

ORIGINAL

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

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



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

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

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Schedule of Water Plant in Service By Primary Account- 2004 June through December Balances - 2004								Florida Public Service Commission	
Orange Hill/Sugar Creek - Water		101	6436	FWS	Orange Hill/Sugar Creek - Water			Schedule: A-5	
Docket No. 060368-WS		Explanation: Provide UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.						Page: 2 of 8	
Schedule Year Ended: 2004								Preparer: <name>	
Historic [x] or Projected []									
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2	Lake, River & Other intakes	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
33		GENERAL PLANT							
34	303.5	Land & Land Rights	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0

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Schedule of Water Plant in Service By Primary Account - 2005		Florida Public Service Commission														
Monthly UPIS Balances per Books - 2005		Schedule: A-5														
Orange Hill/Sugar Creek - Water		Page: 5 of 8														
Docket No. 060368-WS		Preparer: <name>														
Schedule Year Ended: 2005																
Historic [x] or Projected []																
Line No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Prior Year 12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average Balance
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 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 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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance
 Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Florida Public Service Commission

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

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

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

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

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Schedule of Water Plant in Service By Primary Account- 2006								
Monthly UPIS Balances per Books- 2006								
		101 6436 FWS		Orange Hill/Sugar Creek - 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	1,272
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	14,232
7	304.2	Structures & Improvements	0	0	0	0	0	3,727
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	10,819
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	8,066
13	310.2	Power Generation Equipment	0	0	0	0	0	25,523
14	311.2	Pumping Equipment	0	0	0	0	0	715
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	3,000
18	304.3	Structures & Improvements	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	34,525
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	91,073
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	7,011
28	333.4	Services	0	0	0	0	0	5,511
29	334.4	Meters & Meter Installations	0	0	0	0	0	12,908
30	335.4	Hydrants	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	218,382

5

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

Florida Public Service Commission

Orange Hill/Sugar Creek
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	12/31/00 Balance		NA
2001			
34	Additions		NA
35	Retirements		NA
36	Adjustments		NA
37	12/31/01 Balance		NA
2002			
38	Additions		NA
39	Retirements		NA
40	Adjustments		NA
41	12/31/02 Balance		NA
2003			
42	Additions		NA
43	Retirements		NA
44	Adjustments		NA
45	06/30/04 Amend. Order Balance	204,252	NA
2004			
46	Additions	11,995	NA
47	Retirements	0	NA
48	Adjustments	0	NA
49	12/31/04 Balance	216,247	NA
2005			
50	Additions	2,135	NA
51	Retirements	(1,003)	NA
52	Adjustments	2,779	NA
53	12/31/05 Balance	220,158	NA
2006			
54	Additions	19,189	NA
55	Retirements	(3,004)	NA
56	Adjustments	7,004	NA
57	12/31/06 Balance	243,347	NA
2007			
58	Additions	10,752	NA
59	Retirements	(656)	NA
60	Adjustments	3,434	NA
61	12/31/07 Balance	256,877	NA

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

Schedule of Water Plant in Service By Primary Account- 2004								Florida Public Service Commission	
Amendatory Order Balances as of 6/30/04									
Orange Hill/Sugar Creek - Water								Schedule: A-5	
Docket No. 060368-WS								Page: 5 of 8	
Schedule Year Ended: 2004								Preparer: <name>	
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.									
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	1,272	1,272	1,272	1,272	1,272	1,272	1,272
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	9,266	9,266	9,266	9,266	9,266	9,266	9,266
7	304.2	Structures & Improvements	1,330	1,330	1,330	1,330	1,330	1,330	1,330
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	10,819	10,819	10,819	10,819	10,819	10,819	10,819
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	8,066	8,066	8,066	8,066	8,066	8,066	8,066
13	310.2	Power Generation Equipment	13,640	13,640	13,640	13,640	13,640	13,640	13,640
14	311.2	Pumping Equipment	34,525	34,525	34,525	34,525	34,525	34,525	34,525
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	7,966	7,966	7,966	7,966	7,966	7,966	7,966
18	304.3	Structures & Improvements	2,397	2,397	2,397	2,397	2,397	2,397	2,397
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	91,073	91,073	91,073	91,073	91,073	91,073	91,073
27	331.4	Transm. & Distribution Mains	6,605	6,605	6,605	6,605	6,605	6,605	6,605
28	333.4	Services	5,511	5,511	5,511	5,511	5,511	5,511	5,511
29	334.4	Meters & Meter Installations	11,782	11,782	11,782	11,782	11,782	11,782	11,782
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	204,252	204,252	204,252	204,252	204,252	204,252	204,252

Schedule of Water Plant in Service By Primary Account- 2004 CWIP to Plant -July through December 2004									Florida Public Service Commission			
		=input field							Schedule: A-5			
Orange Hill/Sugar Creek - Water		Explanation: Provide 2004 amounts for projects that were physically placed in service after acquisition 6/30/04.							Page: 6 of 8			
Docket No. 060368-WS									Preparer: <name>			
Schedule Year Ended: 2004												
Historic [x] or Projected []												
Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec			
1		INTANGIBLE PLANT										
2	301.1	Organization										
3	302.1	Franchises										
4	339.1	Other Plant & Misc. Equipment										
5		SOURCE OF SUPPLY & PUMPING PLANT										
6	303.2	Land & Land Rights										
7	304.2	Structures & Improvements										
8	305.2	Collect. & Impound Reservoirs										
9	306.2	Lake, River & Other Intakes										
10	307.2	Wells & Springs										
11	308.2	Infiltration Galleries & Tunnels										
12	309.2	Supply Mains										
13	310.2	Power Generation Equipment					11,883					
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								112	CWIP @ acquisition	
28	333.4	Services										
29	334.4	Meters & Meter Installations										
30	335.4	Hydrants										
31	336.4	Backflow Prevention										
32	339.4	Other Plant & Misc. Equipment										
33		GENERAL PLANT										
34	303.5	Land & Land Rights										
35	304.5	Structures & Improvements										
36	340.5	Office Furniture & Equipment										
37	340.51	Computer Equipment										
38	341.5	Transportation Equipment										
39	342.5	Stores Equipment										
40	343.5	Tools, Shop & Garage Equipment										
41	344.5	Laboratory Equipment										
42	345.5	Power Operated Equipment										
43	346.5	Communication Equipment										
44	347.5	Miscellaneous Equipment										
45	348.5	Other Tangible Plant										
46		TOTAL		0	0	0	11,883	0	112	11,995		

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

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

Florida Public Service Commission

Orange Hill/Sugar Creek - Water
Docket No. 060368-WS
Schedule Year Ended: 2004
Historic or Projected

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

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

Line No.	Acct No.	(1) AccountName	(2)	(3)	(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 Plant in Service By Primary Account- 2004 Adjusted UPIS Balances- June through December 2004									Florida Public Service Commission			
Orange Hill/Sugar Creek - 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	1,272	1,272	1,272	1,272	1,272	1,272	1,272			
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	9,266	9,266	9,266	9,266	9,266	9,266	9,266			
7	304.2	Structures & Improvements	1,330	1,330	1,330	1,330	1,330	1,330	1,330			
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	10,819	10,819	10,819	10,819	10,819	10,819	10,819			
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0			
12	309.2	Supply Mains	8,066	8,066	8,066	8,066	8,066	8,066	8,066			
13	310.2	Power Generation Equipment	13,640	13,640	13,640	13,640	25,523	25,523	25,523			
14	311.2	Pumping Equipment	34,525	34,525	34,525	34,525	34,525	34,525	34,525			
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
16		WATER TREATMENT PLANT										
17	303.3	Land & Land Rights	7,966	7,966	7,966	7,966	7,966	7,966	7,966			
18	304.3	Structures & Improvements	2,397	2,397	2,397	2,397	2,397	2,397	2,397			
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	91,073	91,073	91,073	91,073	91,073	91,073	91,073			
27	331.4	Transm. & Distribution Mains	6,605	6,605	6,605	6,605	6,605	6,605	6,717			
28	333.4	Services	5,511	5,511	5,511	5,511	5,511	5,511	5,511			
29	334.4	Meters & Meter Installations	11,782	11,782	11,782	11,782	11,782	11,782	11,782			
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	204,252	204,252	204,252	204,252	216,135	216,135	216,247			

Schedule of Water Plant in Service By Primary Account- 2005 CWIP to Plant -Jan through December 2005			FWS Properties										Florida Public Service Commission			
Orange Hill/Sugar Creek - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []			Explanation: Provide amounts for projects that were physically placed in service during 2005.										Schedule: A-5 Page: 6 of 8 Preparer: <name>			
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment								715						715
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													294	294
28	333.4	Services														0
29	334.4	Meters & Meter Installations													1,126	1,126
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	0	715	0	0	0	0	1,420	2,135

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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																
Orange Hill/Sugar Creek - 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 2005
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													(183)	(183)
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants													(820)	(820)
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	(1,003)	(1,003)

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

h1

Schedule of Water Plant in Service By Primary Account- 2005													FWS Properties			Florida Public Service Commission		
Adjusted UPIS Balances- December 2004 through December 2005																		
Orange Hill/Sugar Creek - Water													Schedule: A-5					
Docket No. 060368-WS													Page: 4 of 8					
Schedule Year Ended: 2005													Preparer: <name>					
Historic [x] or Projected []																		
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month average																		
Line No.	Acct No.	(1) AccountName	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance		
1		INTANGIBLE PLANT																
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
3	302.1	Franchises	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272		
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	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266		
7	304.2	Structures & Improvements	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330		
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	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819		
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
12	309.2	Supply Mains	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066		
13	310.2	Power Generation Equipment	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523		
14	311.2	Pumping Equipment	34,525	34,525	34,525	34,525	34,525	34,525	34,525	34,525	34,525	34,525	34,525	34,525	34,525	34,525		
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	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966		
18	304.3	Structures & Improvements	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397		
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	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073		
27	331.4	Transm. & Distribution Mains	6,717	6,717	6,717	6,717	6,717	6,717	6,717	6,717	6,717	6,717	6,717	6,717	6,717	6,717		
28	333.4	Services	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511		
29	334.4	Meters & Meter Installations	11,782	11,782	11,782	11,782	11,782	11,782	11,782	11,782	11,782	11,782	11,782	11,782	11,782	11,782		
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	216,247	216,247	216,247	216,247	216,247	216,247	216,247	216,962	216,962	216,962	216,962	216,962	217,379	216,609		

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Schedule of Water Plant in Service By Primary Account

Test Year Average balance
 Orange Hill/Sugar Creek
 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	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272
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	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266
7	304.2	Structures & Improvements	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330
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	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066
13	310.2	Power Generation Equipment	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523
14	311.2	Pumping Equipment	34,525	34,525	34,525	34,525	34,525	34,525	34,525	35,240	35,240	35,240	35,240	35,240	35,240	34,855
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	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966
18	304.3	Structures & Improvements	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397
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	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073
27	331.4	Transm. & Distribution Mains	6,717	6,717	6,717	6,717	6,717	6,717	6,717	6,717	6,717	6,717	6,717	6,717	6,828	6,726
28	333.4	Services	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511
29	334.4	Meters & Meter Installations	11,782	11,782	11,782	11,782	11,782	11,782	11,782	11,782	11,782	11,782	11,782	11,782	12,088	11,806
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	260	1,710	2,160	2,779	531
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	216,247	216,247	216,247	216,247	216,247	216,247	216,247	216,962	216,962	217,222	218,672	219,122	220,158	217,140
47		Subtotal Land & Land Rights	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232

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Schedule of Water Plant in Service By Primary Account- 2006
CWIP to Plant -Jan through December 2006

[] =input field

Florida Public Service Commission

Orange Hill/Sugar Creek - Water
Docket No. 060368-WS
Schedule Year Ended: 2006
Historic [] or Projected [x]

Explanation: Provide amounts by month for projects that were physically placed
in service during 2006.

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 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												3,100		3,100
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														6,840
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														0
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services							1,000			1,000			4,000	6,000
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants							1,083			1,083			1,083	3,249
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 IT Adds
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0 IT Adds
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	2,083	0	0	2,083	0	3,100	11,923	19,189

Schedule of Water Plant in Service By Primary Account- 2006 Retirements-January through December 2006															Florida Public Service Commission		
Orange Hill/Sugar Creek - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [] or Projected [x]															Schedule: A-5 Page: 7 of 8 Preparer: <name>		
Explanation: Provide Retirements that were physically made during 2006.																	
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Totals	
1		INTANGIBLE PLANT														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													(2,350)	(2,350)	
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							(109)			(109)			(436)	(654)	
28	333.4	Services														0	
29	334.4	Meters & Meter Installations							0			0			0	0	
30	335.4	Hydrants														0	
31	336.4	Backflow Prevention														0	
32	339.4	Other Plant & Misc. Equipment														0	
33		GENERAL PLANT														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	(109)	0	0	(109)	0	0	(2,786)	(3,004)	

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

8

Schedule of Water Plant in Service By Primary Account- 2006													Florida Public Service Commission			
Adjusted UPIS Balances- December 2005 through December 2006																
Orange Hill/Sugar Creek - Water													Schedule: A-5			
Docket No. 060368-WS													Page: 4 of 8			
Schedule Year Ended: 2006													Preparer: <name>			
Historic [] or Projected [x]																
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average																
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	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272
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	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266
7	304.2	Structures & Improvements	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330
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	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066
13	310.2	Power Generation Equipment	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523
14	311.2	Pumping Equipment	35,240	35,240	35,240	35,240	35,240	35,240	35,240	35,240	35,240	35,240	35,240	35,240	35,240	35,240
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	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966
18	304.3	Structures & Improvements	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397
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	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073
27	331.4	Transm. & Distribution Mains	6,828	6,828	6,828	6,828	6,828	6,828	7,719	7,719	7,719	8,610	8,610	8,610	12,174	7,856
28	333.4	Services	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511
29	334.4	Meters & Meter Installations	12,088	12,088	12,088	12,088	12,088	12,088	13,171	13,171	13,171	14,254	14,254	14,254	15,337	13,088
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	217,379	217,379	217,379	217,379	217,379	217,379	219,353	219,353	219,353	221,327	221,327	224,427	233,564	220,229

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Schedule of Water Plant in Service By Primary Account

Test Year Average balance
 Orange Hill/Sugar Creek
 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	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272
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	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266
7	304.2	Structures & Improvements	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330
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	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	11,166	11,166	8,543
13	310.2	Power Generation Equipment	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523
14	311.2	Pumping Equipment	35,240	35,240	35,240	35,240	35,240	35,240	35,240	35,240	35,240	35,240	35,240	35,240	39,730	35,585
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	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966
18	304.3	Structures & Improvements	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397
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	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073
27	331.4	Transm. & Distribution Mains	6,828	6,828	6,828	6,828	6,828	6,828	7,719	7,719	7,719	8,610	8,610	8,610	12,174	7,856
28	333.4	Services	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511
29	334.4	Meters & Meter Installations	12,088	12,088	12,088	12,088	12,088	12,088	13,171	13,171	13,171	14,254	14,254	14,254	15,337	13,088
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	2,779	2,779	2,779	3,020	3,020	4,006	4,183	4,183	4,183	4,183	4,183	4,183	9,783	4,097
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	220,158	220,158	220,158	220,399	220,399	221,385	223,536	223,536	223,536	225,510	225,510	228,610	243,347	224,326
47		Subtotal Land & Land Rights	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232

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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	
Orange Hill/Sugar Creek - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic <input type="checkbox"/> or Projected <input checked="" type="checkbox"/>															Schedule: A-5 Page: 6 of 8 Preparer: <name>	
Explanation: Provide amounts for projects that were physically placed in service during 2007.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														0
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														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			1,875				1,875			1,875			1,875	7,500
28	333.4	Services														0
29	334.4	Meters & Meter Installations			813				813			813			813	3,252
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	2,688	0	0	2,688	0	0	2,688	0	0	2,688	10,752

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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																
		=input field											Schedule: A-5			
Orange Hill/Sugar Creek - Water		Explanation: Provide Retirements that were physically made during 2007											Page: 7 of 8			
Docket No. 060368-WS													Preparer: <name>			
Schedule Year Ended: 2007																
Historic [] or Projected [x]																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														0
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														0
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains			(164)				(164)			(164)		(164)		(656)
28	333.4	Services														0
29	334.4	Meters & Meter Installations			0				0			0		0		0
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														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	(164)	0	0	(164)	0	0	(164)	0	0	(164)	(656)

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

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Schedule of Water Plant in Service By Primary Account- 2007 Adjusted UPIS Balances- December 2006 through December 2007													Florida Public Service Commission			
Orange Hill/Sugar Creek - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x]													Schedule:	A-5		
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average													Page:	4 of 8		
													Preparer:	<name>		
Line No.	Acct No.	(1) AccountName	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272
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	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266
7	304.2	Structures & Improvements	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330
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	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819
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	11,166	11,166	11,166	11,166	11,166	11,166	11,166	11,166	11,166	11,166	11,166	11,166	11,166	11,166
13	310.2	Power Generation Equipment	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523
14	311.2	Pumping Equipment	39,730	39,730	39,730	39,730	39,730	39,730	39,730	39,730	39,730	39,730	39,730	39,730	39,730	39,730
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	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966
18	304.3	Structures & Improvements	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397
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	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073
27	331.4	Transm. & Distribution Mains	12,174	12,174	12,174	13,885	13,885	13,885	15,596	15,596	15,596	17,307	17,307	17,307	19,018	15,070
28	333.4	Services	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511
29	334.4	Meters & Meter Installations	15,337	15,337	15,337	16,150	16,150	16,150	16,963	16,963	16,963	17,776	17,776	17,776	18,589	16,713
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	233,564	233,564	233,564	236,088	236,088	236,088	238,612	238,612	238,612	241,136	241,136	241,136	243,660	237,835
																3,091,860
																TRUE
																TRUE

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Schedule of Water Plant in Service By Primary Account

Test Year Average balance
 Orange Hill/Sugar Creek
 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	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272
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	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266
7	304.2	Structures & Improvements	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330
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	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819
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	11,166	11,166	11,166	11,166	11,166	11,166	11,166	11,166	11,166	11,166	11,166	11,166	11,166	11,166
13	310.2	Power Generation Equipment	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523
14	311.2	Pumping Equipment	39,730	39,730	39,730	39,730	39,730	39,730	39,730	39,730	39,730	39,730	39,730	39,730	39,730	39,730
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	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966
18	304.3	Structures & Improvements	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397
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	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073
27	331.4	Transm. & Distribution Mains	12,174	12,174	12,174	13,885	13,885	13,885	15,596	15,596	15,596	17,307	17,307	17,307	19,018	15,070
28	333.4	Services	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511
29	334.4	Meters & Meter Installations	15,337	15,337	15,337	16,150	16,150	16,150	16,963	16,963	16,963	17,776	17,776	17,776	18,589	16,713
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	9,783	9,977	10,233	10,722	11,114	11,425	11,734	11,972	12,185	12,568	12,772	12,968	13,217	11,590
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	243,347	243,541	243,797	246,810	247,202	247,513	250,346	250,584	250,797	253,704	253,908	254,104	256,877	249,425
47		Subtotal Land & Land Rights	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232

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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

Orange Hill/Sugar Creek - Water
Docket No. 060368-WS
Schedule Year Ended: 2004
Historic [x] or Projected []

108: [] =input field
6436 FWS Orange Hill/Sugar Creek - Water
Explanation: Provide Accumulated Depreciation balances by account for the period beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA) through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.

Florida Public Service Commission

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

Line No	Acct No	(1) Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	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

h2

Schedule of Water Accumulated Depreciation By Primary Account 2005
 Monthly Accumulated Depreciation Balances - per books - 2005

Orange Hill/Sugar Creek - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic [x] or Projected []

108 6436 FWS Orange Hill/Sugar Creek - Water
 Explanation: Provide Accumulated Depreciation balances by account for the period
 beginning 12/31/04 through 12/31/05, and 13 month average for 2005

Florida Public Service Commission
 Schedule: A-9
 Page: 2 of 8
 Preparer: <name>

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

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Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Orange Hill/Sugar Creek

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 2 of 5

Preparer: Robert M. Griffin

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

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

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

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Schedule of Water Accumulated Depreciation By Primary Account- 2006								
Monthly Accumulated Depreciation Balances- per books- 2006								
Orange Hill/Sugar Creek - Water		108	6436	FWS	Orange Hill/Sugar Creek - Water			
Docket No. 060368-WS		Explanation: Provide Accumulated Depreciation balances by account for the period beginning 12/31/05 through 12/31/06, and 13 month averages for 2006						
Schedule Year Ended: 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	495
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	1,285
8	305.2	Collect & Impound Reservoirs	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	3,265
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	5,349
13	310.2	Power Generation Equipment	0	0	0	0	0	9,411
14	311.2	Pumping Equipment	0	0	0	0	0	30
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	11,633
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	11,885
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	4,477
28	333.4	Services	0	0	0	0	0	2,421
29	334.4	Meters & Meter Installations	0	0	0	0	0	(3,128)
30	335.4	Hydrants	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	47,122

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

Florida Public Service Commission

Orange Hill/Sugar Creek
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	12/31/00 Balance		NA
2001			
34	Additions		NA
35	Retirements		NA
36	Adjustments		NA
37	12/31/01 Balance		NA
2002			
38	Additions		NA
39	Retirements		NA
40	Adjustments		NA
41	12/31/02 Balance		NA
2003			
42	Additions		NA
43	Retirements		NA
44	Adjustments		NA
45	06/30/04 Amend. Order Balance	35,844	NA
2004			
46	Additions	3,388	NA
47	Retirements	0	NA
48	Adjustments	0	NA
49	12/31/04 Balance	39,232	NA
2005			
50	Additions	7,095	NA
51	Retirements	(1,003)	NA
52	Adjustments	96	NA
53	12/31/05 Balance	45,420	NA
2006			
54	Additions	7,250	NA
55	Retirements	(3,004)	NA
56	Adjustments	701	NA
57	12/31/06 Balance	50,367	NA
2007			
58	Additions	7,887	NA
59	Retirements	(656)	NA
60	Adjustments	1,957	NA
61	12/31/07 Balance	59,555	NA

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

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

FWS Properties

Florida Public Service Commission

Orange Hill/Sugar Creek - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic [x] or Projected []

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

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

Line No	Acct No	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Prior Year 06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
1		INTANGIBLE PLANT	From LOOKUP						
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	445	445	445	445	445	445	445
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	1,100	1,100	1,100	1,100	1,100	1,100	1,100
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,694	2,694	2,694	2,694	2,694	2,694	2,694
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	4,984	4,984	4,984	4,984	4,984	4,984	4,984
13	310.2	Power Generation Equipment	7,389	7,389	7,389	7,389	7,389	7,389	7,389
14	311.2	Pumping Equipment	8,899	8,899	8,899	8,899	8,899	8,899	8,899
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	7,987	7,987	7,987	7,987	7,987	7,987	7,987
27	331.4	Transm. & Distribution Mains	4,227	4,227	4,227	4,227	4,227	4,227	4,227
28	333.4	Services	2,203	2,203	2,203	2,203	2,203	2,203	2,203
29	334.4	Meters & Meter Installations	(4,084)	(4,084)	(4,084)	(4,084)	(4,084)	(4,084)	(4,084)
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	35,844	35,844	35,844	35,844	35,844	35,844	35,844

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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										Schedule:	A-9
Orange Hill/Sugar Creek - Water		Explanation: Provide Adjusted UPIS balances by account for the period beginning								Page:	UPIS 4 of 8
Docket No. 060368-WS		6/30/04 through the year ended 12/31/04								Preparer:	<name>
Schedule Year Ended: 2004											
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	1,272	1,272	1,272	1,272	1,272	1,272	1,272		
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	9,266	9,266	9,266	9,266	9,266	9,266	9,266		
7	304.2	Structures & Improvements	1,330	1,330	1,330	1,330	1,330	1,330	1,330		
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	10,819	10,819	10,819	10,819	10,819	10,819	10,819		
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0		
12	309.2	Supply Mains	8,066	8,066	8,066	8,066	8,066	8,066	8,066		
13	310.2	Power Generation Equipment	13,640	13,640	13,640	13,640	25,523	25,523	25,523		
14	311.2	Pumping Equipment	34,525	34,525	34,525	34,525	34,525	34,525	34,525		
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	7,966	7,966	7,966	7,966	7,966	7,966	7,966		
18	304.3	Structures & Improvements	2,397	2,397	2,397	2,397	2,397	2,397	2,397		
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	91,073	91,073	91,073	91,073	91,073	91,073	91,073		
27	331.4	Transm. & Distribution Mains	6,605	6,605	6,605	6,605	6,605	6,605	6,717		
28	333.4	Services	5,511	5,511	5,511	5,511	5,511	5,511	5,511		
29	334.4	Meters & Meter Installations	11,782	11,782	11,782	11,782	11,782	11,782	11,782		
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	204,252	204,252	204,252	204,252	216,135	216,135	216,247		

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Schedule of Water Accumulated Depreciation By Primary Account- 2004		FWS Properties							
Depreciation Rates for Water Accounts- 2004									
Orange Hill/Sugar Creek - Water		This Schedule shows the Commission Authorized Depreciation rates for 2004							
Docket No. 060368-WS									
Schedule Year Ended: 2004									
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>									
Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT	From FWS Depr. LOOKUP						
2	301.1	Organization	Monthly Rates						
3	302.1	Franchises	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	339.1	Other Plant & Misc. Equipment	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
5		SOURCE OF SUPPLY & PUMPING PLANT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	303.2	Land & Land Rights							
7	304.2	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
8	305.2	Collect. & Impound Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	306.2	Lake, River & Other Intakes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	307.2	Wells & Springs	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	309.2	Supply Mains	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
13	310.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
15	339.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights							
18	304.3	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
20	320.3	Water Treatment Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
21	339.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights							
24	304.4	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
25	311.4	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
26	330.4	Distr. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
27	331.4	Transm. & Distribution Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
28	333.4	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
29	334.4	Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
30	335.4	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31	336.4	Backflow Prevention	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
32	339.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33		GENERAL PLANT							
34	303.5	Land & Land Rights							
35	304.5	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
36	340.5	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	341.5	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	343.5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	344.5	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
44	347.5	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

02

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

FWS Properties

Florida Public Service Commission

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

Orange Hill/Sugar Creek - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic or Projected

Explanation: Provide monthly Depreciation Expense for 2004

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		3	3	3	3	3	3
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		3	3	3	3	3	3
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		30	30	30	30	30	30
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0
12	309.2	Supply Mains		19	19	19	19	19	19
13	310.2	Power Generation Equipment		57	57	57	106	106	106
14	311.2	Pumping Equipment		144	144	144	144	144	144
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		6	6	6	6	6	6
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		205	205	205	205	205	205
27	331.4	Transm. & Distribution Mains		12	12	12	12	12	12
28	333.4	Services		11	11	11	11	11	11
29	334.4	Meters & Meter Installations		49	49	49	49	49	49
30	335.4	Hydrants		0	0	0	0	0	0
31	336.4	Backflow Prevention		0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0
33		GENERAL PLANT							
34	303.5	Land & Land Rights		0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0
41	344.5	Laboratory Equipment		0	0	0	0	0	0
42	345.5	Power Operated Equipment		0	0	0	0	0	0
43	346.5	Communication Equipment		0	0	0	0	0	0
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0
45	348.5	Other Tangible Plant		0	0	0	0	0	0
46		TOTAL		540	540	540	589	589	590

3,388

Schedule of Water Accumulated Depreciation By Primary Account- 2004		FWS Properties							Florida Public Service Commission		
Retirements-July through December 2004											
Orange Hill/Sugar Creek - Water		-input field							Schedule: A-9		
Docket No. 060368-WS		Explanation: Provide Retirements that were physically made after the date of							Page: 7 of 8		
Schedule Year Ended: 2004		Acquisition 6/30/04							Preparer: <name>		
Historic [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		
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0		
45	348.5	Other Tangible Plant		0	0	0	0	0	0		
46		TOTAL		0	0	0	0	0	0	0	

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

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

FWS Properties

Florida Public Service Commission

Orange Hill/Sugar Creek - 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)	(3)	(4)	(5)	(6)	(7)	(8)
			06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	445	448	450	453	456	458	461
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	1,100	1,103	1,107	1,110	1,113	1,117	1,120
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,694	2,724	2,754	2,784	2,814	2,844	2,874
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	4,984	5,003	5,022	5,042	5,061	5,080	5,099
13	310.2	Power Generation Equipment	7,389	7,446	7,503	7,560	7,666	7,772	7,879
14	311.2	Pumping Equipment	8,899	9,043	9,187	9,331	9,474	9,618	9,762
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	6	12	18	24	30	36
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	7,987	8,192	8,397	8,602	8,807	9,013	9,218
27	331.4	Transm. & Distribution Mains	4,227	4,239	4,251	4,264	4,276	4,288	4,301
28	333.4	Services	2,203	2,214	2,226	2,237	2,249	2,260	2,272
29	334.4	Meters & Meter Installations	(4,084)	(4,035)	(3,986)	(3,937)	(3,888)	(3,839)	(3,790)
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	35,844	36,384	36,924	37,464	38,053	38,643	39,232
									39,232

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

Florida Public Service Commission

Orange Hill/Sugar Creek - Water
Docket No. 060368-WS
Schedule Year Ended: 2005
Historic [x] or Projected []

Schedule: A-9
Page: UPIS 4 of 8
Preparer: <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	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272
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	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266
7	304.2	Structures & Improvements	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330
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	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066
13	310.2	Power Generation Equipment	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523
14	311.2	Pumping Equipment	34,525	34,525	34,525	34,525	34,525	34,525	34,525	35,240	35,240	35,240	35,240	35,240	35,240	34,855
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	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966
18	304.3	Structures & Improvements	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397
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	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073
27	331.4	Transm. & Distribution Mains	6,717	6,717	6,717	6,717	6,717	6,717	6,717	6,717	6,717	6,717	6,717	6,717	6,828	6,726
28	333.4	Services	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511
29	334.4	Meters & Meter Installations	11,782	11,782	11,782	11,782	11,782	11,782	11,782	11,782	11,782	11,782	11,782	11,782	12,088	11,806
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	216,247	216,247	216,247	216,247	216,247	216,247	216,247	216,962	216,962	216,962	216,962	216,962	217,379	216,609

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

Florida Public Service Commission

Orange Hill/Sugar Creek - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic or Projected

This Schedule shows the Commission Authorized Depreciation rates for 2005

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

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

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

Florida Public Service Commission

Orange Hill/Sugar Creek - Water
 Docket No. 060368-WS

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

Schedule Year Ended: 2005
 Historic [x] or Projected []
 Explanation: Provide the monthly Depreciation Expense for 2005

Line No.	Acct No.	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Test Year End Dec	2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	3	3	3	3	3	3	3	3	3	3	3	3	3	32
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	3	3	3	3	3	3	3	3	3	3	3	3	3	40
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	30	30	30	30	30	30	30	30	30	30	30	30	30	361
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	19	19	19	19	19	19	19	19	19	19	19	19	19	230
13	310.2	Power Generation Equipment	106	106	106	106	106	106	106	106	106	106	106	106	106	1,276
14	311.2	Pumping Equipment	144	144	144	144	144	144	144	147	147	147	147	147	147	1,744
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	6	6	6	6	6	6	6	6	6	6	6	6	6	73
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	205	205	205	205	205	205	205	205	205	205	205	205	205	2,461
27	331.4	Transm. & Distribution Mains	12	12	12	12	12	12	12	12	12	12	12	12	12	149
28	333.4	Services	11	11	11	11	11	11	11	11	11	11	11	11	11	138
29	334.4	Meters & Meter Installations	49	49	49	49	49	49	49	49	49	49	49	49	49	590
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	Compuer 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	590	590	590	590	590	590	590	593	593	593	593	593	594	7,095

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

Orange Hill/Sugar Creek - Water
Docket No. 060368-WS
Schedule Year Ended: 2005
Historic [x] or Projected []

[] =input field
Explanation: Provide Retirements for 2005

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	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	(183)	(183)
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	(820)	(820)
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	(1,003)	(1,003)

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

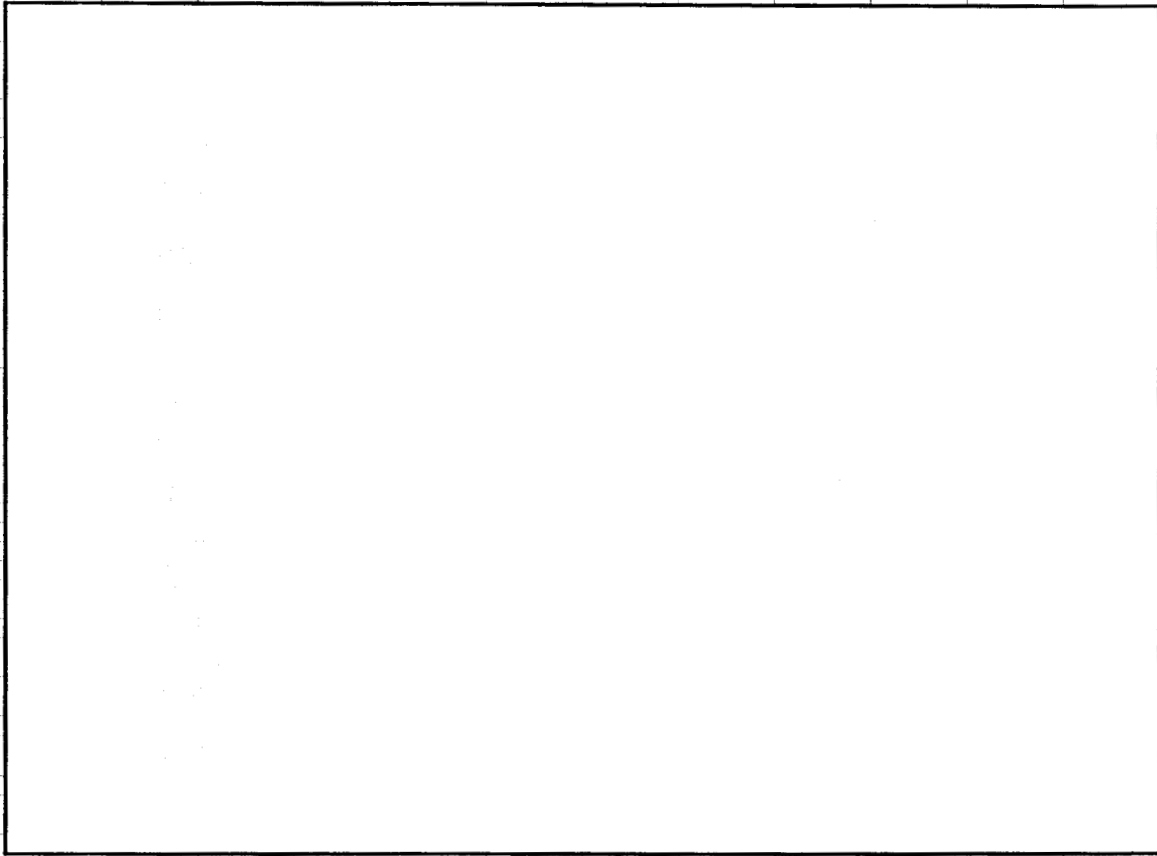
Orange Hill/Sugar Creek - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic [x] or Projected []

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

Florida Public Service Commission

Schedule: A-9
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 Preparer: <name>

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



b3

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

Florida Public Service Commission

Orange Hill/Sugar Creek - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic [x] or Projected []

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

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

Line No.	Acct No	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	461	464	466	469	472	474	477	479	482	485	487	490	493	477
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	1,120	1,124	1,127	1,130	1,134	1,137	1,140	1,144	1,147	1,150	1,154	1,157	1,160	1,140
8	305.2	Collect & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,874	2,904	2,934	2,964	2,995	3,025	3,055	3,085	3,115	3,145	3,175	3,205	3,235	3,055
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	5,099	5,118	5,138	5,157	5,176	5,195	5,214	5,234	5,253	5,272	5,291	5,310	5,330	5,214
13	310.2	Power Generation Equipment	7,879	7,985	8,091	8,198	8,304	8,410	8,517	8,623	8,729	8,836	8,942	9,048	9,155	8,517
14	311.2	Pumping Equipment	9,762	9,906	10,050	10,194	10,338	10,481	10,625	10,772	10,919	11,066	11,213	11,359	11,506	10,630
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	36	42	48	54	61	67	73	79	85	91	97	103	109	73
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	9,218	9,423	9,628	9,833	10,038	10,243	10,448	10,654	10,859	11,064	11,269	11,474	11,679	10,448
27	331.4	Transm. & Distribution Mains	4,301	4,313	4,325	4,338	4,350	4,363	4,375	4,388	4,400	4,413	4,425	4,437	4,449	4,361
28	333.4	Services	2,272	2,283	2,295	2,306	2,318	2,329	2,341	2,352	2,364	2,375	2,387	2,398	2,410	2,341
29	334.4	Meters & Meter Installations	(3,789)	(3,740)	(3,691)	(3,642)	(3,593)	(3,544)	(3,495)	(3,446)	(3,397)	(3,348)	(3,299)	(3,249)	(3,199)	(3,558)
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	39,232	39,822	40,412	41,001	41,591	42,181	42,770	43,363	43,955	44,548	45,141	45,733	45,324	42,698
		TRUE													45,324	

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Orange Hill/Sugar Creek

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Schedule: A-9

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	461	464	466	469	472	474	477	479	482	485	487	490	493	477
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	1,120	1,124	1,127	1,130	1,134	1,137	1,140	1,144	1,147	1,150	1,154	1,157	1,160	1,140
8	305.2	Collect & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,874	2,904	2,934	2,964	2,995	3,025	3,055	3,085	3,115	3,145	3,175	3,205	3,235	3,055
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	5,099	5,118	5,138	5,157	5,176	5,195	5,214	5,234	5,253	5,272	5,291	5,310	5,330	5,214
13	310.2	Power Generation Equipment	7,879	7,985	8,091	8,198	8,304	8,410	8,517	8,623	8,729	8,836	8,942	9,048	9,155	8,517
14	311.2	Pumping Equipment	9,762	9,906	10,050	10,194	10,338	10,481	10,625	10,772	10,919	11,066	11,213	11,359	11,506	10,630
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	36	42	48	54	61	67	73	79	85	91	97	103	109	73
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	9,218	9,423	9,628	9,833	10,038	10,243	10,448	10,654	10,859	11,064	11,269	11,474	11,679	10,448
27	331.4	Transm. & Distribution Mains	4,301	4,313	4,325	4,338	4,350	4,363	4,375	4,388	4,400	4,413	4,425	4,437	4,267	4,361
28	333.4	Services	2,272	2,283	2,295	2,306	2,318	2,329	2,341	2,352	2,364	2,375	2,387	2,398	2,410	2,341
29	334.4	Meters & Meter Installations	(3,789)	(3,740)	(3,691)	(3,642)	(3,593)	(3,544)	(3,495)	(3,446)	(3,397)	(3,348)	(3,299)	(3,249)	(4,019)	(3,558)
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	4	27	57	96	14
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	39,232	39,822	40,412	41,001	41,591	42,181	42,770	43,363	43,955	44,552	45,168	45,791	45,420	42,712
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

90h

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

Florida Public Service Commission

Orange Hill/Sugar Creek - Water
Docket No. 060368-WS
Schedule Year Ended: 2006
Historic [] or Projected [x]

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

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

Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272
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	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266
7	304.2	Structures & Improvements	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330
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	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	11,166	11,166	8,543
13	310.2	Power Generation Equipment	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523
14	311.2	Pumping Equipment	35,240	35,240	35,240	35,240	35,240	35,240	35,240	35,240	35,240	35,240	35,240	35,240	39,730	35,585
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	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966
18	304.3	Structures & Improvements	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397
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	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073
27	331.4	Transm. & Distribution Mains	6,828	6,828	6,828	6,828	6,828	7,719	7,719	7,719	8,610	8,610	8,610	8,610	12,174	7,856
28	333.4	Services	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511
29	334.4	Meters & Meter Installations	12,088	12,088	12,088	12,088	12,088	13,171	13,171	13,171	14,254	14,254	14,254	14,254	15,337	13,088
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	217,379	217,379	217,379	217,379	217,379	217,379	219,353	219,353	219,353	221,327	221,327	224,427	233,564	220,229

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

Schedule of Water Accumulated Depreciation By Primary Account-2006

Florida Public Service Commission

Orange Hills/Sugar Creek - Water
 Docket No. 060368-W5
 Schedule Year Ended: 2006
 Historic [] or Projected [x]
 This Schedule shows Commission Approved Depreciation rates through April 2006, changing to rates based on
 Page: 2b
 Schedule: A-9
 Preparer: <name>

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

Florida Public Service Commission

Orange Hill/Sugar Creek - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [] or Projected [x]

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

Explanation: Provide the monthly Depreciation Expense for 2006

Line No	Acct No	(1) AccountName	(2)	(3) 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 PLAN														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		3	3	3	3	3	3	3	3	3	3	3	3	32
4	339.1	Other Plan: & 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		3	3	3	3	3	3	3	3	3	3	3	3	41
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		30	30	30	30	30	30	30	30	30	30	30	30	361
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		19	19	19	19	19	19	19	19	19	19	19	27	245
13	310.2	Power Generation Equipment		106	106	106	106	106	106	106	106	106	106	106	106	1,276
14	311.2	Pumping Equipment		147	147	147	147	147	147	147	147	147	147	147	166	1,781
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		6	6	6	6	6	6	6	6	6	6	6	6	74
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		205	205	205	205	205	205	205	205	205	205	205	205	2,461
27	331.4	Transm. & Distribution Mains		13	13	13	13	13	15	15	15	17	17	17	24	182
28	333.4	Services		11	11	11	11	11	11	11	11	11	11	11	11	138
29	334.4	Meters & Meter Installations		50	50	50	50	50	55	55	55	59	59	59	64	659
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		594	594	594	594	595	601	601	601	607	607	615	645	7,250

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

Florida Public Service Commission

Orange Hill/Sugar Creek - Water
Docket No. 060368-WS
Schedule Year Ended: 2006
Historic [] or Projected [x]

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

Explanation: Provide Retirements for 2006

Line No.	Acct No	(1) AccountName	(2)												(14) Test Year End Dec	(15) 2006 Total
			(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov			
1		INTANGIBLE PLANT														
2	301.1	Organization	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	(109)	0	0	(109)	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	(109)	0	0	(109)	0	0	(2,786)	(3,004)

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

Florida Public Service Commission

Orange Hill/Sugar Creek - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [] or Projected [x]

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

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

[] =input field

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 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- 2006 Adjusted Accumulated Depreciation Balances - December 2005 through December 2006														Florida Public Service Commission		
Orange Hill/Sugar Creek - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [] or Projected [x]														Schedule: A-9 Page: 4 of 8 Preparer: <name>		
Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month averages.																
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	493	495	498	501	503	506	509	511	514	517	519	522	525	509
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	1,160	1,164	1,167	1,171	1,174	1,177	1,181	1,184	1,188	1,191	1,195	1,198	1,202	1,181
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	3,235	3,265	3,295	3,325	3,355	3,385	3,415	3,445	3,475	3,505	3,535	3,566	3,596	3,415
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	5,330	5,349	5,368	5,387	5,407	5,426	5,445	5,464	5,483	5,503	5,522	5,541	5,575	5,447
13	310.2	Power Generation Equipment	9,155	9,261	9,367	9,474	9,580	9,686	9,793	9,899	10,005	10,112	10,218	10,324	10,431	9,793
14	311.2	Pumping Equipment	11,506	11,653	11,800	11,947	12,094	12,240	12,387	12,534	12,681	12,828	12,975	13,121	10,937	12,208
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	109	115	121	127	133	139	146	152	158	164	171	177	183	146
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	11,679	11,884	12,089	12,295	12,500	12,705	12,910	13,115	13,320	13,525	13,730	13,935	14,141	12,910
27	331.4	Transm. & Distribution Mains	4,267	4,280	4,292	4,305	4,318	4,331	4,237	4,252	4,267	4,174	4,191	4,208	3,795	4,224
28	333.4	Services	2,410	2,421	2,433	2,444	2,456	2,467	2,479	2,490	2,502	2,513	2,524	2,536	2,547	2,479
29	334.4	Meters & Meter Installations	(4,019)	(3,969)	(3,918)	(3,868)	(3,818)	(3,767)	(3,712)	(3,657)	(3,603)	(3,543)	(3,484)	(3,424)	(3,361)	(3,703)
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	45,324	45,919	46,513	47,107	47,701	48,296	48,788	49,389	49,991	50,489	51,097	51,711	49,570	48,607
			TRUE												49,570.39	

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Orange Hill/Sugar Creek

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	493	495	498	501	503	506	509	511	514	517	519	522	525	509
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	1,160	1,164	1,167	1,171	1,174	1,177	1,181	1,184	1,188	1,191	1,195	1,198	1,202	1,181
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	3,235	3,265	3,295	3,325	3,355	3,385	3,415	3,445	3,475	3,505	3,535	3,566	3,596	3,415
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	5,330	5,349	5,368	5,387	5,407	5,426	5,445	5,464	5,483	5,503	5,522	5,548	5,575	5,447
13	310.2	Power Generation Equipment	9,155	9,261	9,367	9,474	9,580	9,686	9,793	9,899	10,005	10,112	10,218	10,324	10,431	9,793
14	311.2	Pumping Equipment	11,506	11,653	11,800	11,947	12,094	12,240	12,387	12,534	12,681	12,828	12,975	13,121	10,937	12,208
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	109	115	121	127	133	139	146	152	158	164	171	177	183	146
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	11,679	11,884	12,089	12,295	12,500	12,705	12,910	13,115	13,320	13,525	13,730	13,935	14,141	12,910
27	331.4	Transm. & Distribution Mains	4,267	4,280	4,292	4,305	4,318	4,331	4,237	4,252	4,267	4,174	4,191	4,208	3,795	4,224
28	333.4	Services	2,410	2,421	2,433	2,444	2,456	2,467	2,479	2,490	2,502	2,513	2,524	2,536	2,547	2,479
29	334.4	Meters & Meter Installations	(4,019)	(3,969)	(3,918)	(3,868)	(3,818)	(3,767)	(3,712)	(3,657)	(3,603)	(3,543)	(3,484)	(3,424)	(3,361)	(3,703)
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	96	135	173	215	257	313	371	429	487	545	603	661	797	391
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	45,420	46,053	46,686	47,322	47,958	48,609	49,159	49,818	50,478	51,034	51,700	52,373	50,367	48,998
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 Deprn Exp Calc

Florida Public Service Commission
Schedule: A-9
Page: UPIS 4 of 8
Preparer: <name>

Orange Hill/Sugar Creek - 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.

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	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272
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	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266
7	304.2	Structures & Improvements	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330
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	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819
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	11,166	11,166	11,166	11,166	11,166	11,166	11,166	11,166	11,166	11,166	11,166	11,166	11,166	11,166
13	310.2	Power Generation Equipment	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523
14	311.2	Pumping Equipment	39,730	39,730	39,730	39,730	39,730	39,730	39,730	39,730	39,730	39,730	39,730	39,730	39,730	39,730
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	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966
18	304.3	Structures & Improvements	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397
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	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073
27	331.4	Transm. & Distribution Mains	12,174	12,174	12,174	13,885	13,885	13,885	15,596	15,596	15,596	17,307	17,307	17,307	19,018	15,070
28	333.4	Services	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511
29	334.4	Meters & Meter Installations	15,337	15,337	15,337	16,150	16,150	16,150	16,963	16,963	16,963	17,776	17,776	17,776	18,589	16,713
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	233,564	233,564	233,564	236,088	236,088	236,088	238,612	238,612	238,612	241,136	241,136	241,136	243,660	237,835

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

Florida Public Service Commission

Orange Hill/Sugar Creek - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic [] or Projected [x]

This Schedule shows the Depreciation rates based on Guideline Lives

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

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

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

Florida Public Service Commission

Orange Hill/Sugar Creek - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic [] or Projected [x]

Explanation: Provide the monthly Depreciation Expense for 2007

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

Line No.	Acct No.	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total 2007	
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	3	3	3	3	3	3	3	3	3	3	3	3	3	32
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	3	3	3	3	3	3	3	3	3	3	3	3	3	42
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	30	30	30	30	30	30	30	30	30	30	30	30	30	361
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	27	27	27	27	27	27	27	27	27	27	27	27	319
13	310.2	Power Generation Equipment	106	106	106	106	106	106	106	106	106	106	106	106	106	1,276
14	311.2	Pumping Equipment	166	166	166	166	166	166	166	166	166	166	166	166	166	1,987
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	6	6	6	6	6	6	6	6	6	6	6	6	6	75
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	205	205	205	205	205	205	205	205	205	205	205	205	205	2,461
27	331.4	Transm & Distribution Mains	24	24	27	27	27	30	30	30	34	34	34	34	37	356
28	333.4	Services	11	11	11	11	11	11	11	11	11	11	11	11	11	138
29	334.4	Meters & Meter Installations	64	64	67	67	67	71	71	71	74	74	74	74	77	841
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	645	645	652	652	652	658	658	658	665	665	665	665	672	7,887.23
															7,887.23	

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

Orange Hill/Sugar Creek - 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	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	(164)	0	0	(164)	0	0	(164)	0	0	(164)	(656)
28	333.4	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		0	0	(164)	0	0	(164)	0	0	(164)	0	0	(164)	(656)

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

Florida Public Service Commission

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

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Schedule of Water Accumulated Depreciation By Primary Account - 2007														Florida Public Service Commission		
Adjusted Accumulated Depreciation Balances - December 2006 through December 2007																
Orange Hill/Sugar Creek - Water														Schedule: A-9		
Docket No. 060368-WS														Page: 4 of 8		
Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning														Preparer: <name>		
Schedule Year Ended: 2007																
Historic [] or Projected [x]																
Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning																
12/31/06 through the year ended 12/31/07, and 13 month averages.																
Line No.	Acct No.	(1) Account Name	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	525	527	530	532	535	538	540	543	546	548	551	554	556	540
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	1,202	1,205	1,209	1,212	1,215	1,219	1,222	1,226	1,229	1,233	1,236	1,240	1,243	1,222
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	3,596	3,626	3,656	3,686	3,716	3,746	3,776	3,806	3,836	3,866	3,896	3,926	3,956	3,776
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	5,575	5,601	5,628	5,655	5,681	5,708	5,734	5,761	5,788	5,814	5,841	5,867	5,894	5,734
13	310.2	Power Generation Equipment	10,431	10,537	10,644	10,750	10,856	10,963	11,069	11,175	11,282	11,388	11,494	11,601	11,707	11,069
14	311.2	Pumping Equipment	10,937	11,103	11,268	11,434	11,599	11,765	11,930	12,096	12,261	12,427	12,592	12,758	12,923	11,930
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	183	189	196	202	208	214	221	227	233	239	246	252	258	221
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	14,141	14,346	14,551	14,756	14,961	15,166	15,371	15,576	15,782	15,987	16,192	16,397	16,602	15,371
27	331.4	Transm. & Distribution Mains	3,795	3,819	3,843	3,706	3,732	3,759	3,626	3,656	3,686	3,556	3,589	3,623	3,495	3,683
28	333.4	Services	2,547	2,559	2,570	2,582	2,593	2,605	2,616	2,628	2,639	2,651	2,662	2,674	2,685	2,616
29	334.4	Meters & Meter Installations	(3,361)	(3,297)	(3,233)	(3,165)	(3,098)	(3,031)	(2,960)	(2,889)	(2,819)	(2,745)	(2,671)	(2,597)	(2,519)	(2,953)
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	49,570.39	50,215	50,860	51,348	52,000	52,651	53,146	53,804	54,463	54,964	55,629	56,294	56,802	53,211
			TRUE													TRUE

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
 Orange Hill/Sugar Creek
 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	525	527	530	532	535	538	540	543	546	548	551	554	556	540
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	1,202	1,205	1,209	1,212	1,215	1,219	1,222	1,226	1,229	1,233	1,236	1,240	1,243	1,222
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	3,596	3,326	3,656	3,686	3,716	3,746	3,776	3,806	3,836	3,866	3,896	3,926	3,956	3,776
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	5,575	5,501	5,628	5,655	5,681	5,708	5,734	5,761	5,788	5,814	5,841	5,867	5,894	5,734
13	310.2	Power Generation Equipment	10,431	10,537	10,644	10,750	10,856	10,963	11,069	11,175	11,282	11,388	11,494	11,601	11,707	11,069
14	311.2	Pumping Equipment	10,937	11,103	11,268	11,434	11,599	11,765	11,930	12,096	12,261	12,427	12,592	12,758	12,923	11,930
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	183	189	196	202	208	214	221	227	233	239	246	252	258	221
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	14,141	14,346	14,551	14,756	14,961	15,166	15,371	15,576	15,782	15,987	16,192	16,397	16,602	15,371
27	331.4	Transm. & Distribution Mains	3,795	3,819	3,843	3,706	3,732	3,759	3,626	3,656	3,686	3,556	3,589	3,623	3,495	3,683
28	333.4	Services	2,547	2,559	2,570	2,582	2,593	2,605	2,616	2,628	2,639	2,651	2,662	2,674	2,685	2,616
29	334.4	Meters & Meter Installations	(3,361)	(3,297)	(3,233)	(3,165)	(3,098)	(3,031)	(2,960)	(2,889)	(2,819)	(2,745)	(2,671)	(2,597)	(2,519)	(2,953)
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	797	936	1,078	1,227	1,381	1,540	1,703	1,869	2,038	2,213	2,390	2,570	2,754	1,730
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	50,367	51,151	51,938	52,575	53,381	54,191	54,849	55,673	56,501	57,176	58,019	58,864	59,555	54,942
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission	
June through December CIAC Balances per Books- 2004								Schedule:	A-12
Orange Hill/Sugar Creek - Water		271	6436	FWS	Orange Hill/Sugar Creek - Water			Page:	2 of
Docket No. 060368-WS		Explanation: Provide the CIAC Balances by month by Classification						Preparer:	
Schedule Year Ended: 2004		beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA)							
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>		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.	(1) Description	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04	
Cash CIAC:									
1	Water Treatment Equipment	0	0	0	0	0	0	0	
2	Meter Fees	0	0	0	0	0	0	0	
3	Main Extension Charge	0	0	0	0	0	0	0	
4	Service Installation Fees	0	0	0	0	0	0	0	
5	Total Cash CIAC	0	0	0	0	0	0	0	
Property CIAC:									
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	
7	T&D Mains	0	0	0	0	0	0	0	
8	Services	0	0	0	0	0	0	0	
9	Meters/Meter Installation	0	0	0	0	0	0	0	
10	Hydrants	0	0	0	0	0	0	0	
11	Total Property CIAC	0	0	0	0	0	0	0	
12	Total Water CIAC	0	0	0	0	0	0	0	

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Schedule of Water Contributions in Aid of Construction by Classification- 2005

CIAC Balances per Books- 2005

Orange Hill/Sugar Creek - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic [x] or Projected []

271 6436 FWS Orange Hill/Sugar Creek - Water
 Explanation: Provide the CIAC Balances by month by Classification for 2005

Florida Public Service Commission

Schedule: A-12
 Page: 2 of
 Preparer:

Line No.	Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance
 Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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

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

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

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

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Schedule of Water Contributions in Aid of Construction by Classification- 2006							
CIAC Balances per Books- 2006							
		271	6436	FWS	Orange Hill/Sugar Creek - Water		
Docket No. 060368-WS		Explanation: Provide the CIAC Balances by month by Classification					
Schedule Year Ended: 2006		for 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
							from Adj bal
Cash CIAC:							
1	Water Treatment Equipment	0	0	0	0	0	2,136
2	Meter Fees	0	0	0	0	0	13,647
3	Main Extension Charge	0	0	0	0	0	1,784
4	Service Installation Fees	0	0	0	0	0	1,575
5	Total Cash CIAC	0	0	0	0	0	19,142
							from Adj bal
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	19,142

SS

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

Florida Public Service Commission

Orange Hill/Sugar Creek
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
	2000		
23	Additions		NA
24	Adjustments		NA
25	12/31/00 Balance		NA
	2001		
26	Additions		NA
27	Adjustments		NA
28	12/31/01 Balance		NA
	2002		
29	Additions		NA
30	Adjustments		NA
31	12/31/02 Balance		NA
	2003		
32	Additions		NA
33	Adjustments		NA
34	06/30/04 Amend. Order Balance	19,142	NA
	2004		
35	Additions	0	NA
36	Adjustments	0	NA
37	12/31/04 Balance	19,142	NA
	2005		
38	Additions	0	NA
39	Adjustments	0	NA
40	12/31/05 Balance	19,142	NA
	2006		
41	Additions	0	NA
42	Adjustments	0	NA
43	12/31/06 Balance	19,142	NA
	2007		
44	Additions	0	NA
45	Adjustments	0	NA
46	12/31/07 Balance	19,142	NA

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

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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

Orange Hill/Sugar Creek - Water
 Docket No. 060368-WVS
 Schedule Year Ended: 2004
 Historic or Projected

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

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	2,100		2,100	Water Treatment Equipment
2	Meter Fees		13,647		13,647	Meter Fees
3	CIAC-1999 Acquisition		0		0	Water Treatment Equipment
4	Unclaimed Refunds		36		36	Water Treatment Equipment
5	Main Ext Charge		1,784		1,784	Main Extension Charge
6	Serv Install Charge		1,575		1,575	Service Installation Charge
7	Total Cash CIAC		19,142	0	19,142	
Property CIAC 271.5 271.5						
8	Dist Res & Standpipes		330.4		0	Dist Res & Standpipes
9	T&D Mains		331.4		0	T&D Mains
10	Services		333.4		0	Services
11	Meter/Meter Installation		334.4		0	Meter/Meter Installation
21	Hydrants		335.4		0	Hydrants
22	Total Property CIAC		0	0	0	
23	Total Water CIAC		19,142	0	19,142	

should be -> 19,142 <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	2,136
25	Meter Fees	13,647
26	Main Extension Charge	1,784
27	Service Installation Fees	1,575
28	Total Cash CIAC	19,142
Property CIAC:		
29	Dist Res & Standpipes	0
30	T&D Mains	0
31	Services	0
32	Meter/Meter Installation	0
33	Hydrants	0
34	Total Property CIAC	0
35	Total Water CIAC	19,142

TRUE

Schedule of Water Contributions in Aid of Construction by Classification- 2004									Florida Public Service Commission	
CIAC Amendatory Order Balances as of 6/30/04									Schedule: A-12	
Orange Hills/Sugar Creek - Water									Page: 5 of 8	
Docket No. 060368-WVS									Preparer:	
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										
Line No.	(1) Description	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
Cash CIAC:										
1	Water Treatment Equipment	2,136	2,136	2,136	2,136	2,136	2,136	2,136		
2	Meter Fees	13,647	13,647	13,647	13,647	13,647	13,647	13,647		
3	Main Extension Charge	1,784	1,784	1,784	1,784	1,784	1,784	1,784		
4	Service Installation Fees	1,575	1,575	1,575	1,575	1,575	1,575	1,575		
5	Total Cash CIAC	19,142	19,142	19,142	19,142	19,142	19,142	19,142		
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	19,142	19,142	19,142	19,142	19,142	19,142	19,142		
TRUE										

Schedule of Water Contributions in Aid of Construction by Classification- 2004							
CIAC Additions - July through December 2004							
Orange Hill/Sugar Creek - Water		input field					
Docket No. 060368-WS		Explanation: Provide a Schedule showing additions to CIAC during 2004					
Schedule Year Ended: 2004		from the date of Acquisition. Use the same categories as are available for					
Historic [x] or Projected []		customers and that subsequently get converted to Annual Report (Cronin Jackson) categories.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Description	July	Aug	Sep	Oct	Nov	Dec
	Cash CIAC:	CIAC acct					
1	Capacity Charges 271.1	320	0	0	0	0	0
2	Meter Fees	334	0	0	0	0	0
3	CIAC-1999 Acquisition						
4	Unclaimed Refunds						
5	Main Ext Charge	331	0	0	0	0	0
6	Serv Install Charge	333	0	0	0	0	0
7	Total Cash CIAC		0	0	0	0	0
	Property CIAC 271.5:						
8	Dist Res & Standpipes						
9	T&D Mains						
10	Services						
11	Meter/Meter Installation						
21	Hydrants						
22	Total Property CIAC		0	0	0	0	0
23	Total Water CIAC		0	0	0	0	0

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Line No.	Description	July	Aug	Sep	Oct	Nov	Dec
(1)	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
6	Property CIAC:						
7	Dist Reservoirs & Standpipes						
8	T&D Mains						
9	Services						
10	Meters/Meter Installation						
11	Hydrants						
12	Total Property CIAC	0	0	0	0	0	0
	Total Water CIAC	0	0	0	0	0	0

[Redacted]

[Redacted]

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

Florida Public Service Commission

Schedule: A-12

Page: 8 of 8

Preparer:

input field

Schedule of Water Contributions in Aid of Construction by Classification- 2004

Adjustments to CIAC-July through December 2004

Orange Hill/Sugar Creek - Water

Docket No. 06038-WS

Schedule Year Ended: 2004

Historic [X] or Projected []

Schedule of Water Contributions in Aid of Construction by Classification- 2004
 Adjusted CIAC Balances- June through December 2004

Orange Hill/Sugar Creek - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic [x] or Projected []

Florida Public Service Commission

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

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

Line No.	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04
Cash CIAC:								
1	Water Treatment Equipment	2,136	2,136	2,136	2,136	2,136	2,136	2,136
2	Meter Fees	13,647	13,647	13,647	13,647	13,647	13,647	13,647
3	Main Extension Charge	1,784	1,784	1,784	1,784	1,784	1,784	1,784
4	Service Installation Fees	1,575	1,575	1,575	1,575	1,575	1,575	1,575
5	Total Cash CIAC	19,142	19,142	19,142	19,142	19,142	19,142	19,142
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	19,142	19,142	19,142	19,142	19,142	19,142	19,142
								TRUE

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Schedule of Water Contributions in Aid of Construction by Classification - 2005															
CIAC Additions - 2005															
<div style="display: flex; justify-content: space-between;"> Orange Hill/Sugar Creek - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/> <input type="text"/> =input field Explanation: Provide a Schedule showing additions to CIAC during 2005 Florida Public Service Commission Schedule: A-12 Page: 6 of 8 Preparer: </div>															
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		CIAC acct	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2005 Total
Cash CIAC:															
1	Water Treatment Equipment	320	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	334	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	331	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	333	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes														0
7	T&D Mains														0
8	Services														0
9	Meters/Meter Installation														0
10	Hydrants														0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
<div style="display: flex; justify-content: space-between; margin-top: 20px;"> Schedule of Water Contributions in Aid of Construction by Classification - 2005 Adjustments to CIAC-2005 Orange Hill/Sugar Creek - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/> <input type="text"/> =input field Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2005 Florida Public Service Commission Schedule: A-12 Page: 8 of 8 Preparer: </div>															
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		CIAC acct	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	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

these rows are extracted from the FWS456CIAC tab

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Line No.	Description	Schedule of Water Contributions in Aid of Construction by Classification - 2005 Adjusted CIAC Balances - 2005												Florida Public Service Commission Schedule: A-12 Page: 4 of 8 Preparer:	
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		(14)
		12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average Balance
1	Cash CIAC	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136
2	Water Treatment Equipment	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647
3	Meter Fees	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784
4	Main Extension Charge	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575
5	Service Installation Fees	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142
	Total Cash CIAC	38,284	38,284	38,284	38,284	38,284	38,284	38,284	38,284	38,284	38,284	38,284	38,284	38,284	38,284
6	Property CIAC:														
7	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	38,284	38,284	38,284	38,284	38,284	38,284	38,284	38,284	38,284	38,284	38,284	38,284	38,284	38,284

Explanation: Provide Adjusted CIAC balances by account for 2005

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance
Orange Hill/Sugar Creek
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) Pnor Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136
2	Meter Fees	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647
3	Main Extension Charge	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784
4	Service Installation Fees	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575
5	Total Cash CIAC	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142
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	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction by Classification- 2006 CIAC Additions - 2006		Florida Public Service Commission Schedule: A-12 Page: 6 of 8 Preparer:															
Line No.	Description	CIAC acc.	Explanation: Provide a Schedule showing additions to CIAC during 2006														
			(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 2006 Total		
1	Cash CIAC	320	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Water Treatment Equipment	334	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Fees	331	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Main Extension Charge	333	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	T&D Mains		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Meters/Meter Installation Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Schedule of Water Contributions in Aid of Construction by Classification- 2006 Adjustments to CIAC-2006		Florida Public Service Commission Schedule: A-12 Page: 8 of 8 Preparer:															
Line No.	Description	CIAC acc.	Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2006														
			(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 2006 Total		
1	Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Fees		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Main Extension Charge		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	T&D Mains		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Meters/Meter Installation Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Orange Hill/Sugar Creek - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [x] or Projected [x]

Explanation: Provide Adjusted CIAC balances by account for 2006

Florida Public Service Commission

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

Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/29/06	(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	2,136	2,136	2,136	2,136										
2	Meter Fees	13,647	13,647	13,647	13,647	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136
3	Main Extension Charge	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784
4	Service Installation Fees	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575
5	Total Cash CIAC	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142
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	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142
															TRUE

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Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Orange Hill/Sugar Creek

Docket No. 060368-WS

Test Year Ending 12/31/06

Florida Public Service Commission

Schedule: A-12

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136
2	Meter Fees	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647
3	Main Extension Charge	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784
4	Service Installation Fees	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575
5	Total Cash CIAC	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142
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	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction by Classification - 2007		Florida Public Service Commission													
Orange Hills/Sugar Creek - Water Docket No. 060368-WIS Schedule Year Ended: 2007 Historic [] or Projected [X]		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:														
1	Water Treatment Equipment														
2	Meter Fees														
3	Main Extension Charge														
4	Service Installation Fees														
5	Total Cash CIAC														
	Property CIAC:														
6	Dist Reservoirs & Standpipes														
7	T&D Mains														
8	Services														
9	Meters/Meter Installation														
10	Hydrants														
11	Total Property CIAC														
12	Total Water CIAC														
Schedule of Water Contributions in Aid of Construction by Classification - 2007		Florida Public Service Commission													
Orange Hills/Sugar Creek - Water Docket No. 060368-WIS Schedule Year Ended: 2007 Historic [] or Projected [X]		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														
2	Meter Fees														
3	Main Extension Charge														
4	Service Installation Fees														
5	Total Cash CIAC														
	Property CIAC:														
6	Dist Reservoirs & Standpipes														
7	T&D Mains														
8	Services														
9	Meters/Meter Installation														
10	Hydrants														
11	Total Property CIAC														
12	Total Water CIAC														

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

Orange Hill/Sugar Creek - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic [] or Projected [X]

Explanation: Provide Adjusted CIAC balances by account for 2007

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

Line No	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136
2	Meter Fees	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647
3	Main Extension Charge	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784
4	Service Installation Fees	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575
5	Total Cash CIAC	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142
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	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142
														TRUE	
														4 yr	
														FALSE	

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Orange Hill/Sugar Creek

Docket No. 060368-WS

Test Year Ending 12/31/07

Schedule: A-12

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136
2	Meter Fees	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647
3	Main Extension Charge	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784
4	Service Installation Fees	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575
5	Total Cash CIAC	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142
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	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
12	Total Water CIAC	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
Property CIAC:								
5	Total Cash CIAC	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0
1	Water Treatment Equipment	0	0	0	0	0	0	0
Cash CIAC:								
No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Orange Hill/Sugar Creek - Water Docket No. 060368-W/S Schedule Year Ended: 2004 Historic [x] or Projected [] Explanation: Provide the Amount of CIAC Balances per books by month by Classification Orange Hill/Sugar Creek - Water FWS 6436 272 =input field through the year ended 12/31/04. While 2005 is the historical test year, balances beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA) back to 6/30/04 are needed since adjustments to book balances are made beginning that date.								
June through December Accum Amort CIAC Balances per Books- 2004 Florida Public Service Commission Schedule: A-14 Page: 2 of 2 Preparer:								

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Schedule of Water Amortization of CIAC by Classification - 2005												
Accum Amort CIAC Balances per Books - 2005												
Orange Hill/Sugar Creek - Water												
Docket No. 060368-WS												
Schedule Year Ended: 2005												
Historic [x] or Projected []												
for the year ended 12/31/05.												
Explanation: Provide the Amort of CIAC Balances per books by month by Classification												
Orange Hill/Sugar Creek - Water												
FWS 6436 272												
=input field												
Florida Public Service Commission												
Schedule: A-14												
Page: 2 of 2												
Preparer:												
Test Year End												
Average Balance												
12/31/05												
(15)												
Description												
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												
(2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13) (14)												
Cash CIAC												
1 Water Treatment Equipment												
2 Meter Fees												
3 Main Extension Charge												
4 Service Installation Fees												
5 Total Cash CIAC												
Property CIAC												
6 Dist Reservoirs & Standpipes												
7 R&D Mains												
8 Services												
9 Meters/Meter Installation												
10 Hydrants												
11 Total Property CIAC												
12 Total Water CIAC												

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Orange Hill/Sugar Creek

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-14

Page: 2 of 5

Preparer: Robert M. Griffin

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

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

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

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Schedule of Water Amortization of CIAC by Classification- 2006											
Orange Hill/Sugar Creek - Water		272		6436		-input field					
Docket No. 060968-WS		FWS		Orange Hill/Sugar Creek - Water							
Schedule Year Ended: 2006		Explanation: Provide the Amort of CIAC Balances by month by Classification									
Historic [X] or Projected [X]		for the year ended 12/31/06									
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)				
	Cash CIAC	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06				
1	Water Treatment Equipment	0	0	0	0	0	0				
2	Meter Fees	0	0	0	0	0	0				
3	Main Extension Charge	0	0	0	0	0	0				
4	Service Installation Fees	0	0	0	0	0	0				
5	Total Cash CIAC	0	0	0	0	0	0				
	Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0				
7	T&D Mains	0	0	0	0	0	0				
8	Services	0	0	0	0	0	0				
9	Meters/Meter Installation	0	0	0	0	0	0				
10	Hydrants	0	0	0	0	0	0				
11	Total Property CIAC	0	0	0	0	0	0				
12	Total Water CIAC	0	0	0	0	0	0				

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

Florida Public Service Commission

Orange Hill/Sugar Creek
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
23	Additions		NA
24	Adjustments		NA
25	12/31/00 Balance		NA
2001			
26	Additions		NA
27	Adjustments		NA
28	12/31/01 Balance		NA
2002			
29	Additions		NA
30	Adjustments		NA
31	12/31/02 Balance		NA
2003			
32	Additions		NA
33	Adjustments		NA
34	06/30/04 Amend. Order Balance	6,128	NA
2004			
35	Additions	418	NA
36	Adjustments	0	NA
37	12/31/04 Balance	6,546	NA
2005			
38	Additions	837	NA
39	Adjustments	0	NA
40	12/31/05 Balance	7,383	NA
2006			
41	Additions	839	NA
42	Adjustments	0	NA
43	12/31/06 Balance	8,222	NA
2007			
44	Additions	849	NA
45	Adjustments	0	NA
46	12/31/07 Balance	9,071	NA

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

CONVERT AMENDATORY ORDER BALANCES

Schedule of Water Amortization of CIAC by Classification - 2004

Florida Public Service Commission

CIAC Amendatory Order Balances as of 6/30/04

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Schedule: A-12

Orange Hill/Sugar Creek - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic [x] or Projected []

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

Page:
 Preparer:

	Cronin Jackson 06/30/04 From Lookup	Amendatory Order Adjustment	Allocation to match Amendatory Order Total @ 6/30/04	Categories-lines 22 to 35 below
Cash CIAC:				
1	Capacity Charges 271.1	197	197	Water Treatment Equipment
2	Meter Fees	5,763	5,763	Meter Fees
3	CIAC-1999 Acquisition	0	0	Water Treatment Equipment
4	Unclaimed Refunds	11	11	Water Treatment Equipment
5	Main Ext Charge	125	125	Main Extension Charge
6	Serv Install Charge	32	32	Service Installation Charge
7	Total Cash CIAC	6,128	6,128	
Property CIAC 271.5				
8	Dist Res & Standpipes	330.4	0	Dist Res & Standpipes
9	T&D Mains	333.4	0	T&D Mains
10	Services	333.4	0	Services
11	Meter/Meter Installation	334.4	0	Meter/Meter Installation
21	Hydrants	335.4	0	Hydrants
22	Total Property CIAC	0	0	
23	Total Water CIAC	6,128	6,128	

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	208
25	Meter Fees	5,763
26	Main Extension Charge	125
27	Service Installation Fees	32
28	Total Cash CIAC	6,128
Property CIAC		
29	Dist Res & Standpipes	0
30	T&D Mains	0
31	Services	0
32	Meter/Meter Installation	0
33	Hydrants	0
34	Total Property CIAC	0
35	Total Water CIAC	6,128

TRUE

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Schedule of Water Amortization of CIAC by Classification- 2004									Florida Public Service Commission
Amort of CIAC Amendantory Order Balances as of 6/30/04									Schedule:
Orange Hill/Sugar Creek - Water									A-14
Docket No. 060368-WS									Page:
Schedule Year Ended: 2004									2, wrk-1
Historic [x] or Projected []									Preparer:
Explanation: Provide the Accumulated Amort of CIAC Balances as of 6/30/04 by Classification based on amounts in the PSC's Amendantory Order issued Februart 27, 2006									
(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	208	208	208	208	208	208	208	
2	Meter Fees	5,763	5,763	5,763	5,763	5,763	5,763	5,763	
3	Main Extension Charge	125	125	125	125	125	125	125	
4	Service Installation Fees	32	32	32	32	32	32	32	
5	Total Cash CIAC	6,128	6,128	6,128	6,128	6,128	6,128	6,128	
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	6,128	6,128	6,128	6,128	6,128	6,128	6,128	

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CALCULATE CIAC AMORTIZATION RATES											
Schedule of Water Amortization of CIAC by Classification- 2004						Florida Public Service Commission					
Calculate Amortization Rates						Schedule: A-12					
Orange Hill/Sugar Creek - Water						Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates					
Docket No. 060368-WS						and calculate composite rates based on methodology employed by Cronin Jackson for					
Schedule Year Ended: 2004						Annual Reports (see 12/21/04 calculation)					
Historic [x] or Projected []											
						Annual Dep'n Rate					
						Monthly Dep'n Rate					
						Categories-lines to below					
Cash CIAC:											
1	Capacity Charges	271.1				Water Treatment Equip (see Composite Calc)			3.47%	0.29%	
2	CIAC-1999 Acquisition	271.3				Water Treatment Equip (see Composite Calc)			3.47%	0.29%	
3	Unclaimed Refunds	271.3				Water Treatment Equip (see Composite Calc)			3.47%	0.29%	
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							0.00%	0.00%	

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Composite Rate Calculation:		UPIS Balance 6/30/04			2004 Depreciation Rate		Annual			
			Adjusted Bal	Contr Prop	For Comp Calc	Annual	Monthly	Depreciation Expense		
1	INTANGIBLE PLANT	INTANGIBLE PLANT								
2	Organization	301.1	0			0.00%				
3	Franchises	302.1	1,272			2.50%				
4	Other Plant & Misc. Equipment	339.1	0			0.00%				
5	SOURCE OF SUPPLY & PUMPING PLANT									
6	Land & Land Rights	303.2	9,266			0.00%				
7	Structures & Improvements	304.2	1,330		1,330	3.03%	0.25%	40		
8	Collect. & Impound Reservoirs	305.2	0			0.00%				
9	Lake, River & Other Intakes	306.2	0			0.00%				
10	Wells & Springs	307.2	0			0.00%				
11	Infiltration Galleries & Tunnels	308.2	10,819		10,819	3.33%	0.28%	361		
12	Supply Mains	309.2	0			0.00%				
13	Power Generation Equipment	310.2	8,066		8,066	2.86%	0.24%	230		
14	Pumping Equipment	311.2	13,640		13,640	5.00%	0.42%	682		
15	Other Plant & Misc. Equipment	339.2	34,525		34,525	5.00%	0.42%	1,726		
16	WATER TREATMENT PLANT									
17	Land & Land Rights	303.3	0			0.00%				
18	Structures & Improvements	304.3	7,966			0.00%				
19	Pumping Equipment	311.3	2,397		2,397	3.03%	0.25%	73		
20	Water Treatment Equipment	320.3	0			5.00%				
21	Other Plant & Misc. Equipment	339.3	0		0	0.00%	0.00%	0		
22	TRANSMISSION & DISTRIBUTION PLANT									
23	Land & Land Rights	303.4	0			0.00%				
24	Structures & Improvements	304.4	0			0.00%				
25	Pumping Equipment	311.4	0		0	3.03%	0.25%	0		
26	Distr. Reservoirs & Standpipes	330.4	0			5.00%				
27	Transm. & Distribution Mains	331.4	91,073	0	91,073	2.70%	0.23%	2,461		
28	Services	333.4	6,605	0	6,605	2.22%	0.19%	147		
29	Meters & Meter Installations	334.4	5,511	0	5,511	2.50%	0.21%	138		
30	Hydrants	335.4	11,782	0	11,782	5.00%	0.42%	589		
31	Backflow Prevention	336.4	0	0	0	0.00%	0.00%	0		
32	Other Plant & Misc. Equipment	339.4	0			0.00%				
33	GENERAL PLANT									
34	Land & Land Rights	303.5	0			0.00%	0.00%	0		
35	Structures & Improvements	304.5	0			0.00%				
36	Office Furniture & Equipment	340.5	0			3.03%				
37	Computer Equipment	340.51	0			0.00%				
38	Transportation Equipment	341.5	0			0.00%				
39	Stores Equipment	342.5	0			0.00%				
40	Tools, Shop & Garage Equipment	343.5	0			0.00%				
41	Laboratory Equipment	344.5	0			0.00%				
42	Power Operated Equipment	345.5	0			6.67%				
43	Communication Equipment	346.5	0			0.00%				
44	Miscellaneous Equipment	347.5	0			0.00%				
45	Other Tangible Plant	348.5	0			0.00%				
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization				185,748			6,447	Composite Rate	3.47%
					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		3.47%	0.29%
66	Meter Fees		5.00%	0.42%
67	Main Extension Charge		2.22%	0.19%
	Service Installation Fees		2.50%	0.21%
	Property CIAC			
68	Dist Res & Standpipe		2.70%	0.23%
69	T&D Mains		2.22%	0.19%
70	Services		2.50%	0.21%
71	Meters/Meter Installation		5.00%	0.42%
72	Hydrants		0.00%	0.00%

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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	
Orange Hill/Sugar Creek - Water									Page: 4 of 8	
Docket No. 060368-WS									Preparer:	
Schedule Year Ended: 2004										
Historic [x] or Projected []										
Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.										
Line No	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04		
Cash CIAC:										
1	Water Treatment Equipment	2,136	2,136	2,136	2,136	2,136	2,136	2,136		
2	Meter Fees	13,647	13,647	13,647	13,647	13,647	13,647	13,647		
3	Main Extension Charge	1,784	1,784	1,784	1,784	1,784	1,784	1,784		
4	Service Installation Fees	1,575	1,575	1,575	1,575	1,575	1,575	1,575		
5	Total Cash CIAC	19,142	19,142	19,142	19,142	19,142	19,142	19,142		
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	19,142	19,142	19,142	19,142	19,142	19,142	19,142		
Schedule of Water Amortization of CIAC by Classification - 2004									Florida Public Service Commission	
CIAC Amortization Rates - July through December 2004									Schedule: A-14	
Orange Hill/Sugar Creek - Water									Page: 2, wrk-3	
Docket No. 060368-WS									Preparer:	
Schedule Year Ended: 2004										
Historic [x] or Projected []										
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories										
Line No	Description	(2) Annual Rates	(3) July	(4) Aug	(5) Monthly Rates Sep	(6) Oct	(7) Nov	(8) Dec		
Cash CIAC:										
1	Water Treatment Equipment	3.47%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%		
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		
Property CIAC:										
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%		
7	T&D Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
10	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		

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

Orange Hill/Sugar Creek - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic [x] or Projected []

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

Florida Public Service Commission

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

Line No.	(1) Description	(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec	(9) 2004 Total
Cash CIAC:									
1	Water Treatment Equipment		6	6	6	6	6	6	37
2	Meter Fees		57	57	57	57	57	57	341
3	Main Extension Charge		3	3	3	3	3	3	20
4	Service Installation Fees		3	3	3	3	3	3	20
5	Total Cash CIAC		70	70	70	70	70	70	418
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		70	70	70	70	70	70	418

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

Orange Hill/Sugar Creek - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic [x] or Projected []

=input field

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

Florida Public Service Commission

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

Line No.	(1) Description	(2)	(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

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

Florida Public Service Commission

Orange Hill/Sugar Creek - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic or Projected

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

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

(1) Line No.	(2) Description	(3) 06/30/04	(4) 07/31/04	(5) 08/31/04	(6) 09/30/04	(7) 10/31/04	(8) 11/30/04	(9) 12/31/04
	Cash CIAC:							
1	Water Treatment Equipment	208	214	220	227	233	239	245
2	Meter Fees	5,763	5,820	5,877	5,934	5,990	6,047	6,104
3	Main Extension Charge	125	128	132	135	138	142	145
4	Service Installation Fees	32	35	39	42	45	48	52
5	Total Cash CIAC	6,128	6,198	6,267	6,337	6,407	6,476	6,546
	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	6,128	6,198	6,267	6,337	6,407	6,476	6,546

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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

Orange Hill/Sugar Creek - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic [x] or Projected []

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

Schedule: A-12
 Page:
 Preparer:

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

Water Treatment Equip (see Composite Calc)		3.56%	0.30%
Water Treatment Equip (see Composite Calc)		3.56%	0.30%
Water Treatment Equip (see Composite Calc)		3.56%	0.30%
Main Extension Charge	acct 331.4	2.22%	0.19%
Service Installation Charge	acct 333.4	2.50%	0.21%
Meter Fees	acct 334.4	5.00%	0.42%

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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	INTANGIBLE PLANT						
2	Organization	301.1					
3	Franchises	302.1			0.00%		
4	Other Plant & Misc. Equipment	339.1	1,272		2.50%		
5	SOURCE OF SUPPLY & PUMPING PLANT				0.00%		
6	Land & Land Rights	303.2	9,266		0.00%		
7	Structures & Improvements	304.2	1,330	1,330	3.03%	0.25%	40
8	Collect. & Impound Reservoirs	305.2	0		0.00%		
9	Lake, River & Other Intakes	306.2	0		0.00%		
10	Wells & Springs	307.2	10,819	10,819	3.33%	0.28%	361
11	Infiltration Galleries & Tunnels	308.2	0		0.00%		
12	Supply Mains	309.2	8,066	8,066	2.86%	0.24%	230
13	Power Generation Equipment	310.2	25,523	25,523	5.00%	0.42%	1,276
14	Pumping Equipment	311.2	34,525	34,525	5.00%	0.42%	1,726
15	Other Plant & Misc. Equipment	339.2	0		0.00%		
16	WATER TREATMENT PLANT				0.00%		
17	Land & Land Rights	303.3	7,966		0.00%		
18	Structures & Improvements	304.3	2,397	2,397	3.03%	0.25%	73
19	Pumping Equipment	311.3	0	0	5.00%		
20	Water Treatment Equipment	320.3	0	0	0.00%	0.00%	0
21	Other Plant & Misc. Equipment	339.3	0		0.00%		
22	TRANSMISSION & DISTRIBUTION PLANT				0.00%		
23	Land & Land Rights	303.4	0		0.00%		
24	Structures & Improvements	304.4	0	0	3.03%	0.25%	0
25	Pumping Equipment	311.4	0	0	5.00%		
26	Distr. Reservoirs & Standpipes	330.4	91,073	91,073	2.70%	0.23%	2,461
27	Transm. & Distribution Mains	331.4	6,717	6,717	2.22%	0.19%	149
28	Services	333.4	5,511	5,511	2.50%	0.21%	138
29	Meters & Meter Installations	334.4	11,782	11,782	5.00%	0.42%	589
30	Hydrants	335.4	0	0	0.00%	0.00%	0
31	Backflow Prevention	336.4	0	0	0.00%	0.00%	0
32	Other Plant & Misc. Equipment	339.4	0	0	0.00%	0.00%	0
33	GENERAL PLANT				0.00%		
34	Land & Land Rights	303.5	0		0.00%		
35	Structures & Improvements	304.5	0		3.03%		
36	Office Furniture & Equipment	340.5	0	0	0.00%		
37	Computer Equipment	340.51	0	0	0.00%		
38	Transportation Equipment	341.5	0	0	0.00%		
39	Stores Equipment	342.5	0	0	0.00%		
40	Tools, Shop & Garage Equipment	343.5	0	0	0.00%		
41	Laboratory Equipment	344.5	0	0	6.67%		
42	Power Operated Equipment	345.5	0	0	0.00%		
43	Communication Equipment	346.5	0	0	0.00%		
44	Miscellaneous Equipment	347.5	0	0	0.00%		
45	Other Tangible Plant	348.5	0		0.00%		
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			197,743			7,044
				TRUE			Composite Rate 3.56%

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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				
	Cash CIAC:										
64	Water Treatment Equipment					3.56%	0.30%				
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					0.00%	0.00%				

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Schedule of Water Amortization of CIAC by Classification- 2005														Florida Public Service Commission	
Adjusted CIAC Balances- 2005															
Orange Hill/Sugar Creek - Water														Schedule: A-12	
Docket No. 060368-WS														Page: 4 of 8	
Schedule Year Ended: 2005														Preparer:	
Historic [x] or Projected []															
Explanation: Provide Adjusted CIAC balances by account for 2005															
Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136
2	Meter Fees	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647
3	Main Extension Charge	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784
4	Service Installation Fees	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575
5	Total Cash CIAC	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142
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	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142

Schedule of Water Amortization of CIAC by Classification- 2005														Florida Public Service Commission	
CIAC Amortization Rates - 2005															
Orange Hill/Sugar Creek - Water														Schedule: A-14	
Docket No. 060368-WS														Page: 2, wrk-3	
Schedule Year Ended: 2005														Preparer:	
Historic [x] or Projected []															
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	3.56%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
5	Total Cash CIAC														
Property CIAC:															
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	
7	T&D Mains	2.22%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
8	Services	2.50%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
10	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

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11 Total Property CIAC														
12 Total Water CIAC														
CIAC Amortization - 2005														
Orange Hill/Sugar Creek - 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2005 Total
Cash CIAC:														
1	Water Treatment Equipment	6	6	6	6	6	6	6	6	6	6	6	6	76
2	Meter Fees	57	57	57	57	57	57	57	57	57	57	57	57	682
3	Main Extension Charge	3	3	3	3	3	3	3	3	3	3	3	3	40
4	Service Installation Fees	3	3	3	3	3	3	3	3	3	3	3	3	39
5	Total Cash CIAC	70	70	70	70	70	70	70	70	70	70	70	70	837
Property CIAC:														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	70	70	70	70	70	70	70	70	70	70	70	70	837
		0.36%	0.36%	0.36%	0.36%	0.36%	0.36%	0.36%	0.36%	0.36%	0.36%	0.36%	0.36%	4.37%
Schedule of Water Amortization of CIAC by Classification - 2005														
Adjustments to CIAC Amort Bal-2005														
Orange Hill/Sugar Creek - 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2005 Total
Cash CIAC:														
1	Water Treatment Equipment													0
2	Meter Fees													0
3	Main Extension Charge													0
4	Service Installation Fees													0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:														
6	Dist Reservoirs & Standpipes													0
7	T&D Mains													0
8	Services													0
9	Meters/Meter Installation													0
10	Hydrants													0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Amortization of CIAC by Classification- 2005 Adjusted Accumulated Amortization of CIAC Balances- 2005													Florida Public Service Commission		
Orange Hill/Sugar Creek - Water													Schedule:	A-14	
Docket No. 060368-WS													Page:	2, wrk-8	
Schedule Year Ended: 2005													Preparer:		
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.															
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	245	251	258	264	270	277	283	289	296	302	308	315	321	283
2	Meter Fees	6,104	6,161	6,218	6,275	6,332	6,388	6,445	6,502	6,559	6,616	6,673	6,730	6,787	6,445
3	Main Extension Charge	145	148	151	155	158	161	165	168	171	175	178	181	184	165
4	Service Installation Fees	52	55	58	62	65	68	71	75	78	81	85	88	91	71
5	Total Cash CIAC	6,546	6,616	6,685	6,755	6,825	6,895	6,964	7,034	7,104	7,174	7,244	7,313	7,383	6,964
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	6,546	6,616	6,685	6,755	6,825	6,895	6,964	7,034	7,104	7,174	7,244	7,313	7,383	6,964

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	245	251	258	264	270	277	283	289	296	302	308	315	321	283
2	Meter Fees	6,104	6,161	6,218	6,275	6,332	6,388	6,445	6,502	6,559	6,616	6,673	6,730	6,787	6,445
3	Main Extension Charge	145	148	151	155	158	161	165	168	171	175	178	181	184	165
4	Service Installation Fees	52	55	58	62	65	68	71	75	78	81	85	88	91	71
5	Total Cash	6,546	6,616	6,685	6,755	6,825	6,895	6,964	7,034	7,104	7,174	7,244	7,313	7,383	6,964
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	6,546	6,616	6,685	6,755	6,825	6,895	6,964	7,034	7,104	7,174	7,244	7,313	7,383	6,964
SEWER															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Composite Rate Calculation:			UPIS Balance 12/31/05		Depreciation Rate		Depreciation Expense
			Adj Bal	Contr Prop	For Comp Calc	Annual	
1	INTANGIBLE PLANT						
2	Organization	301.1	0			0.00%	
3	Franchises	302.1	1,272			2.50%	
4	Other Plant & Misc. Equipment	339.1	0			0.00%	
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	Land & Land Rights	303.2	9,266			0.00%	
7	Structures & Improvements	304.2	1,330		1,330	3.03%	0.25%
8	Collect. & Impound Reservoir	305.2	0			0.00%	40
9	Lake, River & Other Intakes	306.2	0			0.00%	
10	Wells & Springs	307.2	10,819		10,819	3.33%	0.28%
11	Infiltration Galleries & Tunnels	308.2	0			0.00%	361
12	Supply Mains	309.2	8,066		8,066	2.86%	0.24%
13	Power Generation Equipment	310.2	25,523		25,523	5.00%	0.42%
14	Pumping Equipment	311.2	35,240		35,240	5.00%	0.42%
15	Other Plant & Misc. Equipment	339.2	0			0.00%	1,762
16	WATER TREATMENT PLANT						
17	Land & Land Rights	303.3	7,966			0.00%	
18	Structures & Improvements	304.3	2,397		2,397	3.03%	0.25%
19	Pumping Equipment	311.3	0			5.00%	73
20	Water Treatment Equipment	320.3	0		0	0.00%	0.00%
21	Other Plant & Misc. Equipment	339.3	0			0.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT						
23	Land & Land Rights	303.4	0			0.00%	
24	Structures & Improvements	304.4	0		0	3.03%	0.25%
25	Pumping Equipment	311.4	0			5.00%	0
26	Distr. Reservoirs & Standpipes	330.4	91,073	0	91,073	2.70%	0.23%
27	Transm. & Distribution Mains	331.4	6,828	0	6,828	2.22%	0.19%
28	Services	333.4	5,511	0	5,511	2.50%	0.21%
29	Meters & Meter Installations	334.4	12,088	0	12,088	5.00%	0.42%
30	Hydrants	335.4	0	0	0	0.00%	0.00%
31	Backflow Prevention	336.4	0			0.00%	0
32	Other Plant & Misc. Equipment	339.4	0		0	0.00%	0.00%
33	GENERAL PLANT						
34	Land & Land Rights	303.5	0			0.00%	
35	Structures & Improvements	304.5	0			3.03%	
36	Office Furniture & Equipment	340.5	0			0.00%	
37	Computer Equipment	340.51	0			0.00%	
38	Transportation Equipment	341.5	0			0.00%	
39	Stores Equipment	342.5	0			0.00%	
40	Tools, Shop & Garage Equipm	343.5	0			0.00%	
41	Laboratory Equipment	344.5	0			6.67%	
42	Power Operated Equipment	345.5	0			0.00%	
43	Communication Equipment	346.5	0			0.00%	
44	Miscellaneous Equipment	347.5	0			0.00%	
45	Other Tangible Plant	348.5	0			0.00%	
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortzation				198,875		
					TRUE		
							7,098
							Composite Rate 3.57%

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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								
	Cash CIAC:														
64	Water Treatment Equipment														
65	Meter Fees					3.57%	0.00%								
66	Main Extension Charge					5.00%	0.42%								
67	Service Installation Fees					2.22%	0.24%								
						2.50%	0.21%								
	Property CIAC:														
68	Dist Res & Standpipe														
69	T&D Mains					2.70%	0.23%								
70	Services					2.22%	0.19%								
71	Meters/Meter Installation					2.50%	0.21%								
72	Hydrants					5.00%	0.42%								
						0.00%	0.00%								

13

CALCULATE CIAC AMORTIZATION RATES		Beginning May 2006 (Start Guideline Lives)													
Schedule of Water Amortization of CIAC by Classification- 2006				Florida Public Service Commission											
Calculate Amortization Rates for Calendar Year 2005				=input field				Schedule: A-12							
Orange Hill/Sugar Creek - Water				Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates				Page:							
Docket No. 060368-WS								Preparer:							
Schedule Year Ended: 2006															
Historic [x] or Projected [x]															
						Annual Dep'n Rate		Monthly Dep'n Rate							
				Categories-lines to below											
Cash CIAC:															
1	Capacity Charges	271.1		Water Treatment Equip (see Composite Calc)		3.57%	0.30%								
2	CIAC-1999 Acquisition	271.3		Water Treatment Equip (see Composite Calc)		3.57%	0.30%								
3	Unclaimed Refunds	271.3		Water Treatment Equip (see Composite Calc)		3.57%	0.30%								
4	Main Ext Charge	271.3		Main Extension Charge	acct 331.4	2.33%	0.19%								
5	Serv Install Charge	271.3		Service Installation Charge	acct 333.4	2.50%	0.21%								
6	Meter Fees	271.3		Meter Fees	acct 334.4	5.00%	0.42%								
7	Total Cash CIAC														
Contributed Property															
8	Dist Res & Standpipe	330.4				2.70%	0.23%								
9	T&D Mains	331.4				2.33%	0.19%								
10	Services	333.4				2.50%	0.21%								
11	Meters/Meter Installation	334.4				5.00%	0.42%								
12	Hydrants	335.4				2.22%	0.19%								

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Composite Rate Calculation:		UPIS Balance 4/30/06			Guideline Lives eff 5/06		Depreciation	
		Adj Bal	Contr Prop	For Comp Calc	Depreciation Rate		Expense	
					Annual	Monthly		
1	INTANGIBLE PLANT							
2	Organization 301.1	0			2.50%			
3	Franchises 302.1	1,272			2.50%			
4	Other Plant & Misc. Equipment 339.1	0			0.00%			
5	SOURCE OF SUPPLY & PUMPING PLANT							
6	Land & Land Rights 303.2	9,266			0.00%			vs annual Depn pru Guideline 40
7	Structures & Improvements 304.2	1,330		1,330	3.13%	0.26%	42	
8	Collect. & Impound Reservoirs 305.2	0			2.00%			
9	Lake, River & Other Intakes 306.2	0			2.50%			
10	Wells & Springs 307.2	10,819		10,819	3.33%	0.28%	361	361
11	Infiltration Galleries & Tunnels 308.2	0			2.50%			
12	Supply Mains 309.2	8,066		8,066	2.86%	0.24%	230	230
13	Power Generation Equipment 310.2	25,523		25,523	5.00%	0.42%	1,276	1,276
14	Pumping Equipment 311.2	35,240		35,240	5.00%	0.42%	1,762	1,762
15	Other Plant & Misc. Equipment 339.2	0			5.56%			
16	WATER TREATMENT PLANT							
17	Land & Land Rights 303.3	7,966			0.00%			
18	Structures & Improvements 304.3	2,397		2,397	3.13%	0.26%	75	73
19	Pumping Equipment 311.3	0			5.00%			
20	Water Treatment Equipment 320.3	0		0	4.55%	0.38%	0	0
21	Other Plant & Misc. Equipment 339.3	0			5.56%			
22	TRANSMISSION & DISTRIBUTION PLANT							
23	Land & Land Rights 303.4	0			0.00%			
24	Structures & Improvements 304.4	0		0	3.13%	0.26%	0	0
25	Pumping Equipment 311.4	0			5.00%			
26	Distr. Reservoirs & Standpipes 330.4	91,073	0	91,073	2.70%	0.23%	2,461	2,461
27	Transm. & Distribution Mains 331.4	6,828	0	6,828	2.33%	0.19%	159	152
28	Services 333.4	5,511	0	5,511	2.50%	0.21%	138	138
29	Meters & Meter Installations 334.4	12,088	0	12,088	5.00%	0.42%	604	604
30	Hydrants 335.4	0	0	0	2.22%	0.19%	0	0
31	Backflow Prevention 336.4	0			6.67%			
32	Other Plant & Misc. Equipment 339.4	0		0	4.00%	0.33%	0	0
33	GENERAL PLANT							
34	Land & Land Rights 303.5	0			0.00%			
35	Structures & Improvements 304.5	0			2.50%			
36	Office Furniture & Equipment 340.5	0			6.67%			
37	Computer Equipment 340.51	0			16.67%			
38	Transportation Equipment 341.5	0			16.67%			
39	Stores Equipment 342.5	0			5.56%			
40	Tools, Shop & Garage Equipn 343.5	0			6.25%			
41	Laboratory Equipment 344.5	0			6.67%			
42	Power Operated Equipment 345.5	0			8.33%			
43	Communication Equipment 346.5	0			10.00%			
44	Miscellaneous Equipment 347.5	0			6.67%			
45	Other Tangible Plant 348.5	0			10.00%			
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortzation			198,875			7,108	Composite Rate 3.57%
				TRUE			7,108	7,098

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Line No	Description	Explanation: Rearrange Amortization Rates for CIAC shown above into new categories that combine certain data	Annual Depn Rate	MO Depn Rate														
64	Cash CIAC																	
65	Meter Treatment Equipment		3.57%	0.30%														
66	Main Extension Charge		5.00%	0.42%														
67	Service Installation Fees		2.33%	0.19%														
			2.50%	0.21%														
68	Property CIAC																	
69	Dist Fee & Standpipe		2.70%	0.23%														
70	R&D Mains		2.33%	0.19%														
71	Services		2.50%	0.21%														
72	Meters/Meter Installation Hydrants		5.00%	0.42%														
			2.22%	0.19%														

Schedule of Water Amortization of CIAC by Classification - 2006												Florida Public Service Commission				
Adjusted CIAC Balances - 2006												Schedule: A-12				
Orange Hill/Sugar Creek - Water												Page: 4 of 8				
Docket No. 060368-WS												Preparer:				
Schedule Year Ended: 2006												Explanation: Provide Adjusted CIAC balances by account for 2006				
Historic [x] or Projected [x]																
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(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	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	
2	Meter Fees	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	
3	Main Extension Charge	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	
4	Service Installation Fees	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	
5	Total Cash CIAC	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	
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	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	
Schedule of Water Amortization of CIAC by Classification - 2006												Florida Public Service Commission				
CIAC Amortization Rates - 2006												Schedule: A-14				
Orange Hill/Sugar Creek - Water												Page: 2, wrk-3				
Docket No. 060368-WS												Preparer:				
Schedule Year Ended: 2006												Explanation: Provide a Schedule showing Amortization Rates by CIAC				
Historic [x] or Projected [x]												Categories for 2006				
Line No.	Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Guideline Rates	(16) Guideline Lives
Cash CIAC:																
1	Water Treatment Equipment	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	3.57%	
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	
Property CIAC:																
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	2.70%	
7	T&D Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	
10	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%	

Schedule of Water Amortization of CIAC by Classification- 2006		Florida Public Service Commission												
CIAC Amortization- CIAC Balances x Amort Rates - 2006		Schedule: A-14												
Orange Hill/Sugar Creek - Water		Page: 2, wrk-4												
Docket No. 060368-WS		Preparer:												
Schedule Year Ended: 2006														
Historic [x] or Projected [x]														
Explanation: Provide a Schedule showing additions to CIAC during 2006 from the date of Acquisition														
Line No.	Description	(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	Cash CIAC													
2	Water Treatment Equipment	6	6	6	6	6	6	6	6	6	6	6	6	76
3	Meter Fees	57	57	57	57	57	57	57	57	57	57	57	57	682
4	Main Extension Charge	3	3	3	3	3	3	3	3	3	3	3	3	41
5	Service Installation Fees	3	3	3	3	3	3	3	3	3	3	3	3	39
6	Total Cash CIAC	70	70	70	70	70	70	70	70	70	70	70	70	839
7	Property CIAC:													
8	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Services/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total Water CIAC	70	70	70	70	70	70	70	70	70	70	70	70	839
		0.36%	0.36%	0.36%	0.36%	0.37%	0.37%	0.37%	0.37%	0.37%	0.37%	0.37%	0.37%	4.38%
Schedule of Water Amortization of CIAC by Classification- 2006		Florida Public Service Commission												
Adjustments to CIAC Amort Bal-2006		Schedule: A-14												
Orange Hill/Sugar Creek - Water		Page: 2, wrk-5												
Docket No. 060368-WS		Preparer:												
Schedule Year Ended: 2006														
Historic [x] or Projected [x]														
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2006														
Line No.	Description	(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	Cash CIAC													
2	Water Treatment Equipment													
3	Meter Fees													
4	Main Extension Charge													
5	Service Installation Fees													
6	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Property CIAC:													
8	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Services/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0

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Line No.	Description	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	12/31/06	Average Balance
1	Water Treatment Equipment	321	328	334	340	347	353	359	366	372	378	385	391	397	(15)
2	Water Fees	6,787	6,843	6,900	6,957	7,014	7,071	7,128	7,185	7,241	7,298	7,355	7,412	7,469	(14)
3	Main Extension Charge	184	188	191	194	198	201	205	208	212	215	218	222	226	(13)
4	Service Installation Fees	91	94	98	101	104	107	111	114	117	121	124	127	130	(12)
5	Total Cash CIAC	7,383	7,453	7,523	7,593	7,662	7,732	7,802	7,872	7,942	8,012	8,082	8,152	8,222	(11)
6	Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	(10)
7	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	(9)
8	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	(8)
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	(7)
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	(6)
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	(5)
12	Total Water CIAC	7,383	7,453	7,523	7,593	7,662	7,732	7,802	7,872	7,942	8,012	8,082	8,152	8,222	(4)

Schedule of Water Amortization of CIAC by Classification - 2006
 Adjusted Accum Amort of CIAC Balances - 2006
 Orange Hill/Sugar Creek - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [x] or Projected [x]
 Explanation: Provide adjusted Accumulated Amortization of CIAC Balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average.
 Preparer:
 Page: A-14
 Schedule: 2, WK-8
 Florida Public Service Commission

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	321	328	334	340	347	353	359	366	372	378	385	391	397	359
2	Meter Fees	6,787	6,843	6,900	6,957	7,014	7,071	7,128	7,185	7,241	7,298	7,355	7,412	7,469	7,128
3	Main Extension Charge	184	188	191	194	198	201	205	208	212	215	218	222	225	205
4	Service Installation Fees	91	94	98	101	104	107	111	114	117	121	124	127	130	111
5	Total Cash	7,383	7,453	7,523	7,593	7,662	7,732	7,802	7,872	7,942	8,012	8,082	8,152	8,222	7,802
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	7,383	7,453	7,523	7,593	7,662	7,732	7,802	7,872	7,942	8,012	8,082	8,152	8,222	7,802
SEWER															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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CALCULATE CIAC AMORTIZATION RATES - January thru December 2007		Florida Public Service Commission	
Schedule of Water Amortization of CIAC by Classification - 2007		Schedule: A-12	
Calculate Amortization Rates for Calendar Year 2005		Page:	
Orange Hill/Sugar Creek - Water		Preparer:	
Docket No. 060368-WS		Monthly Dep'n Rate	
Schedule Year Ended: 2007		Annual Depn Rate	
Historic [] or Projected [X]		Categories-lines to below	
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates		Input field	
		Annual Depn Rate	Monthly Dep'n Rate
1	Cash CIAC		
2	Capacity Charges	3.58%	0.30%
3	CIAC-1999 Acquisition	3.58%	0.30%
4	Unclaimed Refunds	2.33%	0.24%
5	Main Ext Charge	2.50%	0.21%
6	Serv Install Charge	5.00%	0.42%
7	Meter Fees		
8	Total Cash CIAC		
9	Contributed Property		
10	Dist Res & Standpipe	2.70%	0.23%
11	T&D Mains	2.33%	0.19%
12	Services	2.50%	0.21%
13	Meters/Meter Installation	5.00%	0.42%
14	Hydrants	2.22%	0.19%

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Composite Rate Calculation:				UPIS Balance 12/31/06		Depreciation Rate		Depreciation
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense	
1	INTANGIBLE PLANT							
2	Organization	301.1	0		2.50%			
3	Franchises	302.1	1,272		2.50%			
4	Other Plant & Misc. Equipment	339.1	0		0.00%			
5	SOURCE OF SUPPLY & PUMPING PLANT				0.00%			
6	Land & Land Rights	303.2	9,266		0.00%			
7	Structures & Improvements	304.2	1,330	1,330	3.13%	0.26%	42	
8	Collect & Impound Reservoirs	305.2	0		2.00%			
9	Lake, River & Other Intakes	306.2	0		2.50%			
10	Wells & Springs	307.2	10,819	10,819	3.33%	0.28%	361	
11	Infiltration Galleries & Tunnels	308.2	0		2.50%			
12	Supply Mains	309.2	11,166	11,166	2.86%	0.24%	319	
13	Power Generation Equipment	310.2	25,523	25,523	5.00%	0.42%	1,276	
14	Pumping Equipment	311.2	39,730	39,730	5.00%	0.42%	1,987	
15	Other Plant & Misc. Equipment	339.2	0		5.56%			
16	WATER TREATMENT PLANT				0.00%			
17	Land & Land Rights	303.3	7,966		0.00%			
18	Structures & Improvements	304.3	2,397	2,397	3.13%	0.26%	75	
19	Pumping Equipment	311.3	0		5.00%			
20	Water Treatment Equipment	320.3	0		4.55%	0.38%	0	
21	Other Plant & Misc. Equipment	339.3	0		5.56%			
22	TRANSMISSION & DISTRIBUTION PLANT				0.00%			
23	Land & Land Rights	303.4	0		0.00%			
24	Structures & Improvements	304.4	0		3.13%	0.26%	0	
25	Pumping Equipment	311.4	0		5.00%			
26	Distr. Reservoirs & Standpipes	330.4	91,073	91,073	2.70%	0.23%	2,461	
27	Transm. & Distribution Mains	331.4	12,174	12,174	2.33%	0.19%	283	
28	Services	333.4	5,511	5,511	2.50%	0.21%	138	
29	Meters & Meter Installations	334.4	15,337	15,337	5.00%	0.42%	767	
30	Hydrants	335.4	0		2.22%	0.19%	0	
31	Backflow Prevention	336.4	0		6.67%			
32	Other Plant & Misc. Equipment	339.4	0		4.00%	0.33%	0	
33	GENERAL PLANT				0.00%			
34	Land & Land Rights	303.5	0		0.00%			
35	Structures & Improvements	304.5	0		2.50%			
36	Office Furniture & Equipment	340.5	0		6.67%			
37	Computer Equipment	340.51	0		16.67%			
38	Transportation Equipment	341.5	0		16.67%			
39	Stores Equipment	342.5	0		5.56%			
40	Tools, Shop & Garage Equipment	343.5	0		6.25%			
41	Laboratory Equipment	344.5	0		6.67%			
42	Power Operated Equipment	345.5	0		8.33%			
43	Communication Equipment	346.5	0		10.00%			
44	Miscellaneous Equipment	347.5	0		6.67%			
45	Other Tangible Plant	348.5	0		10.00%			
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			215,060			7,708	
				TRUE			Composite Rate 3.58%	

		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			3.58%	0.30%														
65	Meter Fees			5.00%	0.42%														
66	Main Extension Charge			2.33%	0.24%														
67	Service Installation Fees			2.50%	0.21%														
	Property CIAC:																		
68	Dist Res & Standpipe			2.70%	0.23%														
69	T&D Mains			2.33%	0.19%														
70	Services			2.50%	0.21%														
71	Meters/Meter Installation			5.00%	0.42%														
72	Hydrants			2.22%	0.19%														

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Schedule of Water Amortization of CIAC by Classification- 2007														Florida Public Service Commission	
Adjusted CIAC Balances- 2007														Schedule: A-12	
Orange Hill/Sugar Creek - Water														Page: 4 of 8	
Docket No. 060368-WS														Preparer:	
Explanation: Provide Adjusted CIAC balances by account for 2007															
Schedule Year Ended: 2007															
Historic [] or Projected [X]															
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136
2	Meter Fees	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647
3	Main Extension Charge	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784
4	Service Installation Fees	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575
5	Total Cash CIAC	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142
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	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142
Schedule of Water Amortization of CIAC by Classification- 2007														Florida Public Service Commission	
CIAC Amortization Rates - 2005														Schedule: A-14	
Orange Hill/Sugar Creek - Water														Page: 2, wrk-3	
Docket No. 060368-WS														Preparer:	
Explanation: Provide a Schedule showing Amortization Rates by CIAC															
Categories															
Schedule Year Ended: 2007															
Historic [] or Projected [X]															
Line No.	(1) Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	
Cash CIAC:															
1	Water Treatment Equipment	3.58%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
3	Main Extension Charge	2.33%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
Property CIAC:															
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	
7	T&D Mains	2.33%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
10	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	

Schedule of Water Amortization of CIAC by Classification- 2007															Florida Public Service Commission		
CIAC Amortization- 2007															Schedule: A-14		
Orange Hill/Sugar Creek - Water															Page: 2, wrk-4		
Docket No. 060368-WS															Preparer:		
Schedule Year Ended: 2007																	
Historic [] or Projected [X]																	
Explanation: Provide a Schedule showing additions to CIAC during 2007																	
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total		
Cash CIAC:																	
1	Water Treatment Equipment		6	6	6	6	6	6	6	6	6	6	6	6	6	77	
2	Meter Fees		57	57	57	57	57	57	57	57	57	57	57	57	57	682	
3	Main Extension Charge		4	4	4	4	4	4	4	4	4	4	4	4	4	51	
4	Service Installation Fees		3	3	3	3	3	3	3	3	3	3	3	3	3	39	
5	Total Cash CIAC		71	71	71	71	71	71	71	71	71	71	71	71	71	849	
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		71	71	71	71	71	71	71	71	71	71	71	71	71	849	
			0.37%	0.37%	0.37%	0.37%	0.37%	0.37%	0.37%	0.37%	0.37%	0.37%	0.37%	0.37%	0.37%	4.44%	
Schedule of Water Amortization of CIAC by Classification- 2007															Florida Public Service Commission		
Adjustments to CIAC Amort Bal-2007															Schedule: A-14		
Orange Hill/Sugar Creek - Water															Page: 2, wrk-5		
Docket No. 060368-WS															Preparer:		
Schedule Year Ended: 2007																	
Historic [] or Projected [X]																	
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2007																	
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total		
Cash CIAC:																	
1	Water Treatment Equipment															0	
2	Meter Fees															0	
3	Main Extension Charge															0	
4	Service Installation Fees															0	
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Property CIAC:																	
6	Dist Reservoirs & Standpipes															0	
7	T&D Mains															0	
8	Services															0	
9	Meters/Meter Installation															0	
10	Hydrants															0	
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	

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Schedule of Water Amortization of CIAC by Classification- 2007 Adjusted Accum Amort of CIAC Balances- 2007													Florida Public Service Commission					
Orange Hill/Sugar Creek - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [X]													Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average.			Preparer:		
													Schedule: A-14					
													Page: 2, wrk-8					
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance			
Cash CIAC:																		
1	Water Treatment Equipment	397	404	410	417	423	429	436	442	449	455	461	468	474	436			
2	Meter Fees	7,469	7,526	7,583	7,639	7,696	7,753	7,810	7,867	7,924	7,981	8,037	8,094	8,151	7,810			
3	Main Extension Charge	225	230	234	238	242	247	251	255	259	264	268	272	276	251			
4	Service Installation Fees	130	134	137	140	144	147	150	153	157	160	163	167	170	150			
5	Total Cash CIAC	8,222	8,293	8,364	8,434	8,505	8,576	8,647	8,718	8,788	8,859	8,930	9,001	9,071	8,647			
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	8,222	8,293	8,364	8,434	8,505	8,576	8,647	8,718	8,788	8,859	8,930	9,001	9,071	8,647			

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Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Test Year Ending 12/31/07

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	397	404	410	417	423	429	436	442	449	455	461	468	474	436
2	Meter Fees	7,469	7,526	7,583	7,639	7,696	7,753	7,810	7,867	7,924	7,981	8,037	8,094	8,151	7,810
3	Main Extension Charge	225	230	234	238	242	247	251	255	259	264	268	272	276	251
4	Service Installation Fees	130	134	137	140	144	147	150	153	157	160	163	167	170	150
5	Total Cash	8,222	8,293	8,364	8,434	8,505	8,576	8,647	8,718	8,788	8,859	8,930	9,001	9,071	8,647
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	8,222	8,293	8,364	8,434	8,505	8,576	8,647	8,718	8,788	8,859	8,930	9,001	9,071	8,647
SEWER															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

9001