	437	437	437	1,371
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0
46		TOTAL	651,945	651,945	651,945	651,945	654,531	655,419	655,916

Schedule of Water Plant in Service By Primary Account- 2005 CWIP to Plant -Jan through December 2005		FWS Properties											Florida Public Service Commission			
Lake Gibson Estates - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]		=input field											Schedule: A-5 Page: 6 of 8 Preparer: <name>			
Explanation: Provide amounts for projects that were physically placed in service during 2005.		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Acct No.	AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
1		INTANGIBLE PLANT														
2	301.1	Organization													0	
3	302.1	Franchises													0	
4	339.1	Other Plant & Misc. Equipment													0	
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights													0	
7	304.2	Structures & Improvements													0	
8	305.2	Collect. & Impound Reservoirs													0	
9	306.2	Lake, River & Other Intakes													0	
10	307.2	Wells & Springs													0	
11	308.2	Infiltration Galleries & Tunnels													0	
12	309.2	Supply Mains													0	
13	310.2	Power Generation Equipment													0	
14	311.2	Pumping Equipment													0	
15	339.2	Other Plant & Misc. Equipment													0	
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights													0	
18	304.3	Structures & Improvements													0	
19	311.3	Pumping Equipment							576						576	
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											6,785		6,785	
29	334.4	Meters & Meter Installations													0	
30	335.4	Hydrants												7,144	7,144	
31	336.4	Backflow Prevention							1,231						1,231	
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										1,554			1,554	
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	1,807	0	0	1,554	0	13,929	17,290	

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Schedule of Water Plant in Service By Primary Account- 2005		FWS Properties										Florida Public Service Commission				
Retirements-January through December 2005																
Lake Gibson Estates - Water		=input field										Schedule: A-5				
Docket No. 060368-WS		Explanation: Provide Retirements that were physically made during 2005.										Page: 7 of 8				
Schedule Year Ended: 2005												Preparer: <name>				
Historic [x] or Projected [ ]																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Total
1		INTANGIBLE PLANT														
2	301.1	Organization														
3	302.1	Franchises														
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													(4,610)	(4,610)
30	335.4	Hydrants														0
31	336.4	Backflow Prevention													(5,202)	(5,202)
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	(9,812)	(9,812)

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



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Schedule of Water Plant in Service By Primary Account- 2005															FWS Properties		Florida Public Service Commission	
Adjusted UPIS Balances- December 2004 through December 2005																		
Lake Gibson Estates - Water																	Schedule: A-6	
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	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180		
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	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521		
7	304.2	Structures & Improvements	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232		
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	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259		
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	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373		
13	310.2	Power Generation Equipment	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198		
14	311.2	Pumping Equipment	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765		
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	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586		
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	576	576	576	576	576	576	576		266
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	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982		
27	331.4	Transm. & Distribution Mains	170,383	170,383	170,383	170,383	170,383	170,383	170,383	170,383	170,383	170,383	170,383	170,383	170,383	170,383		
28	333.4	Services	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005		
29	334.4	Meters & Meter Installations	43,694	43,694	43,694	43,694	43,694	43,694	43,694	43,694	43,694	43,694	43,694	43,694	43,694	43,694		
30	335.4	Hydrants	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845		
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	1,231	1,231	1,231	1,231	1,231	1,231	1,231		568
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	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093		
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	11,219	11,219	11,219	11,219	11,219	11,219	11,219	11,219	11,219	11,219	11,219	11,219	11,219	11,219		
41	344.5	Laboratory Equipment	272	272	272	272	272	272	272	272	272	272	272	272	272	272		
42	345.5	Power Operated Equipment	375	375	375	375	375	375	375	375	375	375	375	375	375	375		
43	346.5	Communication Equipment	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)		
44	347.5	Miscellaneous Equipment	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371		
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
46		TOTAL	655,916	655,916	655,916	655,916	655,916	655,916	655,916	657,723	657,723	657,723	659,277	659,277	663,394	657,425		

15a

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

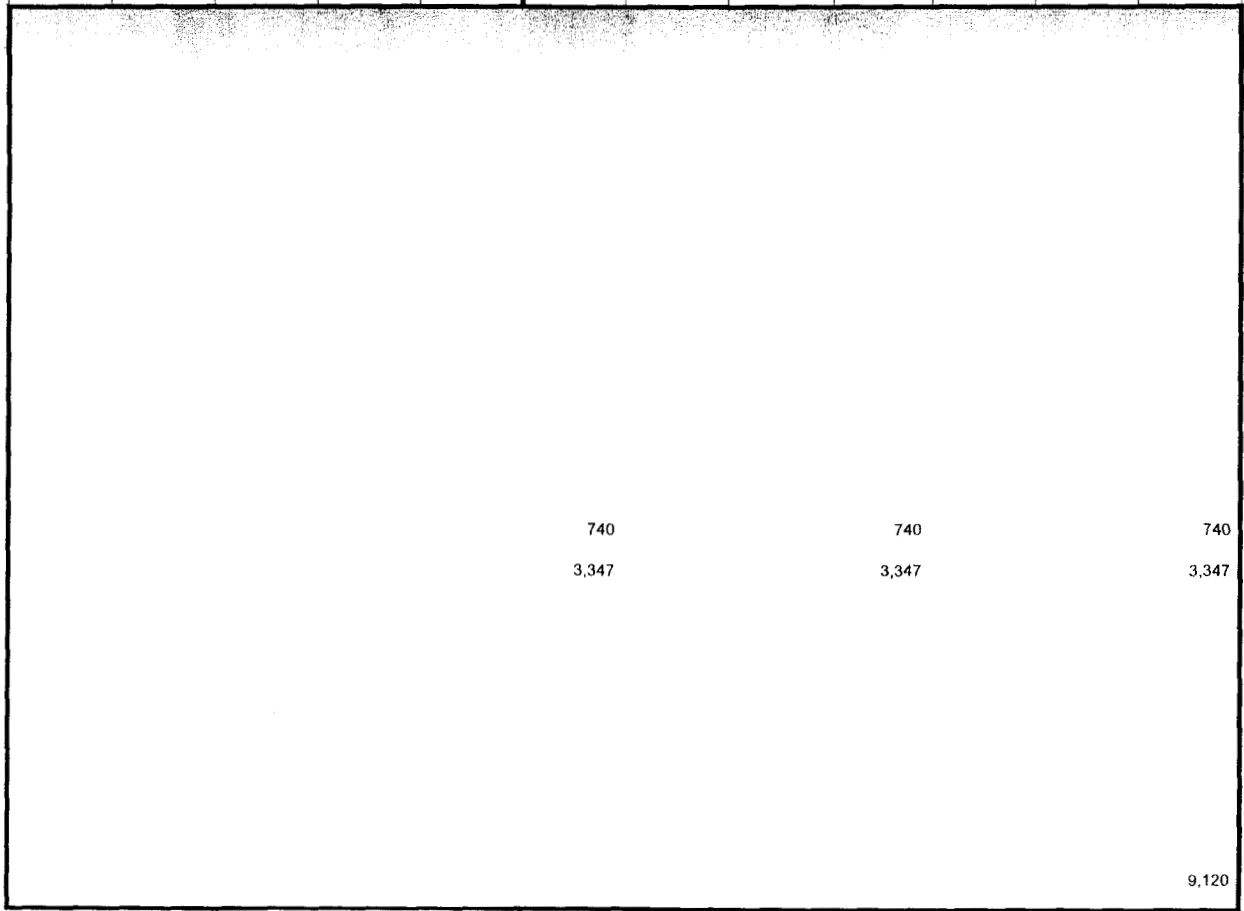
Florida Public Service Commission  
 Schedule: A-5  
 Page: 3 of 5  
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180
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	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521
7	304.2	Structures & Improvements	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232
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	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259
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	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373
13	310.2	Power Generation Equipment	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198
14	311.2	Pumping Equipment	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765
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	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	576	576	576	576	576	576	266
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	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982
27	331.4	Transm. & Distribution Mains	170,383	170,383	170,383	170,383	170,383	170,383	170,383	170,383	170,383	170,383	170,383	170,383	172,558	170,550
28	333.4	Services	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005
29	334.4	Meters & Meter Installations	43,694	43,694	43,694	43,694	43,694	43,694	43,694	43,694	43,694	43,694	43,694	43,694	45,636	43,843
30	335.4	Hydrants	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	1,231	1,231	1,231	1,231	1,231	1,231	568
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	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	895	5,892	7,446	9,577	1,832
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	11,219	11,219	11,219	11,219	11,219	11,219	11,219	11,219	11,219	11,219	12,773	12,773	12,773	11,578
41	344.5	Laboratory Equipment	272	272	272	272	272	272	272	272	272	272	272	272	272	272
42	345.5	Power Operated Equipment	375	375	375	375	375	375	375	375	375	375	375	375	375	375
43	346.5	Communication Equipment	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)
44	347.5	Miscellaneous Equipment	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	655,916	655,916	655,916	655,916	655,916	655,916	655,916	657,723	657,723	658,618	665,169	666,723	672,971	659,257
47		Subtotal Land & Land Rights	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521

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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			
Lake Gibson Estates - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [ ] or Projected [x ]													Schedule: A-5 Page: 6 of 8 Preparer: <name>			
Explanation: Provide amounts by month for projects that were physically placed in service during 2006.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains							740			740			740	2,220
28	333.4	Services														0
29	334.4	Meters & Meter Installations							3,347			3,347			3,347	10,041
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0 IT Adds
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0 IT Adds
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant													9,120	9,120
46		TOTAL		0	0	0	0	0	4,087	0	0	4,087	0	0	13,207	21,381



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Schedule of Water Plant in Service By Primary Account- 2006															Florida Public Service Commission	
Retirements-January through December 2006																
Lake Gibson Estates - Water															Schedule: A-5	
Docket No. 060368-WS															Page: 7 of 8	
Schedule Year Ended: 2006															Preparer: <name>	
Historic [ ] or Projected [x]																
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														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										(675)				(675)
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							(181)			(181)		(181)		(543)
28	333.4	Services														0
29	334.4	Meters & Meter Installations							(1,491)			(1,491)		(1,491)		(4,473)
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	(1,672)	0	0	(2,347)	0	0	(1,672)	(5,691)

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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

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

Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2006

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

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

Schedule of Water Plant in Service By Primary Account- 2006 Adjusted UPIS Balances- December 2006 through December 2006													FWS Properties		Florida Public Service Commission	
Lake Gibson Estates - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [ ] or Projected [ x ]													Schedule: A-5 Page: 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, and 13 month average																
Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180
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	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521
7	304.2	Structures & Improvements	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232
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	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259
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	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373
13	310.2	Power Generation Equipment	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198
14	311.2	Pumping Equipment	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765
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	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586
19	311.3	Pumping Equipment	576	576	576	576	576	576	576	576	576	576	576	576	576	576
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	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982
27	331.4	Transm. & Distribution Mains	172,558	172,558	172,558	172,558	172,558	172,558	173,117	173,117	173,117	173,676	173,676	173,676	174,235	173,074
28	333.4	Services	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005
29	334.4	Meters & Meter Installations	45,636	45,636	45,636	45,636	45,636	45,636	47,492	47,492	47,492	49,348	49,348	49,348	51,204	47,349
30	335.4	Hydrants	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845
31	336.4	Backflow Prevention	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231
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	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093
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	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773
41	344.5	Laboratory Equipment	272	272	272	272	272	272	272	272	272	272	272	272	272	272
42	345.5	Power Operated Equipment	375	375	375	375	375	375	375	375	375	375	375	375	375	375
43	346.5	Communication Equipment	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)
44	347.5	Miscellaneous Equipment	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	10,491	2,073
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	663,394	663,394	663,394	663,394	663,394	663,394	665,809	665,809	665,809	667,549	667,549	667,549	679,084	666,117

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Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Lake Gibson Estates

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [ ] Projected [ X ]

Florida Public Service Commission

Schedule: A-5

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180
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	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521
7	304.2	Structures & Improvements	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232
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	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259
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	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373
13	310.2	Power Generation Equipment	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198
14	311.2	Pumping Equipment	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765
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	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586
19	311.3	Pumping Equipment	576	576	576	576	576	576	576	576	576	576	576	576	576	576
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	(675)	(675)	(675)	(675)	(208)
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	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982
27	331.4	Transm. & Distribution Mains	172,558	172,558	172,558	172,558	172,558	172,558	173,117	173,117	173,117	173,676	173,676	173,676	174,235	173,074
28	333.4	Services	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005
29	334.4	Meters & Meter Installations	45,636	45,636	45,636	45,636	45,636	45,636	47,492	47,492	47,492	49,348	49,348	49,348	51,204	47,349
30	335.4	Hydrants	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845
31	336.4	Backflow Prevention	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231
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	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093
37	340.5.1	Computer Equipment	9,577	9,577	9,577	10,409	10,409	13,807	14,417	14,417	14,417	14,417	14,417	14,417	33,718	14,121
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	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773
41	344.5	Laboratory Equipment	272	272	272	272	272	272	272	272	272	272	272	272	272	272
42	345.5	Power Operated Equipment	375	375	375	375	375	375	375	375	375	375	375	375	375	375
43	346.5	Communication Equipment	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)
44	347.5	Miscellaneous Equipment	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	10,491	2,073
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	672,971	672,971	672,971	673,803	673,803	677,201	680,226	680,226	680,226	681,966	681,966	681,966	712,802	680,238
47		Subtotal Land & Land Rights	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521

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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			
Lake Gibson Estates - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [ ] or Projected [x]													Schedule: A-5 Page: 6 of 8 Preparer: <name>			
Explanation: Provide amounts for projects that were physically placed in service during 2007.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														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				1,250			1,250			1,250		1,250		5,000
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														0
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains				1,250			1,250			1,250		1,250		5,000
28	333.4	Services														0
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants				2,563			2,563			2,563		2,563		10,252
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	5,063	0	0	5,063	0	0	5,063	0	0	5,063	20,252

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Schedule of Water Plant in Service By Primary Account- 2007													FWS Properties		Florida Public Service Commission			
Retirements-January through December 2007																		
Lake Gibson Estates - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [ ] or Projected [x ]													Schedule: A-5		Page: 7 of 8		Preparer: <name>	
Explanation: Provide Retirements that were physically made during 2007																		
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total		
1		INTANGIBLE PLANT																
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				(282)				(282)				(282)		(1,128)		
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				(136)				(136)				(136)		(544)		
28	333.4	Services														0		
29	334.4	Meters & Meter Installations				(1,118)				(1,118)				(1,118)		(4,472)		
30	335.4	Hydrants														0		
31	336.4	Backflow Prevention														0		
32	339.4	Other Plant & Misc. Equipment														0		
33		GENERAL PLANT																
34	303.5	Land & Land Rights														0		
35	304.5	Structures & Improvements														0		
36	340.5	Office Furniture & Equipment														0		
37	340.51	Computer Equipment														0		
38	341.5	Transportation Equipment														0		
39	342.5	Stores Equipment														0		
40	343.5	Tools, Shop & Garage Equipment														0		
41	344.5	Laboratory Equipment														0		
42	345.5	Power Operated Equipment														0		
43	346.5	Communication Equipment														0		
44	347.5	Miscellaneous Equipment														0		
45	348.5	Other Tangible Plant														0		
46		TOTAL		0	0	(1,536)	0	0	(1,536)	0	0	(1,536)	0	0	(1,536)	(6,144)		

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Schedule of Water Plant in Service By Primary Account- 2007

FWS Properties

Florida Public Service Commission

Lake Gibson Estates - Water

Docket No. 060368-WS

Schedule Year Ended: 2007

Historic [ ] or Projected [ x ]

Explanation: Provide Adjustments to UPIS Ammendatory Order balances other than changes resulting from W/P closed to Plan or Retirements for 2007.

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

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Line No	Account Name	2007												TOTAL		
		Jan	Feb	Mar	Apr	May	Jun	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	0	0	0	0	0	0	0	0	0

Schedule of Water Plant in Service By Primary Account- 2007 Adjusted UPIS Balances- December 2006 through December 2007													FWS Properties			Florida Public Service Commission		
Lake Gibson Estates - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [ ] or Projected [ x ]													Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average			Schedule: Page: A-5 Preparer: 4 of 8 <name>		
Line No.	Acct No.	(1) AccountName	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance		
1		INTANGIBLE PLANT																
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
3	302.1	Franchises	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180		
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	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521		
7	304.2	Structures & Improvements	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232		
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	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259		
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	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373		
13	310.2	Power Generation Equipment	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198		
14	311.2	Pumping Equipment	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765		
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	2,586	2,586	2,586	3,554	3,554	3,554	4,522	4,522	4,522	5,490	5,490	5,490	6,458	4,224		
19	311.3	Pumping Equipment	576	576	576	576	576	576	576	576	576	576	576	576	576	576		
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	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)		
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	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982		
27	331.4	Transm. & Distribution Mains	174,235	174,235	174,235	175,349	175,349	175,349	176,463	176,463	176,463	177,577	177,577	177,577	178,691	176,120		
28	333.4	Services	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005		
29	334.4	Meters & Meter Installations	51,204	51,204	51,204	52,649	52,649	52,649	54,094	54,094	54,094	55,539	55,539	55,539	56,984	53,649		
30	335.4	Hydrants	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845		
31	336.4	Backflow Prevention	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231		
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	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093		
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	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773		
41	344.5	Laboratory Equipment	272	272	272	272	272	272	272	272	272	272	272	272	272	272		
42	345.5	Power Operated Equipment	375	375	375	375	375	375	375	375	375	375	375	375	375	375		
43	346.5	Communication Equipment	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)		
44	347.5	Miscellaneous Equipment	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491		
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
46		TOTAL	679,084	679,084	679,084	682,611	682,611	682,611	686,138	686,138	686,138	689,665	689,665	689,665	693,192	685,053		
																8,905,686		
																TRUE		
																TRUE		

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Schedule of Water Plant in Service By Primary Account

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180
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	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521
7	304.2	Structures & Improvements	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232
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	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259
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	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373
13	310.2	Power Generation Equipment	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198
14	311.2	Pumping Equipment	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765
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	2,586	2,586	2,586	3,554	3,554	3,554	4,522	4,522	4,522	5,490	5,490	5,490	6,458	4,224
19	311.3	Pumping Equipment	576	576	576	576	576	576	576	576	576	576	576	576	576	576
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	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)
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	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982
27	331.4	Transm. & Distribution Mains	174,235	174,235	174,235	175,349	175,349	175,349	176,463	176,463	176,463	177,577	177,577	177,577	178,691	176,120
28	333.4	Services	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005
29	334.4	Meters & Meter Installations	51,204	51,204	51,204	52,649	52,649	52,649	54,094	54,094	54,094	55,539	55,539	55,539	56,984	53,649
30	335.4	Hydrants	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845
31	336.4	Backflow Prevention	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231
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	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093
37	340.51	Computer Equipment	33,718	34,388	35,272	36,956	38,308	39,378	40,445	41,266	41,998	43,318	44,022	44,697	45,555	39,948
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	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773
41	344.5	Laboratory Equipment	272	272	272	272	272	272	272	272	272	272	272	272	272	272
42	345.5	Power Operated Equipment	375	375	375	375	375	375	375	375	375	375	375	375	375	375
43	346.5	Communication Equipment	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)
44	347.5	Miscellaneous Equipment	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	712,802	713,472	714,356	719,567	720,919	721,989	726,583	727,404	728,136	732,983	733,687	734,362	738,747	725,000
47		Subtotal Land & Land Rights	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521

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Schedule of Water Accumulated Depreciation By Primary Account- 2004  
 June through December Accum Dep'n Balances per Books- 2004

FWS Properties

Florida Public Service Commission

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

108  =input field 6434 FWS Lake Gibson Estates - Water

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

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- 2006												Florida Public Service Commission				
Monthly Accumulated Depreciation Balances- per books- 2006												Schedule: A-9	Page: 2 of 8			
Lake Gibson Estates - Water Docker No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [ ]												Preparer:	<name>			
Line	Acct No.	(1) Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average Balance
1		INTANGIBLE PLANT	12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	
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	Collected & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Lake Gibson Estates

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Schedule: A-9

Page: 2 of 5

Preparer: Robert M. Griffin

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

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

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

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Schedule of Water Accumulated Depreciation By Primary Account- 2006								
Monthly Accumulated Depreciation Balances- per books- 2006								
Lake Gibson Estates - Water		108	6434	FWS	Lake Gibson Estates - Water			
Docket No. 060368-WS		Explanation: Provide Accumulated Depreciation balances by account for the period						
Schedule Year Ended: 2006		beginning 12/31/05 through 12/31/06, and 13 month averages for 2006						
Historic [ ] or Projected [x]								
Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06
1		INTANGIBLE PLANT						Linked
2	301.1	Organization	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	463
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	16,162
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	28,005
13	310.2	Power Generation Equipment	0	0	0	0	0	2,758
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	58,759
19	311.3	Pumping Equipment	0	0	0	0	0	25,694
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	19,053
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	54,388
28	333.4	Services	0	0	0	0	0	19,977
29	334.4	Meters & Meter Installations	0	0	0	0	0	8,429
30	335.4	Hydrants	0	0	0	0	0	1,860
31	336.4	Backflow Prevention	0	0	0	0	0	68
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	4,093
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	3,450
41	344.5	Laboratory Equipment	0	0	0	0	0	76
42	345.5	Power Operated Equipment	0	0	0	0	0	375
43	346.5	Communication Equipment	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	(448)
45	348.5	Other Tangible Plant	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	243,081



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

**Florida Public Service Commission**

**Lake Gibson Estates**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
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	210,529	331,513
2004			
46	Additions	10,013	52,351
47	Retirements	(437)	0
48	Adjustments	0	0
49	12/31/04 Balance	220,105	383,864
2005			
50	Additions	19,140	104,759
51	Retirements	(9,812)	(27,880)
52	Adjustments	331	125
53	12/31/05 Balance	229,763	460,868
2006			
54	Additions	20,686	105,536
55	Retirements	(5,691)	0
56	Adjustments	2,417	917
57	12/31/06 Balance	247,175	567,320
2007			
58	Additions	21,824	111,596
59	Retirements	(6,144)	0
60	Adjustments	6,744	2,558
61	12/31/07 Balance	269,600	681,475

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

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

FWS Properties

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) AccountName	(2) Prior Year 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
		From LOOKUP							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	436	436	436	436	436	436	436
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	51,685	51,685	51,685	51,685	51,685	51,685	51,685
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	14,406	14,406	14,406	14,406	14,406	14,406	14,406
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	26,269	26,269	26,269	26,269	26,269	26,269	26,269
13	310.2	Power Generation Equipment	(425)	(425)	(425)	(425)	(425)	(425)	(425)
14	311.2	Pumping Equipment	22,306	22,306	22,306	22,306	22,306	22,306	22,306
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	16,828	16,828	16,828	16,828	16,828	16,828	16,828
27	331.4	Transm. & Distribution Mains	48,048	48,048	48,048	48,048	48,048	48,048	48,048
28	333.4	Services	18,354	18,354	18,354	18,354	18,354	18,354	18,354
29	334.4	Meters & Meter Installations	4,822	4,822	4,822	4,822	4,822	4,822	4,822
30	335.4	Hydrants	1,584	1,584	1,584	1,584	1,584	1,584	1,584
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	4,093	4,093	4,093	4,093	4,093	4,093	4,093
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	2,283	2,283	2,283	2,283	2,283	2,283	2,283
41	344.5	Laboratory Equipment	47	47	47	47	47	47	47
42	345.5	Power Operated Equipment	375	375	375	375	375	375	375
43	346.5	Communication Equipment	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	(582)	(582)	(582)	(582)	(582)	(582)	(582)
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0
46		TOTAL	210,529	210,529	210,529	210,529	210,529	210,529	210,529

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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											
Lake Gibson Estates - 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	1,180	1,180	1,180	1,180	1,180	1,180	1,180		
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	27,521	27,521	27,521	27,521	27,521	27,521	27,521		
7	304.2	Structures & Improvements	140,232	140,232	140,232	140,232	140,232	140,232	140,232		
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	33,259	33,259	33,259	33,259	33,259	33,259	33,259		
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0		
12	309.2	Supply Mains	38,373	38,373	38,373	38,373	38,373	38,373	38,373		
13	310.2	Power Generation Equipment	39,310	39,310	39,310	39,310	39,310	40,198	40,198		
14	311.2	Pumping Equipment	40,765	40,765	40,765	40,765	40,765	40,765	40,765		
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	2,586	2,586	2,586		
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	51,982	51,982	51,982	51,982	51,982	51,982	51,982		
27	331.4	Transm. & Distribution Mains	170,383	170,383	170,383	170,383	170,383	170,383	170,383		
28	333.4	Services	41,005	41,005	41,005	41,005	41,005	41,005	41,005		
29	334.4	Meters & Meter Installations	43,694	43,694	43,694	43,694	43,694	43,694	43,694		
30	335.4	Hydrants	7,845	7,845	7,845	7,845	7,845	7,845	7,845		
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	4,093	4,093	4,093	4,093	4,093	4,093	4,093		
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	11,219	11,219	11,219	11,219	11,219	11,219	11,219		
41	344.5	Laboratory Equipment	272	272	272	272	272	272	272		
42	345.5	Power Operated Equipment	375	375	375	375	375	375	375		
43	346.5	Communication Equipment	0	0	0	0	0	0	(437)		
44	347.5	Miscellaneous Equipment	437	437	437	437	437	437	1,371		
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0		
46		TOTAL	651,945	651,945	651,945	651,945	654,531	655,419	655,916		

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Schedule of Water Accumulated Depreciation By Primary Account- 2004				FWS Properties					
Depreciation Rates for Water Accounts- 2004									
Lake Gibson Estates - Water				This Schedule shows the Commission Authorized Depreciation rates for 2004					
Docket No. 060368-WS									
Schedule Year Ended: 2004									
Historic [x] or Projected [ ]									
Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	302.1	Franchises	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
4	339.1	Other Plant & Misc. Equipment	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights							
7	304.2	Structures & Improvements	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%
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	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%
12	309.2	Supply Mains	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
13	310.2	Power Generation Equipment	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
14	311.2	Pumping Equipment	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
15	339.2	Other Plant & Misc. Equipment	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights							
18	304.3	Structures & Improvements	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
19	311.3	Pumping Equipment	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%
21	339.3	Other Plant & Misc. Equipment	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights							
24	304.4	Structures & Improvements	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
25	311.4	Pumping Equipment	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
26	330.4	Distr. Reservoirs & Standpipes	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
27	331.4	Transm. & Distribution Mains	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
28	333.4	Services	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
29	334.4	Meters & Meter Installations	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
30	335.4	Hydrants	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
31	336.4	Backflow Prevention	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
32	339.4	Other Plant & Misc. Equipment	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
33		GENERAL PLANT							
34	303.5	Land & Land Rights							
35	304.5	Structures & Improvements	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
36	340.5	Office Furniture & Equipment	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
37	340.51	Computer Equipment	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
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	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%
41	344.5	Laboratory Equipment	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
42	345.5	Power Operated Equipment	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
44	347.5	Miscellaneous Equipment	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
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		FWS Properties							Florida Public Service Commission		
Depreciation Expense- July through December 2004											
Lake Gibson Estates - Water		Explanation: Provide monthly Depreciation Expense for 2004							Schedule: A-9		
Docket No. 060368-WS									Page: 6 of 8		
Schedule Year Ended: 2004									Preparer: <name>		
Historic [x] or Projected [ ]											
Line No.	Acct No.	(1) AccountName	(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec		
1		INTANGIBLE PLANT									
2	301.1	Organization		0	0	0	0	0	0		
3	302.1	Franchises		2	2	2	2	2	2		
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		354	354	354	354	354	354		
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		92	92	92	92	92	92		
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0		
12	309.2	Supply Mains		91	91	91	91	91	91		
13	310.2	Power Generation Equipment		164	164	164	164	167	167		
14	311.2	Pumping Equipment		170	170	170	170	170	170		
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	7	7	7		
19	311.3	Pumping Equipment		0	0	0	0	0	0		
20	320.3	Water Treatment Equipment		0	0	0	0	0	0		
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0		
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights		0	0	0	0	0	0		
24	304.4	Structures & Improvements		0	0	0	0	0	0		
25	311.4	Pumping Equipment		0	0	0	0	0	0		
26	330.4	Distr. Reservoirs & Standpipes		117	117	117	117	117	117		
27	331.4	Transm. & Distribution Mains		315	315	315	315	315	315		
28	333.4	Services		85	85	85	85	85	85		
29	334.4	Meters & Meter Installations		182	182	182	182	182	182		
30	335.4	Hydrants		15	15	15	15	15	15		
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		10	10	10	10	10	10		
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		58	58	58	58	58	58		
41	344.5	Laboratory Equipment		2	2	2	2	2	2		
42	345.5	Power Operated Equipment		3	3	3	3	3	3		
43	346.5	Communication Equipment		0	0	0	0	0	0		
44	347.5	Miscellaneous Equipment		2	2	2	2	2	8		
45	348.5	Other Tangible Plant		0	0	0	0	0	0		
46		TOTAL		1,663	1,663	1,663	1,670	1,674	1,679	10,013	

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Schedule of Water Accumulated Depreciation By Primary Account- 2004				FWS Properties				Florida Public Service Commission					
Retirements-July through December 2004				=input field									
Lake Gibson Estates - Water				Explanation: Provide Retirements that were physically made after the date of				Schedule: A-9					
Docket No. 060368-WS				Acquisition 6/30/04				Page: 7 of 8					
Schedule Year Ended: 2004								Preparer: <name>					
Historic [x] or Projected [ ]													
Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec				
1		INTANGIBLE PLANT											
2	301.1	Organization		0	0	0	0	0	0				
3	302.1	Franchises		0	0	0	0	0	0				
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0				
5		SOURCE OF SUPPLY & PUMPING PLANT											
6	303.2	Land & Land Rights		0	0	0	0	0	0				
7	304.2	Structures & Improvements		0	0	0	0	0	0				
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0				
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0				
10	307.2	Wells & Springs		0	0	0	0	0	0				
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0				
12	309.2	Supply Mains		0	0	0	0	0	0				
13	310.2	Power Generation Equipment		0	0	0	0	0	0				
14	311.2	Pumping Equipment		0	0	0	0	0	0				
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0				
16		WATER TREATMENT PLANT											
17	303.3	Land & Land Rights		0	0	0	0	0	0				
18	304.3	Structures & Improvements		0	0	0	0	0	0				
19	311.3	Pumping Equipment		0	0	0	0	0	0				
20	320.3	Water Treatment Equipment		0	0	0	0	0	0				
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0				
22		TRANSMISSION & DISTRIBUTION PLANT											
23	303.4	Land & Land Rights		0	0	0	0	0	0				
24	304.4	Structures & Improvements		0	0	0	0	0	0				
25	311.4	Pumping Equipment		0	0	0	0	0	0				
26	330.4	Distr. Reservoirs & Standpipes		0	0	0	0	0	0				
27	331.4	Transm. & Distribution Mains		0	0	0	0	0	0				
28	333.4	Services		0	0	0	0	0	0				
29	334.4	Meters & Meter Installations		0	0	0	0	0	0				
30	335.4	Hydrants		0	0	0	0	0	0				
31	336.4	Backflow Prevention		0	0	0	0	0	0				
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0				
33		GENERAL PLANT											
34	303.5	Land & Land Rights		0	0	0	0	0	0				
35	304.5	Structures & Improvements		0	0	0	0	0	0				
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0				
37	340.51	Computer Equipment		0	0	0	0	0	0				
38	341.5	Transportation Equipment		0	0	0	0	0	0				
39	342.5	Stores Equipment		0	0	0	0	0	0				
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0				
41	344.5	Laboratory Equipment		0	0	0	0	0	0				
42	345.5	Power Operated Equipment		0	0	0	0	0	0				
43	346.5	Communication Equipment		0	0	0	0	0	0			(437)	
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	(437)			(437)	

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

FWS Properties

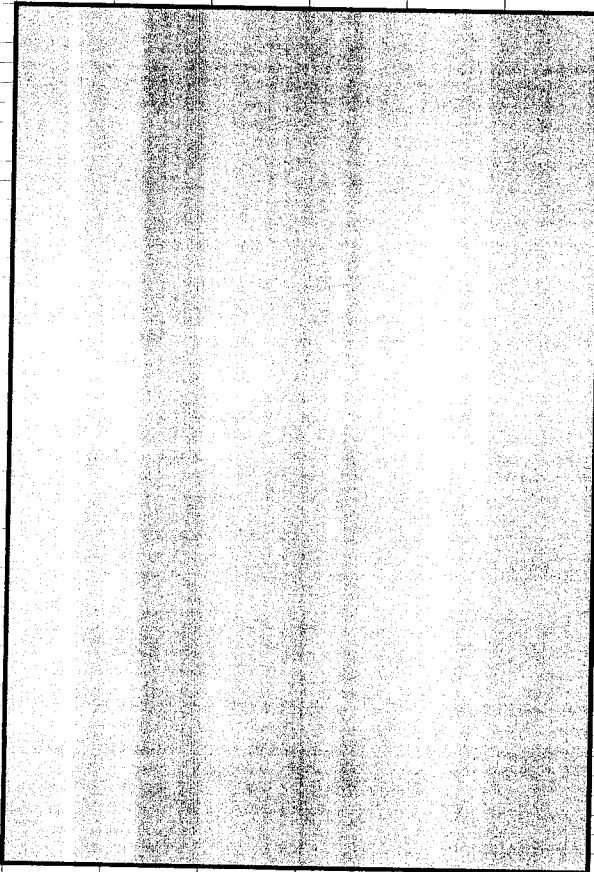
Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) AccountName	(2)	(3)	(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  
 Adjusted Accumulated Depreciation Balances- June through December 2004

FWS Properties

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) AccountName	(2) through (8)							
			06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04	
1		INTANGIBLE PLANT								
2	301.1	Organization	0	0	0	0	0	0	0	0
3	302.1	Franchises	436	438	441	443	446	448	451	
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	51,685	52,039	52,393	52,747	53,101	53,456	53,810	
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	14,406	14,498	14,591	14,683	14,775	14,867	14,960	
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	
12	309.2	Supply Mains	26,269	26,360	26,452	26,543	26,635	26,726	26,818	
13	310.2	Power Generation Equipment	(425)	(261)	(97)	66	230	398	565	
14	311.2	Pumping Equipment	22,306	22,476	22,646	22,816	22,985	23,155	23,325	
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	7	13	20	
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	16,828	16,945	17,062	17,179	17,296	17,413	17,530	
27	331.4	Transm. & Distribution Mains	48,048	48,363	48,678	48,994	49,309	49,624	49,939	
28	333.4	Services	18,354	18,439	18,525	18,610	18,696	18,781	18,867	
29	334.4	Meters & Meter Installations	4,822	5,004	5,186	5,368	5,550	5,732	5,914	
30	335.4	Hydrants	1,584	1,599	1,613	1,628	1,642	1,657	1,671	
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	4,093	4,103	4,114	4,124	4,134	4,145	4,155	
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	2,283	2,341	2,400	2,458	2,517	2,575	2,634	
41	344.5	Laboratory Equipment	47	49	50	52	53	55	56	
42	345.5	Power Operated Equipment	375	378	380	383	385	388	391	
43	346.5	Communication Equipment	0	0	0	0	0	0	(437)	
44	347.5	Miscellaneous Equipment	(582)	(580)	(577)	(575)	(572)	(570)	(562)	
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	
46		TOTAL	210,529	212,192	213,856	215,519	217,189	218,863	220,105	
									220,105	

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Schedule of Water Accumulated Depreciation By Primary Account- 2005 Adjusted 2006 UPIS Balances for Depn Exp Calc												Florida Public Service Commission				
Lake Gibson Estates - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]												Schedule: Page: Preparer:	A-9 UPIS 4 of 8 <name>			
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/05.																
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	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180
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	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521
7	304.2	Structures & Improvements	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232
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	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259
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	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373
13	310.2	Power Generation Equipment	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198
14	311.2	Pumping Equipment	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765
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	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	576	576	576	576	576	576	266
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	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982
27	331.4	Transm. & Distribution Mains	170,383	170,383	170,383	170,383	170,383	170,383	170,383	170,383	170,383	170,383	170,383	170,383	172,558	170,550
28	333.4	Services	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005
29	334.4	Meters & Meter Installations	43,694	43,694	43,694	43,694	43,694	43,694	43,694	43,694	43,694	43,694	43,694	43,694	45,636	43,843
30	335.4	Hydrants	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	1,231	1,231	1,231	1,231	1,231	1,231	568
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	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093
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	11,219	11,219	11,219	11,219	11,219	11,219	11,219	11,219	11,219	11,219	12,773	12,773	12,773	11,578
41	344.5	Laboratory Equipment	272	272	272	272	272	272	272	272	272	272	272	272	272	272
42	345.5	Power Operated Equipment	375	375	375	375	375	375	375	375	375	375	375	375	375	375
43	346.5	Communication Equipment	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)
44	347.5	Miscellaneous Equipment	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	655,916	655,916	655,916	655,916	655,916	655,916	655,916	657,723	657,723	657,723	659,277	659,277	663,394	657,425

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

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

Explanation: Provide the monthly Depreciation Expense for 2005

Florida Public Service Commission

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		2	2	2	2	2	2	2	2	2	2	2	2	30
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		354	354	354	354	354	354	354	354	354	354	354	354	0
8	305.2	Collect & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	4,249
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		92	92	92	92	92	92	92	92	92	92	92	92	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	1,108
12	309.2	Supply Mains		91	91	91	91	91	91	91	91	91	91	91	91	0
13	310.2	Power Generation Equipment		167	167	167	167	167	167	167	167	167	167	167	167	1,097
14	311.2	Pumping Equipment		170	170	170	170	170	170	170	170	170	170	170	170	2,010
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	2,038
16		WATER TREATMENT PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		7	7	7	7	7	7	7	7	7	7	7	7	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	78
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	14
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		117	117	117	117	117	117	117	117	117	117	117	117	0
27	331.4	Transm. & Distribution Mains		315	315	315	315	315	315	315	315	315	315	315	315	1,404
28	333.4	Services		0	0	0	0	0	0	0	0	0	0	0	0	3,787
29	334.4	Meters & Meter Installations		182	182	182	182	182	182	182	182	182	182	182	182	0
30	335.4	Hydrants		15	15	15	15	15	15	15	15	15	15	15	15	2,193
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	160
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		10	10	10	10	10	10	10	10	10	10	10	10	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	124
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		58	58	58	58	58	58	58	58	58	58	58	58	725
42	345.5	Power Operated Equipment		3	3	3	3	3	3	3	3	3	3	3	3	0
43	346.5	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	31
44	347.5	Miscellaneous Equipment		8	8	8	8	8	8	8	8	8	8	8	8	0
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	91
46		TOTAL		1,592	1,592	1,592	1,592	1,592	1,592	1,594	1,594	1,594	1,602	1,602	1,600	19,140

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Schedule of Water Accumulated Depreciation By Primary Account- 2006 Retirements- 2005

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

[ ] =input field  
 Explanation: Provide Retirements for 2005

Florida Public Service Commission

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	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	(4,610)	(4,610)
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	(5,202)	(5,202)
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		0	0	0	0	0	0	0	0	0	0	0	(9,812)	(9,812)

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

[ ] =input field

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

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

Florida Public Service Commission

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

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

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Schedule of Water Accumulated Depreciation By Primary Account- 2005 Adjusted Accumulated Depreciation Balances - December 2004 through December 2005														Florida Public Service Commission		
Lake Gibson Estates - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]														Schedule: Page: Preparer:	A-9 4 of 8 <name>	
Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month averages																
Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	451	453	456	458	461	463	466	468	470	473	475	478	480	466
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	53,810	54,164	54,518	54,872	55,226	55,580	55,934	56,289	56,643	56,997	57,351	57,705	58,059	55,934
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	14,960	15,052	15,144	15,237	15,329	15,421	15,514	15,606	15,698	15,790	15,883	15,975	16,067	15,514
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	26,818	26,909	27,001	27,092	27,184	27,275	27,366	27,458	27,549	27,641	27,732	27,824	27,915	27,366
13	310.2	Power Generation Equipment	565	733	900	1,068	1,235	1,403	1,570	1,738	1,905	2,073	2,240	2,408	2,575	1,570
14	311.2	Pumping Equipment	23,325	23,495	23,665	23,835	24,005	24,174	24,344	24,514	24,684	24,854	25,024	25,194	25,363	24,344
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	20	26	33	39	46	52	59	65	72	78	85	91	98	59
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	2	5	7	10	12	14	4
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	17,530	17,647	17,764	17,881	17,998	18,115	18,232	18,348	18,465	18,582	18,699	18,816	18,933	18,232
27	331.4	Transm. & Distribution Mains	49,939	50,254	50,570	50,885	51,200	51,515	51,831	52,146	52,461	52,776	53,091	53,407	53,722	51,476
28	333.4	Services	18,867	18,867	18,867	18,867	18,867	18,867	18,867	18,867	18,867	18,867	18,867	18,867	18,867	18,867
29	334.4	Meters & Meter Installations	5,914	6,096	6,278	6,461	6,643	6,825	7,007	7,189	7,371	7,553	7,735	7,917	8,099	6,607
30	335.4	Hydrants	1,671	1,686	1,700	1,715	1,729	1,744	1,758	1,773	1,787	1,802	1,816	1,831	1,831	1,757
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	4,155	4,165	4,176	4,186	4,196	4,207	4,217	4,227	4,238	4,248	4,258	4,269	4,279	4,217
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	2,634	2,692	2,750	2,809	2,867	2,926	2,984	3,043	3,101	3,159	3,226	3,293	3,359	2,988
41	344.5	Laboratory Equipment	56	56	56	56	56	56	56	56	56	56	56	56	56	56
42	345.5	Power Operated Equipment	391	393	396	398	401	404	406	409	411	414	417	419	422	406
43	346.5	Communication Equipment	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)
44	347.5	Miscellaneous Equipment	(562)	(555)	(547)	(539)	(532)	(524)	(517)	(509)	(501)	(494)	(486)	(478)	(471)	(517)
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	220,105	221,697	223,289	224,881	226,473	228,065	229,657	231,251	232,845	234,440	236,042	237,644	229,432	228,909
			TRUE												229,432	

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Schedule of Water Accumulated Depreciation By Primary Account  
 Test Year Average balance  
 Lake Gibson Estates  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05  
 Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-9  
 Page: 3 of 5  
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) 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	451	453	456	458	461	463	466	468	470	473	475	478	480	466
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	53,810	54,164	54,518	54,872	55,226	55,580	55,934	56,289	56,643	56,997	57,351	57,705	58,059	55,934
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	14,960	15,052	15,144	15,237	15,329	15,421	15,514	15,606	15,698	15,790	15,883	15,975	16,067	15,514
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	26,818	26,909	27,001	27,092	27,184	27,275	27,366	27,458	27,549	27,641	27,732	27,824	27,915	27,366
13	310.2	Power Generation Equipment	565	733	900	1,068	1,235	1,403	1,570	1,738	1,905	2,073	2,240	2,408	2,575	1,570
14	311.2	Pumping Equipment	23,325	23,495	23,665	23,835	24,005	24,174	24,344	24,514	24,684	24,854	25,024	25,194	25,363	24,344
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	20	26	33	39	46	52	59	65	72	78	85	91	98	59
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	2	5	7	10	12	14	4
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	17,530	17,647	17,764	17,881	17,998	18,115	18,232	18,348	18,465	18,582	18,699	18,816	18,933	18,232
27	331.4	Transm. & Distribution Mains	49,939	50,254	50,570	50,885	51,200	51,515	51,831	52,146	52,461	52,776	53,091	53,407	53,722	51,476
28	333.4	Services	18,867	18,867	18,867	18,867	18,867	18,867	18,867	18,867	18,867	18,867	18,867	18,867	18,867	18,867
29	334.4	Meters & Meter Installations	5,914	6,096	6,278	6,461	6,643	6,825	7,007	7,189	7,371	7,553	7,735	7,917	8,099	6,607
30	335.4	Hydrants	1,671	1,686	1,700	1,715	1,729	1,744	1,758	1,773	1,787	1,802	1,816	1,831	1,845	1,757
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	4,155	4,165	4,176	4,186	4,196	4,207	4,217	4,227	4,238	4,248	4,258	4,269	4,279	4,217
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	12	94	198	331	49
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	2,634	2,692	2,750	2,809	2,867	2,926	2,984	3,043	3,101	3,159	3,226	3,293	3,359	2,988
41	344.5	Laboratory Equipment	56	56	56	56	56	56	56	56	56	56	56	56	56	56
42	345.5	Power Operated Equipment	391	393	396	398	401	404	406	409	411	414	417	419	422	406
43	346.5	Communication Equipment	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)
44	347.5	Miscellaneous Equipment	(562)	(555)	(547)	(539)	(532)	(524)	(517)	(509)	(501)	(494)	(486)	(478)	(471)	(517)
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	220,105	221,697	223,289	224,881	226,473	228,065	229,657	231,251	232,845	234,452	236,136	237,842	229,763	228,958
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

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

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

Florida Public Service Commission

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

Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180
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	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521
7	304.2	Structures & Improvements	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232
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	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259
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	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373
13	310.2	Power Generation Equipment	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198
14	311.2	Pumping Equipment	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765
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	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586
19	311.3	Pumping Equipment	576	576	576	576	576	576	576	576	576	576	576	576	576	576
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	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982
27	331.4	Transm. & Distribution Mains	172,558	172,558	172,558	172,558	172,558	172,558	172,558	172,558	172,558	172,558	172,558	172,558	172,558	172,558
28	333.4	Services	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005
29	334.4	Meters & Meter Installations	45,636	45,636	45,636	45,636	45,636	45,636	45,636	45,636	45,636	45,636	45,636	45,636	45,636	45,636
30	335.4	Hydrants	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845
31	336.4	Backflow Prevention	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231
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	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093
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	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773
41	344.5	Laboratory Equipment	272	272	272	272	272	272	272	272	272	272	272	272	272	272
42	345.5	Power Operated Equipment	375	375	375	375	375	375	375	375	375	375	375	375	375	375
43	346.5	Communication Equipment	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)
44	347.5	Miscellaneous Equipment	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	663,394	663,394	663,394	663,394	663,394	663,394	665,809	665,809	665,809	667,549	667,549	667,549	679,084	666,117



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

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

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

Florida Public Service Commission  
 Schedule: A-9  
 Page: 2b  
 Preparer: <name>

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

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

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

Explanation: Provide the monthly Depreciation Expense for 2006

Florida Public Service Commission  
 Schedule: A-9  
 Page: 6 of 8  
 Preparer: <name>

Line No.	Acct No.	(1) AccountName	(2) 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	2	2	2	2	2	2	2	2	2	2	2	2	30
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	354	354	354	354	365	365	365	365	365	365	365	365	4,338
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	92	92	92	92	92	92	92	92	92	92	92	92	1,108
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	91	91	91	91	91	91	91	91	91	91	91	91	1,097
13	310.2	Power Generation Equipment	167	167	167	167	167	167	167	167	167	167	167	167	2,010
14	311.2	Pumping Equipment	170	170	170	170	170	170	170	170	170	170	170	170	2,038
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	7	7	7	7	7	7	7	7	7	7	7	7	80
19	311.3	Pumping Equipment	2	2	2	2	2	2	2	2	2	2	2	2	29
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	Dislr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	117	117	117	117	117	117	117	117	117	117	117	117	1,404
28	333.4	Services	319	319	319	319	334	335	335	335	337	337	337	338	3,965
29	334.4	Meters & Meter Installations	85	85	85	85	85	85	85	85	85	85	85	85	1,025
30	335.4	Hydrants	190	190	190	190	190	198	198	198	206	206	206	213	2,375
31	336.4	Backflow Prevention	15	15	15	15	15	15	15	15	15	15	15	15	174
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	7	7	7	7	7	7	7	7	55
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	67	67	67	67	67	67	67	67	67	67	67	67	798
42	345.5	Power Operated Equipment	2	2	2	2	2	2	2	2	2	2	2	2	18
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	8	8	8	8	8	8	8	8	8	8	8	8	142
46		TOTAL	1,689	1,689	1,689	1,689	1,722	1,731	1,731	1,731	1,740	1,740	1,740	1,799	20,686

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

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

Explanation: Provide Retirements for 2006

Florida Public Service Commission

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

Line No.	Acct No.	(1) AccountName	(2)	(3) - (12)												(13)	(14) Test Year End	(15) 2006 Total
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
1		INTANGIBLE PLANT																
2	301.1	Organization																
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5		SOURCE OF SUPPLY & PUMPING PLANT																
6	303.2	Land & Land Rights																
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16		WATER TREATMENT PLANT																
17	303.3	Land & Land Rights																
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22		TRANSMISSION & DISTRIBUTION PLANT																
23	303.4	Land & Land Rights																
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	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	0	
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	(181)	0	0	(181)	0	0	0	(181)	(543)	
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	(1,491)	0	0	(1,491)	0	0	0	(1,491)	(4,473)	
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
33		GENERAL PLANT																
34	303.5	Land & Land Rights																
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
46		TOTAL	0	0	0	0	0	0	(1,672)	0	0	(2,347)	0	0	0	(1,672)	(5,691)	

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

Florida Public Service Commission

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

[ ] =input field

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

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

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

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

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	12/31/06	Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	480	483	485	488	490	493	495	497	500	502	505	507	510	495
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	58,059	58,413	58,767	59,122	59,476	59,841	60,206	60,571	60,936	61,302	61,667	62,032	62,397	60,215
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	16,067	16,160	16,252	16,344	16,436	16,529	16,621	16,714	16,806	16,898	16,991	17,083	17,176	16,621
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	27,915	28,007	28,098	28,190	28,281	28,372	28,464	28,555	28,646	28,738	28,829	28,921	29,012	28,464
13	310.2	Power Generation Equipment	2,575	2,743	2,910	3,078	3,245	3,413	3,580	3,747	3,915	4,082	4,250	4,417	4,585	3,580
14	311.2	Pumping Equipment	25,363	25,533	25,703	25,873	26,043	26,213	26,383	26,552	26,722	26,892	27,062	27,232	27,402	26,383
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	98	104	111	118	124	131	138	144	151	158	164	171	178	138
19	311.3	Pumping Equipment	14	17	19	22	24	26	29	31	34	36	38	41	43	29
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	18,933	19,050	19,167	19,284	19,401	19,518	19,635	19,752	19,869	19,986	20,104	20,221	20,338	19,635
27	331.4	Transm. & Distribution Mains	49,116	49,435	49,754	50,073	50,393	50,727	50,882	51,217	51,553	51,708	52,045	52,381	52,538	50,909
28	333.4	Services	18,867	18,952	19,037	19,123	19,208	19,294	19,379	19,465	19,550	19,635	19,721	19,806	19,892	19,379
29	334.4	Meters & Meter Installations	2,905	3,095	3,285	3,476	3,666	3,856	2,563	2,761	2,959	1,673	1,879	2,084	807	2,693
30	335.4	Hydrants	1,831	1,845	1,860	1,874	1,889	1,903	1,918	1,932	1,947	1,961	1,976	1,990	2,005	1,918
31	336.4	Backflow Prevention	0	0	0	0	0	7	14	21	27	34	41	48	55	19
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	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279
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	3,359	3,426	3,492	3,559	3,625	3,692	3,758	3,825	3,891	3,958	4,024	4,091	4,157	3,758
41	344.5	Laboratory Equipment	56	58	59	61	62	64	65	67	68	70	71	73	74	65
42	345.5	Power Operated Equipment	422	422	422	422	422	422	422	422	422	422	422	422	422	422
43	346.5	Communication Equipment	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)
44	347.5	Miscellaneous Equipment	(471)	(463)	(456)	(448)	(440)	(433)	(425)	(417)	(410)	(402)	(395)	(387)	(379)	(421)
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	229,432	231,121	232,810	234,498	236,187	237,909	239,677	239,698	241,429	240,822	242,561	244,301	244,428	237,936
		TRUE													244,427.79	

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Lake Gibson Estates

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	480	483	485	488	490	493	495	497	500	502	505	507	510	495
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	58,059	58,413	58,767	59,122	59,476	59,841	60,206	60,571	60,936	61,302	61,667	62,032	62,397	60,215
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	16,067	16,160	16,252	16,344	16,436	16,529	16,621	16,714	16,806	16,898	16,991	17,083	17,176	16,621
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	27,915	28,007	28,098	28,190	28,281	28,372	28,464	28,555	28,646	28,738	28,829	28,921	29,012	28,464
13	310.2	Power Generation Equipment	2,575	2,743	2,910	3,078	3,245	3,413	3,580	3,747	3,915	4,082	4,250	4,417	4,585	3,580
14	311.2	Pumping Equipment	25,363	25,533	25,703	25,873	26,043	26,213	26,383	26,552	26,722	26,892	27,062	27,232	27,402	26,383
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	98	104	111	118	124	131	138	144	151	158	164	171	178	138
19	311.3	Pumping Equipment	14	17	19	22	24	26	29	31	34	36	38	41	43	29
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	(675)	(675)	(675)	(675)	(208)
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	18,933	19,050	19,167	19,284	19,401	19,518	19,635	19,752	19,869	19,986	20,104	20,221	20,338	19,635
27	331.4	Transm. & Distribution Mains	49,116	49,435	49,754	50,073	50,393	50,727	50,882	51,217	51,553	51,708	52,045	52,381	52,538	50,909
28	333.4	Services	18,867	18,952	19,037	19,123	19,208	19,294	19,379	19,465	19,550	19,635	19,721	19,806	19,892	19,379
29	334.4	Meters & Meter Installations	2,905	3,095	3,285	3,476	3,666	3,856	4,046	4,236	4,426	4,616	4,806	4,996	5,186	3,856
30	335.4	Hydrants	1,831	1,845	1,860	1,874	1,889	1,903	1,918	1,932	1,947	1,961	1,976	1,990	2,005	1,918
31	336.4	Backflow Prevention	0	0	0	0	0	7	14	21	27	34	41	48	55	19
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	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279
37	340.51	Computer Equipment	331	464	597	741	886	1,078	1,278	1,478	1,678	1,879	2,079	2,279	2,479	1,347
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	3,359	3,426	3,492	3,559	3,625	3,692	3,758	3,825	3,891	3,958	4,024	4,091	4,157	3,758
41	344.5	Laboratory Equipment	56	58	59	61	62	64	65	67	68	70	71	73	74	65
42	345.5	Power Operated Equipment	422	422	422	422	422	422	422	422	422	422	422	422	422	422
43	346.5	Communication Equipment	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)
44	347.5	Miscellaneous Equipment	(471)	(463)	(456)	(448)	(440)	(433)	(425)	(417)	(410)	(402)	(395)	(387)	(379)	(421)
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	229,763	231,585	233,406	235,239	237,072	238,986	239,245	241,176	243,107	242,700	244,640	246,580	247,175	239,283
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Accumulated Depreciation By Primary Account- 2007 Adjusted 2007 UPIS Balances for Depn Exp Calc													Florida Public Service Commission			
Lake Gibson Estates - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [ ] or Projected [x]													Schedule:	A-9		
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/06 through the year ended 12/31/07.													Page:	UPIS 4 of 8		
													Preparer:	<name>		
Line No.	Acct No.	(1) Account Name	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180
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	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521
7	304.2	Structures & Improvements	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232
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	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259
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	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373
13	310.2	Power Generation Equipment	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198
14	311.2	Pumping Equipment	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765
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	2,586	2,586	2,586	3,554	3,554	3,554	4,522	4,522	4,522	5,490	5,490	5,490	6,458	4,224
19	311.3	Pumping Equipment	576	576	576	576	576	576	576	576	576	576	576	576	576	576
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	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)
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	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982
27	331.4	Transm. & Distribution Mains	174,235	174,235	174,235	175,349	175,349	175,349	176,463	176,463	176,463	177,577	177,577	177,577	178,691	176,120
28	333.4	Services	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005
29	334.4	Meters & Meter Installations	51,204	51,204	51,204	52,649	52,649	52,649	54,094	54,094	54,094	55,539	55,539	55,539	56,984	53,649
30	335.4	Hydrants	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845
31	336.4	Backflow Prevention	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231
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	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093
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	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773
41	344.5	Laboratory Equipment	272	272	272	272	272	272	272	272	272	272	272	272	272	272
42	345.5	Power Operated Equipment	375	375	375	375	375	375	375	375	375	375	375	375	375	375
43	346.5	Communication Equipment	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)
44	347.5	Miscellaneous Equipment	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	679,084	679,084	679,084	682,611	682,611	682,611	686,138	686,138	686,138	689,665	689,665	689,665	693,192	685,053

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Schedule of Water Accumulated Depreciation By Primary Account- 2007														Florida Public Service Commission		
Depreciation Rates for UPIS Water Accounts-2007														Schedule:	A-9	
Lake Gibson Estates - Water														Page:	2b	
Docket No. 060368-WS														Preparer:	<name>	
Schedule Year Ended: 2007																
Historic [ ] or Projected [x]																
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													Florida Public Service Commission		
Depreciation Expense- 2007													Schedule:	A-9	
Lake Gibson Estates - Water													Page:	6 of 8	
Docket No. 060368-WS													Preparer:	<name>	
Schedule Year Ended: 2007													Explanation: Provide the monthly Depreciation Expense for 2007		
Historic [ ] or Projected [x]															
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	2	2	2	2	2	2	2	2	2	2	2	2	30
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	365	365	365	365	365	365	365	365	365	365	365	365	4,382
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	92	92	92	92	92	92	92	92	92	92	92	92	1,109
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	91	91	91	91	91	91	91	91	91	91	91	91	1,096
13	310.2	Power Generation Equipment	167	167	167	167	167	167	167	167	167	167	167	167	2,010
14	311.2	Pumping Equipment	170	170	170	170	170	170	170	170	170	170	170	170	2,038
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	7	7	9	9	9	12	12	12	14	14	14	17	136
19	311.3	Pumping Equipment	2	2	2	2	2	2	2	2	2	2	2	2	29
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	117	117	117	117	117	117	117	117	117	117	117	117	1,405
27	331.4	Transm. & Distribution Mains	338	338	340	340	340	342	342	342	344	344	344	346	4,099
28	333.4	Services	85	85	85	85	85	85	85	85	85	85	85	85	1,025
29	334.4	Meters & Meter Installations	213	213	219	219	219	225	225	225	231	231	231	237	2,693
30	335.4	Hydrants	15	15	15	15	15	15	15	15	15	15	15	15	174
31	336.4	Backflow Prevention	7	7	7	7	7	7	7	7	7	7	7	7	82
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	67	67	67	67	67	67	67	67	67	67	67	67	798
41	344.5	Laboratory Equipment	2	2	2	2	2	2	2	2	2	2	2	2	18
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	58	58	58	58	58	58	58	58	58	58	58	58	699
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	1,799	1,799	1,810	1,810	1,810	1,820	1,820	1,820	1,831	1,831	1,831	1,842	21,824.40
															21,824.40

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

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

Explanation: Provide Retirements for 2007

Florida Public Service Commission

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2007 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	(282)	0	0	(282)	0	0	(282)	0	0	(282)	(1,128)
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	(136)	0	0	(136)	0	0	(136)	0	0	(136)	(544)
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	(1,118)	0	0	(1,118)	0	0	(1,118)	0	0	(1,118)	(4,472)
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	(1,536)	0	0	(1,536)	0	0	(1,536)	0	0	(1,536)	(6,144)

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

Florida Public Service Commission

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

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

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

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

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

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	510	512	515	517	520	522	525	527	529	532	534	537	539	525
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	62,397	62,762	63,128	63,493	63,858	64,223	64,588	64,953	65,319	65,684	66,049	66,414	66,779	64,588
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	17,176	17,268	17,360	17,453	17,545	17,637	17,730	17,822	17,915	18,007	18,099	18,192	18,284	17,730
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	29,012	29,103	29,195	29,286	29,377	29,469	29,560	29,651	29,743	29,834	29,926	30,017	30,108	29,560
13	310.2	Power Generation Equipment	4,585	4,752	4,920	5,087	5,255	5,422	5,590	5,757	5,925	6,092	6,260	6,427	6,595	5,590
14	311.2	Pumping Equipment	27,402	27,571	27,741	27,911	28,081	28,251	28,421	28,591	28,760	28,930	29,100	29,270	29,440	28,421
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	178	185	191	(81)	(72)	(63)	(333)	(321)	(309)	(577)	(563)	(549)	(814)	(241)
19	311.3	Pumping Equipment	43	46	48	50	53	55	58	60	62	65	67	70	72	58
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	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)
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	20,338	20,455	20,572	20,689	20,806	20,923	21,040	21,157	21,274	21,391	21,508	21,626	21,743	21,040
27	331.4	Transm. & Distribution Mains	52,538	52,876	53,213	53,417	53,757	54,097	54,303	54,645	54,987	55,195	55,539	55,883	56,093	54,349
28	333.4	Services	19,892	19,977	20,063	20,148	20,233	20,319	20,404	20,490	20,575	20,661	20,746	20,831	20,917	20,404
29	334.4	Meters & Meter Installations	807	1,020	1,233	335	554	774	(119)	106	332	(555)	(323)	(92)	(973)	238
30	335.4	Hydrants	2,005	2,020	2,034	2,049	2,063	2,078	2,092	2,107	2,121	2,136	2,150	2,165	2,179	2,092
31	336.4	Backflow Prevention	55	62	68	75	82	89	96	103	109	116	123	130	137	96
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	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279
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	4,157	4,224	4,290	4,357	4,423	4,490	4,557	4,623	4,690	4,756	4,823	4,889	4,956	4,557
41	344.5	Laboratory Equipment	74	76	77	79	80	82	83	85	86	88	89	91	92	83
42	345.5	Power Operated Equipment	422	422	422	422	422	422	422	422	422	422	422	422	422	422
43	346.5	Communication Equipment	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)
44	347.5	Miscellaneous Equipment	(329)	(270)	(212)	(154)	(96)	(37)	21	79	138	196	254	312	371	21
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	244,427.79	246,227	248,026	248,300	250,110	251,919	252,204	254,024	255,845	256,140	257,971	259,802	260,108	252,700
			TRUE												TRUE	

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Lake Gibson Estates

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	510	512	515	517	520	522	525	527	529	532	534	537	539	525
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	62,397	62,762	63,128	63,493	63,858	64,223	64,588	64,953	65,319	65,684	66,049	66,414	66,779	64,588
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	17,176	17,268	17,360	17,453	17,545	17,637	17,730	17,822	17,915	18,007	18,099	18,192	18,284	17,730
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	29,012	29,103	29,195	29,286	29,377	29,469	29,560	29,651	29,743	29,834	29,926	30,017	30,108	29,560
13	310.2	Power Generation Equipment	4,585	4,752	4,920	5,087	5,255	5,422	5,590	5,757	5,925	6,092	6,260	6,427	6,595	5,590
14	311.2	Pumping Equipment	27,402	27,571	27,741	27,911	28,081	28,251	28,421	28,591	28,760	28,930	29,100	29,270	29,440	28,421
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	178	185	191	(81)	(72)	(63)	(333)	(321)	(309)	(577)	(563)	(549)	(814)	(241)
19	311.3	Pumping Equipment	43	46	48	50	53	55	58	60	62	65	67	70	72	58
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	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)
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	Distrl. Reservoirs & Standpipes	20,338	20,455	20,572	20,689	20,806	20,923	21,040	21,157	21,274	21,391	21,508	21,626	21,743	21,040
27	331.4	Transm. & Distribution Mains	52,538	52,876	53,213	53,417	53,757	54,097	54,303	54,645	54,987	55,195	55,539	55,883	56,093	54,349
28	333.4	Services	19,892	19,977	20,063	20,148	20,233	20,319	20,404	20,490	20,575	20,661	20,746	20,831	20,917	20,404
29	334.4	Meters & Meter Installations	807	1,020	1,233	335	554	774	(119)	106	332	(555)	(323)	(92)	(973)	238
30	335.4	Hydrants	2,005	2,020	2,034	2,049	2,063	2,078	2,092	2,107	2,121	2,136	2,150	2,165	2,179	2,092
31	336.4	Backflow Prevention	55	62	68	75	82	89	96	103	109	116	123	130	137	96
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	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279
37	340.5.1	Computer Equipment	2,747	3,225	3,715	4,228	4,760	5,307	5,869	6,442	7,025	7,627	8,238	8,859	9,492	5,964
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	4,157	4,224	4,290	4,357	4,423	4,490	4,557	4,623	4,690	4,756	4,823	4,889	4,956	4,557
41	344.5	Laboratory Equipment	74	76	77	79	80	82	83	85	86	88	89	91	92	83
42	345.5	Power Operated Equipment	422	422	422	422	422	422	422	422	422	422	422	422	422	422
43	346.5	Communication Equipment	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)
44	347.5	Miscellaneous Equipment	(329)	(270)	(212)	(154)	(96)	(37)	21	79	138	196	254	312	371	21
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	247,175	249,452	251,741	252,528	254,870	257,226	258,073	260,466	262,870	263,767	266,209	268,661	269,600	258,664
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

524

Schedule of Water Contributions In Aid of Construction by Classification- 2004  
 June through December CIAC Balances per Books- 2004

Lake Gibson Estates - Water

271

input field

6434

FWS

Lake Gibson Estates - Water

Docket No. 060368-WS

Schedule Year Ended: 2004

Historic  or Projected

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

Florida Public Service Commission

Schedule: A-12

Page: 2 of

Preparer:

Line No.	(1) Description	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
Cash CIAC:								
1	Water Treatment Equipment	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0
Property CIAC:								
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0

53

53

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

		Florida Public Service Commission													
Lake Gibson Estates - Water		271 6434 FWS Lake Gibson Estates - Water										Schedule: A-12			
Docket No. 060368-WS		Explanation: Provide the CIAC Balances by month by Classification for 2005										Page: 2 of			
Schedule Year Ended: 2005														Preparer:	
Historic [x] or Projected [ ]															
Line No.	Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

54a

54a

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Lake Gibson Estates

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-12

Page: 2 of 5

Preparer: Robert M. Griffin

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

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

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

**Florida Public Service Commission**

**Lake Gibson Estates**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
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	223,113	250,697
2004			
35	Additions	0	0
36	Adjustments	0	0
37	12/31/04 Balance	223,113	250,697
2005			
38	Additions	2,758	0
39	Adjustments	0	0
40	12/31/05 Balance	225,871	250,697
2006			
41	Additions	8,274	5,850
42	Adjustments	0	0
43	12/31/06 Balance	234,145	256,547
2007			
44	Additions	0	0
45	Adjustments	0	0
46	12/31/07 Balance	234,145	256,547

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

CONVERT AMENDATORY ORDER BALANCES

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

Florida Public Service Commission

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

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

Schedule: A-12  
 Page:  
 Preparer:

	Cronin Jackson 06/30/04	H LOOKUP	Amendatory Order Adjustment	Allocation to match Amendatory Order Total @ 6/30/04	Categories-lines 22 to 35 below
Cash CIAC:					
1 Capacity Charges 271.1	37,942			37,942	Water Treatment Equipment
2 Meter Fees	28,759			28,759	Meter Fees
3 CIAC-1999 Acquisition	79,711			79,711	Water Treatment Equipment
4 Unclaimed Refunds	390			390	Water Treatment Equipment
5 Main Ext Charge	29,144			29,144	Main Extension Charge
6 Serv Install Charge	7,018			7,018	Service Installation Charge
7 Total Cash CIAC	182,964		0	182,964	
Property CIAC 271.5:	271.5				
8 Dist Res & Standpipes	330.4	0		0	Dist Res & Standpipes
9 T&D Mains	331.4	31,803		31,803	T&D Mains
10 Services	333.4	5,891		5,891	Services
11 Meter/Meter Installation	334.4	0		0	Meter/Meter Installation
21 Hydrants	335.4	2,456		2,456	Hydrants
22 Total Property CIAC	40,150		0	40,150	
23 Total Water CIAC	223,113		0	223,113	

should be -> 223,113 <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	118,043
25	Meter Fees	28,759
26	Main Extension Charge	29,144
27	Service Installation Fees	7,018
28	Total Cash CIAC	182,964
	Property CIAC:	
29	Dist Res & Standpipes	0
30	T&D Mains	31,803
31	Services	5,891
32	Meter/Meter Installation	0
33	Hydrants	2,456
34	Total Property CIAC	40,150
35	Total Water CIAC	223,113

TRUE

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Schedule of Water Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission		
CIAC Amendatory Order Balances as of 6/30/04								Schedule: A-12		
								Page: 5 of 8		
Lake Gibson Estates - Water								Preparer:		
Docket No. 060368-WS										
Schedule Year Ended: 2004										
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>										
Explanation: Provide the CIAC Balances by month by Classification based on amounts in the PSC's Amendatory Order										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04		
Cash CIAC:										
1	Water Treatment Equipment	118,043	118,043	118,043	118,043	118,043	118,043	118,043		
2	Meter Fees	28,759	28,759	28,759	28,759	28,759	28,759	28,759		
3	Main Extension Charge	29,144	29,144	29,144	29,144	29,144	29,144	29,144		
4	Service Installation Fees	7,018	7,018	7,018	7,018	7,018	7,018	7,018		
5	Total Cash CIAC	182,964	182,964	182,964	182,964	182,964	182,964	182,964		
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0		
7	T&D Mains	31,803	31,803	31,803	31,803	31,803	31,803	31,803		
8	Services	5,891	5,891	5,891	5,891	5,891	5,891	5,891		
9	Meters/Meter Installation	0	0	0	0	0	0	0		
10	Hydrants	2,456	2,456	2,456	2,456	2,456	2,456	2,456		
11	Total Property CIAC	40,150	40,150	40,150	40,150	40,150	40,150	40,150		
12	Total Water CIAC	223,113	223,113	223,113	223,113	223,113	223,113	223,113		
TRUE										

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Schedule of Water Contributions in Aid of Construction by Classification - 2004											
CIAC Additions - July through December 2004											
Lake Gibson Estates - Water											
Docket No. 060568-WS											
Schedule Year Ended: 2004											
Historic [x] or Projected [ ]											
Explanation: Provide a Schedule showing additions to CIAC during 2004 from the date of construction through the date the contribution was available for systems and facilities to be provided to a local recipient in accordance with the applicable laws.											
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)				
Line No.	Description	July	Aug	Sep	Oct	Nov	Dec				
	Cash CIAC:										
1	Capacity Charges - 271.1										
2	Meter Fees										
3	CIAC-1989 Acquisition										
4	Unclaimed Refunds										
5	Main Ext Charge										
6	Serv Install Charge										
7	Total Cash CIAC	0	0	0	0	0	0				
	Property CIAC - 271.5:										
8	Dist Res & Standpipes										
9	T&D Mains										
10	Services										
11	Meter/Meter Installation										
21	Hydrants										
22	Total Property CIAC	0	0	0	0	0	0				
23	Total Water CIAC	0	0	0	0	0	0				

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

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Schedule of Water Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission
Adjusted CIAC Balances- June through December 2004								Schedule: A-12
Lake Gibson Estates - Water								Page: 4 of 8
Docket No. 060368-WS								Preparer:
Schedule Year Ended: 2004								
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>								
Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.								
Line No.	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04
Cash CIAC:								
1	Water Treatment Equipment	118,043	118,043	118,043	118,043	118,043	118,043	118,043
2	Meter Fees	28,759	28,759	28,759	28,759	28,759	28,759	28,759
3	Main Extension Charge	29,144	29,144	29,144	29,144	29,144	29,144	29,144
4	Service Installation Fees	7,018	7,018	7,018	7,018	7,018	7,018	7,018
5	Total Cash CIAC	182,964	182,964	182,964	182,964	182,964	182,964	182,964
Property CIAC:								
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
7	T&D Mains	31,803	31,803	31,803	31,803	31,803	31,803	31,803
8	Services	5,891	5,891	5,891	5,891	5,891	5,891	5,891
9	Meters/Meter Installation	0	0	0	0	0	0	0
10	Hydrants	2,456	2,456	2,456	2,456	2,456	2,456	2,456
11	Total Property CIAC	40,150	40,150	40,150	40,150	40,150	40,150	40,150
12	Total Water CIAC	223,113	223,113	223,113	223,113	223,113	223,113	223,113
								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		
Lake Gibson Estates - Water															Page: 6 of 8		
Docket No. 060368-WS															Preparer:		
Schedule Year Ended: 2005																	
Historic [X] or Projected [ ]																	
Explanation: Provide a Schedule showing additions to CIAC during 2005																	
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2005 Total			
Cash CIAC:		CIAC acct															
1	Water Treatment Equipment	320	0	0	700	0	0	0	0	0	700	0	0	0	1,400	these rows are	
2	Meter Fees	334	0	0	90	0	0	0	0	0	90	0	0	0	180	extracted from the	
3	Main Extension Charge	331	0	0	143	0	0	0	0	0	143	0	0	0	286	FWS456CIAC tab	
4	Service Installation Fees	333	0	0	446	0	0	0	0	0	446	0	0	0	892		
5	Total Cash CIAC		0	0	1,379	0	0	0	0	0	1,379	0	0	0	2,758		
Property CIAC:																	
6	Dist Reservoirs & Standpipes														0		
7	T&D Mains														0		
8	Services														0		
9	Meters/Meter Installation														0		
10	Hydrants														0		
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0		
12	Total Water CIAC		0	0	1,379	0	0	0	0	0	1,379	0	0	0	2,758		
Schedule of Water Contributions in Aid of Construction by Classification- 2005															Florida Public Service Commission		
Adjustments to CIAC-2005															Schedule: A-12		
Lake Gibson Estates - Water															Page: 8 of 8		
Docket No. 060368-WS															Preparer:		
Schedule Year Ended: 2005																	
Historic [X] or Projected [ ]																	
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2005																	
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	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 Contributions in Aid of Construction by Classification- 2005 Adjusted CIAC Balances- 2005													Florida Public Service Commission		
Lake Gibson Estates - Water Docket No. 060368-WS													Schedule: A-12		
Explanation: Provide Adjusted CIAC balances by account for 2005													Page: 4 of 8		
Schedule Year Ended: 2005													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	118,043	118,043	118,043	118,743	118,743	118,743	118,743	118,743	118,743	119,443	119,443	119,443	119,443	118,796
2	Meter Fees	28,759	28,759	28,759	28,849	28,849	28,849	28,849	28,849	28,849	28,939	28,939	28,939	28,939	28,856
3	Main Extension Charge	29,144	29,144	29,144	29,287	29,287	29,287	29,287	29,287	29,287	29,430	29,430	29,430	29,430	29,298
4	Service Installation Fees	7,018	7,018	7,018	7,464	7,464	7,464	7,464	7,464	7,464	7,910	7,910	7,910	7,910	7,498
5	Total Cash CIAC	182,964	182,964	182,964	184,343	184,343	184,343	184,343	184,343	184,343	185,722	185,722	185,722	185,722	184,449
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803
8	Services	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456
11	Total Property CIAC	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150
12	Total Water CIAC	223,113	223,113	223,113	224,492	224,492	224,492	224,492	224,492	224,492	225,871	225,871	225,871	225,871	224,598
															TRUE

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Lake Gibson Estates

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: A-12

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	118,043	118,043	118,043	118,743	118,743	118,743	118,743	118,743	118,743	119,443	119,443	119,443	119,443	118,796
2	Meter Fees	28,759	28,759	28,759	28,849	28,849	28,849	28,849	28,849	28,849	28,939	28,939	28,939	28,939	28,856
3	Main Extension Charge	29,144	29,144	29,144	29,287	29,287	29,287	29,287	29,287	29,287	29,430	29,430	29,430	29,430	29,298
4	Service Installation Fees	7,018	7,018	7,018	7,464	7,464	7,464	7,464	7,464	7,464	7,910	7,910	7,910	7,910	7,498
5	Total Cash CIAC	182,964	182,964	182,964	184,343	184,343	184,343	184,343	184,343	184,343	185,722	185,722	185,722	185,722	184,449
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803
8	Services	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456
11	Total Property CIAC	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150
12	Total Water CIAC	223,113	223,113	223,113	224,492	224,492	224,492	224,492	224,492	224,492	225,871	225,871	225,871	225,871	224,598
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	95,439	95,439	95,439	95,439	95,439	95,439	95,439	95,439	95,439	95,439	95,439	95,439	95,439	95,439
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	23,040	23,040	23,040	23,040	23,040	23,040	23,040	23,040	23,040	23,040	23,040	23,040	23,040	23,040
16	Service Installation Fees	19,762	19,762	19,762	19,762	19,762	19,762	19,762	19,762	19,762	19,762	19,762	19,762	19,762	19,762
17	Total Cash CIAC	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970
20	Collection Sewers- Gravity	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272
21	Services to Customers	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496
22	Lift Stations	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596
23	Pumping Equipment	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122
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	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456
28	Total Sewer CIAC	250,697	250,697	250,697	250,697	250,697	250,697	250,697	250,697	250,697	250,697	250,697	250,697	250,697	250,697

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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		
Lake Gibson Estates - 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:		CIAC acct														
1	Water Treatment Equipment	320	0	700	0	0	1,400	700			700			700	4,200	
2	Meter Fees	334	0	90	0	0	180	90			90			90	540	
3	Main Extension Charge	331	0	446	0	0	892	446			446			446	2,676	
4	Service Installation Fees	333	0	143	0	0	286	143			143			143	858	
5	Total Cash CIAC		0	1,379	0	0	2,758	1,379	0	0	1,379	0	0	1,379	8,274	
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	1,379	0	0	2,758	1,379	0	0	1,379	0	0	1,379	8,274	
Schedule of Water Contributions in Aid of Construction by Classification- 2006														Florida Public Service Commission		
Adjustments to CIAC-2006														Schedule: A-12		
Lake Gibson Estates - 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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Schedule of Water Contributions in Aid of Construction by Classification- 2006															
Adjusted CIAC Balances- 2006															
Florida Public Service Commission															
Lake Gibson Estates - Water															
Docket No. 060368-WS															
Explanation: Provide Adjusted CIAC balances by account for 2006															
Schedule Year Ended: 2006															
Historic [x] or Projected [x]															
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	12/31/06	Average Balance
Cash CIAC:															
1	Water Treatment Equipment	119,443	119,443	120,143	120,143	120,143	121,543	122,243	122,243	122,243	122,943	122,943	122,943	123,643	121,543
2	Meter Fees	28,939	28,939	29,029	29,029	29,029	29,209	29,299	29,299	29,299	29,389	29,389	29,389	29,479	29,209
3	Main Extension Charge	29,430	29,430	29,876	29,876	29,876	30,768	31,214	31,214	31,214	31,660	31,660	31,660	32,106	30,768
4	Service Installation Fees	7,910	7,910	8,053	8,053	8,053	8,339	8,482	8,482	8,482	8,625	8,625	8,625	8,768	8,339
5	Total Cash CIAC	185,722	185,722	187,101	187,101	187,101	189,859	191,238	191,238	191,238	192,617	192,617	192,617	193,996	189,859
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803
8	Services	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456
11	Total Property CIAC	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150
12	Total Water CIAC	225,871	225,871	227,250	227,250	227,250	230,008	231,387	231,387	231,387	232,766	232,766	232,766	234,145	230,008

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**Schedule of Water Contributions in Aid of Construction By Classification**

**Florida Public Service Commission**

Test Year Average balance

**Lake Gibson Estates**

Schedule: A-12

**Docket No. 060368-WS**

Page: 4 of 5

Test Year Ending 12/31/06

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	119,443	119,443	120,143	120,143	120,143	121,543	122,243	122,243	122,243	122,943	122,943	122,943	123,643	121,543
2	Meter Fees	28,939	28,939	29,029	29,029	29,029	29,209	29,299	29,299	29,299	29,389	29,389	29,389	29,479	29,209
3	Main Extension Charge	29,430	29,430	29,876	29,876	29,876	30,768	31,214	31,214	31,214	31,660	31,660	31,660	32,106	30,768
4	Service Installation Fees	7,910	7,910	8,053	8,053	8,053	8,339	8,482	8,482	8,482	8,625	8,625	8,625	8,768	8,339
5	Total Cash CIAC	185,722	185,722	187,101	187,101	187,101	189,859	191,238	191,238	191,238	192,617	192,617	192,617	193,996	189,859
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803
8	Services	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456
11	Total Property CIAC	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150
12	Total Water CIAC	225,871	225,871	227,250	227,250	227,250	230,008	231,387	231,387	231,387	232,766	232,766	232,766	234,145	230,008
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	95,439	96,739	96,739	96,739	96,739	98,039	98,473	98,473	98,473	98,906	98,906	98,906	99,339	97,839
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	23,040	23,520	23,520	23,520	23,520	24,000	24,160	24,160	24,160	24,320	24,320	24,320	24,480	23,926
16	Service Installation Fees	19,762	19,932	19,932	19,932	19,932	20,102	20,159	20,159	20,159	20,215	20,215	20,215	20,272	20,076
17	Total Cash CIAC	138,241	140,191	140,191	140,191	140,191	142,141	142,791	142,791	142,791	143,441	143,441	143,441	144,091	141,841
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970
20	Collection Sewers- Gravity	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272
21	Services to Customers	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496
22	Lift Stations	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596
23	Pumping Equipment	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122
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	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456
28	Total Sewer CIAC	250,697	252,647	252,647	252,647	252,647	254,597	255,247	255,247	255,247	255,897	255,897	255,897	256,547	254,297

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

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

[ ] =input field  
 Explanation: Provide a Schedule showing additions to CIAC during 2007

Florida Public Service Commission

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

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		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
	Property CIAC:														
6	Dist Reservoirs & Standpipes														0
7	T&D Mains														0
8	Services														0
9	Meters/Meter Installation														0
10	Hydrants														0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

[ ] =input field  
 Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2007

Florida Public Service Commission

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

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

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Schedule of Water Contributions in Aid of Construction by Classification- 2007 Adjusted CIAC Balances- 2007													Florida Public Service Commission		
Lake Gibson Estates - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [ ] or Projected [X]													Schedule:	A-12	
Explanation: Provide Adjusted CIAC balances by account for 2007													Page:	4 of 8	
													Preparer:		
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643
2	Meter Fees	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479
3	Main Extension Charge	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106
4	Service Installation Fees	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768
5	Total Cash CIAC	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803
8	Services	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456
11	Total Property CIAC	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150
12	Total Water CIAC	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145
													4 yr	TRUE	FALSE

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

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

Test Year Ending 12/31/07

Docket No. 060368-WS

Lake Gibson Estates  
 Test Year Average balance

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 immediate year also.

Line No	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Prior Year	12/31/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average
<b>WATER</b>																
<b>Cash CIAC</b>																
1	Water Treatment Equipment	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643
2	Meter Fees	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479
3	Main Extension Charge	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106
4	Service Installation Fees	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768
5	Total Cash CIAC	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996
<b>Property CIAC:</b>																
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T & D Mains	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803
8	Services	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456
11	Total Property CIAC	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150
12	Total Water CIAC	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145
<b>SEWER</b>																
<b>Cash CIAC:</b>																
13	Treatment & Disposal Equipment	99,339	99,339	99,339	99,339	99,339	99,339	99,339	99,339	99,339	99,339	99,339	99,339	99,339	99,339	99,339
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	24,480	24,480	24,480	24,480	24,480	24,480	24,480	24,480	24,480	24,480	24,480	24,480	24,480	24,480	24,480
16	Service Installation Fees	20,272	20,272	20,272	20,272	20,272	20,272	20,272	20,272	20,272	20,272	20,272	20,272	20,272	20,272	20,272
17	Total Cash CIAC	144,091	144,091	144,091	144,091	144,091	144,091	144,091	144,091	144,091	144,091	144,091	144,091	144,091	144,091	144,091
<b>Property CIAC:</b>																
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970
20	Collection Sewers- Gravity	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272
21	Services to Customers	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496
22	Lift Stations	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596
23	Pumping Equipment	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122
24	Raise Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Raise Transmission & Dist Mains	0	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	0
27	Total Property CIAC	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456
28	Total Sewer CIAC	256,547	256,547	256,547	256,547	256,547	256,547	256,547	256,547	256,547	256,547	256,547	256,547	256,547	256,547	256,547

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Schedule of Water Amortization of CIAC by Classification- 2004								Florida Public Service Commission	
June through December Accum Amort CIAC Balances per Books- 2004									
Lake Gibson Estates - Water		272	6434	FWS	Lake Gibson Estates - 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: 2004		beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA)						Preparer:	
Historic [x] or Projected [ ]		through the year ended 12/31/04. While 2005 is the historical test year, balances							
		back to 6/30/04 are needed since adjustments to book balances are made beginning that date.							
Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04	
Cash CIAC:									
1	Water Treatment Equipment	0	0	0	0	0	0	0	
2	Meter Fees	0	0	0	0	0	0	0	
3	Main Extension Charge	0	0	0	0	0	0	0	
4	Service Installation Fees	0	0	0	0	0	0	0	
5	Total Cash CIAC	0	0	0	0	0	0	0	
Property CIAC:									
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	
7	T&D Mains	0	0	0	0	0	0	0	
8	Services	0	0	0	0	0	0	0	
9	Meters/Meter Installation	0	0	0	0	0	0	0	
10	Hydrants	0	0	0	0	0	0	0	
11	Total Property CIAC	0	0	0	0	0	0	0	
12	Total Water CIAC	0	0	0	0	0	0	0	

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Schedule of Water Amortization of CIAC by Classification- 2005												Florida Public Service Commission			
Accum Amort CIAC Balances per Books- 2005															
Lake Gibson Estates - Water		272	6434	FWS		Lake Gibson Estates - Water						Schedule:	A-14		
Docket No. 060388-WS		Explanation: Provide the Amort of CIAC Balances per books by month by Classification										Page:	2 of 2		
Schedule Year Ended: 2005		for the year ended 12/31/05.										Preparer:			
Historic [x] or Projected []															
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	Test Year End 12/31/05	Average Balance
Cash CIAC:															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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69c

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
<b>WATER</b>															
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
<b>SEWER</b>															
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							
Lake Gibson Estates - Water		272	6434	FWS	Lake Gibson Estates - Water		
Docket No. 060368-WS		Explanation: Provide the Amort of CIAC Balances by month by Classification for the year ended 12/31/06					
Schedule Year Ended: 2006							
Historic [x] or Projected [x]							
		(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06
Cash CIAC:							
1	Water Treatment Equipment	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0
Property CIAC:							
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0
8	Services	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0

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

**Florida Public Service Commission**

**Lake Gibson Estates**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
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	67,657	67,089
2004			
35	Additions	3,471	4,480
36	Adjustments	0	0
37	12/31/04 Balance	71,128	71,569
2005			
38	Additions	7,230	8,960
39	Adjustments	0	0
40	12/31/05 Balance	78,358	80,529
2006			
41	Additions	7,381	5,865
42	Adjustments	0	0
43	12/31/06 Balance	85,739	86,394
2007			
44	Additions	7,590	8,935
45	Adjustments	0	0
46	12/31/07 Balance	93,328	95,330

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		Lake Gibson Estates - Water		Docket No. 060368-W/S		Schedule Year Ended: 2004		Historic [x] or Projected [ ]	
35	Total Water CIAC												
34	Total Property CIAC												
33	Hydrants												
32	Meter/Meter Installation												
31	Services												
30	T&D Mains												
29	Dist Res & Standpipes												
28	Property CIAC:												
27	Total Cash CIAC												
26	Main Extension Charge												
25	Meter Fees												
24	Water Treatment Equipment												
Cash CIAC: 271.5													
Description													
Line No													
Explanation: Rearrange the Crown Jackson Categories shown above into new Categories that combine certain data													
23	Total Water CIAC												
22	Total Property CIAC												
21	Hydrants												
11	Meter/Meter Installation												
10	Services												
9	T&D Mains												
8	Dist Res & Standpipes												
7	Property CIAC 271.5												
6	Total Cash CIAC												
5	Serv Install Charge												
4	Main Ext Charge												
3	Unclaimed Refunds												
2	CIAC-1999 Acquisition												
1	Meter Fees												
Cash CIAC: 271.1													
Capacity Charges													
Crown Jackson 06/30/04													
Amendatory Order Total @ 6/30/04													
Allocation to match Amendatory Order Total @ 6/30/04													
Categories-lines 22 to 35 below													
35	IRVUC												
34	8,889												
33	1,464												
32	0												
31	1,886												
30	5,539												
29	0												
28	58,768												
27	509												
26	2,286												
25	6,971												
24	49,002												
as Calculated													
Order Balances Amendatory													
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													
Preparer: Florida Public Service Commission													
Schedule: A-12													
Page:													

Schedule of Water Amortization of CIAC by Classification- 2004								Florida Public Service Commission		
Amort of CIAC Amendatory Order Balances as of 6/30/04								Schedule: A-14		
Lake Gibson Estates - Water								Page: 2, wrk-1		
Docket No. 060368-WS								Preparer:		
Schedule Year Ended: 2004										
Historic [x] or Projected [ ]										
Explanation: Provide the Accumulated Amort of CIAC Balances as of 6/30/04 by Classification based on amounts in the PSC's Amendatory Order issued February 27, 2006										
Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04		
Cash CIAC:										
1	Water Treatment Equipment	49,002	49,002	49,002	49,002	49,002	49,002	49,002		
2	Meter Fees	6,971	6,971	6,971	6,971	6,971	6,971	6,971		
3	Main Extension Charge	2,286	2,286	2,286	2,286	2,286	2,286	2,286		
4	Service Installation Fees	509	509	509	509	509	509	509		
5	Total Cash CIAC	58,768	58,768	58,768	58,768	58,768	58,768	58,768		
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0		
7	T&D Mains	5,539	5,539	5,539	5,539	5,539	5,539	5,539		
8	Services	1,886	1,886	1,886	1,886	1,886	1,886	1,886		
9	Meters/Meter Installation	0	0	0	0	0	0	0		
10	Hydrants	1,464	1,464	1,464	1,464	1,464	1,464	1,464		
11	Total Property CIAC	8,889	8,889	8,889	8,889	8,889	8,889	8,889		
12	Total Water CIAC	67,657	67,657	67,657	67,657	67,657	67,657	67,657		

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**CALCULATE CIAC AMORTIZATION RATES**

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

Florida Public Service Commission

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

Explanation:  =input field  
 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)	3.20%	0.27%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	3.20%	0.27%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	3.20%	0.27%
4	Main Ext Charge	271.3	Main Extension Charge acct 331.4	2.22%	0.19%
5	Serv Install Charge	271.3	Service Installation Charge acct 333.4	2.50%	0.21%
6	Meter Fees	271.3	Meter Fees acct 334.4	5.00%	0.42%
7	Total Cash CIAC				
Contributed Property					
8	Dist Res & Standpipe	330.4		2.70%	0.23%
9	T&D Mains	331.4		2.22%	0.19%
10	Services	333.4		2.50%	0.21%
11	Meters/Meter Installation	334.4		5.00%	0.42%
12	Hydrants	335.4		2.22%	0.19%

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Composite Rate Calculation:		UPIS Balance 6/30/04			2004 Depreciation Rate		Annual	
		Adjusted Bal	Contr Prop	For Comp	Annual	Monthly	Depreciation Expense	
1	<b>INTANGIBLE PLANT</b>	INTANGIBLE PLANT						
2	Organization	301.1			0.00%			
3	Franchises	302.1			2.50%			
4	Other Plant & Misc. Equipment	339.1			6.67%			
5	<b>SOURCE OF SUPPLY &amp; PUMPING PLANT</b>							
6	Land & Land Rights	303.2			0.00%			
7	Structures & Improvements	304.2		140,232	3.03%	0.25%	4,249	
8	Collect. & Impound Reservoirs	305.2			0.00%			
9	Lake, River & Other Intakes	306.2			0.00%			
10	Wells & Springs	307.2		33,259	3.33%	0.28%	1,108	
11	Infiltration Galleries & Tunnels	308.2			0.00%			
12	Supply Mains	309.2		38,373	2.86%	0.24%	1,097	
13	Power Generation Equipment	310.2		39,310	5.00%	0.42%	1,966	
14	Pumping Equipment	311.2		40,765	5.00%	0.42%	2,038	
15	Other Plant & Misc. Equipment	339.2			6.67%			
16	<b>WATER TREATMENT PLANT</b>							
17	Land & Land Rights	303.3			0.00%			
18	Structures & Improvements	304.3		0	3.03%	0.25%	0	
19	Pumping Equipment	311.3			5.00%			
20	Water Treatment Equipment	320.3		0	0.00%	0.00%	0	
21	Other Plant & Misc. Equipment	339.3			6.67%			
22	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>							
23	Land & Land Rights	303.4			0.00%			
24	Structures & Improvements	304.4		0	3.03%	0.25%	0	
25	Pumping Equipment	311.4			5.00%			
26	Distr. Reservoirs & Standpipes	330.4	Contributed	51,982	2.70%	0.23%	1,404	
27	Transm. & Distribution Mains	331.4	Contributed	170,383	(31,803)	2.22%	0.19%	3,076
28	Services	333.4	Contributed	41,005	(5,891)	2.50%	0.21%	878
29	Meters & Meter Installations	334.4	Contributed	43,694	0	5.00%	0.42%	2,185
30	Hydrants	335.4	Contributed	7,845	(2,456)	2.22%	0.19%	120
31	Backflow Prevention	336.4		0	0.00%			
32	Other Plant & Misc. Equipment	339.4			6.67%	0.56%	0	
33	<b>GENERAL PLANT</b>							
34	Land & Land Rights	303.5			0.00%			
35	Structures & Improvements	304.5			3.03%			
36	Office Furniture & Equipment	340.5		4,093	3.03%			
37	Computer Equipment	340.51			3.03%			
38	Transportation Equipment	341.5			0.00%			
39	Stores Equipment	342.5			0.00%			
40	Tools, Shop & Garage Equipment	343.5		11,219	6.25%			
41	Laboratory Equipment	344.5		272	6.67%			
42	Power Operated Equipment	345.5		375	8.33%			
43	Communication Equipment	346.5			0.00%			
44	Miscellaneous Equipment	347.5		437	6.67%			
45	Other Tangible Plant	348.5			0.00%			
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization				566,698		18,120	3.20%
				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					3.20%	0.27%													
65	Meter Fees					5.00%	0.42%													
66	Main Extension Charge					2.22%	0.19%													
67	Service Installation Fees					2.50%	0.21%													
	Property CIAC:																			
68	Dist Res & Standpipe					2.70%	0.23%													
69	T&D Mains					2.22%	0.19%													
70	Services					2.50%	0.21%													
71	Meters/Meter Installation					5.00%	0.42%													
72	Hydrants					2.22%	0.19%													

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Schedule of Water Amortization of CIAC by Classification- 2004								Florida Public Service Commission		
Adjusted CIAC Balances- June through December 2004								Schedule: A-12		
Lake Gibson Estates - Water Docket No. 060368-WS								Page: 4 of 8		
Schedule Year Ended: 2004								Preparer:		
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	118,043	118,043	118,043	118,043	118,043	118,043	118,043		
2	Meter Fees	28,759	28,759	28,759	28,759	28,759	28,759	28,759		
3	Main Extension Charge	29,144	29,144	29,144	29,144	29,144	29,144	29,144		
4	Service Installation Fees	7,018	7,018	7,018	7,018	7,018	7,018	7,018		
5	Total Cash CIAC	182,964	182,964	182,964	182,964	182,964	182,964	182,964		
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0		
7	T&D Mains	31,803	31,803	31,803	31,803	31,803	31,803	31,803		
8	Services	5,891	5,891	5,891	5,891	5,891	5,891	5,891		
9	Meters/Meter Installation	0	0	0	0	0	0	0		
10	Hydrants	2,456	2,456	2,456	2,456	2,456	2,456	2,456		
11	Total Property CIAC	40,150	40,150	40,150	40,150	40,150	40,150	40,150		
12	Total Water CIAC	223,113	223,113	223,113	223,113	223,113	223,113	223,113		
Schedule of Water Amortization of CIAC by Classification- 2004								Florida Public Service Commission		
CIAC Amortization Rates -July through December 2004								Schedule: A-14		
Lake Gibson Estates - Water Docket No. 060368-WS								Page: 2, wrk-3		
Schedule Year Ended: 2004								Preparer:		
Historic [x] or Projected [ ]										
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories										
Line No.	(1) Description	(2) Annual Rates	(3) July	(4) Aug	(5) Monthly Rates Sep	(6) Oct	(7) Nov	(8) Dec		
Cash CIAC:										
1	Water Treatment Equipment	3.20%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%		
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		
Property CIAC:										
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%		
7	T&D Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
10	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		

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

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec	(9) 2004 Total
Cash CIAC:									
1	Water Treatment Equipment		315	315	315	315	315	315	1,887
2	Meter Fees		120	120	120	120	120	120	719
3	Main Extension Charge		54	54	54	54	54	54	323
4	Service Installation Fees		15	15	15	15	15	15	88
5	Total Cash CIAC		503	503	503	503	503	503	3,017
Property CIAC:									
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0
7	T&D Mains		59	59	59	59	59	59	353
8	Services		12	12	12	12	12	12	74
9	Meters/Meter Installation		0	0	0	0	0	0	0
10	Hydrants		5	5	5	5	5	5	27
11	Total Property CIAC		76	76	76	76	76	76	454
12	Total Water CIAC		579	579	579	579	579	579	3,471

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

Florida Public Service Commission

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

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

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

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

BL

Schedule of Water Amortization of CIAC by Classification- 2004									Florida Public Service Commission	
Adjusted Amortization of CIAC Balances- June through December 2004									Schedule:	A-14
Lake Gibson Estates - Water									Page:	2, wrk-8
Docket No. 060368-WS									Preparer:	
Schedule Year Ended: 2004										
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>										
Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04		
Cash CIAC:										
1	Water Treatment Equipment	49,002	49,317	49,631	49,946	50,260	50,575	50,889		
2	Meter Fees	6,971	7,091	7,211	7,330	7,450	7,570	7,690		
3	Main Extension Charge	2,286	2,340	2,394	2,448	2,502	2,556	2,609		
4	Service Installation Fees	509	524	538	553	567	582	597		
5	Total Cash CIAC	58,768	59,271	59,774	60,277	60,780	61,283	61,785		
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0		
7	T&D Mains	5,539	5,598	5,657	5,716	5,774	5,833	5,892		
8	Services	1,886	1,898	1,911	1,923	1,935	1,947	1,960		
9	Meters/Meter Installation	0	0	0	0	0	0	0		
10	Hydrants	1,464	1,469	1,473	1,478	1,482	1,487	1,491		
11	Total Property CIAC	8,889	8,965	9,040	9,116	9,192	9,267	9,343		
12	Total Water CIAC	67,657	68,236	68,814	69,393	69,971	70,550	71,128		

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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				
Lake Gibson Estates - 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					Input field				
					Annual Depn Rate	Monthly Dep'n Rate			
Categories-lines to below									
	Cash CIAC:								
1	Capacity Charges	271.1		Water Treatment Equip (see Composite Calc)	3.20%	0.27%			
2	CIAC-1999 Acquisition	271.3		Water Treatment Equip (see Composite Calc)	3.20%	0.27%			
3	Unclaimed Refunds	271.3		Water Treatment Equip (see Composite Calc)	3.20%	0.27%			
4	Main Ext Charge	271.3		Main Extension Charge acct 331.4	2.22%	0.19%			
5	Serv Install Charge	271.3		Service Installation Charge acct 333.4	2.50%	0.21%			
6	Meter Fees	271.3		Meter Fees acct 334.4	5.00%	0.42%			
7	Total Cash CIAC								
	Contributed Property	271.2							
8	Dist Res & Standpipe	330.4			2.70%	0.23%			
9	T&D Mains	331.4			2.22%	0.19%			
10	Services	333.4			2.50%	0.21%			
11	Meters/Meter Installation	334.4			5.00%	0.42%			
12	Hydrants	335.4			2.22%	0.19%			

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Composite Rate Calculation:		UPIS Balance 12/31/04			Depreciation Rate		Depreciation
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense
1	<b>INTANGIBLE PLANT</b>						
2	Organization	301.1		0	0.00%		
3	Franchises	302.1		1,180	2.50%		
4	Other Plant & Misc. Equipment	339.1		0	6.67%		
5	<b>SOURCE OF SUPPLY &amp; PUMPING PLANT</b>				0.00%		
6	Land & Land Rights	303.2		27,521	0.00%		
7	Structures & Improvements	304.2		140,232	3.03%	0.25%	4,249
8	Collect. & Impound Reservoirs	305.2		0	0.00%		
9	Lake, River & Other Intakes	306.2		0	0.00%		
10	Wells & Springs	307.2		33,259	3.33%	0.28%	1,108
11	Infiltration Galleries & Tunnels	308.2		0	0.00%		
12	Supply Mains	309.2		38,373	2.86%	0.24%	1,097
13	Power Generation Equipment	310.2		40,198	5.00%	0.42%	2,010
14	Pumping Equipment	311.2		40,765	5.00%	0.42%	2,038
15	Other Plant & Misc. Equipment	339.2		0	6.67%		
16	<b>WATER TREATMENT PLANT</b>				0.00%		
17	Land & Land Rights	303.3		0	0.00%		
18	Structures & Improvements	304.3		2,586	3.03%	0.25%	78
19	Pumping Equipment	311.3		0	5.00%		
20	Water Treatment Equipment	320.3		0	0.00%	0.00%	0
21	Other Plant & Misc. Equipment	339.3		0	6.67%		
22	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>				0.00%		
23	Land & Land Rights	303.4		0	0.00%		
24	Structures & Improvements	304.4		0	3.03%	0.25%	0
25	Pumping Equipment	311.4		0	5.00%		
26	Distr. Reservoirs & Standpipes	330.4		51,982	2.70%	0.23%	1,404
27	Transm. & Distribution Mains	331.4		170,383	2.22%	0.19%	3,076
28	Services	333.4		41,005	2.50%	0.21%	878
29	Meters & Meter Installations	334.4		43,694	5.00%	0.42%	2,185
30	Hydrants	335.4		7,845	2.22%	0.19%	120
31	Backflow Prevention	336.4	Y	0	0.00%		
32	Other Plant & Misc. Equipment	339.4		0	6.67%	0.56%	0
33	<b>GENERAL PLANT</b>				0.00%		
34	Land & Land Rights	303.5		0	0.00%		
35	Structures & Improvements	304.5		0	3.03%		
36	Office Furniture & Equipment	340.5	Y	4,093	3.03%		
37	Computer Equipment	340.51		0	3.03%		
38	Transportation Equipment	341.5		0	0.00%		
39	Stores Equipment	342.5		0	0.00%		
40	Tools, Shop & Garage Equipment	343.5		11,219	6.25%		
41	Laboratory Equipment	344.5		272	6.67%		
42	Power Operated Equipment	345.5		375	8.33%		
43	Communication Equipment	346.5		(437)	0.00%		
44	Miscellaneous Equipment	347.5		1,371	6.67%		
45	Other Tangible Plant	348.5		0	0.00%		
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			570,172			18,243
				TRUE			20%

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Schedule of Water Amortization of CIAC by Classification- 2005 Adjusted CIAC Balances- 2005												Florida Public Service Commission			
Lake Gibson Estates - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]												Schedule: Page: A-12 Preparer: 4 of 8			
Explanation: Provide Adjusted CIAC balances by account for 2005															
Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	118,043	118,043	118,043	118,743	118,743	118,743	118,743	118,743	118,743	119,443	119,443	119,443	119,443	118,796
2	Meter Fees	28,759	28,759	28,759	28,849	28,849	28,849	28,849	28,849	28,849	28,939	28,939	28,939	28,939	28,856
3	Main Extension Charge	29,144	29,144	29,144	29,287	29,287	29,287	29,287	29,287	29,287	29,430	29,430	29,430	29,430	29,298
4	Service Installation Fees	7,018	7,018	7,018	7,464	7,464	7,464	7,464	7,464	7,464	7,910	7,910	7,910	7,910	7,498
5	Total Cash CIAC	182,964	182,964	182,964	184,343	184,343	184,343	184,343	184,343	184,343	185,722	185,722	185,722	185,722	184,449
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803
8	Services	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456
11	Total Property CIAC	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150
12	Total Water CIAC	223,113	223,113	223,113	224,492	224,492	224,492	224,492	224,492	224,492	225,871	225,871	225,871	225,871	224,598

Schedule of Water Amortization of CIAC by Classification- 2005 CIAC Amortization Rates - 2005												Florida Public Service Commission		
Lake Gibson Estates - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]												Schedule: Page: A-14 Preparer: 2, wrk-3		
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	3.20%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
5	Total Cash CIAC													
Property CIAC:														
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
7	T&D Mains	2.22%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
8	Services	2.50%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
10	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%

Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
11	Total Property CIAC														
12	Total Water CIAC														
CIAC Amortization- 2005															
Lake Gibson Estates - Water Docket No. 060368-WS															
Schedule Year Ended: 2005															
Historic [x] or Projected [ ]															
Explanation: Provide a Schedule showing additions to CIAC during 2005 from the date of Acquisition															
Florida Public Service Commission															
Schedule: A-14															
Page: 2, wrk-4															
Preparer:															
1	Cash CIAC:														
1	Water Treatment Equipment		315	315	317	317	317	317	317	317	318	318	318	318	3,803
2	Meter Fees		120	120	120	120	120	120	120	120	121	121	121	121	1,443
3	Main Extension Charge		54	54	54	54	54	54	54	54	54	54	54	54	651
4	Service Installation Fees		15	15	16	16	16	16	16	16	16	16	16	16	188
5	Total Cash CIAC		503	503	507	507	507	507	507	507	510	510	510	510	6,085
6	Property CIAC:														
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains		66	66	66	66	66	66	66	66	66	66	66	66	795
8	Services		25	25	25	25	25	25	25	25	25	25	25	25	295
9	Meters/Meter Installation		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants		5	5	5	5	5	5	5	5	5	5	5	5	55
11	Total Property CIAC		95	95	95	95	95	95	95	95	95	95	95	95	1,144
12	Total Water CIAC		598	598	602	602	602	602	602	602	605	605	605	605	7,230
			0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	3.22%
Schedule of Water Amortization of CIAC by Classification- 2005															
Adjustments to CIAC Amort Bal-2005															
Lake Gibson Estates - Water Docket No. 060368-WS															
Schedule Year Ended: 2005															
Historic [x] or Projected [ ]															
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2005															
Florida Public Service Commission															
Schedule: A-14															
Page: 2, wrk-5															
Preparer:															
1	Cash CIAC:														
1	Water Treatment Equipment														0
2	Meter Fees														0
3	Main Extension Charge														0
4	Service Installation Fees														0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
6	Property CIAC:														
6	Dist Reservoirs & Standpipes														0
7	T&D Mains														0
8	Services														0
9	Meters/Meter Installation														0
10	Hydrants														0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Amortization of CIAC by Classification- 2005  
Adjusted Accumulated Amortization of CIAC Balances- 2005

Florida Public Service Commission

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

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

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

Line No	Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	50,889	51,204	51,519	51,835	52,152	52,469	52,785	53,102	53,418	53,737	54,055	54,374	54,692	52,787
2	Meter Fees	7,690	7,810	7,930	8,050	8,170	8,290	8,410	8,531	8,651	8,771	8,892	9,013	9,133	8,411
3	Main Extension Charge	2,609	2,663	2,717	2,772	2,826	2,880	2,934	2,988	3,042	3,097	3,151	3,206	3,260	2,934
4	Service Installation Fees	597	611	626	642	657	673	688	704	719	736	752	769	785	689
5	Total Cash CIAC	61,785	62,289	62,792	63,298	63,805	64,311	64,818	65,324	65,831	66,341	66,851	67,361	67,871	64,821
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	5,892	5,958	6,025	6,091	6,157	6,223	6,290	6,356	6,422	6,488	6,555	6,621	6,687	6,290
8	Services	1,960	1,984	2,009	2,033	2,058	2,082	2,107	2,131	2,156	2,181	2,205	2,230	2,254	2,107
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	1,491	1,496	1,500	1,505	1,509	1,514	1,519	1,523	1,528	1,532	1,537	1,541	1,546	1,519
11	Total Property CIAC	9,343	9,438	9,534	9,629	9,724	9,820	9,915	10,010	10,106	10,201	10,296	10,392	10,487	9,915
12	Total Water CIAC	71,128	71,727	72,326	72,927	73,529	74,131	74,733	75,335	75,937	76,542	77,147	77,753	78,358	74,736

FALSE

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	50,889	51,204	51,519	51,835	52,152	52,469	52,785	53,102	53,418	53,737	54,055	54,374	54,692	52,787
2	Meter Fees	7,690	7,810	7,930	8,050	8,170	8,290	8,410	8,531	8,651	8,771	8,892	9,013	9,133	8,411
3	Main Extension Charge	2,609	2,663	2,717	2,772	2,826	2,880	2,934	2,988	3,042	3,097	3,151	3,206	3,260	2,934
4	Service Installation Fees	597	611	626	642	657	673	688	704	719	736	752	769	785	689
5	Total Cash	61,785	62,289	62,792	63,298	63,805	64,311	64,818	65,324	65,831	66,341	66,851	67,361	67,871	64,821
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	5,892	5,958	6,025	6,091	6,157	6,223	6,290	6,356	6,422	6,488	6,555	6,621	6,687	6,290
8	Services	1,960	1,984	2,009	2,033	2,058	2,082	2,107	2,131	2,156	2,181	2,205	2,230	2,254	2,107
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	1,491	1,496	1,500	1,505	1,509	1,514	1,519	1,523	1,528	1,532	1,537	1,541	1,546	1,519
11	Total Property	9,343	9,438	9,534	9,629	9,724	9,820	9,915	10,010	10,106	10,201	10,296	10,392	10,487	9,915
12	Total Water	71,128	71,727	72,325	72,927	73,529	74,131	74,733	75,335	75,937	76,542	77,147	77,753	78,358	74,736
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	32,147	32,554	32,961	33,368	33,775	34,182	34,589	34,996	35,403	35,810	36,217	36,623	37,030	34,589
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	2,439	2,481	2,524	2,567	2,609	2,652	2,694	2,737	2,780	2,822	2,865	2,908	2,950	2,694
16	Service Installation Fees	10,444	10,487	10,530	10,574	10,617	10,660	10,704	10,747	10,790	10,834	10,877	10,920	10,964	10,704
17	Total Cash	45,030	45,523	46,016	46,509	47,001	47,494	47,987	48,480	48,973	49,466	49,959	50,451	50,944	47,987
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	10,501	10,537	10,573	10,609	10,645	10,681	10,717	10,753	10,789	10,825	10,861	10,897	10,933	10,717
20	Collection Sewers- Gravity	13,866	14,022	14,178	14,334	14,490	14,646	14,802	14,958	15,114	15,270	15,425	15,581	15,737	14,802
21	Services to Customers	1,796	1,804	1,811	1,819	1,827	1,834	1,842	1,850	1,857	1,865	1,873	1,880	1,888	1,842
22	Lift Stations	4,873	4,913	4,953	4,992	5,032	5,072	5,112	5,152	5,192	5,231	5,271	5,311	5,351	5,112
23	Pumping Equipment	(4,497)	(4,483)	(4,468)	(4,454)	(4,439)	(4,425)	(4,410)	(4,396)	(4,381)	(4,367)	(4,353)	(4,338)	(4,324)	(4,410)
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	26,539	26,793	27,047	27,301	27,554	27,808	28,062	28,316	28,570	28,824	29,078	29,331	29,585	28,062
28	Total Sewer	71,569	72,316	73,063	73,809	74,556	75,303	76,049	76,796	77,543	78,289	79,036	79,783	80,529	76,049

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CALCULATE CIAC AMORTIZATION RATES- January thru April 2006

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

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

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

Florida Public Service Commission

Schedule: A-12  
 Page:  
 Preparer:

					Annual Dep'n Rate	Monthly Dep'n Rate
Categories-lines to below						
1	Cash CIAC:					
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)		3.20%	0.00%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)		3.20%	0.00%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)		3.20%	0.00%
4	Main Ext Charge	271.3	Main Extension Charge	acct 331.4	2.22%	0.24%
5	Serv Install Charge	271.3	Service Installation Charge	acct 333.4	2.50%	0.21%
6	Meter Fees	271.3	Meter Fees	acct 334.4	5.00%	0.42%
7	Total Cash CIAC					
8	Contributed Property	271.2				
8	Dist Res & Standpipe	330.4			2.70%	0.23%
9	T&D Mains	331.4			2.22%	0.19%
10	Services	333.4			2.50%	0.21%
11	Meters/Meter Installation	334.4			5.00%	0.42%
12	Hydrants	335.4			2.22%	0.19%

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Composite Rate Calculation:			UPIS Balance 12/31/05			Depreciation Rate		Depreciation					
			Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense					
1	<b>INTANGIBLE PLANT</b>												
2	Organization	301.1	0			0.00%							
3	Franchises	302.1	1,180			2.50%							
4	Other Plant & Misc. Equipment	339.1	0			6.67%							
5	<b>SOURCE OF SUPPLY &amp; PUMPING PLANT</b>					0.00%							
6	Land & Land Rights	303.2	27,521			0.00%							
7	Structures & Improvements	304.2	140,232		140,232	3.03%	0.25%	4,249					
8	Collect. & Impound Reservoirs	305.2	0			0.00%							
9	Lake, River & Other Intakes	306.2	0			0.00%							
10	Wells & Springs	307.2	33,259		33,259	3.33%	0.28%	1,108					
11	Infiltration Galleries & Tunnels	308.2	0			0.00%							
12	Supply Mains	309.2	38,373		38,373	2.86%	0.24%	1,097					
13	Power Generation Equipment	310.2	40,198		40,198	5.00%	0.42%	2,010					
14	Pumping Equipment	311.2	40,765		40,765	5.00%	0.42%	2,038					
15	Other Plant & Misc. Equipment	339.2	0			6.67%							
16	<b>WATER TREATMENT PLANT</b>					0.00%							
17	Land & Land Rights	303.3	0			0.00%							
18	Structures & Improvements	304.3	2,586		2,586	3.03%	0.25%	78					
19	Pumping Equipment	311.3	576			5.00%							
20	Water Treatment Equipment	320.3	0		0	0.00%	0.00%	0					
21	Other Plant & Misc. Equipment	339.3	0			6.67%							
22	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>					0.00%							
23	Land & Land Rights	303.4	0			0.00%							
24	Structures & Improvements	304.4	0		0	3.03%	0.25%	0					
25	Pumping Equipment	311.4	0			5.00%							
26	Distr. Reservoirs & Standpipe	330.4	51,982	0	51,982	2.70%	0.23%	1,404					
27	Transm. & Distribution Mains	331.4	172,558	(31,803)	140,755	2.22%	0.19%	3,125					
28	Services	533.4	41,005	(5,891)	35,114	2.50%	0.21%	878					
29	Meters & Meter Installations	334.4	45,636	0	45,636	5.00%	0.42%	2,282					
30	Hydrants	335.4	7,845	(2,456)	5,389	2.22%	0.19%	120					
31	Backflow Prevention	336.4	1,231			0.00%							
32	Other Plant & Misc. Equipment	339.4	0		0	6.67%	0.56%	0					
33	<b>GENERAL PLANT</b>					0.00%							
34	Land & Land Rights	303.5	0			0.00%							
35	Structures & Improvements	304.5	0			3.03%							
36	Office Furniture & Equipment	340.5	4,093			3.03%							
37	Computer Equipment	340.51	0			3.03%							
38	Transportation Equipment	341.5	0			0.00%							
39	Stores Equipment	342.5	0			0.00%							
40	Tools, Shop & Garage Equipm	343.5	12,773			6.25%							
41	Laboratory Equipment	344.5	272			6.67%							
42	Power Operated Equipment	345.5	375			8.33%							
43	Communication Equipment	346.5	(437)			0.00%							
44	Miscellaneous Equipment	347.5	1,371			6.67%							
45	Other Tangible Plant	348.5	0			0.00%							
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization				574,289			18,389			3.20%		
					TRUE								

Line No.	Description	Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data		Annual Depr. Rate	Mo Depr. Rate
	Cash CIAC:				
64	Water Treatment Equipment			3.20%	0.00%
65	Meter Fees			5.00%	0.42%
66	Main Extension Charge			2.22%	0.24%
67	Service Installation Fees			2.50%	0.21%
	Property CIAC:				
68	Dist Res & Standpipe			2.70%	0.23%
69	T&D Mains			2.22%	0.19%
70	Services			2.50%	0.21%
71	Meters/Meter Installation			5.00%	0.42%
72	Hydrants			2.22%	0.19%

**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 2006

Florida Public Service Commission

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

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

Schedule: A-12  
 Page:  
 Preparer:

Annual  
 Depn  
 Rate

Monthly  
 Dep'n  
 Rate

**Categories-lines to below**

Cash CIAC:				Annual Depn Rate	Monthly Dep'n Rate
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)	3.42%	0.28%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	3.42%	0.28%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	3.42%	0.28%
4	Main Ext Charge	271.3	Main Extension Charge acct 331.4	2.33%	0.19%
5	Serv Install Charge	271.3	Service Installation Charge acct 333.4	2.50%	0.21%
6	Meter Fees	271.3	Meter Fees acct 334.4	5.00%	0.42%
7	Total Cash CIAC				
Contributed Property		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 4/30/06			Guideline Lives eff 5/06		Depreciation Rate		Depreciation Expense	
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly				
1	<b>INTANGIBLE PLANT</b>									
2	Organization 301.1	0			2.50%					
3	Franchises 302.1	1,180			2.50%					
4	Other Plant & Misc. Equipment 339.1	0			0.00%					
5	<b>SOURCE OF SUPPLY &amp; PUMPING PLANT</b>									
6	Land & Land Rights 303.2	27,521			0.00%				vs annual Depn pre Guideline	
7	Structures & Improvements 304.2	140,232		140,232	3.13%	0.26%	4,382		4,249	
8	Collect. & Impound Reservoir 305.2	0			2.00%					
9	Lake, River & Other Intakes 306.2	0			2.50%					
10	Wells & Springs 307.2	33,259		33,259		0.28%				
11	Infiltration Galleries & Tunnels 308.2	0			2.50%					
12	Supply Mains 309.2	38,373		38,373	2.86%	0.24%	1,096		1,097	
13	Power Generation Equipment 310.2	40,198		40,198	5.00%	0.42%	2,010		2,010	
14	Pumping Equipment 311.2	40,765		40,765	5.00%	0.42%	2,038		2,038	
15	Other Plant & Misc. Equipment 339.2	0			5.56%					
16	<b>WATER TREATMENT PLANT</b>									
17	Land & Land Rights 303.3	0			0.00%					
18	Structures & Improvements 304.3	2,586		2,586	3.13%	0.26%	81		78	
19	Pumping Equipment 311.3	576			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	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>									
23	Land & Land Rights 303.4	0			0.00%					
24	Structures & Improvements 304.4	0		0	3.13%	0.26%	0		0	
25	Pumping Equipment 311.4	0			5.00%					
26	Distr. Reservoirs & Standpipes 330.4	51,982	0	51,982	2.70%	0.23%	1,405		1,404	
27	Transm. & Distribution Mains 331.4	172,558	(31,803)	140,755	2.33%	0.19%				
28	Services 333.4	41,005	(6,891)	35,114	2.50%	0.21%				
29	Meters & Meter Installations 334.4	45,636	0	45,636	5.00%	0.42%	2,282		2,282	
30	Hydrants 335.4	7,845	(2,456)	5,389	2.22%	0.19%	174		120	
31	Backflow Prevention 336.4	1,231			6.67%					
32	Other Plant & Misc. Equipment 339.4	0		0	4.00%	0.33%	0		0	
33	<b>GENERAL PLANT</b>									
34	Land & Land Rights 303.5	0			0.00%					
35	Structures & Improvements 304.5	0			2.50%					
36	Office Furniture & Equipment 340.5	4,093			6.67%					
37	Computer Equipment 340.51	0			16.67%					
38	Transportation Equipment 341.5	0			16.67%					
39	Stores Equipment 342.5	0			5.56%					
40	Tools, Shop & Garage Equipn 343.5	12,773			6.25%					
41	Laboratory Equipment 344.5	272			6.67%					
42	Power Operated Equipment 345.5	375			8.33%					
43	Communication Equipment 346.5	(437)			10.00%					
44	Miscellaneous Equipment 347.5	1,371			6.67%					
45	Other Tangible Plant 348.5	0			10.00%					
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			674,289			19,615		18,389	Composite Rate 3.42%
				TRUE			19,615		18,389	

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Line No.	Description	Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data		Annual Depr Rate	Mo Depr Rate
64	Cash CIAC: Water Treatment Equipment			3.42%	0.28%
65	Meter Fees			5.00%	0.42%
66	Main Extension Charge			2.33%	0.19%
67	Service Installation Fees			2.50%	0.21%
68	Property CIAC: Dist Res & Standpipe			2.70%	0.23%
69	T&D Mains			2.33%	0.19%
70	Services			2.50%	0.21%
71	Meters/Meter Installation			5.00%	0.42%
72	Hydrants			2.22%	0.19%

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Schedule of Water Amortization of CIAC by Classification- 2006															Florida Public Service Commission	
Adjusted CIAC Balances- 2006															Schedule: A-12	
Lake Gibson Estates - Water															Page: 4 of 8	
Docket No. 060368-WS															Preparer:	
Explanation: Provide Adjusted CIAC balances by account for 2006																
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance	
Cash CIAC:																
1	Water Treatment Equipment	119,443	119,443	120,143	120,143	120,143	121,543	122,243	122,243	122,243	122,943	122,943	122,943	123,643	121,543	
2	Meter Fees	28,939	28,939	29,029	29,029	29,029	29,209	29,299	29,299	29,299	29,389	29,389	29,389	29,479	29,209	
3	Main Extension Charge	29,430	29,430	29,876	29,876	29,876	30,768	31,214	31,214	31,214	31,660	31,660	31,660	32,106	30,768	
4	Service Installation Fees	7,910	7,910	8,053	8,053	8,053	8,339	8,482	8,482	8,482	8,625	8,625	8,625	8,768	8,339	
5	Total Cash CIAC	185,722	185,722	187,101	187,101	187,101	189,859	191,238	191,238	191,238	192,617	192,617	192,617	193,996	189,859	
Property CIAC:																
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	T&D Mains	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	
8	Services	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Hydrants	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	
11	Total Property CIAC	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	
12	Total Water CIAC	225,871	225,871	227,250	227,250	227,250	230,008	231,387	231,387	231,387	232,766	232,766	232,766	234,145	230,008	

Schedule of Water Amortization of CIAC by Classification- 2006															Florida Public Service Commission	
CIAC Amortization Rates - 2006															Schedule: A-14	
Lake Gibson Estates - Water															Page: 2, wrk-3	
Docket No. 060368-WS															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	3.20%	0.27%	0.27%	0.27%	0.27%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.42%	
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	
Property CIAC:																
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	2.70%	
7	T&D Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	
10	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%	

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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			
Lake Gibson Estates - 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		319	321	321	321	346	348	348	348	350	350	350	352	4,072
2	Meter Fees		121	121	121	121	122	122	122	122	122	122	122	123	1,462
3	Main Extension Charge		54	55	55	55	60	60	60	60	61	61	61	62	708
4	Service Installation Fees		16	17	17	17	17	18	18	18	18	18	18	18	209
5	Total Cash CIAC		510	514	514	514	545	548	548	548	552	552	552	555	6,451
Property CIAC:															
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains		59	59	59	59	62	62	62	62	62	62	62	62	728
8	Services		12	12	12	12	12	12	12	12	12	12	12	12	147
9	Meters/Meter Installation		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants		5	5	5	5	5	5	5	5	5	5	5	5	55
11	Total Property CIAC		76	76	76	76	78	78	78	78	78	78	78	78	930
12	Total Water CIAC		586	589	589	589	623	627	627	627	630	630	630	634	7,381
			0.26%	0.26%	0.26%	0.26%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	3.21%
Schedule of Water Amortization of CIAC by Classification- 2006 Adjustments to CIAC Amort Bal-2006												Florida Public Service Commission			
Lake Gibson Estates - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]												Schedule: A-14 Page: 2, wrk-5 Preparer:			
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2006															
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total
Cash CIAC:															
1	Water Treatment Equipment														0
2	Meter Fees														0
3	Main Extension Charge														0
4	Service Installation Fees														0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes														0
7	T&D Mains														0
8	Services														0
9	Meters/Meter Installation														0
10	Hydrants														0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Amortization of CIAC by Classification- 2006 Adjusted Accum Amort of CIAC Balances- 2006												Florida Public Service Commission			
Lake Gibson Estates - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]												Schedule: A-14 Page: 2, wrk-8 Preparer:			
Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average.															
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year End 12/31/06	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	54,692	55,011	55,332	55,652	55,973	56,319	56,667	57,015	57,362	57,712	58,062	58,412	58,764	56,690
2	Meter Fees	9,133	9,254	9,375	9,496	9,617	9,738	9,860	9,982	10,105	10,227	10,349	10,472	10,595	9,862
3	Main Extension Charge	3,260	3,315	3,370	3,425	3,480	3,540	3,601	3,661	3,722	3,783	3,844	3,906	3,968	3,605
4	Service Installation Fees	785	802	818	835	852	869	887	905	922	940	958	976	995	888
5	Total Cash CIAC	67,871	68,381	68,895	69,408	69,922	70,466	71,015	71,563	72,111	72,663	73,214	73,766	74,321	71,046
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	6,687	6,746	6,805	6,864	6,922	6,984	7,046	7,107	7,169	7,231	7,292	7,354	7,415	7,048
8	Services	2,254	2,266	2,279	2,291	2,303	2,316	2,328	2,340	2,352	2,365	2,377	2,389	2,401	2,328
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	1,546	1,550	1,555	1,559	1,564	1,569	1,573	1,578	1,582	1,587	1,591	1,596	1,600	1,573
11	Total Property CIAC	10,487	10,563	10,638	10,714	10,790	10,868	10,947	11,025	11,103	11,182	11,260	11,339	11,417	10,949
12	Total Water CIAC	78,358	78,944	79,533	80,122	80,711	81,335	81,961	82,588	83,214	83,845	84,475	85,105	85,739	81,995
														85,739	

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Lake Gibson Estates

Docket No. 060368-WS

Test Year Ending 12/31/06

Schedule: A-14

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	54,692	55,011	55,332	55,652	55,973	56,319	56,667	57,015	57,362	57,712	58,062	58,412	58,764	56,690
2	Meter Fees	9,133	9,254	9,375	9,496	9,617	9,738	9,860	9,982	10,105	10,227	10,349	10,472	10,595	9,862
3	Main Extension Charge	3,260	3,315	3,370	3,425	3,480	3,540	3,601	3,661	3,722	3,783	3,844	3,906	3,968	3,606
4	Service Installation Fees	785	802	818	835	852	869	887	905	922	940	958	976	995	888
5	Total Cash	67,871	68,381	68,895	69,408	69,922	70,466	71,015	71,563	72,111	72,663	73,214	73,766	74,321	71,046
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	6,687	6,746	6,805	6,864	6,922	6,984	7,046	7,107	7,169	7,231	7,292	7,354	7,415	7,048
8	Services	2,254	2,266	2,279	2,291	2,303	2,316	2,328	2,340	2,352	2,365	2,377	2,389	2,401	2,328
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	1,546	1,550	1,555	1,559	1,564	1,569	1,573	1,578	1,582	1,587	1,591	1,596	1,600	1,573
11	Total Property	10,487	10,563	10,638	10,714	10,790	10,868	10,947	11,025	11,103	11,182	11,260	11,339	11,417	10,949
12	Total Water	78,358	78,944	79,533	80,122	80,711	81,335	81,961	82,588	83,214	83,845	84,475	85,105	85,739	81,995
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	37,030	37,437	37,844	38,251	38,658	39,059	39,459	39,860	40,261	40,661	41,062	41,463	41,864	39,455
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	2,950	2,993	3,035	3,078	3,121	3,163	3,206	3,249	3,291	3,334	3,377	3,419	3,462	3,206
16	Service Installation Fees	10,964	11,007	11,050	11,094	11,137	11,180	11,224	11,267	11,310	11,354	11,397	11,440	11,484	11,224
17	Total Cash	50,944	51,437	51,930	52,423	52,916	53,402	53,889	54,376	54,862	55,349	55,836	56,322	56,809	53,884
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	10,933	10,933	10,933	10,933	10,933	10,933	10,933	10,933	10,933	10,933	10,933	10,933	10,933	10,933
20	Collection Sewers- Gravity	15,737	15,737	15,737	15,737	15,737	15,737	15,737	15,737	15,737	15,737	15,737	15,737	15,737	15,737
21	Services to Customers	1,888	1,888	1,888	1,888	1,888	1,888	1,888	1,888	1,888	1,888	1,888	1,888	1,888	1,888
22	Lift Stations	5,351	5,351	5,351	5,351	5,351	5,351	5,351	5,351	5,351	5,351	5,351	5,351	5,351	5,351
23	Pumping Equipment	(4,324)	(4,324)	(4,324)	(4,324)	(4,324)	(4,324)	(4,324)	(4,324)	(4,324)	(4,324)	(4,324)	(4,324)	(4,324)	(4,324)
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	29,585	29,585	29,585	29,585	29,585	29,585	29,585	29,585	29,585	29,585	29,585	29,585	29,585	29,585
28	Total Sewer	80,529	81,022	81,515	82,008	82,501	82,988	83,474	83,961	84,448	84,934	85,421	85,908	86,394	83,470

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CALCULATE CIAC AMORTIZATION RATES- January thru December 2007											
Schedule of Water Amortization of CIAC by Classification- 2007						Florida Public Service Commission					
Calculate Amortization Rates for Calendar Year 2006						Schedule: A-12					
Lake Gibson Estates - Water						Page:					
Docket No. 060368-WS						Preparer:					
Schedule Year Ended: 2007											
Historic [ ] or Projected [X]											
<input type="text"/> Input field Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates											
						Annual Depn Rate	Monthly Dep'n Rate				
Categories-lines to below											
Cash CIAC:											
1	Capacity Charges	271.1		Water Treatment Equip (see Composite Calc)		3.27%	0.27%				
2	CIAC-1999 Acquisition	271.3		Water Treatment Equip (see Composite Calc)		3.27%	0.27%				
3	Unclaimed Refunds	271.3		Water Treatment Equip (see Composite Calc)		3.27%	0.27%				
4	Main Ext Charge	271.3		Main Extension Charge	acct 331.4	2.33%	0.24%				
5	Serv Install Charge	271.3		Service Installation Charge	acct 333.4	2.50%	0.21%				
6	Meter Fees	271.3		Meter Fees	acct 334.4	5.00%	0.42%				
7	Total Cash CIAC										
Contributed Property											
8	Dist Res & Standpipe	330.4				2.70%	0.23%				
9	T&D Mains	331.4				2.33%	0.19%				
10	Services	333.4				2.50%	0.21%				
11	Meters/Meter Installation	334.4				5.00%	0.42%				
12	Hydrants	335.4				2.22%	0.19%				

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Composite Rate Calculation:		UPIS Balance 12/31/06			Depreciation Rate		Depreciation						
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense						
1	<b>INTANGIBLE PLANT</b>												
2	Organization	301.1			2.50%								
3	Franchises	302.1			2.50%								
4	Other Plant & Misc. Equipment	339.1			0.00%								
5	<b>SOURCE OF SUPPLY &amp; PUMPING PLANT</b>												
6	Land & Land Rights	303.2			0.00%								
7	Structures & Improvements	304.2		140,232	3.13%	0.26%	4,382						
8	Collect. & Impound Reservoirs	305.2			2.00%								
9	Lake, River & Other Intakes	306.2			2.50%								
10	Wells & Springs	307.2		33,259		0.28%							
11	Infiltration Galleries & Tunnels	308.2			2.50%								
12	Supply Mains	309.2		38,373	2.86%	0.24%	1,096						
13	Power Generation Equipment	310.2		40,198	5.00%	0.42%	2,010						
14	Pumping Equipment	311.2		40,765	5.00%	0.42%	2,038						
15	Other Plant & Misc. Equipment	339.2			5.56%								
16	<b>WATER TREATMENT PLANT</b>												
17	Land & Land Rights	303.3			0.00%								
18	Structures & Improvements	304.3		2,586	3.13%	0.26%	81						
19	Pumping Equipment	311.3		576	5.00%								
20	Water Treatment Equipment	320.3			4.55%	0.38%	0						
21	Other Plant & Misc. Equipment	339.3		(675)	5.56%								
22	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>												
23	Land & Land Rights	303.4			0.00%								
24	Structures & Improvements	304.4			3.13%	0.26%	0						
25	Pumping Equipment	311.4			5.00%								
26	Distr. Reservoirs & Standpipes	330.4		51,982	2.70%	0.23%	1,405						
27	Transm. & Distribution Mains	331.4		174,235	(31,803)	2.33%	0.19%						
28	Services	333.4		41,005	(5,891)	2.50%	0.21%						
29	Meters & Meter Installations	334.4		51,204	0	5.00%	0.42%	2,560					
30	Hydrants	335.4		7,845	(2,456)	2.22%	0.19%	120					
31	Backflow Prevention	336.4		1,231		6.67%							
32	Other Plant & Misc. Equipment	339.4			0	4.00%	0.33%	0					
33	<b>GENERAL PLANT</b>												
34	Land & Land Rights	303.5			0.00%								
35	Structures & Improvements	304.5			2.50%								
36	Office Furniture & Equipment	340.5		4,093		6.67%							
37	Computer Equipment	340.51				16.67%							
38	Transportation Equipment	341.5				16.67%							
39	Stores Equipment	342.5				5.56%							
40	Tools, Shop & Garage Equipment	343.5		12,773		6.25%							
41	Laboratory Equipment	344.5		272		6.67%							
42	Power Operated Equipment	345.5		375		8.33%							
43	Communication Equipment	346.5		(437)		10.00%							
44	Miscellaneous Equipment	347.5		10,491		6.67%							
45	Other Tangible Plant	348.5				10.00%							
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			561,534			18,991	3.27%					
				TRUE									

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Line No.	Description	Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data	Annual Depr Rate	Mo Depr Rate
64	Cash CIAC:			
65	Water Treatment Equipment		3.27%	0.27%
66	Meter Fees		5.00%	0.42%
67	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%

Schedule of Water Amortization of CIAC by Classification- 2007															Florida Public Service Commission		
Adjusted CIAC Balances- 2007															Schedule: A-12		
Lake Gibson Estates - 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	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	
2	Meter Fees	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479	
3	Main Extension Charge	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	
4	Service Installation Fees	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	
5	Total Cash CIAC	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996	
Property CIAC:																	
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	T&D Mains	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	
8	Services	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Hydrants	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	
11	Total Property CIAC	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	
12	Total Water CIAC	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145	
Schedule of Water Amortization of CIAC by Classification- 2007															Florida Public Service Commission		
CIAC Amortization Rates - 2005															Schedule: A-14		
Lake Gibson Estates - Water															Page: 2, wrk-3		
Docket No. 060368-WS															Preparer:		
Schedule Year Ended: 2007																	
Historic [ ] or Projected [X]																	
Explanation: Provide a Schedule showing Amortization Rates by CIAC																	
Categories																	
Line No.	(1) Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec			
Cash CIAC:																	
1	Water Treatment Equipment	3.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	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%	

Line	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
12	Total Water CIAC	632	632	632	632	632	632	632	632	632	632	632	632	7,590
11	Total Property CIAC	78	78	78	78	78	78	78	78	78	78	78	78	941
10	Hydrants	5	5	5	5	5	5	5	5	5	5	5	5	55
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	12	12	12	12	12	12	12	12	12	12	12	12	147
7	T&D Mains	62	62	62	62	62	62	62	62	62	62	62	62	740
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:														
5	Total Cash CIAC	554	554	554	554	554	554	554	554	554	554	554	554	6,648
4	Service Installation Fees	18	18	18	18	18	18	18	18	18	18	18	18	219
3	Main Extension Charge	76	76	76	76	76	76	76	76	76	76	76	76	917
2	Meter Fees	123	123	123	123	123	123	123	123	123	123	123	123	1,474
1	Water Treatment Equipment	336	336	336	336	336	336	336	336	336	336	336	336	4,038
Cash CIAC:														
Line	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
(1)	(1)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Schedule of Water Amortization of CIAC by Classification - 2007		Lake Gibson Estates - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [ ] or Projected [X] Explanation: Provide a schedule showing additions to CIAC during 2007 =input field												
Adjustments to CIAC Amort Bal-2007		Lake Gibson Estates - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [ ] or Projected [X] Explanation: Provide Adjustments to CIAC Amortary Order Balances other than changes resulting from CIAC Additions for 2007 =input field												
Schedule of Water Amortization of CIAC by Classification - 2007		Florida Public Service Commission Schedule: A-14 Page: 2, wrk-4 Preparer:												

Schedule of Water Amortization of CIAC by Classification- 2007													Florida Public Service Commission		
Adjusted Accum Amort of CIAC Balances- 2007													Schedule:	A-14	
Lake Gibson Estates - Water													Page:	2, wrk-8	
Docket No. 060368-WS													Preparer:		
Schedule Year Ended: 2007													Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the		
Historic [ ] or Projected [X]													period beginning 12/31/06 through the year ended 12/31/07, and 13 month average.		
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance
Cash CIAC:															
1	Water Treatment Equipment	58,764	59,101	59,437	59,774	60,110	60,447	60,783	61,120	61,456	61,793	62,129	62,466	62,802	60,783
2	Meter Fees	10,595	10,718	10,840	10,963	11,086	11,209	11,332	11,455	11,577	11,700	11,823	11,946	12,069	11,332
3	Main Extension Charge	3,968	4,044	4,121	4,197	4,274	4,350	4,427	4,503	4,579	4,656	4,732	4,809	4,885	4,427
4	Service Installation Fees	995	1,013	1,031	1,049	1,068	1,086	1,104	1,122	1,141	1,159	1,177	1,195	1,214	1,104
5	Total Cash CIAC	74,321	74,875	75,429	75,983	76,537	77,091	77,646	78,200	78,754	79,308	79,862	80,416	80,970	77,646
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	7,415	7,477	7,539	7,600	7,662	7,724	7,785	7,847	7,909	7,970	8,032	8,093	8,155	7,785
8	Services	2,401	2,414	2,426	2,438	2,451	2,463	2,475	2,487	2,500	2,512	2,524	2,536	2,549	2,475
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	1,600	1,605	1,609	1,614	1,619	1,623	1,628	1,632	1,637	1,641	1,646	1,650	1,655	1,628
11	Total Property CIAC	11,417	11,496	11,574	11,653	11,731	11,810	11,888	11,966	12,045	12,123	12,202	12,280	12,359	11,888
12	Total Water CIAC	85,739	86,371	87,004	87,636	88,269	88,901	89,534	90,166	90,798	91,431	92,063	92,696	93,328	89,534

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance  
 Lake Gibson Estates  
 Docket No. 060368-WS  
 Test Year Ending 12/31/07

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
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	58,764	59,101	59,437	59,774	60,110	60,447	60,783	61,120	61,456	61,793	62,129	62,466	62,802	60,783
2	Meter Fees	10,595	10,718	10,840	10,963	11,086	11,209	11,332	11,455	11,577	11,700	11,823	11,946	12,069	11,332
3	Main Extension Charge	3,968	4,044	4,121	4,197	4,274	4,350	4,427	4,503	4,579	4,656	4,732	4,809	4,885	4,427
4	Service Installation Fees	995	1,013	1,031	1,049	1,068	1,086	1,104	1,122	1,141	1,159	1,177	1,195	1,214	1,104
5	Total Cash	74,321	74,875	75,429	75,983	76,537	77,091	77,646	78,200	78,754	79,308	79,862	80,416	80,970	77,646
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	7,415	7,477	7,539	7,600	7,662	7,724	7,785	7,847	7,909	7,970	8,032	8,093	8,155	7,785
8	Services	2,401	2,414	2,426	2,438	2,451	2,463	2,475	2,487	2,500	2,512	2,524	2,536	2,549	2,475
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	1,600	1,605	1,609	1,614	1,619	1,623	1,628	1,632	1,637	1,641	1,646	1,650	1,655	1,628
11	Total Property	11,417	11,496	11,574	11,653	11,731	11,810	11,888	11,966	12,045	12,123	12,202	12,280	12,359	11,888
12	Total Water	85,739	86,371	87,004	87,636	88,269	88,901	89,534	90,166	90,798	91,431	92,063	92,696	93,328	89,534
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	41,864	42,280	42,697	43,114	43,531	43,947	44,364	44,781	45,198	45,614	46,031	46,448	46,865	44,364
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	3,462	3,507	3,553	3,598	3,643	3,689	3,734	3,779	3,825	3,870	3,915	3,961	4,006	3,734
16	Service Installation Fees	11,484	11,528	11,572	11,617	11,661	11,706	11,750	11,795	11,839	11,884	11,928	11,973	12,017	11,750
17	Total Cash	56,809	57,316	57,822	58,329	58,835	59,342	59,848	60,355	60,862	61,368	61,875	62,381	62,888	59,848
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	10,933	10,969	11,005	11,041	11,077	11,113	11,149	11,185	11,221	11,257	11,293	11,329	11,365	11,149
20	Collection Sewers- Gravity	15,737	15,893	16,049	16,205	16,361	16,518	16,674	16,830	16,986	17,142	17,298	17,454	17,610	16,674
21	Services to Customers	1,888	1,896	1,903	1,911	1,919	1,926	1,934	1,942	1,949	1,957	1,965	1,972	1,980	1,934
22	Lift Stations	5,351	5,375	5,399	5,423	5,446	5,470	5,494	5,518	5,542	5,566	5,590	5,614	5,637	5,494
23	Pumping Equipment	(4,324)	(4,309)	(4,295)	(4,280)	(4,266)	(4,251)	(4,237)	(4,222)	(4,208)	(4,194)	(4,179)	(4,165)	(4,150)	(4,237)
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	29,585	29,823	30,061	30,299	30,537	30,776	31,014	31,252	31,490	31,728	31,966	32,204	32,442	31,014
28	Total Sewer	86,394	87,139	87,884	88,628	89,373	90,117	90,862	91,607	92,351	93,096	93,841	94,585	95,330	90,862

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