

12/13/2006 18:27

Palm Terrace - Water

Docket No. 060368-WS

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

Pasco County, Florida

ORIGINAL

Rate Base Workpapers

Utility Plant in Service
Accumulated Depreciation
CIAC
Accumulated Amortization of CIAC

DOCUMENT NUMBER-DATE

00699 JAN 24 8

FPSC-COMMISSION CLERK /

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

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

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

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

Describe Workpaper	FWS		ASI	
	Water	Sewer	Water	Sewer
	Page ref	Page ref	Page ref	Page ref
CIAC				
Per Books- by month				
2004	53	53	N/A	N/A
2005	54 a,b	54 a,b	54 a,b	54 a,b
2006	55	55	55	55
Details of changes and year end balances since Rate Base last established through 12/31/07				
	56	56	56 a,b	56 a,b
Adjusted Balances				
2004	FWS Amendatory Order Balances, or ASI 12/31/04 balances -assigned to categories			
	57	57	57	57
	58	58	N/A	N/A
	59	59	N/A	N/A
	60	60	N/A	N/A
	61	61	N/A	N/A
2005	62	62	62	62
	62	62	62	62
	63 a,b	63 a,b	63 a,b	63 a,b
2006	64	64	64	64
	64	64	64	64
	65 a,b	65 a,b	65 a,b	65 a,b
2007	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	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	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	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" (accr. 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							
Palm Terrace - Water		101 6429 FWS Palm Terrace - Water		=input field				Schedule: A-5							
Docket No. 060368-WS		Explanation: Provide UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. 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						

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Palm Terrace

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 2 of 5

Preparer: Robert M. Griffin

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

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

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

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Schedule of Water Plant in Service By Primary Account- 2006							Florida Public Service Commission	
Monthly UPIS Balances per Books- 2006								
Palm Terrace - Water		101	6429	FWS	Palm Terrace - Water		Schedule:	A-5
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.					Page:	5 of 8
Schedule Year Ended: 2006							Preparer:	<name>
Historic <input type="checkbox"/> or Projected <input checked="" type="checkbox"/>								
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	552
3	302.1	Franchises	0	0	0	0	0	3,283
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	18,595
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	9,859
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	20,810
13	310.2	Power Generation Equipment	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	7,644
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	339
18	304.3	Structures & Improvements	0	0	0	0	0	21,451
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	10,000
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	124,709
28	333.4	Services	0	0	0	0	0	5,757
29	334.4	Meters & Meter Installations	0	0	0	0	0	69,028
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	4,543
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	7,362
41	344.5	Laboratory Equipment	0	0	0	0	0	2,613
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	5,577
45	348.5	Other Tangible Plant	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	312,121

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

Florida Public Service Commission

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

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

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance	<hr/>	<hr/>
2001			
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance	<hr/>	<hr/>
2002			
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance	<hr/>	<hr/>
2003			
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	<hr/> 281,671	<hr/> 650,485
2004			
46	Additions	64	4,042
47	Retirements	0	0
48	Adjustments	0	0
49	12/31/04 Balance	<hr/> 281,735	<hr/> 654,527
2005			
50	Additions	30,387	21,422
51	Retirements	(13,482)	(8,323)
52	Adjustments	13,563	11,775
53	12/31/05 Balance	<hr/> 312,202	<hr/> 679,401
2006			
54	Additions	40,724	306,143
55	Retirements	(9,295)	(8,111)
56	Adjustments	34,188	29,681
57	12/31/06 Balance	<hr/> 377,819	<hr/> 1,007,114
2007			
58	Additions	48,000	307,031
59	Retirements	(9,484)	(3,594)
60	Adjustments	16,763	14,553
61	12/31/07 Balance	<hr/> 433,098	<hr/> 1,325,104

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

Schedule of Water Plant in Service By Primary Account- 2004 Amendatory Order Balances as of 6/30/04								Florida Public Service Commission	
Palm Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected []		<div style="border: 1px solid black; width: 100px; height: 15px; display: inline-block;"></div> =input field Explanation: Provide 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.						Schedule:	A-5
								Page:	5 of 8
								Preparer:	<name>
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT	Lookup from Amend Order						
2	301.1	Organization	552	552	552	552	552	552	552
3	302.1	Franchises	3,283	3,283	3,283	3,283	3,283	3,283	3,283
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT	0						
6	303.2	Land & Land Rights	23,102	23,102	23,102	23,102	23,102	23,102	23,102
7	304.2	Structures & Improvements	21,451	21,451	21,451	21,451	21,451	21,451	21,451
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	8,689	8,689	8,689	8,689	8,689	8,689	8,689
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	20,810	20,810	20,810	20,810	20,810	20,810	20,810
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	7,644	7,644	7,644	7,644	7,644	7,644	7,644
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT	0						
17	303.3	Land & Land Rights	375	375	375	375	375	375	375
18	304.3	Structures & Improvements	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT	0						
23	303.4	Land & Land Rights	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	10,000	10,000	10,000	10,000	10,000	10,000	10,000
27	331.4	Transm. & Distribution Mains	121,514	121,514	121,514	121,514	121,514	121,514	121,514
28	333.4	Services	5,757	5,757	5,757	5,757	5,757	5,757	5,757
29	334.4	Meters & Meter Installations	55,041	55,041	55,041	55,041	55,041	55,041	55,041
30	335.4	Hydrants	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
33		GENERAL PLANT	0						
34	303.5	Land & Land Rights	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	400	400	400	400	400	400	400
41	344.5	Laboratory Equipment	2,613	2,613	2,613	2,613	2,613	2,613	2,613
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	440	440	440	440	440	440	440
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0
46		TOTAL	281,671	281,671	281,671	281,671	281,671	281,671	281,671

Schedule of Water Plant in Service By Primary Account- 2004 CWIP to Plant -July through December 2004									Florida Public Service Commission					
Palm Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected []		[] =input field Explanation: Provide 2004 amounts for projects that were physically placed in service after acquisition 6/30/04.							Schedule: A-5 Page: 6 of 8 Preparer: <name>					
Line No.	Acct No.	AccountName	(1)	(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	0	0	64			64

64 CWIP @ acquisition

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

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

1/1

Schedule of Water Plant in Service By Primary Account- 2004 Adjusted UPIS Balances- June through December 2004									Florida Public Service Commission		
Palm Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected []									Schedule: A-5 Page: 4 of 8 Preparer: <name>		
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.											
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	552	552	552	552	552	552	552		
3	302.1	Franchises	3,283	3,283	3,283	3,283	3,283	3,283	3,283		
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	23,102	23,102	23,102	23,102	23,102	23,102	23,102		
7	304.2	Structures & Improvements	21,451	21,451	21,451	21,451	21,451	21,451	21,451		
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	8,689	8,689	8,689	8,689	8,689	8,689	8,689		
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0		
12	309.2	Supply Mains	20,810	20,810	20,810	20,810	20,810	20,810	20,810		
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0		
14	311.2	Pumping Equipment	7,644	7,644	7,644	7,644	7,644	7,644	7,644		
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	375	375	375	375	375	375	375		
18	304.3	Structures & Improvements	0	0	0	0	0	0	0		
19	311.3	Pumping Equipment	0	0	0	0	0	0	0		
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0		
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0	0	0	0	0	0		
24	304.4	Structures & Improvements	0	0	0	0	0	0	0		
25	311.4	Pumping Equipment	0	0	0	0	0	0	0		
26	330.4	Distr. Reservoirs & Standpipes	10,000	10,000	10,000	10,000	10,000	10,000	10,000		
27	331.4	Transm. & Distribution Mains	121,514	121,514	121,514	121,514	121,514	121,514	121,514		
28	333.4	Services	5,757	5,757	5,757	5,757	5,757	5,757	5,757		
29	334.4	Meters & Meter Installations	55,041	55,041	55,041	55,041	55,041	55,041	55,041		
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	400	400	400	400	400	400	400		
41	344.5	Laboratory Equipment	2,613	2,613	2,613	2,613	2,613	2,613	2,613		
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	440	440	440	440	440	440	440		
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0		
46		TOTAL	281,671	281,671	281,671	281,671	281,671	281,671	281,735		

Schedule of Water Plant in Service By Primary Account- 2005 CWIP to Plant -Jan through December 2005													Florida Public Service Commission			
Palm Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []													Schedule: A-5 Page: 6 of 8 Preparer: <name>			
Explanation: Provide amounts for projects that were physically placed in service during 2005.																
Line No	Acct No	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs								1,170						1,170
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													3,131	3,131
28	333.4	Services														0
29	334.4	Meters & Meter Installations													13,987	13,987
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								6,962						6,962
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								2,845				2,292		5,137
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	0	10,977	0	0	0	2,292	17,118	30,387

Schedule of Water Plant in Service By Primary Account- 2005		FWS Properties											Florida Public Service Commission			
Retirements-January through December 2005													Schedule: A-5	Page: 7 of 8	Preparer: <name>	
Palm Terrace - Water																
Docket No. 060368-WS		Explanation: Provide Retirements that were physically made during 2005.														
Schedule Year Ended: 2005																
Historic [x] or Projected []																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
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								(1,170)						(1,170)
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													(2,127)	(2,127)
28	333.4	Services														0
29	334.4	Meters & Meter Installations													(10,185)	(10,185)
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	(1,170)	0	0	0	0	(12,312)	(13,482)

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

Schedule of Water Plant in Service By Primary Account- 2005													Florida Public Service Commission			
Adjusted UPIS Balances- December 2004 through December 2005													Schedule: A-5			
													Page: 4 of 3			
													Preparer: <name>			
Palm Terrace - Water																
Docket No. 060368-WS																
Schedule Year Ended: 2005																
Historic [x] or Projected []																
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/05 , and 13 month average																
FWS Properties																
Line No	Accl 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														
3	302.1	Franchises	552	552	552	552	552	552	552	552	552	552	552	552	552	552
4	339.1	Other Plant & Misc. Equipment	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														
7	304.2	Structures & Improvements	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102
8	305.2	Collect. & Impound Reservoirs	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451
9	306.2	Lake, River & Other Intakes														
10	307.2	Wells & Springs														
11	308.2	Infiltration Galleries & Tunnels	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689
12	309.2	Supply Mains														
13	310.2	Power Generation Equipment	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810
14	311.2	Pumping Equipment														
15	339.2	Other Plant & Misc. Equipment	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644
16		TREATMENT PLANT														
17	303.3	Land & Land Rights	375	375	375	375	375	375	375	375	375	375	375	375	375	375
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	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
28	333.4	Services	121,578	121,578	121,578	121,578	121,578	121,578	121,578	121,578	121,578	121,578	121,578	121,578	121,578	121,578
29	334.4	Meters & Meter Installations	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757
30	335.4	Hydrants	55,041	55,041	55,041	55,041	55,041	55,041	55,041	55,041	55,041	55,041	55,041	55,041	55,041	55,041
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								6,962	6,962	6,962	6,962	6,962	6,962	3,213
41	344.5	Laboratory Equipment	400	400	400	400	400	400	400	400	400	400	400	400	400	400
42	345.5	Power Operated Equipment	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613
43	346.5	Communication Equipment														
44	347.5	Miscellaneous Equipment														
45	348.5	Other Tangible Plant	440	440	440	440	440	440	440							
46		TOTAL	281,735	281,735	281,735	281,735	281,735	281,735	281,735	291,542	291,542	291,542	291,542	293,834	298,640	286,984

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

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	552	552	552	552	552	552	552	552	552	552	552	552	552	552
3	302.1	Franchises	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283
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	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102
7	304.2	Structures & Improvements	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689
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	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810
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	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644
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	375	375	375	375	375	375	375	375	375	375	375	375	375	375
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	Distrl. Reservoirs & Standpipes	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
27	331.4	Transm. & Distribution Mains	121,578	121,578	121,578	121,578	121,578	121,578	121,578	121,578	121,578	121,578	121,578	121,578	122,582	121,655
28	333.4	Services	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757
29	334.4	Meters & Meter Installations	55,041	55,041	55,041	55,041	55,041	55,041	55,041	55,041	55,041	55,041	55,041	55,041	58,843	55,333
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	1,268	8,345	10,544	13,563	2,594
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	6,962	6,962	6,962	6,962	6,962	6,962	3,213
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	400	400	400	400	400	400	400	400	400	400	400	400	400	400
41	344.5	Laboratory Equipment	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613
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	440	440	440	440	440	440	440	3,285	3,285	3,285	3,285	5,577	5,577	2,106
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	281,735	281,735	281,735	281,735	281,735	281,735	281,735	291,542	291,542	292,810	299,887	304,378	312,202	289,577
47		Subtotal Land & Land Rights	23,477	23,477	23,477	23,477	23,477	23,477	23,477	23,477	23,477	23,477	23,477	23,477	23,477	23,477

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Schedule of Water Plant in Service By Primary Account- 2006 CWIP to Plant -Jan through December 2006													Florida Public Service Commission			
Palm Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [] or Projected [x]													Schedule: A-5 Page: 6 of 8 Preparer: <name>			
Explanation: Provide amounts by month for projects that were physically placed in service during 2006.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains												6,000		6,000
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							5,000			5,000			14,863	24,863
28	333.4	Services														0
29	334.4	Meters & Meter Installations							3,287			3,287			3,287	9,861
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	8,287	0	0	8,287	0	6,000	18,150	40,724

Schedule of Water Plant in Service By Primary Account- 2006
Retirements-January through December 2006

Florida Public Service Commission

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

Explanation: Provide Retirements that were physically made during 2006.

Schedule: A-5
Page: 7 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 Totals
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														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							(544)			(544)		(1,661)		(2,749)
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants							(2,182)			(2,182)		(2,182)		(6,546)
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	(2,726)	0	0	(2,726)	0	0	(3,843)	(9,295)

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

Schedule of Water Plant in Service By Primary Account- 2006 Adjusted UPIS Balances- December 2005 through December 2006													FWS Properties			Florida Public Service Commission		
Palm Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [] or Projected [x]													Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average			Schedule: A-5 Page: 4 of 8 Preparer: <name>		
Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance		
1		INTANGIBLE PLANT																
2	301.1	Organization	552	552	552	552	552	552	552	552	552	552	552	552	552	552		
3	302.1	Franchises	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283		
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	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102		
7	304.2	Structures & Improvements	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451		
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
10	307.2	Wells & Springs	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689		
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	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810		
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	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644		
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	375	375	375	375	375	375	375	375	375	375	375	375	375	375		
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	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000		
27	331.4	Transm. & Distribution Mains	122,582	122,582	122,582	122,582	122,582	122,582	122,582	122,582	122,582	122,582	122,582	122,582	122,582	122,582		
28	333.4	Services	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757		
29	334.4	Meters & Meter Installations	58,843	58,843	58,843	58,843	58,843	58,843	59,948	59,948	59,948	61,053	61,053	61,053	62,158	59,863		
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	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962		
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	400	400	400	400	400	400	400	400	400	400	400	400	400	400		
41	344.5	Laboratory Equipment	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613		
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	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577		
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
46		TOTAL	298,640	298,640	298,640	298,640	298,640	298,640	304,201	304,201	304,201	309,762	309,762	315,762	330,069	305,369		
								Books Diff???	0 (304,201)									

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Palm Terrace

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-5

Page: 4 of 5

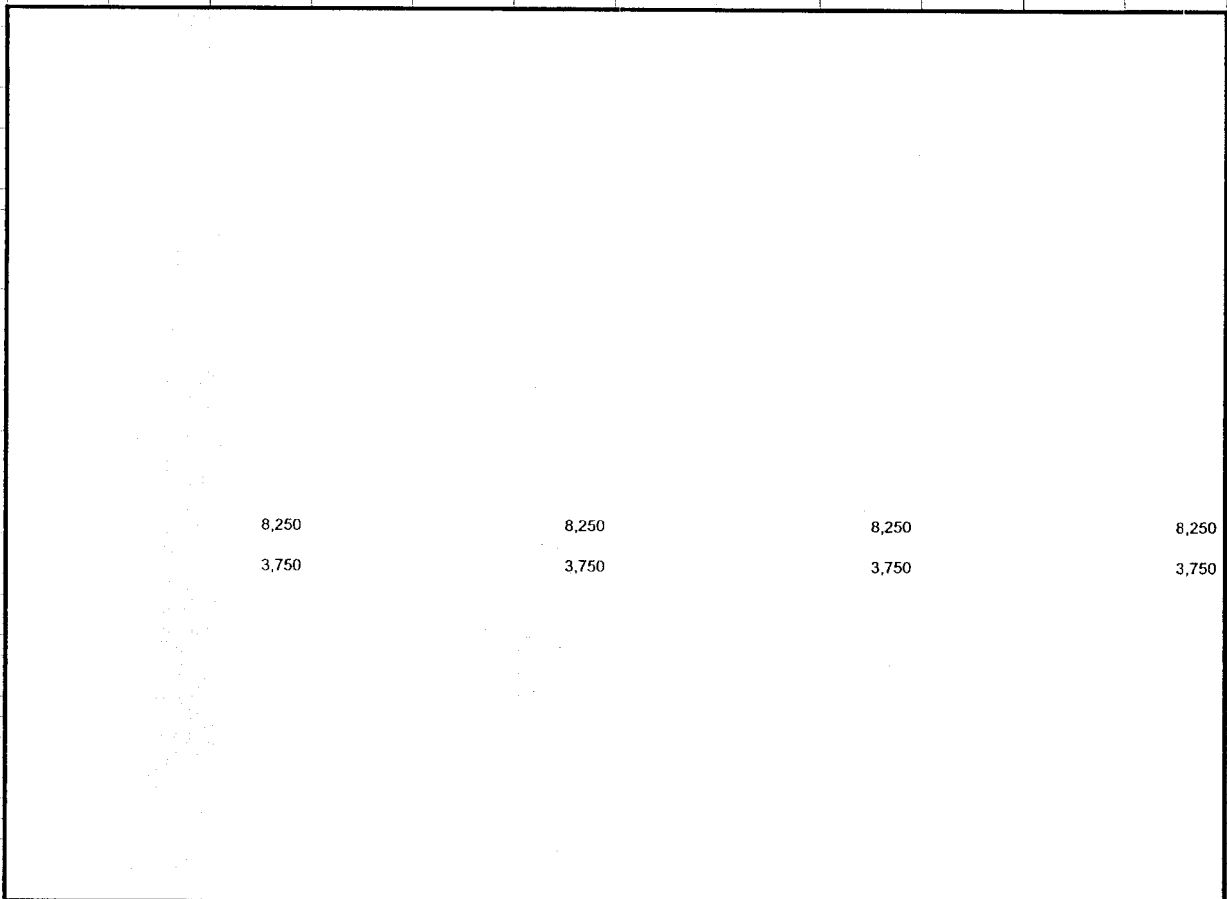
Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	552	552	552	552	552	552	552	552	552	552	552	552	552	552
3	302.1	Franchises	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283
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	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102
7	304.2	Structures & Improvements	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689
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	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	26,810	26,810	21,733
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	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644
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	375	375	375	375	375	375	375	375	375	375	375	375	375	375
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	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
27	331.4	Transm. & Distribution Mains	122,582	122,582	122,582	122,582	122,582	122,582	127,038	127,038	127,038	131,494	131,494	131,494	144,696	127,368
28	333.4	Services	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757
29	334.4	Meters & Meter Installations	58,843	58,843	58,843	58,843	58,843	58,843	59,948	59,948	59,948	61,053	61,053	61,053	62,158	59,863
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	13,563	13,563	13,563	14,741	14,741	19,552	20,417	20,417	20,417	20,417	20,417	20,417	47,750	19,998
38	341.5	Transportation Equipment	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962
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	400	400	400	400	400	400	400	400	400	400	400	400	400	400
41	344.5	Laboratory Equipment	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613
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	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	312,202	312,202	312,202	313,381	313,381	318,192	324,617	324,617	324,617	330,178	330,178	336,178	377,819	325,367
47		Subtotal Land & Land Rights	23,477	23,477	23,477	23,477	23,477	23,477	23,477	23,477	23,477	23,477	23,477	23,477	23,477	23,477

1961

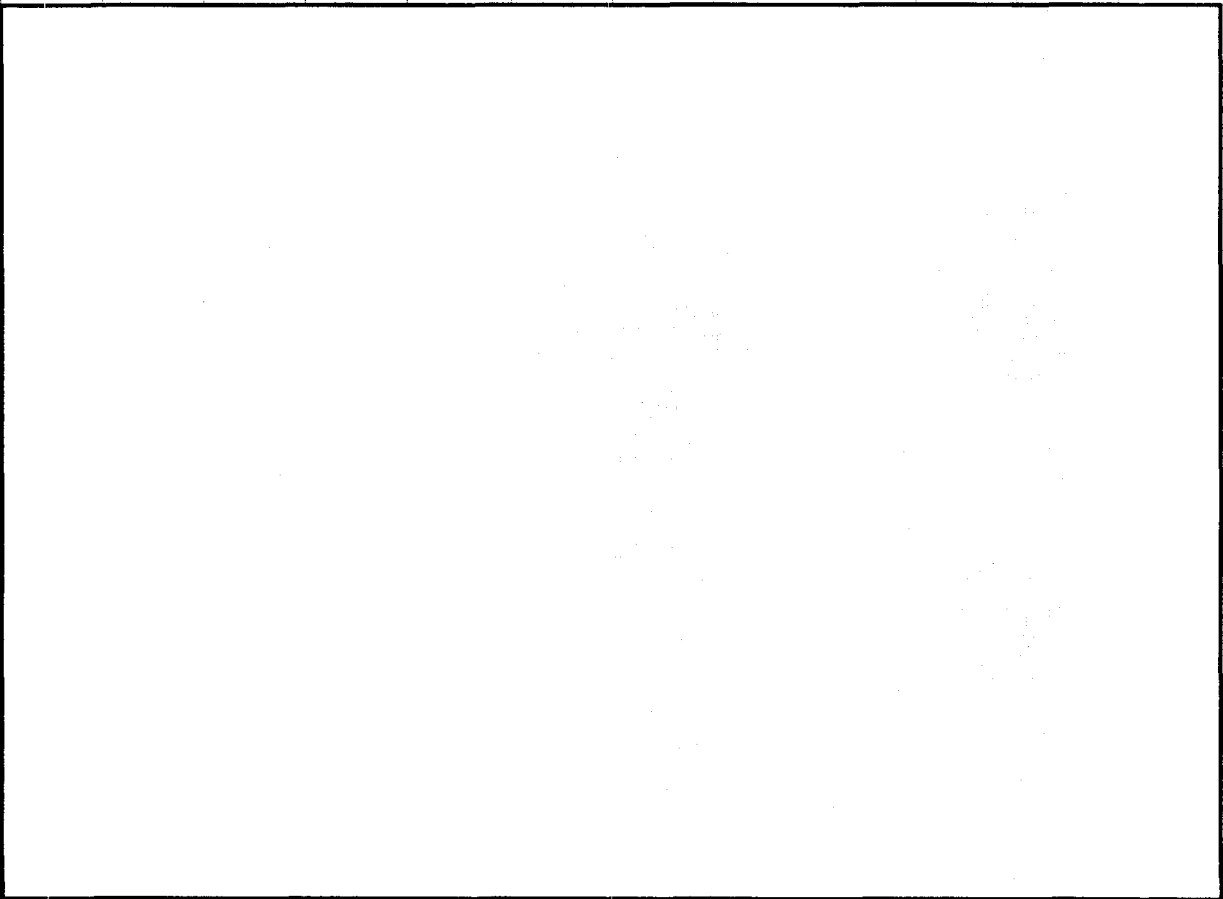
Schedule of Water Plant in Service By Primary Account- 2007 CWIP to Plant -Jan through December 2007													Florida Public Service Commission			
FWS Properties													Schedule:	A-5		
Palm Terrace - Water													Page:	6 of 8		
Docket No. 060368-WS													Preparer:	<name>		
Explanation: Provide amounts for projects that were physically placed in service during 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														
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				8,250			8,250			8,250		8,250		33,000
28	333.4	Services														0
29	334.4	Meters & Meter Installations				3,750			3,750			3,750		3,750		15,000
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	12,000	0	0	12,000	0	0	12,000	0	0	12,000	48,000



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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													Schedule: A-5		
Palm Terrace - Water													Page: 7 of 8		
Docket No. 060368-WS			Explanation: Provide Retirements that were physically made during 2007										Preparer: <name>		
Schedule Year Ended: 2007															
Historic [] or Projected [x]															
Line No.	Acct No.	AccountName	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) Total
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			(735)			(735)			(735)		(735)		(2,940)
28	333.4	Services													0
29	334.4	Meters & Meter Installations			(1,636)			(1,636)			(1,636)		(1,636)		(6,544)
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	(2,371)	0	0	(2,371)	0	0	(2,371)	0	0	(2,371)	(9,484)

Schedule of Water Plant in Service By Primary Account - 2007	FWS Properties	Florida Public Service Commission	2007 UPIS														
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total		
46	TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	Other Tangible Plant																0
44	Miscellaneous Equipment																0
43	Communication Equipment																0
42	Power Operated Equipment																0
41	Laboratory Equipment																0
40	Tools, Shop & Garage Equipment																0
39	Stores Equipment																0
38	Transportation Equipment																0
37	Computer Equipment																0
36	Office Furniture & Equipment																0
35	Structures & Improvements																0
34	Land & Land Rights																0
33	GENERAL PLANT																0
32	Other Plant & Misc. Equipment																0
31	Backflow Prevention																0
30	Hydrants																0
29	Meters & Meter Installations																0
28	Services																0
27	Transm. & Distribution Mains																0
26	Dist. Reservoirs & Standpipes																0
25	Pumping Equipment																0
24	Structures & Improvements																0
23	Land & Land Rights																0
22	TRANSMISSION & DISTRIBUTION PLANT																0
21	Other Plant & Misc. Equipment																0
20	Water Treatment Equipment																0
19	Pumping Equipment																0
18	Structures & Improvements																0
17	Land & Land Rights																0
16	WATER TREATMENT PLANT																0
15	Other Plant & Misc. Equipment																0
14	Pumping Equipment																0
13	Power Generation Equipment																0
12	Supply Mains																0
11	Infiltration Galleries & Tunnels																0
10	Wells & Springs																0
9	Lake, River & Other Intakes																0
8	Collect. & Impound Reservoirs																0
7	Structures & Improvements																0
6	Land & Land Rights																0
5	SOURCE OF SUPPLY & PUMPING PLANT																0
4	Other Plant & Misc. Equipment																0
3	Franchises																0
2	Organization																0
1	INTANGIBLE PLANT																0
Line	No.	AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)			



Schedule of Water Plant in Service By Primary Account - 2007
 FWS Properties
 Florida Public Service Commission
 Page: 8 of 8
 Schedule: A-5
 Preparer: <name>
 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 CWP closed to Plan or Retirements for 2007.

=input field

Schedule of Water Plant in Service By Primary Account- 2007 Adjusted UPIS Balances- December 2006 through December 2007													Florida Public Service Commission			
Palm Terrace - Water Docket No. 060368-W5 Schedule Year Ended: 2007 Historic [] or Projected [x]													Schedule: Page: Preparer:	A-5 4 of 8 <name>		
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																
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	552	552	552	552	552	552	552	552	552	552	552	552	552	552
3	302.1	Franchises	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283
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	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102
7	304.2	Structures & Improvements	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	26,810	26,810	26,810	26,810	26,810	26,810	26,810	26,810	26,810	26,810	26,810	26,810	26,810	26,810
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	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644
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	375	375	375	375	375	375	375	375	375	375	375	375	375	375
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	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
27	331.4	Transm. & Distribution Mains	144,696	144,696	144,696	152,211	152,211	152,211	159,726	159,726	159,726	167,241	167,241	167,241	174,756	157,414
28	333.4	Services	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757
29	334.4	Meters & Meter Installations	62,158	62,158	62,158	64,272	64,272	64,272	66,386	66,386	66,386	68,500	68,500	68,500	70,614	65,736
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	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962
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	400	400	400	400	400	400	400	400	400	400	400	400	400	400
41	344.5	Laboratory Equipment	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613
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	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	330,069	330,069	330,069	339,698	339,698	339,698	349,327	349,327	349,327	358,956	358,956	358,956	368,585	346,364
																TRUE
																TRUE

Schedule of Water Plant in Service By Primary Account

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	552	552	552	552	552	552	552	552	552	552	552	552	552	552
3	302.1	Franchises	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283
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	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102
7	304.2	Structures & Improvements	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	26,810	26,810	26,810	26,810	26,810	26,810	26,810	26,810	26,810	26,810	26,810	26,810	26,810	26,810
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	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644
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	375	375	375	375	375	375	375	375	375	375	375	375	375	375
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	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
27	331.4	Transm. & Distribution Mains	144,696	144,696	144,696	152,211	152,211	152,211	159,726	159,726	159,726	167,241	167,241	167,241	174,756	157,414
28	333.4	Services	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757
29	334.4	Meters & Meter Installations	62,158	62,158	62,158	64,272	64,272	64,272	66,386	66,386	66,386	68,500	68,500	68,500	70,614	65,736
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	47,750	48,700	49,951	52,335	54,251	55,766	57,277	58,439	59,476	61,345	62,343	63,299	64,513	56,573
38	341.5	Transportation Equipment	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962
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	400	400	400	400	400	400	400	400	400	400	400	400	400	400
41	344.5	Laboratory Equipment	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613
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	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	377,819	378,769	380,020	392,033	393,948	395,464	406,603	407,766	408,802	420,301	421,298	422,254	433,098	402,937
47		Subtotal Land & Land Rights	23,477	23,477	23,477	23,477	23,477	23,477	23,477	23,477	23,477	23,477	23,477	23,477	23,477	23,477

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

FWS Properties

Florida Public Service Commission

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

108 6429 =input field FWS Palm Terrace - 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.

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

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Schedule of Water Accumulated Depreciation By Primary Account- 2005												Florida Public Service Commission				
Monthly Accumulated Depreciation Balances- per books- 2005												Schedule: A-9				
Palm Terrace - Water												Page: 2 of 8				
Docket No. 060368-W5												Preparer: <name>				
Schedule Year Ended: 2005																
Historic [X] or Projected []																
Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Palm Terrace

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Schedule: A-9

Page: 2 of 5

Preparer: Robert M. Griffin

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

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

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

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Schedule of Water Accumulated Depreciation By Primary Account- 2006								Florida Public Service Commission	
Monthly Accumulated Depreciation Balances- per books- 2006									
Palm Terrace - Water		108	6429	FWS	Palm Terrace - Water			Schedule:	A-9
Docket No. 060368-WS		Explanation: Provide Accumulated Depreciation balances by account for the period						Page:	2 of 8
Schedule Year Ended: 2006		beginning 12/31/05 through 12/31/06, and 13 month averages for 2006						Preparer:	<name>
Historic [] or Projected [x]									
Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	
1		INTANGIBLE PLANT							Linked
2	301.1	Organization	0	0	0	0	0	505	
3	302.1	Franchises	0	0	0	0	0	954	
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	4,924	
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	
12	309.2	Supply Mains	0	0	0	0	0	2,728	
13	310.2	Power Generation Equipment	0	0	0	0	0	0	
14	311.2	Pumping Equipment	0	0	0	0	0	2,749	
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	13,464	
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	3,092	
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	74,337	
28	333.4	Services	0	0	0	0	0	1,456	
29	334.4	Meters & Meter Installations	0	0	0	0	0	33,256	
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	868	
39	342.5	Stores Equipment	0	0	0	0	0	0	
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	438	
41	344.5	Laboratory Equipment	0	0	0	0	0	1,690	
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	458	
45	348.5	Other Tangible Plant	0	0	0	0	0	0	
46		TOTAL	0	0	0	0	0	140,919	

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

Florida Public Service Commission

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

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

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance		
2001			
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance		
2002			
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance		
2003			
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	126,396	300,281
2004			
46	Additions	4,054	11,096
47	Retirements	0	0
48	Adjustments	0	0
49	12/31/04 Balance	130,450	311,377
2005			
50	Additions	8,103	23,446
51	Retirements	(13,482)	(8,323)
52	Adjustments	468	407
53	12/31/05 Balance	125,539	326,907
2006			
54	Additions	9,715	25,139
55	Retirements	(9,295)	(8,111)
56	Adjustments	3,422	2,971
57	12/31/06 Balance	129,381	346,906
2007			
58	Additions	11,312	35,905
59	Retirements	(9,484)	(3,594)
60	Adjustments	9,551	8,292
61	12/31/07 Balance	140,760	387,510

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

Schedule of Water Accumulated Depreciation By Primary Account- 2004				FWS Properties					Florida Public Service Commission	
Amendatory Order Balances as of 6/30/04										
Palm Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected []				Explanation: Provide Accum Depn balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. The balances as of 6/30/04 should be from the PSC's Amendatory Order issued February 27, 2006.					Schedule: A-9 Page: 5 of 8 Preparer: <name>	
Line No.	Acct No.	(1) AccountName	(2) Prior Year 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04	
1		INTANGIBLE PLANT	From LOOKUP							
2	301.1	Organization	483	483	483	483	483	483	483	
3	302.1	Franchises	824	824	824	824	824	824	824	
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	12,402	12,402	12,402	12,402	12,402	12,402	12,402	
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	4,433	4,433	4,433	4,433	4,433	4,433	4,433	
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	
12	309.2	Supply Mains	1,786	1,786	1,786	1,786	1,786	1,786	1,786	
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	
14	311.2	Pumping Equipment	2,144	2,144	2,144	2,144	2,144	2,144	2,144	
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	2,664	2,664	2,664	2,664	2,664	2,664	2,664	
27	331.4	Transm. & Distributon Mains	69,830	69,830	69,830	69,830	69,830	69,830	69,830	
28	333.4	Services	1,228	1,228	1,228	1,228	1,228	1,228	1,228	
29	334.4	Meters & Meter Installations	28,610	28,610	28,610	28,610	28,610	28,610	28,610	
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	400	400	400	400	400	400	400	
41	344.5	Laboratory Equipment	1,414	1,414	1,414	1,414	1,414	1,414	1,414	
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	178	178	178	178	178	178	178	
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	
46		TOTAL	126,396	126,396	126,396	126,396	126,396	126,396	126,396	

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Schedule of Water Accumulated Depreciation By Primary Account- 2004
 Adjusted UPIS Balances- June through December Balances for Depn Exp Calc

FWS Properties

Florida Public Service Commission

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

Explanation: Provide Adjusted UPIS balances by account for the period beginning
 6/30/04 through the year ended 12/31/04

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

Line No.	Acct No.	(1) AccountName	(2) Prior Year 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
2	301.1	Organization	552	552	552	552	552	552	552
3	302.1	Franchises	3,283	3,283	3,283	3,283	3,283	3,283	3,283
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	23,102	23,102	23,102	23,102	23,102	23,102	23,102
7	304.2	Structures & Improvements	21,451	21,451	21,451	21,451	21,451	21,451	21,451
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	8,689	8,689	8,689	8,689	8,689	8,689	8,689
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	20,810	20,810	20,810	20,810	20,810	20,810	20,810
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	7,644	7,644	7,644	7,644	7,644	7,644	7,644
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	375	375	375	375	375	375	375
18	304.3	Structures & Improvements	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	10,000	10,000	10,000	10,000	10,000	10,000	10,000
27	331.4	Transm. & Distribution Mains	121,514	121,514	121,514	121,514	121,514	121,514	121,514
28	333.4	Services	5,757	5,757	5,757	5,757	5,757	5,757	5,757
29	334.4	Meters & Meter Installations	55,041	55,041	55,041	55,041	55,041	55,041	55,041
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	400	400	400	400	400	400	400
41	344.5	Laboratory Equipment	2,613	2,613	2,613	2,613	2,613	2,613	2,613
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	440	440	440	440	440	440	440
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0
46		TOTAL	281,671	281,671	281,671	281,671	281,671	281,671	281,735

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Schedule of Water Accumulated Depreciation By Primary Account- 2004		FWS Properties							
Depreciation Rates for Water Accounts- 2004									
Palm Terrace - Water		This Schedule shows the Commission Authorized Depreciation rates for 2004							
Docket No. 060368-WS									
Schedule Year Ended: 2004									
Historic [x] or Projected []									
Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT	From FWS Deprn LOOKUP						
			Monthly Rates						
2	301.1	Organization	2.50%	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%
4	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights							
7	304.2	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
8	305.2	Collect. & Impound Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	306.2	Lake, River & Other Intakes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	307.2	Wells & Springs	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	309.2	Supply Mains	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
13	310.2	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
15	339.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights							
18	304.3	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
20	320.3	Water Treatment Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
21	339.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights							
24	304.4	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
25	311.4	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
26	330.4	Distr. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
27	331.4	Transm. & Distribution Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
28	333.4	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
29	334.4	Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
30	335.4	Hydrants	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	6.25%	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%
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	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
45	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

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

FWS Properties

Florida Public Service Commission

Palm Terrace - Water
 Docket No. 060368-WS

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

Schedule Year Ended: 2004
 Historic [x] or Projected []

Explanation: Provide monthly Depreciation Expense for 2004

Line No.	Acct No.	(1) AccountName	FWS Properties						(8) Dec
			(2) July	(3) Aug	(4) Sep	(5) Oct	(6) Nov	(7) Dec	
1		INTANGIBLE PLANT							
2	301.1	Organization	1	1	1	1	1	1	1
3	302.1	Franchises	7	7	7	7	7	7	7
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	54	54	54	54	54	54	54
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	24	24	24	24	24	24	24
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	50	50	50	50	50	50	50
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	32	32	32	32	32	32	32
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	23	23	23	23	23	23	23
27	331.4	Transm. & Distribution Mains	225	225	225	225	225	225	225
28	333.4	Services	12	12	12	12	12	12	12
29	334.4	Meters & Meter Installations	229	229	229	229	229	229	229
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	2	2	2	2	2	2	2
41	344.5	Laboratory Equipment	15	15	15	15	15	15	15
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	2	2	2	2	2	2	2
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0
46		TOTAL	676	676	676	676	676	676	4,054

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

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

FWS Properties

Florida Public Service Commission

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

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

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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	483	484	485	486	488	489	490
3	302.1	Franchises	824	831	838	845	851	858	865
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	12,402	12,456	12,510	12,565	12,619	12,673	12,727
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	4,433	4,457	4,481	4,505	4,530	4,554	4,578
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	1,786	1,836	1,885	1,935	1,984	2,034	2,083
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	2,144	2,176	2,208	2,240	2,271	2,303	2,335
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	2,664	2,687	2,709	2,732	2,754	2,777	2,799
27	331.4	Transm. & Distribution Mains	69,830	70,055	70,280	70,505	70,730	70,955	71,180
28	333.4	Services	1,228	1,240	1,252	1,264	1,276	1,288	1,300
29	334.4	Meters & Meter Installations	28,610	28,839	29,069	29,298	29,527	29,757	29,986
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	400	402	404	406	408	410	413
41	344.5	Laboratory Equipment	1,414	1,429	1,443	1,458	1,472	1,487	1,501
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	178	180	183	185	188	190	193
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0
46		TOTAL	126,396	127,072	127,747	128,423	129,098	129,774	130,450
									130,450

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

Florida Public Service Commission

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

Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/05.

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

Line No.	Acct No.	(1) Account Name	(2) 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	552	552	552	552	552	552	552	552	552	552	552	552	552	552
3	302.1	Franchises	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283
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	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102
7	304.2	Structures & Improvements	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689
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	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810
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	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644
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	375	375	375	375	375	375	375	375	375	375	375	375	375	375
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	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
27	331.4	Transm. & Distribution Mains	121,578	121,578	121,578	121,578	121,578	121,578	121,578	121,578	121,578	121,578	121,578	121,578	121,578	121,578
28	333.4	Services	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757
29	334.4	Meters & Meter Installations	55,041	55,041	55,041	55,041	55,041	55,041	55,041	55,041	55,041	55,041	55,041	55,041	55,041	55,041
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	6,962	6,962	6,962	6,962	6,962	6,962	3,213
40	343.5	Tools, Shop & Garage Equipment	400	400	400	400	400	400	400	400	400	400	400	400	400	400
41	344.5	Laboratory Equipment	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613
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	440	440	440	440	440	440	440	440	440	440	440	440	440	440
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	3,285	3,285	3,285	3,285	3,285	3,285	2,106
46		TOTAL	281,735	281,735	281,735	281,735	281,735	281,735	281,735	291,542	291,542	291,542	291,542	293,834	296,640	286,984

Schedule of Water Accumulated Depreciation By Primary Account- 2005														Florida Public Service Commission		
Depreciation Rates for Water Accounts- 2005														Schedule: A-9		
Palm Terrace - Water														Page: 2b		
Docket No. 060368-WS														Preparer: <name>		
Schedule Year Ended: 2005																
Historic [x] or Projected []																
This Schedule shows the Commission Authorized Depreciation rates for 2005																
Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(7) Monthly Rates												(14) Dec
				(3) Jan	(4) Feb	(5) Mar	(6) Apr	(8) May	(9) Jun	(10) Jul	(11) Aug	(12) Sep	(13) Oct			
1		INTANGIBLE PLANT														
2	301.1	Organization	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
3	302.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
4	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														
7	304.2	Structures & Improvements	3.03%	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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
15	339.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														
18	304.3	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
20	320.3	Water Treatment Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
21	339.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														
24	304.4	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	
25	311.4	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
26	330.4	Distr. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	
27	331.4	Transm. & Distribution Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
28	333.4	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
29	334.4	Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
30	335.4	Hydrants	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	6.25%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	
41	344.5	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	
42	345.5	Power Operated Equipment	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	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	
45	348.5	Other Tangible Plant	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.

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

Florida Public Service Commission

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

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

Explanation: Provide the monthly Depreciation Expense for 2005

Line No	Acct No	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Test Year End	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization	1	1	1	1	1	1	1	1	1	1	1	1	1	14
3	302.1	Franchises	7	7	7	7	7	7	7	7	7	7	7	7	7	82
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	54	54	54	54	54	54	54	54	54	54	54	54	54	650
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	24	24	24	24	24	24	24	24	24	24	24	24	24	290
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	50	50	50	50	50	50	50	50	50	50	50	50	50	595
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	32	32	32	32	32	32	32	32	32	32	32	32	32	382
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	23	23	23	23	23	23	23	23	23	23	23	23	23	270
27	331.4	Transm. & Distribution Mains	225	225	225	225	225	225	225	225	225	225	225	225	227	2,704
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	229	229	229	229	229	229	229	229	229	229	229	229	245	2,768
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	2	2	2	2	2	2	2	2	2	2	2	2	2	25
41	344.5	Laboratory Equipment	15	15	15	15	15	15	15	15	15	15	15	15	15	174
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	2	2	2	2	2	2	18	18	18	18	31	31	31	150
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	664	664	664	664	664	664	680	680	680	680	692	710		8,103

6

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

Florida Public Service Commission

Palm Terrace - Water
Docket No. 060368-WS
Schedule Year Ended: 2005
Historic or Projected

Explanation: Provide Retirements for 2005

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	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	(1,170)	0	0	0	0	0	0	(1,170)
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	(2,127)	(2,127)
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	(10,185)	(10,185)
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	(1,170)	0	0	0	0	(12,312)	(13,482)

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

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

Florida Public Service Commission

Palm Terrace - 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	490	491	492	493	495	496	497	498	499	500	501	503	504	497
3	302.1	Franchises	865	872	879	886	892	899	906	913	920	927	933	940	947	906
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	12,727	12,781	12,835	12,890	12,944	12,998	13,052	13,106	13,160	13,215	13,269	13,323	13,377	13,052
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	4,578	4,602	4,626	4,650	4,674	4,698	4,723	3,577	3,601	3,625	3,649	3,673	3,697	4,183
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	2,083	2,133	2,182	2,232	2,281	2,331	2,381	2,430	2,480	2,529	2,579	2,628	2,678	2,381
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	2,335	2,367	2,399	2,431	2,463	2,494	2,526	2,558	2,590	2,622	2,654	2,685	2,717	2,526
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	2,799	2,822	2,844	2,867	2,889	2,912	2,934	2,957	2,979	3,002	3,024	3,047	3,069	2,934
27	331.4	Transm. & Distribution Mains	71,180	71,405	71,631	71,856	72,081	72,306	72,531	72,756	72,981	73,207	73,432	73,657	71,757	72,368
28	333.4	Services	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
29	334.4	Meters & Meter Installations	29,986	30,215	30,445	30,674	30,903	31,133	31,362	31,591	31,821	32,050	32,279	32,509	22,569	30,580
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	413	415	417	419	421	423	425	427	429	431	433	435	438	425
41	344.5	Laboratory Equipment	1,501	1,516	1,530	1,545	1,559	1,574	1,588	1,603	1,617	1,632	1,646	1,661	1,675	1,588
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	193	195	198	200	202	205	207	226	244	262	280	311	342	236
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	130,450	131,114	131,777	132,441	133,105	133,769	134,432	133,942	134,621	135,301	135,980	136,673	125,071	132,975
			TRUE												125,071	

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-9

Palm Terrace

Page: 3 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending 12/31/05

Historical [X] Projected []

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	490	491	492	493	495	496	497	498	499	500	501	503	504	497
3	302.1	Franchises	865	872	879	886	892	899	906	913	920	927	933	940	947	906
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	12,727	12,781	12,835	12,890	12,944	12,998	13,052	13,106	13,160	13,215	13,269	13,323	13,377	13,052
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	4,578	4,602	4,626	4,650	4,674	4,698	4,723	3,577	3,601	3,625	3,649	3,673	3,697	4,183
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	2,083	2,133	2,182	2,232	2,281	2,331	2,381	2,430	2,480	2,529	2,579	2,628	2,678	2,381
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	2,335	2,367	2,399	2,431	2,463	2,494	2,526	2,558	2,590	2,622	2,654	2,685	2,717	2,526
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	2,799	2,822	2,844	2,867	2,889	2,912	2,934	2,957	2,979	3,002	3,024	3,047	3,069	2,934
27	331.4	Transm. & Distribution Mains	71,180	71,405	71,631	71,856	72,081	72,306	72,531	72,756	72,981	73,207	73,432	73,657	71,757	72,368
28	333.4	Services	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
29	334.4	Meters & Meter Installations	29,986	30,215	30,445	30,674	30,903	31,133	31,362	31,591	31,821	32,050	32,279	32,509	22,569	30,580
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	18	134	280	468	69
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	413	415	417	419	421	423	425	427	429	431	433	435	438	425
41	344.5	Laboratory Equipment	1,501	1,516	1,530	1,545	1,559	1,574	1,588	1,603	1,617	1,632	1,646	1,661	1,675	1,588
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	193	195	198	200	202	205	207	226	244	262	280	311	342	236
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	130,450	131,114	131,777	132,441	133,105	133,769	134,432	133,942	134,621	135,319	136,114	136,953	125,539	133,044
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

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

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

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	552	552	552	552	552	552	552	552	552	552	552	552	552	552
3	302.1	Franchises	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283
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	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102
7	304.2	Structures & Improvements	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689
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	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	26,810	26,810	21,733
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	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644
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	375	375	375	375	375	375	375	375	375	375	375	375	375	375
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	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
27	331.4	Transm. & Distribution Mains	122,582	122,582	122,582	122,582	122,582	122,582	127,038	127,038	127,038	131,494	131,494	131,494	144,696	127,368
28	333.4	Services	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757
29	334.4	Meters & Meter Installations	58,843	58,843	58,843	58,843	58,843	58,843	59,948	59,948	59,948	61,053	61,053	61,053	62,158	59,863
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	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962
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	400	400	400	400	400	400	400	400	400	400	400	400	400	400
41	344.5	Laboratory Equipment	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613
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	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	298,640	298,640	298,640	298,640	298,640	298,640	304,201	304,201	304,201	309,762	309,762	315,762	330,069	305,369

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

Florida Public Service Commission

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

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

Schedule: A-9
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 Preparer: <name>

Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3) Jan	(4) Feb	(5) Mar	(6) Apr	Change to Guideline Lives								(15) Memo Guideline Rates	(16) Memo Guideline Lives	
								(7) Monthly Rates										(9)
								May	Jun	Jul	Aug	Sep	Oct	Nov	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%	2.50%	40
3	302.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
4	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
5		SOURCE OF SUPPLY & PUMPING PLANT																
6	303.2	Land & Land Rights																
7	304.2	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
8	305.2	Collect & Impound Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	2.00%	50
9	306.2	Lake, River & Other Intakes	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
10	307.2	Wells & Springs	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.33%	
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
12	309.2	Supply Mains	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	2.86%	35
13	310.2	Power Generation Equipment	0.00%	0.09%	0.09%	0.09%	0.09%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
15	339.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
16		WATER TREATMENT PLANT																
17	303.3	Land & Land Rights																
18	304.3	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
20	320.3	Water Treatment Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	4.55%	22
21	339.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
22		TRANSMISSION & DISTRIBUTION PLANT																
23	303.4	Land & Land Rights																
24	304.4	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
25	311.4	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
26	330.4	Distr. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	2.70%	37
27	331.4	Transm. & Distribution Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	43
28	333.4	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
29	334.4	Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
30	335.4	Hydrants	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%	0.19%	2.22%	45
31	336.4	Backflow Prevention	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
32	339.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	4.00%	25
33		GENERAL PLANT																
34	303.5	Land & Land Rights																
35	304.5	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
36	340.5	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	16.67%	6
38	341.5	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	16.67%	6
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
40	343.5	Tools, Shop & Garage Equipment	6.25%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	6.25%	16
41	344.5	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	3.33%	12
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	10.00%	10
44	347.5	Miscellaneous Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
45	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	10.00%	10

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

Florida Public Service Commission

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

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

Explanation: Provide the monthly Depreciation Expense for 2006

Line No.	Acct No.	(1) AccountName	(2)	(3) 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		1	1	1	1	1	1	1	1	1	1	1	1	14
3	302.1	Franchises		7	7	7	7	7	7	7	7	7	7	7	7	82
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		54	54	54	54	56	56	56	56	56	56	56	56	664
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		24	24	24	24	24	24	24	24	24	24	24	24	290
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		50	50	50	50	50	50	50	50	50	50	64	64	623
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		32	32	32	32	32	32	32	32	32	32	32	32	382
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		23	23	23	23	23	23	23	23	23	23	23	23	270
27	331.4	Transm. & Distribution Mains		227	227	227	227	238	246	246	246	255	255	255	280	2,929
28	333.4	Services		12	12	12	12	12	12	12	12	12	12	12	12	144
29	334.4	Meters & Meter Installations		245	245	245	245	245	250	250	250	254	254	254	259	2,997
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	97	97	97	97	97	97	97	97	774
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		15	15	15	15	15	15	15	15	15	15	15	15	174
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		31	31	31	31	31	31	31	31	31	31	31	31	372
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		720	720	720	720	829	842	842	842	855	855	870	900	3,715

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

Florida Public Service Commission

Palm Terrace - Water
Docket No. 060368-WS
Schedule Year Ended: 2006
Historic [] or Projected [x]
Explanation: Provide Retirements for 2006

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) 2006 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	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	(544)	0	0	(544)	0	0	(1,661)	(2,749)
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	(2,182)	0	0	(2,182)	0	0	(2,182)	(6,546)
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	0	0	0	(2,726)	0	0	(2,726)	0	0	(3,843)	(9,295)

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

Florida Public Service Commission

Palm Terrace - 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>

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, Shcp & 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	0

Schedule of Water Accumulated Depreciation By Primary Account - 2006

Adjusted Accumulated Depreciation Balances - December 2005 through December 2006

Florida Public Service Commission

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

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

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

Line No.	Acct No	(1) Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	12/31/06	Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	504	505	506	507	508	509	511	512	513	514	515	516	518	511
3	302.1	Franchises	947	954	961	968	974	981	988	995	1,002	1,009	1,016	1,022	1,029	988
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	13,377	13,431	13,485	13,540	13,594	13,650	13,705	13,761	13,817	13,873	13,929	13,985	14,041	13,707
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	3,697	3,722	3,746	3,770	3,794	3,818	3,842	3,866	3,891	3,915	3,939	3,963	3,987	3,842
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	2,678	2,727	2,777	2,827	2,876	2,926	2,975	3,025	3,074	3,124	3,173	3,237	3,301	2,978
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	2,717	2,749	2,781	2,813	2,845	2,877	2,908	2,940	2,972	3,004	3,036	3,068	3,100	2,908
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	3,069	3,092	3,114	3,137	3,159	3,182	3,205	3,227	3,250	3,272	3,295	3,317	3,340	3,205
27	331.4	Transm. & Distribution Mains	71,757	71,984	72,211	72,438	72,665	72,892	72,605	72,851	73,097	72,808	73,063	73,318	71,937	72,587
28	333.4	Services	1,300	1,312	1,324	1,336	1,348	1,360	1,372	1,384	1,396	1,408	1,420	1,432	1,444	1,372
29	334.4	Meters & Meter Installations	22,569	22,814	23,059	23,304	23,550	23,795	21,863	22,112	22,362	20,435	20,689	20,943	19,020	22,040
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	97	193	290	387	483	580	677	774	268
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	438	438	438	438	438	438	438	438	438	438	438	438	438	438
41	344.5	Laboratory Equipment	1,675	1,690	1,704	1,719	1,733	1,748	1,762	1,777	1,791	1,806	1,820	1,835	1,850	1,762
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	342	373	404	435	466	497	528	559	590	621	652	683	714	528
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	125,071	125,791	126,510	127,230	127,950	128,779	126,895	127,737	128,579	126,709	127,564	128,434	125,490	127,134
			TRUE													125,490.35

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Palm Terrace

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical | | Projected | X |

Schedule: A-9

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	504	505	506	507	508	509	511	512	513	514	515	516	518	511
3	302.1	Franchises	947	954	961	968	974	981	988	995	1,002	1,009	1,016	1,022	1,029	988
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	13,377	13,431	13,485	13,540	13,594	13,650	13,705	13,761	13,817	13,873	13,929	13,985	14,041	13,707
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	3,697	3,722	3,746	3,770	3,794	3,818	3,842	3,866	3,891	3,915	3,939	3,963	3,987	3,842
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	2,678	2,727	2,777	2,827	2,876	2,926	2,975	3,025	3,074	3,124	3,173	3,237	3,301	2,978
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	2,717	2,749	2,781	2,813	2,845	2,877	2,908	2,940	2,972	3,004	3,036	3,068	3,100	2,908
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	3,069	3,092	3,114	3,137	3,159	3,182	3,205	3,227	3,250	3,272	3,295	3,317	3,340	3,205
27	331.4	Transm. & Distribution Mains	71,757	71,984	72,211	72,438	72,665	72,902	73,129	73,356	73,583	73,810	74,037	74,264	74,491	72,587
28	333.4	Services	1,300	1,312	1,324	1,336	1,348	1,360	1,372	1,384	1,396	1,408	1,420	1,432	1,444	1,372
29	334.4	Meters & Meter Installations	22,569	22,814	23,059	23,304	23,550	23,795	24,040	24,285	24,530	24,775	25,020	25,265	25,510	22,040
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	468	657	845	1,050	1,255	1,526	1,810	2,093	2,377	2,660	2,944	3,228	3,891	1,908
38	341.5	Transportation Equipment	0	0	0	0	0	97	193	290	387	483	580	677	774	268
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	438	438	438	438	438	438	438	438	438	438	438	438	438	438
41	344.5	Laboratory Equipment	1,675	1,690	1,704	1,719	1,733	1,748	1,762	1,777	1,791	1,806	1,820	1,835	1,850	1,762
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	342	373	404	435	466	497	528	559	590	621	652	683	714	528
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	125,539	126,447	127,356	128,280	129,205	130,305	128,705	129,830	130,956	129,369	130,508	131,661	129,381	129,042
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

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

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

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

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	552	552	552	552	552	552	552	552	552	552	552	552	552	552
3	302.1	Franchises	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283
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	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102	23,102
7	304.2	Structures & Improvements	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451	21,451
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	26,810	26,810	26,810	26,810	26,810	26,810	26,810	26,810	26,810	26,810	26,810	26,810	26,810	26,810
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	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644
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	375	375	375	375	375	375	375	375	375	375	375	375	375	375
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	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
27	331.4	Transm. & Distribution Mains	144,696	144,696	144,696	152,211	152,211	152,211	159,726	159,726	159,726	167,241	167,241	167,241	174,756	157,414
28	333.4	Services	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757
29	334.4	Meters & Meter Installations	62,158	62,158	62,158	64,272	64,272	64,272	66,386	66,386	66,386	68,500	68,500	68,500	70,614	65,736
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	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962	6,962
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	400	400	400	400	400	400	400	400	400	400	400	400	400	400
41	344.5	Laboratory Equipment	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613
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	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577	5,577
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	330,069	330,069	330,069	339,698	339,698	339,698	349,327	349,327	349,327	358,956	358,956	358,956	368,585	346,364

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

Florida Public Service Commission

Palm Terrace - 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	(8) May	(9) Jun	(10) Jul	(11) Aug	(12) Sep	(13) Oct	(14) 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

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

Explanation: Provide the monthly Depreciation Expense for 2007

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

Line No	Acct No	(1) AccountName	(2)	(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		1	1	1	1	1	1	1	1	1	1	1	1	14
3	302.1	Franchises		7	7	7	7	7	7	7	7	7	7	7	7	82
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		56	56	56	56	56	56	56	56	56	56	56	56	670
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		24	24	24	24	24	24	24	24	24	24	24	24	290
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		64	64	64	64	64	64	64	64	64	64	64	64	766
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		32	32	32	32	32	32	32	32	32	32	32	32	382
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		23	23	23	23	23	23	23	23	23	23	23	23	270
27	331.4	Transm. & Distribution Mains		280	280	295	295	295	310	310	310	324	324	324	339	3,685
28	333.4	Services		12	12	12	12	12	12	12	12	12	12	12	12	144
29	334.4	Meters & Meter Installations		259	259	268	268	268	277	277	277	285	285	285	294	3,302
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		97	97	97	97	97	97	97	97	97	97	97	97	1,160
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		15	15	15	15	15	15	15	15	15	15	15	15	174
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		31	31	31	31	31	31	31	31	31	31	31	31	372
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		900	900	923	923	923	947	947	947	970	970	970	993	11,311.67
																11,311.67

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

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

Explanation: Provide Retirements for 2007

Florida Public Service Commission

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

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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	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services		0	0	(735)	0	0	(735)	0	0	(735)	0	0	(735)	(2,940)
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	(1,636)	0	0	(1,636)	0	0	(1,636)	0	0	(1,636)	(6,544)
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	(2,371)	0	0	(2,371)	0	0	(2,371)	0	0	(2,371)	(9,484)

Schedule of Water Accumulated Depreciation By Primary Account- 2007													Florida Public Service Commission			
Adjustments to Accumulated Depreciation-2007																
Palm Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x]													Schedule: A-9 Page: 8 of 8 Preparer: <name>			
Explanation: Provide Adjustments to the Accumulated Depreciation Balances in Amendatory Order other than changes resulting from Depreciation Expense, or Plant Retirements.																
Line No.	Acct No.	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total	(15) 2007
1		INTANGIBLE PLANT														
2	301 1	Organization														0
3	302 1	Franchises														0
4	339 1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303 2	Land & Land Rights														0
7	304 2	Structures & Improvements														0
8	305 2	Collect. & mpound Reservoirs														0
9	306 2	Lake, River & Other Intakes														0
10	307 2	Wells & Springs														0
11	308 2	Infiltration Galleries & Tunnels														0
12	309 2	Supply Mains														0
13	310 2	Power Generation Equipment														0
14	311 2	Pumping Equipment														0
15	339 2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303 3	Land & Land Rights														0
18	304 3	Structures & Improvements														0
19	311 3	Pumping Equipment														0
20	320 3	Water Treatment Equipment														0
21	339 3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														0
23	303 4	Land & Land Rights														0
24	304 4	Structures & Improvements														0
25	311 4	Pumping Equipment														0
26	330 4	Distr. Reservoirs & Standpipes														0
27	331 4	Transm. & Distribution Mains														0
28	333 4	Services														0
29	334 4	Meters & Meter Installations														0
30	335 4	Hydrants														0
31	336 4	Backflow Frevention														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, Shoo & 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	0

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

Florida Public Service Commission

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

Palm Terrace - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic [] or Projected [x]
 Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month averages.

Line No.	Acct No.	(1) Account Name	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	518	519	520	521	522	523	524	526	527	528	529	530	531	524
3	302.1	Franchises	1,029	1,036	1,043	1,050	1,057	1,063	1,070	1,077	1,084	1,091	1,098	1,104	1,111	1,070
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	14,041	14,096	14,152	14,208	14,264	14,320	14,376	14,432	14,488	14,543	14,599	14,655	14,711	14,376
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	3,987	4,011	4,035	4,059	4,084	4,108	4,132	4,156	4,180	4,204	4,228	4,253	4,277	4,132
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	3,301	3,365	3,429	3,493	3,556	3,620	3,684	3,748	3,812	3,876	3,939	4,003	4,067	3,684
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	3,100	3,131	3,163	3,195	3,227	3,259	3,291	3,322	3,354	3,386	3,418	3,450	3,482	3,291
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	3,340	3,362	3,385	3,407	3,430	3,452	3,475	3,497	3,520	3,542	3,565	3,587	3,610	3,475
27	331.4	Transm. & Distribution Mains	71,937	72,217	72,498	72,058	72,353	72,648	72,222	72,532	72,841	72,430	72,755	73,079	72,682	72,481
28	333.4	Services	1,444	1,456	1,468	1,480	1,492	1,504	1,516	1,528	1,540	1,552	1,564	1,576	1,588	1,516
29	334.4	Meters & Meter Installations	19,020	19,279	19,538	18,170	18,438	18,706	17,346	17,623	17,900	16,549	16,834	17,120	15,778	17,869
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	774	870	967	1,064	1,160	1,257	1,354	1,450	1,547	1,644	1,741	1,837	1,934	1,354
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	438	438	438	438	438	438	438	438	438	438	438	438	438	438
41	344.5	Laboratory Equipment	1,850	1,864	1,879	1,893	1,908	1,922	1,937	1,951	1,966	1,980	1,995	2,009	2,024	1,937
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	714	745	776	807	838	869	900	931	962	993	1,024	1,055	1,086	900
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	125,490.35	126,340	127,290	125,842	126,765	127,688	126,264	127,210	128,157	126,756	127,726	128,696	127,318	127,046
			TRUE												TRUE	

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Palm Terrace

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [] Projected [X]

Schedule: A-9

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Pnor 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	518	519	520	521	522	523	524	526	527	528	529	530	531	524
3	302.1	Franchises	1,029	1,036	1,043	1,050	1,057	1,063	1,070	1,077	1,084	1,091	1,098	1,104	1,111	1,070
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	14,041	14,096	14,152	14,208	14,264	14,320	14,376	14,432	14,488	14,543	14,599	14,655	14,711	14,376
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	3,987	4,011	4,035	4,059	4,084	4,108	4,132	4,156	4,180	4,204	4,228	4,253	4,277	4,132
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	3,301	3,365	3,429	3,493	3,556	3,620	3,684	3,748	3,812	3,876	3,939	4,003	4,067	3,684
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	3,100	3,131	3,163	3,195	3,227	3,259	3,291	3,322	3,354	3,386	3,418	3,450	3,482	3,291
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	3,340	3,362	3,385	3,407	3,430	3,452	3,475	3,497	3,520	3,542	3,565	3,587	3,610	3,475
27	331.4	Transm. & Distribution Mains	71,937	72,217	72,498	72,058	72,353	72,648	72,222	72,532	72,841	72,430	72,755	73,079	72,682	72,481
28	333.4	Services	1,444	1,456	1,468	1,480	1,492	1,504	1,516	1,528	1,540	1,552	1,564	1,576	1,588	1,516
29	334.4	Meters & Meter Installations	19,020	19,279	19,538	18,170	18,438	18,706	17,346	17,623	17,900	16,549	16,834	17,120	15,778	17,869
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	3,891	4,567	5,261	5,988	6,741	7,516	8,311	9,123	9,949	10,801	11,667	12,546	13,442	8,446
38	341.5	Transportation Equipment	774	870	967	1,064	1,160	1,257	1,354	1,450	1,547	1,644	1,741	1,837	1,934	1,354
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	438	438	438	438	438	438	438	438	438	438	438	438	438	438
41	344.5	Laboratory Equipment	1,850	1,864	1,879	1,893	1,908	1,922	1,937	1,951	1,966	1,980	1,995	2,009	2,024	1,937
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	714	745	776	807	838	869	900	931	962	993	1,024	1,055	1,086	900
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	129,381	130,957	132,551	131,830	133,506	135,204	134,575	136,333	138,106	137,557	139,393	141,242	140,760	135,492
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction by Classification- 2004											
June through December CIAC Balances per Books- 2004											
Palm Terrace - Water											
Docket No. 060368-W5											
Schedule Year Ended: 2004											
Historic [x] or Projected []											
Explanation: Provide the CIAC Balances by month by Classification											
beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA)											
through the year ended 12/31/04. While 2005 is the historical test year, balances											
back to 6/30/04 are needed since adjustments to book balances are made beginning that date.											
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	0	0	0	0	0	0	0		
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	0	0	0	0	0	0	0		
6		Dist Reservoirs & Standpipes	0	0	0	0	0	0	0		
7		T&D Mains	0	0	0	0	0	0	0		
8		Services	0	0	0	0	0	0	0		
9		Meters/Meter Installation	0	0	0	0	0	0	0		
10		Hydrants	0	0	0	0	0	0	0		
11		Total Property CIAC	0	0	0	0	0	0	0		
12		Total Water CIAC	0	0	0	0	0	0	0		

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

CIAC Balances per Books- 2005

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

271 6429 FWS Palm Terrace - 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

bhs

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Palm Terrace

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-12

Page: 2 of 5

Preparer: Robert M. Griffin

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

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

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

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Schedule of Water Contributions in Aid of Construction by Classification - 2006									
CIAC Balances per Books - 2006									
Palm Terrace - Water									
Docket No. 060368-W5									
Schedule Year Ended: 2006									
Historic [x] or Projected [x]									
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)		
		12/31/05	01/31/06	07/28/06	03/31/06	04/30/06	05/31/06		
Cash CIAC:									
1	Water Treatment Equipment	0	0	0	0	0	0	From Adj bal	
2	Meter Fees	0	0	0	0	0	52		
3	Main Extension Charge	0	0	0	0	0	1,313		
4	Service Installation Fees	0	0	0	0	0	136,363		
5	Total Cash CIAC	0	0	0	0	0	138,157		
Property CIAC:									
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	From Adj bal	
7	T&D Mains	0	0	0	0	0	0		
8	Services	0	0	0	0	0	0		
9	Meters/Water 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	138,157		

Florida Public Service Commission

Schedule: A-12

Page: 2 of

Preparer:

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

Florida Public Service Commission

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

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
23	Additions		
24	Adjustments		
25	12/31/00 Balance		
2001			
26	Additions		
27	Adjustments		
28	12/31/01 Balance		
2002			
29	Additions		
30	Adjustments		
31	12/31/02 Balance		
2003			
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	138,157	343,113
2004			
35	Additions	0	0
36	Adjustments	0	0
37	12/31/04 Balance	138,157	343,113
2005			
38	Additions	0	0
39	Adjustments	0	0
40	12/31/05 Balance	138,157	343,113
2006			
41	Additions	0	0
42	Adjustments	0	0
43	12/31/06 Balance	138,157	343,113
2007			
44	Additions	0	0
45	Adjustments	0	0
46	12/31/07 Balance	138,157	343,113

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

CONVERT AMENDATORY ORDER BALANCES

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

Florida Public Service Commission

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

Schedule: A-12
 Page:
 Preparer:

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

	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	700		(700)	0	Water Treatment Equipment
2 Meter Fees	1,313			1,313	Meter Fees
3 CIAC-1999 Acquisition	135,217		(135,217)	0	Water Treatment Equipment
4 Unclaimed Refunds	52			52	Water Treatment Equipment
5 Main Extl Charge	446			136,363	Main Extension Charge
6 Serv Install Charge	429			429	Service Installation Charge
7 Total Cash CIAC	138,157		0	138,157	
Property CIAC 271.5	271.5				
8 Dist Res & Standpipes	330.4	0		0	Dist Res & Standpipes
9 T&D Mains	331.4	0		0	T&D Mains
10 Services	333.4	0		0	Services
11 Meter/Meter Installation	334.4	0		0	Meter/Meter Installation
21 Hydrants	335.4	0		0	Hydrants
22 Total Property CIAC	0		0	0	
23 Total Water CIAC	138,157		0	138,157	

should be -> 138,157 <diff

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

Line No.	Description	Amendatory Order Balances as Calculated
24	Cash CIAC	
24	Water Treatment Equipment	52
25	Meter Fees	1,313
26	Main Extension Charge	136,363
27	Service Installation Fees	429
28	Total Cash CIAC	138,157
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	138,157

TRUE

Schedule of Water Contributions in Aid of Construction by Classification- 2004 CIAC Amendatory Order Balances as of 6/30/04								Florida Public Service Commission
Palm Terrace - Water Docket No. 060368-W5 Schedule Year Ended: 2004 Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>								Schedule: A-12 Page: 5 of 8 Preparer:
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	52	52	52	52	52	52	52
2	Meter Fees	1,313	1,313	1,313	1,313	1,313	1,313	1,313
3	Main Extension Charge	136,363	136,363	136,363	136,363	136,363	136,363	136,363
4	Service Installation Fees	429	429	429	429	429	429	429
5	Total Cash CIAC	138,157	138,157	138,157	138,157	138,157	138,157	138,157
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 Waier CIAC	138,157	138,157	138,157	138,157	138,157	138,157	138,157
TRUE								

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Schedule of Water Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission	
CIAC Additions -July through December 2004									
Palm Terrace - Water		[input field]						Schedule: A-12	
Docket No. 060368-WS		Explanation: Provide a Schedule showing additions to CIAC during 2004						Page: 6 of 8	
Schedule Year Ended: 2004		from the date of Acquisition. Use the same categories as are available for						Preparer:	
Historic [x] or Projected []		customers and that subsequently get converted to Annual Report (Cronin-Jackson) categories.							
Line No.	(1) Description	(2) CIAC acct	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec	
	Cash CIAC:								
1	Capacity Charges 271.1	320	0	0	0	0	0	0	
2	Meter Fees	334	0	0	0	0	0	0	
3	CIAC-1999 Acquisition								
4	Unclaimed Refunds								
5	Main Ext Charge	331	0	0	0	0	0	0	
6	Serv Install Charge	333	0	0	0	0	0	0	
7	Total Cash CIAC		0	0	0	0	0	0	
	Property CIAC 27.5:								
8	Dist Res & Standpipes								
9	T&D Mains								
10	Services								
11	Meter/Meter Installation								
21	Hydrants								
22	Total Property CIAC		0	0	0	0	0	0	
23	Total Water CIAC		0	0	0	0	0	0	

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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
Property CIAC:							
6	Dist Reservoirs & Sandpipes						
7	T&D Mains						
8	Services						
9	Meters/Meter Installation						
10	Hydrants						
11	Total Property CIAC	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0

[Redacted]

[Redacted]

Schedule of Water Contributions in Aid of Construction by Classification - 2004
 Adjustments to CIAC - July through December 2004
 Palm Terrace - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic [X] or Projected []

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

Florida Public Service Commission
 Schedule: A-17
 Page: 8 of 8
 Preparer:

=input field

Schedule of Water Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission	
Adjusted CIAC Balances- June through December 2004								Schedule:	A-12
Palm Terrace - Water								Page:	4 of 8
Docket No. 060368-WS								Preparer:	
Schedule Year Ended: 2004								Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.	
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>									
Line No.	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04	
Cash CIAC:									
1	Water Treatment Equipment	52	52	52	52	52	52	52	
2	Meter Fees	1,313	1,313	1,313	1,313	1,313	1,313	1,313	
3	Main Extension Charge	136,363	136,363	136,363	136,363	136,363	136,363	136,363	
4	Service Installation Fees	429	429	429	429	429	429	429	
5	Total Cash CIAC	138,157	138,157	138,157	138,157	138,157	138,157	138,157	
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	138,157	138,157	138,157	138,157	138,157	138,157	138,157	TRUE

Schedule of Water Contributions in Aid of Construction by Classification - 2005															
CJAC Additions - 2005															
Palm Terrace - Water															
Docket No. 060366-WS															
Schedule Year Ended: 2005															
Historic [X] or Projected []															
Explanation: Provide a Schedule showing additions to CIAC during 2005															
=input field															
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	2005 Total
1	Cash CIAC:														
2	Water Treatment Equipment	320													
3	Meter Fees	334													
4	Main Extension Charge	331													
5	Service Installation Fees	333													
6	Total Cash CIAC														
7	Property CIAC:														
8	Dist Reservoirs & Standpipes														
9	T&D Mains														
10	Services														
11	Meters/Meter Installation														
12	Hydrants														
11	Total Property CIAC														
12	Total Water CIAC														
0 these rows are extracted from the FWS456CIAC tab															
Schedule of Water Contributions in Aid of Construction by Classification - 2005															
Adjustments to CIAC-2005															
Palm Terrace - Water															
Docket No. 060366-WS															
Schedule Year Ended: 2005															
Historic [X] or Projected []															
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CJAC Additions for 2005															
=input field															
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	2005 Total
1	Cash CIAC:														
2	Water Treatment Equipment														
3	Meter Fees														
4	Main Extension Charge														
5	Service Installation Fees														
6	Total Cash CIAC														
7	Property CIAC:														
8	Dist Reservoirs & Standpipes														
9	T&D Mains														
10	Services														
11	Meters/Meter Installation														
12	Hydrants														
11	Total Property CIAC														
12	Total Water CIAC														

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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:

Palm Terrace - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 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	52	52	52	52	52	52	52	52	52	52	52	52	52	52
2	Meter Fees	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313
3	Main Extension Charge	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363
4	Service Installation Fees	429	429	429	429	429	429	429	429	429	429	429	429	429	429
5	Total Cash CIAC	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157
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	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157

TRUE

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	52	52	52	52	52	52	52	52	52	52	52	52	52	52
2	Meter Fees	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313
3	Main Extension Charge	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363
4	Service Installation Fees	429	429	429	429	429	429	429	429	429	429	429	429	429	429
5	Total Cash CIAC	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157
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	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	480	480	480	480	480	480	480	480	480	480	480	480	480	480
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113

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Schedule of Water Contributions in Aid of Construction by Classification - 2006															
CIAC Additions - 2006															
Palm Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [X] or Projected []															
Explanation: Provide a Schedule showing additions to CIAC during 2006															
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
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														
7	T&D Mains														
8	Services														
9	Meters/Meter Installation														
10	Hydrants														
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
Schedule of Water Contributions in Aid of Construction by Classification - 2006															
Adjustments to CIAC - 2006															
Palm Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [X] or Projected []															
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2006															
Line No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Cash CIAC:															
1	Water Treatment Equipment		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
3	Main Extension Charge		0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees		0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes														
7	T&D Mains														
8	Services														
9	Meters/Meter Installation														
10	Hydrants														
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Contributions in Aid of Construction by Classification- 2006															Florida Public Service Commission		
Adjusted CIAC Balances- 2006															Schedule: A-12		
Palm Terrace - Water															Page: 4 of 8		
Docket No. 060368-WS															Preparer:		
Explanation: Provide Adjusted CIAC balances by account for 2006																	
Schedule Year Ended: 2006																	
Historic [x] or Projected [x]																	
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance		
Cash CIAC:																	
1	Water Treatment Equipment	52	52	52	52	52	52	52	52	52	52	52	52	52	52	52	
2	Meter Fees	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	
3	Main Extension Charge	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	
4	Service Installation Fees	429	429	429	429	429	429	429	429	429	429	429	429	429	429	429	
5	Total Cash CIAC	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	
Property CIAC:																	
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Total Water CIAC	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	
															TRUE		

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance
Palm Terrace
Docket No. 060368-WS
 Test Year Ending 12/31/06

Schedule: A-12
 Page: 4 of 5
 Preparer: Robert M. Griffin

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

Line No	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	52	52	52	52	52	52	52	52	52	52	52	52	52	52
2	Meter Fees	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313
3	Main Extension Charge	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363
4	Service Installation Fees	429	429	429	429	429	429	429	429	429	429	429	429	429	429
5	Total Cash CIAC	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157
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	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	480	480	480	480	480	480	480	480	480	480	480	480	480	480
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113

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

Schedule of Water Contributions in Aid of Construction by Classification- 2007														Florida Public Service Commission	
Adjusted CIAC Balances- 2007														Schedule:	A-12
Palm Terrace - Water														Page:	4 of 8
Docket No. 060368-WS														Preparer:	
Explanation: Provide Adjusted CIAC balances by account for 2007															
Schedule Year Ended: 2007															
Historic [] or Projected [X]															
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	52	52	52	52	52	52	52	52	52	52	52	52	52	52
2	Meter Fees	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313
3	Main Extension Charge	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363
4	Service Installation Fees	429	429	429	429	429	429	429	429	429	429	429	429	429	429
5	Total Cash CIAC	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157
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	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157
														4 yr	TRUE FALSE

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Palm Terrace

Docket No. 060368-WS

Test Year Ending 12/31/07

Florida Public Service Commission

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	52	52	52	52	52	52	52	52	52	52	52	52	52	52
2	Meter Fees	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313
3	Main Extension Charge	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363
4	Service Installation Fees	429	429	429	429	429	429	429	429	429	429	429	429	429	429
5	Total Cash CIAC	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157
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	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	480	480	480	480	480	480	480	480	480	480	480	480	480	480
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113

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Schedule of Water Amortization of CIAC by Classification- 2004								Florida Public Service Commission	
June through December Accum Amort CIAC Balances per Books- 2004								Schedule: A-14	
Palm Terrace - Water 2721 6429 FWS Palm Terrace - Water								Page: 2 of 2	
Docket No. 060368-WS Explanation: Provide the Amort of CIAC Balances per books by month by Classification								Preparer:	
Schedule Year Ended: 2004 beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA)									
Historic [x] or Projected [] through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.									
	(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	0	0	0	0	0	0	0	
2	Meter Fees	0	0	0	0	0	0	0	
3	Main Extension Charge	0	0	0	0	0	0	0	
4	Service Installation Fees	0	0	0	0	0	0	0	
5	Total Cash CIAC	0	0	0	0	0	0	0	
Property CIAC:									
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	
7	T&D Mains	0	0	0	0	0	0	0	
8	Services	0	0	0	0	0	0	0	
9	Meters/Meter Installation	0	0	0	0	0	0	0	
10	Hydrants	0	0	0	0	0	0	0	
11	Total Property CIAC	0	0	0	0	0	0	0	
12	Total Water CIAC	0	0	0	0	0	0	0	

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Schedule of Water Amortization of CIAC by Classification- 2005													Florida Public Service Commission		
Accum Amort CIAC Balances per Books- 2005													Schedule:	A-14	
Palm Terrace - Water		272	6429	FWS		Palm Terrace - Water						Page:	2 of 2		
Docket No. 060368-WS		Explanation: Provide the Amort of CIAC Balances per books by month by Classification											Preparer:		
Schedule Year Ended: 2005		for the year ended 12/31/05.													
Historic [x] or Projected []															
Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End: 12/31/05	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Palm Terrace

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

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

6/16/06

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Line	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
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	5	11	16	22	33	9	
3	Main Extension Charge	0	0	0	0	0	0	0	264	529	793	1,057	1,321	427	
4	Service Installation Fees	0	0	0	0	0	0	0	1	2	3	4	5	1	
5	Total Cash CIAC	0	0	0	0	0	0	0	271	542	812	1,083	1,354	437	
6	Property CIAC	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	0	0	0	0	0	0	0	271	542	812	1,083	1,354	437	

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

Explanation: Provide the Amount of CIAC Balances by month by Classification for the year ended 12/31/06

Schedule: A-14
 Page: 2 of 2
 Preparer:

Florida Public Service Commission

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

Florida Public Service Commission

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

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
	2000		
23	Additions		
24	Adjustments		
25	12/31/00 Balance		
	2001		
26	Additions		
27	Adjustments		
28	12/31/01 Balance		
	2002		
29	Additions		
30	Adjustments		
31	12/31/02 Balance		
	2003		
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	82,600	264,167
	2004		
35	Additions	1,554	8,773
36	Adjustments	0	0
37	12/31/04 Balance	84,154	272,940
	2005		
38	Additions	3,108	17,564
39	Adjustments	0	0
40	12/31/05 Balance	87,262	290,504
	2006		
41	Additions	3,202	17,244
42	Adjustments	0	0
43	12/31/06 Balance	90,465	307,748
	2007		
44	Additions	3,974	15,612
45	Adjustments	0	0
46	12/31/07 Balance	94,439	323,360

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

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

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

Schedule: A-12
 Page:
 Preparer:

Line No.	Description	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	154		154	Water Treatment Equipment
2	Meter Fees	335		335	Meter Fees
3	CIAC-1999 Acquisition	82,000		82,000	Water Treatment Equipment
4	Unclaimed Refunds	16		16	Water Treatment Equipment
5	Main Ext Charge	52		52	Main Extension Charge
6	Serv Install Charge	43		43	Service Installation Charge
7	Total Cash CIAC	82,600	0	82,600	
Property CIAC 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	82,600	0	82,600	
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			82,170	
25	Meter Fees			335	
26	Main Extension Charge			52	
27	Service Installation Fees			43	
28	Total Cash CIAC			82,600	
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			82,600	TRUE

Schedule of Water Amortization of CIAC by Classification- 2004									Florida Public Service Commission	
Amort of CIAC Amendatory Order Balances as of 6/30/04										
Palm Terrace - Water									Schedule: A-14	
Docket No. 060368-WS									Page: 2, wrk-1	
Schedule Year Ended: 2004									Preparer:	
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>										
Explanation: Provide the Accumulated Amort of CIAC Balances as of 6/30/04 by Classification based on amounts in the PSC's Amendatory Order issued February 27, 2006										
	(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	82,170	82,170	82,170	82,170	82,170	82,170	82,170		
2	Meter Fees	335	335	335	335	335	335	335		
3	Main Extension Charge	52	52	52	52	52	52	52		
4	Service Installation Fees	43	43	43	43	43	43	43		
5	Total Cash CIAC	82,600	82,600	82,600	82,600	82,600	82,600	82,600		
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	82,600	82,600	82,600	82,600	82,600	82,600	82,600		

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CALCULATE CIAC AMORTIZATION RATES

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

Florida Public Service Commission

Schedule: A-12

Page:
 Preparer:

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

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

=input field

Annual
 Depn
 Rate

Monthly
 Dep'n
 Rate

Categories-lines to below

					Annual Depn Rate	Monthly Dep'n Rate
Cash CIAC:						
1	Capacity Charges	271.1		Water Treatment Equip (see Composite Calc)	3.10%	0.26%
2	CIAC-1999 Acquisition	271.3		Water Treatment Equip (see Composite Calc)	3.10%	0.26%
3	Unclaimed Refunds	271.3		Water Treatment Equip (see Composite Calc)	3.10%	0.26%
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	271.2			2.70%	0.23%
9	T&D Mains	330.4			2.22%	0.19%
10	Services	331.4			2.50%	0.21%
11	Meters/Meter Installation	333.4			5.00%	0.42%
12	Hydrants	334.4			0.00%	0.00%

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	552			2.50%			
3	Franchises	302.1	3,283			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	23,102			0.00%			
7	Structures & Improvements	304.2	21,451		21,451	3.03%	0.25%	650	
8	Collect. & Impound Reservoirs	305.2	0			0.00%			
9	Lake, River & Other intakes	306.2	0			0.00%			
10	Wells & Springs	307.2	8,689		8,689	3.33%	0.28%	290	
11	Infiltration Galleries & Tunnels	308.2	0			0.00%			
12	Supply Mains	309.2	20,810		20,810	2.86%	0.24%	595	
13	Power Generation Equipment	310.2	0		0	0.00%	0.00%	0	
14	Pumping Equipment	311.2	7,644		7,644	5.00%	0.42%	382	
15	Other Plant & Misc. Equipment	339.2	0			0.00%			
16	WATER TREATMENT PLANT					0.00%			
17	Land & Land Rights	303.3	375			0.00%			
18	Structures & Improvements	304.3	0		0	3.03%	0.25%	0	
19	Pumping Equipment	311.3	0			5.00%			
20	Water Treatment Equipment	320.3	0		0	0.00%	0.00%	0	
21	Other Plant & Misc. Equipment	339.3	0			0.00%			
22	TRANSMISSION & DISTRIBUTION PLANT					0.00%			
23	Land & Land Rights	303.4	0			0.00%			
24	Structures & Improvements	304.4	0		0	3.03%	0.25%	0	
25	Pumping Equipment	311.4	0			5.00%			
26	Distr. Reservoirs & Standpipes	330.4	10,000	0	10,000	2.70%	0.23%	270	
27	Transm. & Distribution Mains	331.4	121,514	0	121,514	2.22%	0.19%	2,700	
28	Services	333.4	5,757	0	5,757	2.50%	0.21%	144	
29	Meters & Meter Installations	334.4	55,041	0	55,041	5.00%	0.42%	2,752	
30	Hydrants	335.4	0	0	0	0.00%	0.00%	0	
31	Backflow Prevention	336.4	0			0.00%			
32	Other Plant & Misc. Equipment	339.4	0		0	0.00%	0.00%	0	
33	GENERAL PLANT					0.00%			
34	Land & Land Rights	303.5	0			0.00%			
35	Structures & Improvements	304.5	0			3.03%			
36	Office Furniture & Equipment	340.5	0			0.00%			
37	Computer Equipment	340.51	0			0.00%			
38	Transportation Equipment	341.5	0			0.00%			
39	Stores Equipment	342.5	0			0.00%			
40	Tools, Shop & Garage Equipment	343.5	400			6.25%			
41	Laboratory Equipment	344.5	2,613			6.67%			
42	Power Operated Equipment	345.5	0			0.00%			
43	Communication Equipment	346.5	0			0.00%			
44	Miscellaneous Equipment	347.5	440			6.67%			
45	Other Tangible Plant	348.5	0			0.00%			
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization				250,906			7,783	Composite Rate 3.10%
					TRUE				

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	3.10%	0.26%
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%

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

Florida Public Service Commission

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

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

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

Line No.	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04
Cash CIAC:								
1	Water Treatment Equipment	52	52	52	52	52	52	52
2	Meter Fees	1,313	1,313	1,313	1,313	1,313	1,313	1,313
3	Main Extension Charge	136,363	136,363	136,363	136,363	136,363	136,363	136,363
4	Service Installation Fees	429	429	429	429	429	429	429
5	Total Cash CIAC	138,157	138,157	138,157	138,157	138,157	138,157	138,157
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	138,157	138,157	138,157	138,157	138,157	138,157	138,157

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

Florida Public Service Commission

Schedule: A-14
 Page: 2, wrk-3
 Preparer:

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

Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories

=input field

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	3.10%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
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%

Schedule of Water Amortization of CIAC by Classification - 2004		CIAC Amortization - July through December 2004		=input field		=input field		=input field		=input field		=input field		=input field		=input field		=input field		=input field	
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
		July	Aug	Sep	Oct	Nov	Dec	Total													
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	5	5	5	5	5	5	33	5	5	5	5	33	5	5	5	5	5	5	5	5
3	Main Extension Charge	253	253	253	253	253	253	1,515	253	253	253	253	1,515	253	253	253	253	253	253	253	253
4	Service Installation Fees	1	1	1	1	1	1	5	1	1	1	1	5	1	1	1	1	1	1	1	1
5	Total Cash CIAC	259	259	259	259	259	259	1,554	259	259	259	259	1,554	259	259	259	259	259	259	259	259
6	Property CIAC:																				
7	Dist Reservoirs & Standpipes	0	0	0	0	0	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	0	0	0	0	0
9	Services	0	0	0	0	0	0	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	0	0	0	0	0	0
11	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total Water CIAC	259	259	259	259	259	259	1,554	259	259	259	259	1,554	259	259	259	259	259	259	259	259
Explanation: Provide a Schedule showing additions to CIAC during 2004 from the date of Acquisition 6/30/04.																					
Schedule of Water Amortization of CIAC by Classification - 2004																					
Adjustments to CIAC - July through December 2004																					
=input field																					
Explanation: Provide Adjustments to CIAC Amortization Order balances, other than changes resulting from CIAC Additions for 2004.																					
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	5	5	5	5	5	5	33	5	5	5	5	33	5	5	5	5	5	5	5	5
3	Main Extension Charge	253	253	253	253	253	253	1,515	253	253	253	253	1,515	253	253	253	253	253	253	253	253
4	Service Installation Fees	1	1	1	1	1	1	5	1	1	1	1	5	1	1	1	1	1	1	1	1
5	Total Cash CIAC	259	259	259	259	259	259	1,554	259	259	259	259	1,554	259	259	259	259	259	259	259	259
6	Property CIAC:																				
7	Dist Reservoirs & Standpipes	0	0	0	0	0	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	0	0	0	0	0
9	Services	0	0	0	0	0	0	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	0	0	0	0	0	0
11	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total Water CIAC	259	259	259	259	259	259	1,554	259	259	259	259	1,554	259	259	259	259	259	259	259	259
Explanation: Provide Adjustments to CIAC Amortization Order balances, other than changes resulting from CIAC Additions for 2004.																					

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Schedule of Water Amortization of CIAC by Classification- 2004									Florida Public Service Commission	
Adjusted Amortization of CIAC Balances- June through December 2004									Schedule:	A-14
Palm Terrace - Water									Page:	2, wrk-8
Docket No. 060368-WS									Preparer:	
Schedule Year Ended: 2004										
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>										
Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04		
	Cash CIAC:									
1	Water Treatment Equipment	82,170	82,170	82,170	82,170	82,171	82,171	82,171		
2	Meter Fees	335	340	346	351	357	362	368		
3	Main Extension Charge	52	305	557	810	1,062	1,315	1,567		
4	Service Installation Fees	43	44	45	46	47	47	48		
5	Total Cash CIAC	82,600	82,859	83,118	83,377	83,636	83,895	84,154		
	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	82,600	82,859	83,118	83,377	83,636	83,895	84,154	FALSE	

CALCULATE CIAC AMORTIZATION RATES									
Schedule of Water Amortization of CIAC by Classification- 2005 Calculate Amortization Rates for Calendar Year 2005					Florida Public Service Commission				
Palm Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>					Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates				
					Schedule: A-12				
					Page:				
					Preparer:				
					Annual	Monthly			
					Depn	Dep'n			
					Rate	Rate			
Categories-lines to below									
Cash CIAC:									
1	Capacity Charges	271.1		Water Treatment Equip (see Composite Calc)	3.10%	0.26%			
2	CIAC-1999 Acquisition	271.3		Water Treatment Equip (see Composite Calc)	3.10%	0.26%			
3	Unclaimed Refunds	271.3		Water Treatment Equip (see Composite Calc)	3.10%	0.26%			
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%			

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		552	2.50%		
3	Franchises	302.1		3,283	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		23,102	0.00%		
7	Structures & Improvements	304.2		21,451	3.03%	0.25%	650
8	Collect. & Impound Reservoirs	305.2		0	0.00%		
9	Lake, River & Other Intakes	306.2		0	0.00%		
10	Wells & Springs	307.2		8,689	3.33%	0.28%	290
11	Infiltration Galleries & Tunnels	308.2		0	0.00%		
12	Supply Mains	309.2		20,810	2.86%	0.24%	595
13	Power Generation Equipment	310.2		0	0.00%	0.00%	0
14	Pumping Equipment	311.2		7,644	5.00%	0.42%	382
15	Other Plant & Misc. Equipment	339.2		0	0.00%		
16	WATER TREATMENT PLANT				0.00%		
17	Land & Land Rights	303.3		375	0.00%		
18	Structures & Improvements	304.3		0	3.03%	0.25%	0
19	Pumping Equipment	311.3		0	5.00%		
20	Water Treatment Equipment	320.3		0	0.00%	0.00%	0
21	Other Plant & Misc. Equipment	339.3		0	0.00%		
22	TRANSMISSION & DISTRIBUTION PLANT				0.00%		
23	Land & Land Rights	303.4		0	0.00%		
24	Structures & Improvements	304.4		0	3.03%	0.25%	0
25	Pumping Equipment	311.4		0	5.00%		
26	Distr. Reservoirs & Standpipes	330.4		10,000	2.70%	0.23%	270
27	Transm. & Distribution Mains	331.4		121,578	2.22%	0.19%	2,702
28	Services	333.4		5,757	2.50%	0.21%	144
29	Meters & Meter Installations	334.4		55,041	5.00%	0.42%	2,752
30	Hydrants	335.4		0	0.00%	0.00%	0
31	Backflow Prevention	336.4	Y	0	0.00%		
32	Other Plant & Misc. Equipment	339.4		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	Y	0	0.00%		
37	Computer Equipment	340.51		0	0.00%		
38	Transportation Equipment	341.5		0	0.00%		
39	Stores Equipment	342.5		0	0.00%		
40	Tools, Shop & Garage Equipment	343.5		400	6.25%		
41	Laboratory Equipment	344.5		2,613	6.67%		
42	Power Operated Equipment	345.5		0	0.00%		
43	Communication Equipment	346.5		0	0.00%		
44	Miscellaneous Equipment	347.5		440	6.67%		
45	Other Tangible Plant	348.5		0	0.00%		
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			250,970			7,784
				TRUE			Composite Rate 3.10%

Line No.	Description	Annual Depr Rate	Mo Depr Rate
Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data			
Cash CIAC:			
64	Water Treatment Equipment	3.10%	0.26%
65	Meter Fees	5.00%	0.42%
66	Main Extension Charge	2.27%	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%

Schedule of Water Amortization of CIAC by Classification- 2005		Florida Public Service Commission													
Adjusted CIAC Balances- 2005		Schedule: A-12													
Palm Terrace - Water		Page: 4 of 8													
Docket No. 060368-WS		Preparer:													
Schedule Year Ended: 2005		Test Year End:													
Historic [X] or Projected []		Average Balance													
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	
Cash CIAC:															
1	Water Treatment Equipment	52	52	52	52	52	52	52	52	52	52	52	52	52	52
2	Meter Fees	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313
3	Main Extension Charge	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363
4	Service Installation Fees	429	429	429	429	429	429	429	429	429	429	429	429	429	429
5	Total Cash CIAC	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157
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	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157
Schedule of Water Amortization of CIAC by Classification- 2005		Florida Public Service Commission													
CIAC Amortization Rates - 2005		Schedule: A-14													
Palm Terrace - Water		Page: 2, wrk-3													
Docket No. 060368-WS		Preparer:													
Schedule Year Ended: 2005		Test Year End:													
Historic [X] or Projected []		Average Balance													
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Annual Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Cash CIAC:															
1	Water Treatment Equipment	3.10%	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%
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
3	Main Extension Charge	7.77%	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%
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
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%	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%	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%	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%	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%	0.00%

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Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
11	Total Property CIAC														
12	Total Water CIAC														
CIAC Amortization- 2005															
Palm Terrace - Water															
Docket No. 060368-WS															
Schedule Year Ended: 2005															
Historic [x] or Projected []															
Explanation: Provide a Schedule showing additions to CIAC during 2005 from the date of Acquisition															
=input field															
Florida Public Service Commission															
Schedule: A-14															
Page: 2, wrk-4															
Preparer:															
1	Cash CIAC:														
1	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	2
2	Meter Fees		5	5	5	5	5	5	5	5	5	5	5	5	66
3	Main Extension Charge		253	253	253	253	253	253	253	253	253	253	253	253	3,030
4	Service Installation Fees		1	1	1	1	1	1	1	1	1	1	1	1	11
5	Total Cash CIAC		259	259	259	259	259	259	259	259	259	259	259	259	3,108
6	Property CIAC:														
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		259	259	259	259	259	259	259	259	259	259	259	259	3,108
			0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.25%
Schedule of Water Amortization of CIAC by Classification- 2005															
Adjustments to CIAC Amort Bal-2005															
Palm Terrace - Water															
Docket No. 060368-WS															
Schedule Year Ended: 2005															
Historic [x] or Projected []															
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2005															
=input field															
Florida Public Service Commission															
Schedule: A-14															
Page: 2, wrk-5															
Preparer:															
1	Cash CIAC:														
1	Water Treatment Equipment														0
2	Meter Fees														0
3	Main Extension Charge														0
4	Service Installation Fees														0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
6	Property CIAC:														
6	Dist Reservoirs & Standpipes														0
7	T&D Mains														0
8	Services														0
9	Meters/Meter Installation														0
10	Hydrants														0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Amortization of CIAC by Classification- 2005 Adjusted Accumulated Amortization of CIAC Balances- 2005													Florida Public Service Commission		
Palm Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []		Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month average.											Schedule:	A-14	
													Page:	2, wrk-8	
													Preparer:		
Line No.	Description	(2) Pnor 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	82,171	82,171	82,171	82,171	82,171	82,171	82,172	82,172	82,172	82,172	82,172	82,172	82,172	82,172
2	Meter Fees	368	373	379	384	390	395	401	406	412	417	423	428	433	401
3	Main Extension Charge	1,567	1,820	2,072	2,325	2,577	2,830	3,082	3,335	3,587	3,840	4,092	4,345	4,597	3,082
4	Service Installation Fees	48	49	50	51	52	53	54	55	56	56	57	58	59	54
5	Total Cash CIAC	84,154	84,413	84,672	84,931	85,190	85,449	85,708	85,967	86,226	86,485	86,744	87,003	87,262	85,708
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	84,154	84,413	84,672	84,931	85,190	85,449	85,708	85,967	86,226	86,485	86,744	87,003	87,262	85,708
														FALSE	

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Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Palm Terrace

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-14

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	82,171	82,171	82,171	82,171	82,171	82,171	82,172	82,172	82,172	82,172	82,172	82,172	82,172	82,172
2	Meter Fees	368	373	379	384	390	395	401	406	412	417	423	428	433	401
3	Main Extension Charge	1,567	1,820	2,072	2,325	2,577	2,830	3,082	3,335	3,587	3,840	4,092	4,345	4,597	3,082
4	Service Installation Fees	48	49	50	51	52	53	54	55	56	56	57	58	59	54
5	Total Cash	84,154	84,413	84,672	84,931	85,190	85,449	85,708	85,967	86,226	86,485	86,744	87,003	87,262	85,708
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	84,154	84,413	84,672	84,931	85,190	85,449	85,708	85,967	86,226	86,485	86,744	87,003	87,262	85,708
SEWER															
Cash															
13	Treatment & Disposal Equipment	272,863	274,326	275,789	277,252	278,715	280,177	281,640	283,103	284,566	286,029	287,491	288,954	290,417	281,640
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	76	77	78	79	80	81	82	83	83	84	85	86	87	82
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	272,940	274,403	275,867	277,331	278,794	280,258	281,722	283,186	284,649	286,113	287,577	289,040	290,504	281,722
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	272,940	274,403	275,867	277,331	278,794	280,258	281,722	283,186	284,649	286,113	287,577	289,040	290,504	281,722

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CALCULATE CIAC AMORTIZATION RATES- January thru April 2006

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

Florida Public Service Commission

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

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

Schedule: A-12
Page:
Preparer:

				Annual Dep'n Rate	Monthly Dep'n Rate
Categories-lines to below					
1	Cash CIAC:				
	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	271.2			
8	Dist Res & Standpipe	330.4		2.70%	0.23%
9	T&D Mains	331.4		2.22%	0.19%
10	Services	333.4		2.50%	0.21%
11	Meters/Meter Installation	344.4		5.00%	0.42%
12	Hydrants	335.4		0.00%	0.00%

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Composite Rate Calculation:		UPIS Balance 12/31/05			Depreciation Rate		Depreciation													
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense													
1	INTANGIBLE PLANT																			
2	Organization	301.1	552		2.50%															
3	Franchises	302.1	3,283		2.50%															
4	Other Plant & Misc. Equipment	339.1	0		0.00%															
5	SOURCE OF SUPPLY & PUMPING PLANT																			
6	Land & Land Rights	303.2	23,102		0.00%															
7	Structures & Improvements	304.2	21,451	21,451	3.03%	0.25%	650													
8	Collect. & Impound Reservoirs	305.2	0		0.00%															
9	Lake, River & Other Intakes	306.2	0		0.00%															
10	Wells & Springs	307.2	8,689	8,689	3.33%	0.28%	290													
11	Infiltration Galleries & Tunnels	308.2	0		0.00%															
12	Supply Mains	309.2	20,810	20,810	2.86%	0.24%	595													
13	Power Generation Equipment	310.2	0	0	0.00%	0.00%	0													
14	Pumping Equipment	311.2	7,644	7,644	5.00%	0.42%	382													
15	Other Plant & Misc. Equipment	339.2	0		0.00%															
16	WATER TREATMENT PLANT																			
17	Land & Land Rights	303.3	375		0.00%															
18	Structures & Improvements	304.3	0	0	3.03%	0.25%	0													
19	Pumping Equipment	311.3	0		5.00%															
20	Water Treatment Equipment	320.3	0	0	0.00%	0.00%	0													
21	Other Plant & Misc. Equipment	339.3	0		0.00%															
22	TRANSMISSION & DISTRIBUTION PLANT																			
23	Land & Land Rights	303.4	0		0.00%															
24	Structures & Improvements	304.4	0	0	3.03%	0.25%	0													
25	Pumping Equipment	311.4	0		5.00%															
26	Distr. Reservoirs & Standpipes	330.4	10,000	0	2.70%	0.23%	270													
27	Transm. & Distribution Mains	331.4	122,582	0	2.22%	0.19%	2,724													
28	Services	333.4	5,757	0	2.50%	0.21%	144													
29	Meters & Meter Installations	334.4	58,843	0	5.00%	0.42%	2,942													
30	Hydrants	335.4	0	0	0.00%	0.00%	0													
31	Backflow Prevention	336.4	0	0	0.00%															
32	Other Plant & Misc. Equipment	339.4	0	0	0.00%	0.00%	0													
33	GENERAL PLANT																			
34	Land & Land Rights	303.5	0		0.00%															
35	Structures & Improvements	304.5	0		3.03%															
36	Office Furniture & Equipment	340.5	0		0.00%															
37	Computer Equipment	340.51	0		0.00%															
38	Transportation Equipment	341.5	6,962		0.00%															
39	Stores Equipment	342.5	0		0.00%															
40	Tools, Shop & Garage Equipm	343.5	400		6.25%															
41	Laboratory Equipment	344.5	2,613		6.67%															
42	Power Operated Equipment	345.5	0		0.00%															
43	Communication Equipment	346.5	0		0.00%															
44	Miscellaneous Equipment	347.5	5,577		6.67%															
45	Other Tangible Plant	348.5	0		0.00%															
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			255,776			7,997	Composite Rate	3.13%											
				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
	Cash CIAC:			
64	Water Treatment Equipment		3.15%	0.00%
65	Meter Fees		5.00%	0.42%
66	Main Extension Charge		2.22%	0.24%
67	Service Installation Fees		2.50%	0.21%
	Property CIAC:			
68	Dist Res & Standpipe		2.70%	0.23%
69	T&D Mains		2.22%	0.19%
70	Services		2.50%	0.21%
71	Meters/Meter Installation		5.00%	0.42%
72	Hydrants		0.00%	0.00%

CALCULATE CIAC AMORTIZATION RATES Beginning May 2006 (Start Guideline Lives)		Florida Public Service Commission	
Schedule of Water Amortization of CIAC by Classification- 2006 Calculate Amortization Rates for Calendar Year 2005		Schedule: A-12	
Palm Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [X] or Projected [X]		Page: Preparer:	
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates		Monthly Dep'n Rate	
Input field		Annual Dep'n Rate	
Categories lines to below		Monthly Dep'n Rate	
1	Cash CIAC:		
2	Capacity Charges	271.1	3.18%
3	CIAC 1999 Acquisition	271.3	0.27%
4	Unclaimed Returns	271.3	0.27%
5	Main Ext Charge	271.3	0.19%
6	Serv Install Charge	271.3	0.21%
7	Meter Fees	271.3	0.42%
7	Total Cash CIAC		
8	Contributed Property	271.2	
9	Dist Res & Standpipe	330.4	2.70%
10	T&D Mains	331.4	2.33%
11	Services	333.4	2.50%
11	Meters/Meter Installation	334.4	5.00%
12	Hydrants	335.4	2.22%
			0.19%

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Composite Rate Calculation		UPIS Balance 4/30/06		Guideline Lives eff 5/00		Depreciation Expense	vs annual Depn pre Guideline			
		Adj Bal	Contr Prop	For Comp Calc	Depreciation Rate					
1	INTANGIBLE PLANT									
2	Organization	301.1				2.50%				
3	Franchises	302.1	3,283			2.50%				
4	Other Plant & Misc. Equipment	339.1	0			0.00%				
5	SOURCE OF SUPPLY & PUMPING PLANT									
6	Land & Land Rights	303.2	23,102			0.00%				
7	Structures & Improvements	304.2	21,451	21,451		3.13%	0.26%	670	650	
8	Collect. & Impound Reservoirs	305.2	0			2.00%				
9	Lake, River & Other Intakes	306.2	0			2.50%				
10	Wells & Springs	307.2	8,689	8,689		3.33%	0.28%	290	290	
11	Infiltration Galleries & Tunnels	308.2	0			2.50%				
12	Supply Mains	309.2	20,810	20,810		2.86%	0.24%	595	595	
13	Power Generation Equipment	310.2	0	0		5.00%	0.42%	0	0	
14	Pumping Equipment	311.2	7,644	7,644		5.00%	0.42%	382	382	
15	Other Plant & Misc. Equipment	339.2	0			5.56%				
16	WATER TREATMENT PLANT									
17	Land & Land Rights	303.3	375			0.00%				
18	Structures & Improvements	304.3	0	0		3.13%	0.26%	0	0	
19	Pumping Equipment	311.3	0			5.00%				
20	Water Treatment Equipment	320.3	0	0		4.55%	0.38%	0	0	
21	Other Plant & Misc. Equipment	339.3	0			5.56%				
22	TRANSMISSION & DISTRIBUTION PLANT									
23	Land & Land Rights	303.4	0			0.00%				
24	Structures & Improvements	304.4	0	0		3.13%	0.26%	0	0	
25	Pumping Equipment	311.4	0			5.00%				
26	Distr. Reservoirs & Slandpipes	330.4	10,000	0	10,000	2.70%	0.23%	270	270	
27	Transm. & Distribution Mains	331.4	122,582	0	122,582	2.33%	0.19%	2,851	2,724	
28	Services	333.4	5,757	0	5,757	2.50%	0.21%	144	144	
29	Meters & Meter Installations	334.4	58,843	0	58,843	5.00%	0.42%	2,942	2,942	
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	6,962			16.67%				
39	Stores Equipment	342.5	0			5.56%				
40	Tools, Shop & Garage Equipment	343.5	400			6.25%				
41	Laboratory Equipment	344.5	2,613			6.67%				
42	Power Operated Equipment	345.5	0			8.33%				
43	Communication Equipment	346.5	0			10.00%				
44	Miscellaneous Equipment	347.5	5,577			6.67%				
45	Other Tangible Plant	348.5	0			10.00%				
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			255,776				8,144	3.18%	
				TRUE				8,144	7.997	

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		3.18%	0.27%
66	Meter Fees		5.00%	0.42%
67	Main Extension Charge		2.33%	0.19%
	Service Installation Fees		2.50%	0.21%
	Property CIAC			
68	Dist Fees & Standpipe		2.70%	0.23%
69	T&D Mains		2.33%	0.19%
70	Services		2.50%	0.21%
71	Meters/Meter Installation		5.00%	0.42%
72	Hydrants		2.22%	0.19%

Schedule of Water Amortization of CIAC by Classification- 2006															Florida Public Service Commission	
Adjusted CIAC Balances- 2006															Schedule: A-12	
Palm Terrace - Water															Page: 4 of 8	
Docket No. 060368-WS															Preparer:	
Explanation: Provide Adjusted CIAC balances by account for 2006																
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance	
Cash CIAC:																
1	Water Treatment Equipment	52	52	52	52	52	52	52	52	52	52	52	52	52	52	52
2	Meter Fees	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313
3	Main Extension Charge	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363
4	Service Installation Fees	429	429	429	429	429	429	429	429	429	429	429	429	429	429	429
5	Total Cash CIAC	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157
Property CIAC:																
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157
Schedule of Water Amortization of CIAC by Classification- 2006															Florida Public Service Commission	
CIAC Amortization Rates - 2006															Schedule: A-14	
Palm Terrace - Water															Page: 2, wrk-3	
Docket No. 060368-WS															Preparer:	
Explanation: Provide a Schedule showing Amortization Rates by CIAC																
Categories for 2006																
Historic [x] or Projected [x]																
Line No.	(1) Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Guideline Rates	(16) Guideline Lives
Cash CIAC:																
1	Water Treatment Equipment	3.13%	0.26%	0.26%	0.26%	0.26%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	3.18%
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%
Property CIAC:																
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	2.70%
7	T&D Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%
10	Hydrants	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%	0.19%	2.22%

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Schedule of Water Amortization of CIAC by Classification- 2006 CIAC Amortization- CIAC Balances x Amort Rates- 2006												Florida Public Service Commission			
Palm Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]												Schedule: A-14 Page: 2, wrk-4 Preparer:			
Explanation: Provide a Schedule showing additions to CIAC during 2006 from the date of Acquisition															
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total
Cash CIAC:															
1	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	2
2	Meter Fees		5	5	5	5	5	5	5	5	5	5	5	5	66
3	Main Extension Charge		253	253	253	253	264	264	264	264	264	264	264	264	3,124
4	Service Installation Fees		1	1	1	1	1	1	1	1	1	1	1	1	11
5	Total Cash CIAC		259	259	259	259	271	271	271	271	271	271	271	271	3,202
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		259	259	259	259	271	271	271	271	271	271	271	271	3,202
			0.19%	0.19%	0.19%	0.19%	0.20%	0.20%	0.20%	0.20%	0.20%	0.20%	0.20%	0.20%	2.32%
Schedule of Water Amortization of CIAC by Classification- 2006 Adjustments to CIAC Amort Bal-2006												Florida Public Service Commission			
Palm Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]												Schedule: A-14 Page: 2, wrk-5 Preparer:			
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2006															
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total
Cash CIAC:															
1	Water Treatment Equipment														0
2	Meter Fees														0
3	Main Extension Charge														0
4	Service Installation Fees														0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes														0
7	T&D Mains														0
8	Services														0
9	Meters/Meter Installation														0
10	Hydrants														0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0

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	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	Test Year End 12/31/06	Average Balance
Cash CIAC:														
1	Water Treatment Equipment	82,172	82,173	82,173	82,173	82,173	82,173	82,173	82,174	82,174	82,174	82,174	82,174	82,173
2	Meter Fees	433	439	444	450	455	461	466	472	477	483	488	494	466
3	Main Extension Charge	4,597	4,850	5,102	5,355	5,608	5,872	6,136	6,400	6,665	6,929	7,193	7,457	6,145
4	Service Installation Fees	59	60	61	62	63	64	64	65	66	67	68	69	64
5	Total Cash CIAC	87,262	87,521	87,780	88,039	88,299	88,569	88,840	89,111	89,382	89,652	89,923	90,194	88,849
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	87,262	87,521	87,780	88,039	88,299	88,569	88,840	89,111	89,382	89,652	89,923	90,194	88,849
													90,465	

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Schedule of Accumulated Amortization of CIAC by Classification

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

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	82,172	82,173	82,173	82,173	82,173	82,173	82,173	82,173	82,174	82,174	82,174	82,174	82,174	82,173
2	Meter Fees	433	439	444	450	455	461	466	472	477	483	488	494	499	466
3	Main Extension Charge	4,597	4,850	5,102	5,355	5,608	5,872	6,136	6,400	6,665	6,929	7,193	7,457	7,722	6,145
4	Service Installation Fees	59	60	61	62	63	64	64	65	66	67	68	69	70	64
5	Total Cash	87,262	87,521	87,780	88,039	88,299	88,569	88,840	89,111	89,382	89,652	89,923	90,194	90,465	88,849
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	87,262	87,521	87,780	88,039	88,299	88,569	88,840	89,111	89,382	89,652	89,923	90,194	90,465	88,849
SEWER															
Cash															
13	Treatment & Disposal Equipment	290,417	291,872	293,327	294,782	296,236	297,663	299,090	300,517	301,943	303,370	304,797	306,223	307,650	299,068
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	87	88	89	90	91	91	92	93	94	95	96	97	98	92
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	290,504	291,960	293,416	294,871	296,327	297,755	299,182	300,610	302,037	303,465	304,892	306,320	307,748	299,160
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	290,504	291,960	293,416	294,871	296,327	297,755	299,182	300,610	302,037	303,465	304,892	306,320	307,748	299,160

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CALCULATE CIAC AMORTIZATION RATES- January thru December 2007

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

Florida Public Service Commission

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

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

Schedule: A-12
 Page:
 Preparer:

Categories-lines to below

					Annual Depn Rate	Monthly Dep'n Rate
Cash CIAC:						
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)		3.13%	0.26%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)		3.13%	0.26%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)		3.13%	0.26%
4	Main Ext Charge	271.3	Main Extension Charge	acct 331.4	2.33%	0.24%
5	Serv Install Charge	271.3	Service Installation Charge	acct 333.4	2.50%	0.21%
6	Meter Fees	271.3	Meter Fees	acct 334.4	5.00%	0.42%
7	Total Cash CIAC					
Contributed Property						
8	Dist Res & Standpipe	330.4			2.70%	0.23%
9	T&D Mains	331.4			2.33%	0.19%
10	Services	333.4			2.50%	0.21%
11	Meters/Meter Installation	334.4			5.00%	0.42%
12	Hydrants	335.4			2.22%	0.19%

Composite Rate Calculation:		UPIS Balance 12/31/06			Depreciation Rate		Depreciation Expense	
		Adj Bal	Contri Prop	For Comp Calc	Annual	Monthly		
1	INTANGIBLE PLANT							
2	Organization	301.1			2.50%			
3	Franchises	302.1			2.50%			
4	Other Plant & Misc. Equipment	339.1			0.00%			
5	SOURCE OF SUPPLY & PUMPING PLANT				0.00%			
6	Land & Land Rights	303.2	23,102		0.00%			
7	Structures & Improvements	304.2	21,451	21,451	3.13%	0.26%	670	
8	Collect. & Impound Reservoirs	305.2	0		2.00%			
9	Lake, River & Other Intakes	306.2	0		2.50%			
10	Wells & Springs	307.2	8,689	8,689	3.33%	0.28%	290	
11	Infiltration Galleries & Tunnels	308.2	0		2.50%			
12	Supply Mains	309.2	26,810	26,810	2.86%	0.24%	766	
13	Power Generation Equipment	310.2	0		5.00%	0.42%	0	
14	Pumping Equipment	311.2	7,644	7,644	5.00%	0.42%	382	
15	Other Plant & Misc. Equipment	339.2	0		5.56%			
16	WATER TREATMENT PLANT				0.00%			
17	Land & Land Rights	303.3	375		0.00%			
18	Structures & Improvements	304.3	0	0	3.13%	0.26%	0	
19	Pumping Equipment	311.3	0		5.00%			
20	Water Treatment Equipment	320.3	0	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	0	3.13%	0.26%	0	
25	Pumping Equipment	311.4	0		5.00%			
26	Distr. Reservoirs & Standpipes	330.4	10,000	0	10,000	2.70%	0.23%	270
27	Transm. & Distribution Mains	331.4	144,696	0	144,696	2.33%	0.19%	3,365
28	Services	333.4	5,757	0	5,757	2.50%	0.21%	144
29	Meters & Meter Installations	334.4	62,158	0	62,158	5.00%	0.42%	3,108
30	Hydrants	335.4	0	0	0	2.22%	0.19%	0
31	Backflow Prevention	336.4	0		6.67%			
32	Other Plant & Misc. Equipment	339.4	0	0	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	6,962		16.67%			
39	Stores Equipment	342.5	0		5.56%			
40	Tools, Shop & Garage Equipment	343.5	400		6.25%			
41	Laboratory Equipment	344.5	2,613		6.67%			
42	Power Operated Equipment	345.5	0		8.33%			
43	Communication Equipment	346.5	0		10.00%			
44	Miscellaneous Equipment	347.5	5,577		6.67%			
45	Other Tangible Plant	348.5	0		10.00%			
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			287,205			8,995	3.13%
				TRUE				

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Line No	Description	Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data	Annual Dep. Rate	Mo Dep. Rate						
64	Cash CIAC									
65	Water Treatment Equipment		3.13%	0.26%						
66	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%	0.18%						

Schedule of Water Amortization of CIAC by Classification - 2007 Adjusted CIAC Balances - 2007														Florida Public Service Commission	
Palm Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [X]														Schedule: Page: A-12 Preparer: 4 of 8	
Explanation: Provide Adjusted CIAC balances by account for 2007															
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	52	52	52	52	52	52	52	52	52	52	52	52	52	52
2	Meter Fees	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313
3	Main Extension Charge	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363
4	Service Installation Fees	429	429	429	429	429	429	429	429	429	429	429	429	429	429
5	Total Cash CIAC	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157
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	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157
Schedule of Water Amortization of CIAC by Classification - 2007 CIAC Amortization Rates - 2005														Florida Public Service Commission	
Palm Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [X]														Schedule: Page: A-14 Preparer: 2, wrk-3	
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	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
3	Main Extension Charge	2.33%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
Property CIAC:															
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	
7	T&D Mains	2.33%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
10	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	

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Schedule of Water Amortization of CIAC by Classification- 2007		Florida Public Service Commission												
CIAC Amortization- 2007		Schedule: A-14												
Palm Terrace - Water		Page: 2, wrk-4												
Docket No. 060368-WS		Preparer:												
Schedule Year Ended: 2007														
Historic [] or Projected [X]														
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) 2007 Total
(1)	Cash CIAC:													
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	5	5	5	5	5	5	5	5	5	5	5	5	66
3	Main Extension Charge	325	325	325	325	325	325	325	325	325	325	325	325	3,896
4	Service Installation Fees	1	1	1	1	1	1	1	1	1	1	1	1	11
5	Total Cash CIAC	331	331	331	331	331	331	331	331	331	331	331	331	3,974
	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	331	331	331	331	331	331	331	331	331	331	331	331	3,974
		0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	2.86%
Schedule of Water Amortization of CIAC by Classification- 2007		Florida Public Service Commission												
Adjustments to CIAC Amort 2007		Schedule: A-14												
Palm Terrace - Water		Page: 2, wrk-5												
Docket No. 060368-WS		Preparer:												
Schedule Year Ended: 2007														
Historic [] or Projected [X]														
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) 2007 Total
(1)	Cash CIAC:													
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	5	5	5	5	5	5	5	5	5	5	5	5	66
3	Main Extension Charge	325	325	325	325	325	325	325	325	325	325	325	325	3,896
4	Service Installation Fees	1	1	1	1	1	1	1	1	1	1	1	1	11
5	Total Cash CIAC	331	331	331	331	331	331	331	331	331	331	331	331	3,974
	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	331	331	331	331	331	331	331	331	331	331	331	331	3,974
		0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	2.86%

Schedule of Water Amortization of CIAC by Classification- 2007															Florida Public Service Commission	
Adjusted Accum Amort of CIAC Balances- 2007															Schedule: A-14	
Palm Terrace - Water															Page: 2, wrk-8	
Docket No. 060368-WS															Preparer:	
Schedule Year Ended: 2007															Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the	
Historic [] or Projected [X]															period beginning 12/31/06 through the year ended 12/31/07, and 13 month average.	
Line	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
No		12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average	
															Balance	
Cash CIAC:																
1	Water Treatment Equipment	82,174	82,174	82,174	82,175	82,175	82,175	82,175	82,175	82,175	82,175	82,175	82,176	82,176	82,175	
2	Meter Fees	499	505	510	515	521	526	532	537	543	548	554	559	565	532	
3	Main Extension Charge	7,722	8,046	8,371	8,696	9,020	9,345	9,670	9,994	10,319	10,644	10,968	11,293	11,618	9,670	
4	Service Installation Fees	70	71	72	72	73	74	75	76	77	78	79	80	81	75	
5	Total Cash CIAC	90,465	90,796	91,127	91,458	91,789	92,121	92,452	92,783	93,114	93,445	93,776	94,108	94,439	92,452	
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	90,465	90,796	91,127	91,458	91,789	92,121	92,452	92,783	93,114	93,445	93,776	94,108	94,439	92,452	

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Palm Terrace

Docket No. 060368-WS

Test Year Ending 12/31/07

Florida Public Service Commission

Schedule: A-14

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	82,174	82,174	82,174	82,175	82,175	82,175	82,175	82,175	82,175	82,175	82,175	82,176	82,176	82,175
2	Meter Fees	499	505	510	515	521	526	532	537	543	548	554	559	565	532
3	Main Extension Charge	7,722	8,046	8,371	8,696	9,020	9,345	9,670	9,994	10,319	10,644	10,968	11,293	11,618	9,670
4	Service Installation Fees	70	71	72	72	73	74	75	76	77	78	79	80	81	75
5	Total Cash	90,465	90,796	91,127	91,458	91,789	92,121	92,452	92,783	93,114	93,445	93,776	94,108	94,439	92,452
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	90,465	90,796	91,127	91,458	91,789	92,121	92,452	92,783	93,114	93,445	93,776	94,108	94,439	92,452
SEWER															
Cash															
13	Treatment & Disposal Equipment	307,650	308,950	310,250	311,550	312,851	314,151	315,451	316,751	318,051	319,351	320,651	321,952	323,252	315,451
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	98	99	99	100	101	102	103	104	105	106	107	107	108	103
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	307,748	309,049	310,350	311,651	312,952	314,253	315,554	316,855	318,156	319,457	320,758	322,059	323,360	315,554
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	307,748	309,049	310,350	311,651	312,952	314,253	315,554	316,855	318,156	319,457	320,758	322,059	323,360	315,554

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