

ORIGINAL

**Picciola Island  
Water**

Docket No. 060368-WS

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

Lake County, Florida

## **Rate Base Workpapers**

Utility Plant in Service

Accumulated Depreciation

CIAC

Accumulated Amortization of CIAC

DOCUMENT NUMBER - DATE

00701 JAN 24 5

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
<b>Details of changes and year end balances since Rate Base last established through 12/31/07</b>					
		6	6	6 a,b	6 a,b
Adjusted Balances					
<b>2004</b>	Amendatory Order Balances	7	7	N/A	N/A
	CWIP to Plant	8	8	N/A	N/A
	Retirements	9	9	N/A	N/A
	Adjustments	10	10	N/A	N/A
	2004 Monthly Balances-Adjusted	11	11	N/A	N/A
<b>2005</b>	CWIP to Plant	12	12	N/A	N/A
	Retirements	13	13	N/A	N/A
	Adjustments	14	14	14	14
a,b	2005 Monthly Balances-Adjusted	15 a,b	15 a,b	15 a,b	15 a,b
<b>2006</b>	CWIP to Plant	16	16	16	16
	Retirements	17	17	17	17
	Adjustments	18	18	18	18
a,b	2006 Monthly Balances-Adjusted	19 a,b	19 a,b	19 a,b	19 a,b
<b>2007</b>	CWIP to Plant	20	20	20	20
	Retirements	21	21	21	21
	Adjustments	22	22	22	22
a,b	2007 Monthly Balances-Adjusted	23 a,b	23 a,b	23 a,b	23 a,b

**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
<b>Details of changes and year end balances since Rate Base last established through 12/31/07</b>					
		27	27	27 a,b	27 a,b
Adjusted Balances					
<b>2004</b>	Amendatory Order Balances	28	28	N/A	N/A
	Depreciable Plant	29	29	N/A	N/A
	Depreciation Rates	30	30	N/A	N/A
	Depreciation Expense	31	31	N/A	N/A
	Retirements	32	32	N/A	N/A
	Adjustments	33	33	N/A	N/A
	2004 Monthly Balances-Adjusted	34	34	N/A	N/A
<b>2005</b>	Depreciable Plant	35	35	N/A	N/A
	Depreciation Rates	36	36	N/A	N/A
	Depreciation Expense	37	37	N/A	N/A
	Retirements	38	38	N/A	N/A
	Adjustments	39	39	39	39
	2005 Monthly Balances-Adjusted	40 a,b	40 a,b	40 a,b	40 a,b
<b>2006</b>	Depreciable Plant	41	41	41	41
	Depreciation Rates	42	42	42	42
	Depreciation Expense	43	43	43	43
	Retirements	44	44	44	44
	Adjustments	45	45	45	45
	2006 Monthly Balances-Adjusted	46 a,b	46 a,b	46 a,b	46 a,b
<b>2007</b>	Depreciable Plant	47	47	47	47
	Depreciation Rates	48	48	48	48
	Depreciation Expense	49	49	49	49
	Retirements	50	50	50	50
	Adjustments	51	51	51	51
	2007 Monthly Balances-Adjusted	52 a,b	52 a,b	52 a,b	52 a,b

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

Index of Rate Base Workpapers- UPlS, Accum Depr, CIAC, Accum Amort of CIAC					
Describe Workpaper	FWS		ASI		
	Water	Sewer	Water	Sewer	
	Page ref	Page ref	Page ref	Page ref	
<b>CIAC</b>					
<b>Per Books- by month</b>					
2004	53	53	N/A	N/A	
2005	54 a,b	54 a,b	54 a,b	54 a,b	
2006	55	55	55	55	
<b>Details of changes and year end balances since Rate Base last established through 12/31/07</b>					
	56	56	56 a,b	56 a,b	
<b>Adjusted Balances</b>					
<b>2004</b>					
FWS Amendatory Order Balances, or ASI 12/31/04 balances -assigned to categories	57	57	57	57	
Amendatory Order Balances	58	58	N/A	N/A	
CIAC Additions	59	59	N/A	N/A	
Adjustments	60	60	N/A	N/A	
Adjusted CIAC Balances	61	61	N/A	N/A	
<b>2005</b>					
CIAC Additions	62	62	62	62	
Adjustments	62	62	62	62	
Adjusted CIAC Balances	63 a,b	63 a,b	63 a,b	63 a,b	
<b>2006</b>					
CIAC Additions	64	64	64	64	
Adjustments	64	64	64	64	
Adjusted CIAC Balances	65 a,b	65 a,b	65 a,b	65 a,b	
<b>2007</b>					
CIAC Additions	66	66	66	66	
Adjustments	66	66	66	66	
Adjusted CIAC Balances	67 a,b	67 a,b	67 a,b	67 a,b	
<b>Accumulated Amort of CIAC</b>					
<b>Per Books- by month</b>					
2004	68	68	N/A	N/A	
2005	69 a,b	69 a,b	69 a,b	69 a,b	
2006	70	70	70	70	
<b>Details of changes and year end balances since Rate Base last established through 12/31/07</b>					
	71	71	71 a,b	71 a,b	
<b>Adjusted Balances</b>					
<b>2004</b>					
FWS Amendatory Order Balances, or ASI 12/31/04 balances -assigned to categories	72	72	72	72	
Amendatory Order Balances	73	73	N/A	N/A	
Calculate Amort Rates eff 6/30/04	74-76	74-76	N/A	N/A	
CIAC Balances	77	77	N/A	N/A	
Amortization Rates	77	77	N/A	N/A	
Amortization Expense	78	78	N/A	N/A	
Adjustments	78	78	N/A	N/A	
2004 Monthly Balances	79	79	N/A	N/A	
<b>2005</b>					
Calculate Amort Rates eff 1/1/05	80-82	80-81	80-82	80-81	
CIAC Balances	83	83	83	83	
Amortization Rates	83	83	83	83	
Amortization Expense	84	84	84	84	
Adjustments	84	84	84	84	
2005 Monthly Balances	85 a,b	85 a,b	85 a,b	85 a,b	
<b>2006</b>					
Calculate Amort Rates eff 1/1/06	86-88	86-88	86-87	86-87	
Calculate Amort Rates eff 5/1/06	89-91	89-90	N/A	N/A	
CIAC Balances	92	92	92	92	
Amortization Rates	92	92	92	92	
Amortization Expense	93	93	93	93	
Adjustments	93	93	93	93	
2006 Monthly Balances	94 a,b	94 a,b	94 a,b	94 a,b	
<b>2007</b>					
Calculate Amort Rates eff 1/1/07	95-97	95-96	95-96	95-96	
CIAC Balances	98	98	98	98	
Amortization Rates	98	98	98	98	
Amortization Expense	99	99	99	99	
Adjustments	99	99	99	99	
2006 Monthly Balances	100 a,b	100 a,b	100 a,b	100 a,b	

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

Schedule of Water Plant in Service By Primary Account - 2004  
June through December Balances - 2004

Piccioia Island - Water  
Docket No. 060368-WS  
Schedule Year Ended: 2004  
Historic [X] or Projected [ ]

101  
6417  
FWS  
Piccioia Island - Water  
Explanation: Provide UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.

Florida Public Service Commission

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

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Picciola Island

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.

41

Schedule of Water Plant in Service By Primary Account- 2006								
Monthly UPIS Balances per Books- 2006								
Picciola Island - Water		101	6417	FWS	Picciola Island - Water			
Docket No. 060368-WS		Explanation: Provide UPIS balances by account for the period beginning 12/31/05						
Schedule Year Ended: 2006		through 12/31/06, and 13 month Average.						
Historic [ ] or Projected [x]								
Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	254
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	6,160
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	710
13	310.2	Power Generation Equipment	0	0	0	0	0	21,952
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	3,481
18	304.3	Structures & Improvements	0	0	0	0	0	6,685
19	311.3	Pumping Equipment	0	0	0	0	0	12,127
20	320.3	Water Treatment Equipment	0	0	0	0	0	750
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	38,158
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	15,086
28	333.4	Services	0	0	0	0	0	11,187
29	334.4	Meters & Meter Installations	0	0	0	0	0	8,068
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	4,653
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	129,271

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

**Florida Public Service Commission**

**Picciola Island**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
2000			
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	12/31/00 Balance		NA
2001			
34	Additions		NA
35	Retirements		NA
36	Adjustments		NA
37	12/31/01 Balance		NA
2002			
38	Additions		NA
39	Retirements		NA
40	Adjustments		NA
41	12/31/02 Balance		NA
2003			
42	Additions		NA
43	Retirements		NA
44	Adjustments		NA
45	06/30/04 Amend. Order Balance	123,359	NA
2004			
46	Additions	417	NA
47	Retirements	(165)	NA
48	Adjustments	0	NA
49	12/31/04 Balance	123,611	NA
2005			
50	Additions	5,495	NA
51	Retirements	(3,930)	NA
52	Adjustments	1,697	NA
53	12/31/05 Balance	126,873	NA
2006			
54	Additions	51,723	NA
55	Retirements	(9,717)	NA
56	Adjustments	4,277	NA
57	12/31/06 Balance	173,156	NA
2007			
58	Additions	24,504	NA
59	Retirements	(3,164)	NA
60	Adjustments	2,097	NA
61	12/31/07 Balance	196,593	NA

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

6



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

=input field

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

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

Florida Public Service Commission

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

Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
		Lookup from Amend Order							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	254	254	254	254	254	254	254
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	5,934	5,934	5,934	5,934	5,934	5,934	5,934
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	710	710	710	710	710	710	710
13	310.2	Power Generation Equipment	21,952	21,952	21,952	21,952	21,952	21,952	21,952
14	311.2	Pumping Equipment	10,081	10,081	10,081	10,081	10,081	10,081	10,081
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	3,481	3,481	3,481	3,481	3,481	3,481	3,481
18	304.3	Structures & Improvements	6,685	6,685	6,685	6,685	6,685	6,685	6,685
19	311.3	Pumping Equipment	2,046	2,046	2,046	2,046	2,046	2,046	2,046
20	320.3	Water Treatment Equipment	750	750	750	750	750	750	750
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	38,158	38,158	38,158	38,158	38,158	38,158	38,158
27	331.4	Transm. & Distribution Mains	14,895	14,895	14,895	14,895	14,895	14,895	14,895
28	333.4	Services	11,187	11,187	11,187	11,187	11,187	11,187	11,187
29	334.4	Meters & Meter Installations	7,226	7,226	7,226	7,226	7,226	7,226	7,226
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	123,359	123,359	123,359	123,359	123,359	123,359	123,359

Schedule of Water Plant in Service By Primary Account- 2004 CWIP to Plant -July through December 2004								Florida Public Service Commission	
		=input field						Schedule: A-5	
Picciola Island - Water		Explanation: Provide 2004 amounts for projects that were physically placed						Page: 6 of 8	
Docket No. 060368-WS		in service after acquisition 6/30/04.						Preparer: <name>	
Schedule Year Ended: 2004									
Historic [x] or Projected [ ]									
Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec
1		INTANGIBLE PLANT							
2	301.1	Organization							
3	302.1	Franchises							
4	339.1	Other Plant & Misc. Equipment							
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights							
7	304.2	Structures & Improvements							
8	305.2	Collect. & Impound Reservoirs							
9	306.2	Lake, River & Other Intakes							
10	307.2	Wells & Springs						226	
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	226	191
									417

191 CWIP @ acquisition

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

Florida Public Service Commission

Picciola Island - Water  
Docket No. 060368-WS  
Schedule Year Ended: 2004  
Historic  or Projected

Explanation: Provide Retirements that were physically made after the date of Acquisition 6/30/04.

Schedule: A-5  
Page: 7 of 8  
Preparer: <name>

=input field

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							(165)	
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	(165)	0	(165)	

Schedule of Water Plant in Service By Primary Account- 2004 Adjustments to UPIS-July through December 2004										Florida Public Service Commission	
Picciola Island - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected [ ]		<div style="border: 1px solid black; display: inline-block; width: 100px; height: 15px; margin-bottom: 5px;"></div> =input field Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2004 since the date of Acquisition 6/30/04.								Schedule: A-5	
										Page: 8 of 8	
										Preparer: <name>	
Line	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
No.	No.	AccountName		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	

U

Schedule of Water Plant in Service By Primary Account- 2004 Adjusted UPIS Balances- June through December 2004								Florida Public Service Commission	
Picciola Island - 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	0	0	0	0	0	0	0
3	302.1	Franchises	254	254	254	254	254	254	254
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	5,934	5,934	5,934	5,934	5,934	5,995	5,995
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	710	710	710	710	710	710	710
13	310.2	Power Generation Equipment	21,952	21,952	21,952	21,952	21,952	21,952	21,952
14	311.2	Pumping Equipment	10,081	10,081	10,081	10,081	10,081	10,081	10,081
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	3,481	3,481	3,481	3,481	3,481	3,481	3,481
18	304.3	Structures & Improvements	6,685	6,685	6,685	6,685	6,685	6,685	6,685
19	311.3	Pumping Equipment	2,046	2,046	2,046	2,046	2,046	2,046	2,046
20	320.3	Water Treatment Equipment	750	750	750	750	750	750	750
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	38,158	38,158	38,158	38,158	38,158	38,158	38,158
27	331.4	Transm. & Distribution Mains	14,895	14,895	14,895	14,895	14,895	14,895	15,086
28	333.4	Services	11,187	11,187	11,187	11,187	11,187	11,187	11,187
29	334.4	Meters & Meter Installations	7,226	7,226	7,226	7,226	7,226	7,226	7,226
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	123,359	123,359	123,359	123,359	123,359	123,420	123,611

Schedule of Water Plant in Service By Primary Account- 2005 CWIP to Plant -Jan through December 2005			FWS Properties										Florida Public Service Commission		
Picciola Island - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]			[input field]										Schedule: A-5 Page: 6 of 8 Preparer: <name>		
Line No.	Acct No.	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													
2	301.1	Organization													0
3	302.1	Franchises													0
4	339.1	Other Plant & Misc. Equipment													0
5		SOURCE OF SUPPLY & PUMPING PLANT													
6	303.2	Land & Land Rights													0
7	304.2	Structures & Improvements													0
8	305.2	Collect. & Impound Reservoirs													0
9	306.2	Lake, River & Other Intakes													0
10	307.2	Wells & Springs													0
11	308.2	Infiltration Galleries & Tunnels													0
12	309.2	Supply Mains													0
13	310.2	Power Generation Equipment													0
14	311.2	Pumping Equipment													0
15	339.2	Other Plant & Misc. Equipment													0
16		WATER TREATMENT PLANT													
17	303.3	Land & Land Rights													0
18	304.3	Structures & Improvements													0
19	311.3	Pumping Equipment													0
20	320.3	Water Treatment Equipment													0
21	339.3	Other Plant & Misc. Equipment													0
22		TRANSMISSION & DISTRIBUTION PLANT													
23	303.4	Land & Land Rights													0
24	304.4	Structures & Improvements													0
25	311.4	Pumping Equipment													0
26	330.4	Distr. Reservoirs & Standpipes													0
27	331.4	Transm. & Distribution Mains													0
28	333.4	Services													0
29	334.4	Meters & Meter Installations													842
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						4,653							4,653
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	4,653	0	0	0	0	0	842	5,495

Schedule of Water Plant in Service By Primary Account- 2005 Retirements-January through December 2005													Florida Public Service Commission			
Picciola Island - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]													Schedule:	A-5		
Explanation: Provide Retirements that were physically made during 2005.													Page:	7 of 8		
													Preparer:	<name>		
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services														0
29	334.4	Meters & Meter Installations													(613)	(613)
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					(3,317)									(3,317)
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	(3,317)	0	0	0	0	0	(613)	(3,930)

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



Schedule of Water Plant in Service By Primary Account- 2005 Adjusted UPIS Balances- December 2004 through December 2005													FWS Properties		Florida Public Service Commission	
Picciola Island - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]													Schedule: A-5 Page: 4 of 8 Preparer: <name>			
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month average																
Line No.	Acct No.	(1) AccountName	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	254	254	254	254	254	254	254	254	254	254	254	254	254	254
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	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995
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	710	710	710	710	710	710	710	710	710	710	710	710	710	710
13	310.2	Power Generation Equipment	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952
14	311.2	Pumping Equipment	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081
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	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481
18	304.3	Structures & Improvements	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685
19	311.3	Pumping Equipment	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046
20	320.3	Water Treatment Equipment	750	750	750	750	750	750	750	750	750	750	750	750	750	750
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	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158
27	331.4	Transm. & Distribution Mains	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086
28	333.4	Services	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187
29	334.4	Meters & Meter Installations	7,226	7,226	7,226	7,226	7,226	7,226	7,226	7,226	7,226	7,226	7,226	7,226	7,455	7,244
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	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	719
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	123,611	123,611	123,611	123,611	123,611	123,611	124,947	124,947	124,947	124,947	124,947	124,947	125,176	124,348

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Picciola Island

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Schedule: A-5

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	254	254	254	254	254	254	254	254	254	254	254	254	254	254
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	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995
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	710	710	710	710	710	710	710	710	710	710	710	710	710	710
13	310.2	Power Generation Equipment	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952
14	311.2	Pumping Equipment	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081
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	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481
18	304.3	Structures & Improvements	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685
19	311.3	Pumping Equipment	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046
20	320.3	Water Treatment Equipment	750	750	750	750	750	750	750	750	750	750	750	750	750	750
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	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158
27	331.4	Transm. & Distribution Mains	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086
28	333.4	Services	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187
29	334.4	Meters & Meter Installations	7,226	7,226	7,226	7,226	7,226	7,226	7,226	7,226	7,226	7,226	7,226	7,226	7,455	7,244
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	1,336	1,336	1,336	1,336	1,336	1,336	1,336	719
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	159	1,044	1,319	1,697	324
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	123,611	123,611	123,611	123,611	123,611	123,611	124,947	124,947	124,947	125,106	125,991	126,266	126,873	124,672
47		Subtotal Land & Land Rights	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481

151

Schedule of Water Plant in Service By Primary Account- 2006 CWIP to Plant -Jan through December 2006													Florida Public Service Commission			
Picciola Island - 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												30,000		30,000
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements												0		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							6,667			6,667		6,667		20,001
28	333.4	Services														0
29	334.4	Meters & Meter Installations							574			574		574		1,722
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	7,241	0	0	7,241	0	0	37,241	51,723

Schedule of Water Plant in Service By Primary Account- 2006 Retirements-January through December 2006													Florida Public Service Commission			
Picciola Island - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [ ] or Projected [x]													Schedule: A-5 Page: 7 of 8 Preparer: <name>			
Explanation: Provide Retirements that were physically made during 2006.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Totals
1		INTANGIBLE PLANT														0
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements													(6,774)	(6,774)
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements													0	0
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							(726)				(726)		(726)	(2,178)
28	333.4	Services														0
29	334.4	Meters & Meter Installations							(255)				(255)		(255)	(765)
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	(981)	0	0	(981)	0	0	(7,755)	(9,717)

Schedule of Water Plant in Service By Primary Account- 2006  
Adjustments to UPIS-January through December 2006

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

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

Florida Public Service Commission

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

Line No.	Acct No.	AccountName	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total 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	0	0

Schedule of Water Plant in Service By Primary Account- 2006 Adjusted UPIS Balances- December 2005 through December 2006													Florida Public Service Commission			
Picciola Island - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [ ] or Projected [ x ]													Schedule: Page: Preparer:	A-5 4 of 8 <name>		
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average													(13)	(14)	(15)	
Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	254	254	254	254	254	254	254	254	254	254	254	254	254	254
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	23,226	1,787
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995
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	710	710	710	710	710	710	710	710	710	710	710	710	710	710
13	310.2	Power Generation Equipment	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952
14	311.2	Pumping Equipment	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081
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	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481
18	304.3	Structures & Improvements	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685
19	311.3	Pumping Equipment	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046
20	320.3	Water Treatment Equipment	750	750	750	750	750	750	750	750	750	750	750	750	750	750
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	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158
27	331.4	Transm. & Distribution Mains	15,086	15,086	15,086	15,086	15,086	15,086	21,027	21,027	21,027	26,968	26,968	26,968	32,909	20,570
28	333.4	Services	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187
29	334.4	Meters & Meter Installations	7,455	7,455	7,455	7,455	7,455	7,455	7,774	7,774	7,774	8,093	8,093	8,093	8,412	7,749
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	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336
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	125,176	125,176	125,176	125,176	125,176	125,176	131,436	131,436	131,436	137,696	137,696	137,696	167,182	132,741

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance  
 Picciola Island  
 Docket No. 060368-WS  
 Schedule Year Ending 12/31/06  
 Historical [ ] Projected [ X ]

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	254	254	254	254	254	254	254	254	254	254	254	254	254	254
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	23,226	1,787
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995
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	710	710	710	710	710	710	710	710	710	710	710	710	710	710
13	310.2	Power Generation Equipment	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952
14	311.2	Pumping Equipment	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081
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	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481
18	304.3	Structures & Improvements	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685
19	311.3	Pumping Equipment	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046
20	320.3	Water Treatment Equipment	750	750	750	750	750	750	750	750	750	750	750	750	750	750
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	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158
27	331.4	Transm. & Distribution Mains	15,086	15,086	15,086	15,086	15,086	15,086	21,027	21,027	21,027	26,968	26,968	26,968	32,909	20,570
28	333.4	Services	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187
29	334.4	Meters & Meter Installations	7,455	7,455	7,455	7,455	7,455	7,455	7,774	7,774	7,774	8,093	8,093	8,093	8,412	7,749
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	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336
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	1,697	1,697	1,697	1,844	1,844	2,446	2,554	2,554	2,554	2,554	2,554	2,554	5,974	2,502
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	126,873	126,873	126,873	127,020	127,020	127,622	133,990	133,990	133,990	140,250	140,250	140,250	173,156	135,243
47		Subtotal Land & Land Rights	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481

151

Schedule of Water Plant in Service By Primary Account- 2007 CWIP to Plant -Jan through December 2007													FWS Properties		Florida Public Service Commission		
Picciola Island -Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [ ] or Projected [ x ]													Schedule: A-5 Page: 6 of 8 Preparer: <name>				
Explanation: Provide amounts for projects that were physically placed in service during 2007.																	
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total	
1		INTANGIBLE PLANT															
2	301.1	Organization														0	
3	302.1	Franchises														0	
4	339.1	Other Plant & Misc. Equipment														0	
5		SOURCE OF SUPPLY & PUMPING PLANT														0	
6	303.2	Land & Land Rights														0	
7	304.2	Structures & Improvements														0	
8	305.2	Collect. & Impound Reservoirs			250				250			250			250	1,000	
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				0			0			0	0	
20	320.3	Water Treatment Equipment														0	
21	339.3	Other Plant & Misc. Equipment														0	
22		TRANSMISSION & DISTRIBUTION PLANT														0	
23	303.4	Land & Land Rights														0	
24	304.4	Structures & Improvements														0	
25	311.4	Pumping Equipment														0	
26	330.4	Distr. Reservoirs & Standpipes														0	
27	331.4	Transm. & Distribution Mains				5,000			5,000			5,000			5,000	20,000	
28	333.4	Services														0	
29	334.4	Meters & Meter Installations			876				876			876			876	3,504	
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	6,126	0	0	6,126	0	0	6,126	0	0	6,126	24,504	



Schedule of Water Plant in Service By Primary Account- 2007		FWS Properties											Florida Public Service Commission			
Retirements-January through December 2007													Schedule: A-5			
Picciola Island - 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.	(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			(56)				(56)			(56)		(56)		(224)
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				0			0		0		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			(544)				(544)			(544)		(544)		(2,176)
28	333.4	Services														0
29	334.4	Meters & Meter Installations			(191)				(191)			(191)		(191)		(764)
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	(791)	0	0	(791)	0	0	(791)	0	0	(791)	(3,164)

Schedule of Water Plant in Service By Primary Account- 2007 Adjustments to UPIS-January through December 2007													Florida Public Service Commission			
Picciola Island - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [ ] or Projected [x]													Schedule: A-5 Page: 8 of 8 Preparer: <name>			
FWS Properties																
[ ] =input field																
Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2007.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														0
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														0
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														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- 2007													FWS Properties			Florida Public Service Commission		
Adjusted UPIS Balances- December 2006 through December 2007:																Schedule: A-5		
Picciola Island - Water																Page: 4 of 8		
Docket No. 060368-W5																Preparer: <name>		
Schedule Year Ended: 2007																		
Historic [ ] or Projected [x ]																		
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average																		
Line No.	Acct No.	(1) AccountName	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance		
1		INTANGIBLE PLANT																
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
3	302.1	Franchises	254	254	254	254	254	254	254	254	254	254	254	254	254	254		
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	23,226	23,226	23,226	23,420	23,420	23,420	23,614	23,614	23,614	23,808	23,808	23,808	24,002	23,554		
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
10	307.2	Wells & Springs	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995		
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	710	710	710	710	710	710	710	710	710	710	710	710	710	710		
13	310.2	Power Generation Equipment	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952		
14	311.2	Pumping Equipment	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081		
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	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481		
18	304.3	Structures & Improvements	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685		
19	311.3	Pumping Equipment	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046		
20	320.3	Water Treatment Equipment	750	750	750	750	750	750	750	750	750	750	750	750	750	750		
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	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158		
27	331.4	Transm. & Distribution Mains	32,909	32,909	32,909	37,365	37,365	37,365	41,821	41,821	41,821	46,277	46,277	46,277	50,733	40,450		
28	333.4	Services	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187		
29	334.4	Meters & Meter Installations	8,412	8,412	8,412	9,097	9,097	9,097	9,782	9,782	9,782	10,467	10,467	10,467	11,152	9,571		
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	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336		
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	167,182	167,182	167,182	172,517	172,517	172,517	177,852	177,852	177,852	183,187	183,187	183,187	186,522	176,210		
															TRUE			

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	254	254	254	254	254	254	254	254	254	254	254	254	254	254
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	23,226	23,226	23,226	23,420	23,420	23,420	23,614	23,614	23,614	23,808	23,808	23,808	24,002	23,554
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995
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	710	710	710	710	710	710	710	710	710	710	710	710	710	710
13	310.2	Power Generation Equipment	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952
14	311.2	Pumping Equipment	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081
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	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481
18	304.3	Structures & Improvements	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685
19	311.3	Pumping Equipment	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046
20	320.3	Water Treatment Equipment	750	750	750	750	750	750	750	750	750	750	750	750	750	750
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	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158
27	331.4	Transm. & Distribution Mains	32,909	32,909	32,909	37,365	37,365	37,365	41,821	41,821	41,821	46,277	46,277	46,277	50,733	40,450
28	333.4	Services	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187
29	334.4	Meters & Meter Installations	8,412	8,412	8,412	9,097	9,097	9,097	9,782	9,782	9,782	10,467	10,467	10,467	11,152	9,571
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	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336
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	5,974	6,093	6,249	6,547	6,787	6,977	7,166	7,311	7,441	7,675	7,799	7,919	8,071	7,078
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	173,156	173,275	173,431	179,064	179,304	179,494	185,018	185,163	185,293	190,862	190,986	191,106	196,593	182,288
47		Subtotal Land & Land Rights	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481

231

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

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

108: [input field] 6417 FWS

Picciola Island - 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

Schedule of Water Accumulated Depreciation By Primary Account - 2005										Florida Public Service Commission								
Line No.	Acct No.	(1) Account Name	(2)	(3)	(4) Input field	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average Balance		
Monthly Accumulated Depreciation Balances - per books - 2005										Schedule: A-9			Page: 2 of 8			Preparer: <name>		
Piccola Island - Water										6417			Piccola Island - Water					
Docket No. 060368-WS										108:			FWS					
Schedule Year Ended: 2005										Explanation: Provide Accumulated Depreciation balances by account for the period beginning 12/31/04 through 12/31/05, and 13 month average for 2005								
Historic [X] or Projected [ ]																		
1		INTANGIBLE PLANT	12/31/04	01/31/05	02/29/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05			
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
5		SOURCE OF SUPPLY & PUMPING PLANT																
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
8	305.2	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

Test Year Average balance  
 Picciola Island  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05  
 Historical [ X ] Projected [ ]

Florida Public Service Commission

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

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

Line No.	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.

25A

Schedule of Water Accumulated Depreciation By Primary Account- 2006  
 Monthly Accumulated Depreciation Balances- per books - 2006

Picciola Island - Water 108  =input field FWS Picciola Island - Water  
 Docket No. 060368-WS Explanation: Provide Accumulated Depreciation balances by account for the pe  
 Schedule Year Ended: 2006 beginning 12/31/05 through 12/31/06, and 13 month averages for 2006  
 Historic [ ] or Projected [x]

Line No.	Acct No.	(1) Account Name	(2)	(3)	(4)	(5)	(6)	(7)
			12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06
1		INTANGIBLE PLANT						Linked
2	301.1	Organization	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	113
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	5,924
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	264
13	310.2	Power Generation Equipment	0	0	0	0	0	15,999
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	4,644
19	311.3	Pumping Equipment	0	0	0	0	0	11,498
20	320.3	Water Treatment Equipment	0	0	0	0	0	750
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	12,814
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	10,663
28	333.4	Services	0	0	0	0	0	5,543
29	334.4	Meters & Meter Installations	0	0	0	0	0	1,331
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	107
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	69,650

26



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

**Florida Public Service Commission**

**Picciola Island**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
2000			
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	12/31/00 Balance		NA
2001			
34	Additions		NA
35	Retirements		NA
36	Adjustments		NA
37	12/31/01 Balance		NA
2002			
38	Additions		NA
39	Retirements		NA
40	Adjustments		NA
41	12/31/02 Balance		NA
2003			
42	Additions		NA
43	Retirements		NA
44	Adjustments		NA
45	06/30/04 Amend. Order Balance	63,054	NA
2004			
46	Additions	2,093	NA
47	Retirements	(165)	NA
48	Adjustments	0	NA
49	12/31/04 Balance	64,982	NA
2005			
50	Additions	3,574	NA
51	Retirements	(3,930)	NA
52	Adjustments	59	NA
53	12/31/05 Balance	64,684	NA
2006			
54	Additions	4,372	NA
55	Retirements	(9,717)	NA
56	Adjustments	428	NA
57	12/31/06 Balance	59,768	NA
2007			
58	Additions	5,459	NA
59	Retirements	(3,164)	NA
60	Adjustments	1,195	NA
61	12/31/07 Balance	63,258	NA

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

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

FWS Properties

Florida Public Service Commission

Picciola Island - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2004  
 Historic  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	0	0	0	0	0	0	0
3	302.1	Franchises	103	103	103	103	103	103	103
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	5,727	5,727	5,727	5,727	5,727	5,727	5,727
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	232	232	232	232	232	232	232
13	310.2	Power Generation Equipment	14,261	14,261	14,261	14,261	14,261	14,261	14,261
14	311.2	Pumping Equipment	8,760	8,760	8,760	8,760	8,760	8,760	8,760
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	4,313	4,313	4,313	4,313	4,313	4,313	4,313
19	311.3	Pumping Equipment	1,778	1,778	1,778	1,778	1,778	1,778	1,778
20	320.3	Water Treatment Equipment	750	750	750	750	750	750	750
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	11,181	11,181	11,181	11,181	11,181	11,181	11,181
27	331.4	Transm. & Distribution Mains	10,108	10,108	10,108	10,108	10,108	10,108	10,108
28	333.4	Services	5,100	5,100	5,100	5,100	5,100	5,100	5,100
29	334.4	Meters & Meter Installations	741	741	741	741	741	741	741
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	63,054	63,054	63,054	63,054	63,054	63,054	63,054

22

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

Picciola Island - 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)	(3)	(4)	(5)	(6)	(7)	(8)
			Prior Year 06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	254	254	254	254	254	254	254
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	5,934	5,934	5,934	5,934	5,934	5,995	5,995
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	710	710	710	710	710	710	710
13	310.2	Power Generation Equipment	21,952	21,952	21,952	21,952	21,952	21,952	21,952
14	311.2	Pumping Equipment	10,081	10,081	10,081	10,081	10,081	10,081	10,081
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	3,481	3,481	3,481	3,481	3,481	3,481	3,481
18	304.3	Structures & Improvements	6,685	6,685	6,685	6,685	6,685	6,685	6,685
19	311.3	Pumping Equipment	2,046	2,046	2,046	2,046	2,046	2,046	2,046
20	320.3	Water Treatment Equipment	750	750	750	750	750	750	750
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	38,158	38,158	38,158	38,158	38,158	38,158	38,158
27	331.4	Transm. & Distribution Mains	14,895	14,895	14,895	14,895	14,895	14,895	15,086
28	333.4	Services	11,187	11,187	11,187	11,187	11,187	11,187	11,187
29	334.4	Meters & Meter Installations	7,226	7,226	7,226	7,226	7,226	7,226	7,226
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	123,359	123,359	123,359	123,359	123,359	123,420	123,611

Schedule of Water Accumulated Depreciation By Primary Account- 2004				FWS Properties						
Depreciation Rates for Water Accounts- 2004										
Picciota Island - 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 Depn LOOKUP			Monthly Rates				
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
3	302.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
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	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
15	339.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
16		WATER TREATMENT PLANT								
17	303.3	Land & Land Rights								
18	304.3	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
20	320.3	Water Treatment Equipment	4.55%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	
21	339.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	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	Distri Reservoirs & Standpipes	2.70%	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%	
28	333.4	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
29	334.4	Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
30	335.4	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
31	336.4	Backflow Prevention	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
32	339.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
33		GENERAL PLANT								
34	303.5	Land & Land Rights								
35	304.5	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	
36	340.5	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
38	341.5	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
40	343.5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
41	344.5	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
44	347.5	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
45	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Schedule of Water Accumulated Depreciation By Primary Account- 2004		FWS Properties								Florida Public Service Commission	
Depreciation Expense- July through December 2004										Schedule:	A-9
Piccola Island - Water										Page:	6 of 8
Docket No. 060368-WS										Preparer:	<name>
Schedule Year Ended: 2004		Explanation: Provide monthly Depreciation Expense for 2004									
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>											
Line No.	Acct No.	(1) AccountName	(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec		
1		INTANGIBLE PLANT									
2	301.1	Organization		0	0	0	0	0	0		
3	302.1	Franchises		1	1	1	1	1	1		
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0		
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights		0	0	0	0	0	0		
7	304.2	Structures & Improvements		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		16	16	16	16	17	17		
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0		
12	309.2	Supply Mains		2	2	2	2	2	2		
13	310.2	Power Generation Equipment		91	91	91	91	91	91		
14	311.2	Pumping Equipment		42	42	42	42	42	42		
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		17	17	17	17	17	17		
19	311.3	Pumping Equipment		9	9	9	9	9	9		
20	320.3	Water Treatment Equipment		3	3	3	3	3	3		
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		86	86	86	86	86	86		
27	331.4	Transm. & Distribution Mains		29	29	29	29	29	29		
28	333.4	Services		23	23	23	23	23	23		
29	334.4	Meters & Meter Installations		30	30	30	30	30	30		
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		349	349	349	349	349	349	2,093	

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

FWS Properties

Florida Public Service Commission

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

Explanation: Provide Retirements that were physically made after the date of Acquisition 6/30/04

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

Line No	Acct No	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec		
										(9)	(10)
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	(165)	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	Dist. Reservoirs & Standpipes		0	0	0	0	0	0		
27	331.4	Transm. & Distribution Mains		0	0	0	0	0	0		
28	333.4	Services		0	0	0	0	0	0		
29	334.4	Meters & Meter Installations		0	0	0	0	0	0		
30	335.4	Hydrants		0	0	0	0	0	0		
31	336.4	Backflow Prevention		0	0	0	0	0	0		
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0		
33		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	(165)	0	(165)	

22

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

FWS Properties

Florida Public Service Commission

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

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

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

[ ] =input field

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

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

FWS Properties

Florida Public Service Commission

Picciola Island - Water  
 Docket No. 060368-W5  
 Schedule Year Ended: 2004  
 Historic [x] or Projected [ ]

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

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

Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	103	104	104	105	105	106	106
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	5,727	5,743	5,760	5,776	5,793	5,645	5,661
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	232	234	235	237	239	240	242
13	310.2	Power Generation Equipment	14,261	14,352	14,444	14,535	14,627	14,718	14,810
14	311.2	Pumping Equipment	8,760	8,802	8,844	8,886	8,928	8,970	9,012
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	4,313	4,330	4,347	4,364	4,381	4,397	4,414
19	311.3	Pumping Equipment	1,778	1,787	1,795	1,804	1,812	1,821	1,829
20	320.3	Water Treatment Equipment	750	753	756	759	761	764	767
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	11,181	11,267	11,353	11,439	11,525	11,611	11,697
27	331.4	Transm. & Distribution Mains	10,108	10,137	10,166	10,195	10,223	10,252	10,282
28	333.4	Services	5,100	5,123	5,147	5,170	5,193	5,217	5,240
29	334.4	Meters & Meter Installations	741	771	801	831	861	892	922
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	63,054	63,403	63,751	64,100	64,449	64,632	64,982
									64,982



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

Florida Public Service Commission

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

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

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

Line No.	Acct No	(1) Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average Balance
			12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	254	254	254	254	254	254	254	254	254	254	254	254	254	254
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	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995
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	710	710	710	710	710	710	710	710	710	710	710	710	710	710
13	310.2	Power Generation Equipment	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952
14	311.2	Pumping Equipment	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081
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	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481
18	304.3	Structures & Improvements	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685
19	311.3	Pumping Equipment	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046
20	320.3	Water Treatment Equipment	750	750	750	750	750	750	750	750	750	750	750	750	750	750
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	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158
27	331.4	Transm. & Distribution Mains	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086
28	333.4	Services	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187
29	334.4	Meters & Meter Installations	7,226	7,226	7,226	7,226	7,226	7,226	7,226	7,226	7,226	7,226	7,226	7,226	7,455	7,244
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	1,336	1,336	1,336	1,336	1,336	1,336	1,336	719
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	123,611	123,611	123,611	123,611	123,611	123,611	124,947	124,947	124,947	124,947	124,947	124,947	125,176	124,348

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

Piccola Island - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2005  
 Historic [X] or Projected [ ]

Line No.	Acct No.	Account Name	(2) Annual Rate	This Schedule shows the Commission Authorized Depreciation Rates for 2005												Florida Public Service Commission		
				(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	Schedule: A-9	Page: 2b	Preparer: <name>
1		INTANGIBLE PLANT																
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	302.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
4	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5		SOURCE OF SUPPLY & PUMPING PLANT																
6	303.2	Land & Land Rights	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
7	304.2	Structures & Improvements	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	305.2	Collect & Impound Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	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%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
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%	0.28%	0.28%
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	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%	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%	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%	0.42%	0.42%
15	339.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16		WATER TREATMENT PLANT																
17	303.3	Land & Land Rights	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
18	304.3	Structures & Improvements	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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%	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%	0.38%	0.38%
21	339.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22		TRANSMISSION & DISTRIBUTION PLANT																
23	303.4	Land & Land Rights	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
24	304.4	Structures & Improvements	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
25	311.4	Pumping Equipment	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
26	330.4	Dist. Reservoirs & Standpipes	2.33%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
27	331.4	Transm. & Distribution Mains	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
28	333.4	Services	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
29	334.4	Meters & Meter Installations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
30	335.4	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31	336.4	Backflow Prevention	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
32	339.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33		GENERAL PLANT																
34	303.5	Land & Land Rights	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
35	304.5	Structures & Improvements	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
36	340.5	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	341.5	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	343.5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	344.5	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
44	347.5	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

Florida Public Service Commission

Piccioia Island - 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	Month												(14) Test Year End Dec	(15) 2005 Total
			(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov			
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1	1	1	1	1	1	1	1	1	1	1	1	1	6
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	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	17	17	17	17	17	17	17	17	17	17	17	17	17	200
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	2	2	2	2	2	2	2	2	2	2	2	2	20
13	310.2	Power Generation Equipment	91	91	91	91	91	91	91	91	91	91	91	91	91	1,098
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	17	17	17	17	17	17	17	17	17	17	17	17	17	203
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	86	86	86	86	86	86	86	86	86	86	86	86	86	1,031
27	331.4	Transm. & Distribution Mains	29	29	29	29	29	29	29	29	29	29	29	29	29	351
28	333.4	Services	23	23	23	23	23	23	23	23	23	23	23	23	23	280
29	334.4	Meters & Meter Installations	30	30	30	30	30	30	30	30	30	30	30	30	31	362
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	3	3	3	3	3	3	3	24
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	296	296	296	296	296	299	299	299	299	299	299	300	3,574	

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

Florida Public Service Commission

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

=input field

Explanation: Provide Retirements for 2005

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

Line No.	Acct No.	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	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	(613)	(613)
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	(3,317)	0	0	0	0	0	0	(3,317)
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	(3,317)	0	0	0	0	0	(613)	(3,930)

SR

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

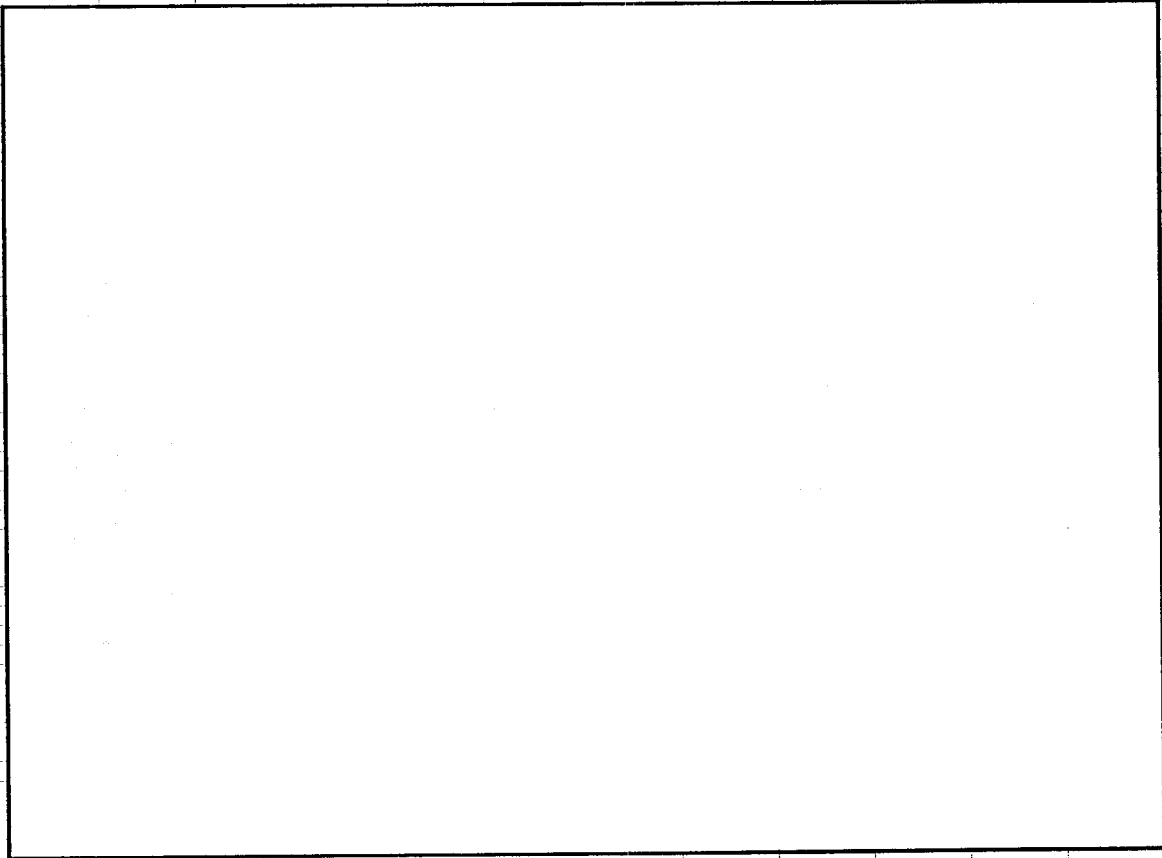
Florida Public Service Commission

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

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

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

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



Schedule of Water Accumulated Depreciation By Primary Account- 2005															Florida Public Service Commission	
Adjusted Accumulated Depreciation Balances - December 2004 through December 2005																
Piccioia Island - Water															Schedule: A-9	
Docket No. 060368-WS															Page: 4 of 8	
Schedule Year Ended: 2005															Preparer: <name>	
Historic [x] or Projected [ ]																
Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month averages																
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	106	107	107	108	108	109	109	110	110	111	111	112	113	109
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	5,661	5,678	5,695	5,711	5,728	5,745	5,761	5,778	5,794	5,811	5,828	5,844	5,861	5,761
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	242	244	246	247	249	251	252	254	256	257	259	261	262	252
13	310.2	Power Generation Equipment	14,810	14,901	14,993	15,084	15,176	15,267	15,359	15,450	15,542	15,633	15,724	15,816	15,907	15,359
14	311.2	Pumping Equipment	9,012	9,012	9,012	9,012	9,012	9,012	9,012	9,012	9,012	9,012	9,012	9,012	9,012	9,012
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	4,414	4,431	4,448	4,465	4,482	4,499	4,516	4,532	4,549	4,566	4,583	4,600	4,617	4,516
19	311.3	Pumping Equipment	1,829	1,829	1,829	1,829	1,829	1,829	1,829	1,829	1,829	1,829	1,829	1,829	1,829	1,829
20	320.3	Water Treatment Equipment	767	767	767	767	767	767	767	767	767	767	767	767	767	767
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	11,697	11,783	11,869	11,954	12,040	12,126	12,212	12,298	12,384	12,470	12,556	12,642	12,728	12,212
27	331.4	Transm. & Distribution Mains	10,282	10,311	10,340	10,369	10,398	10,428	10,457	10,486	10,515	10,545	10,574	10,603	10,632	10,457
28	333.4	Services	5,240	5,263	5,286	5,310	5,333	5,356	5,380	5,403	5,426	5,450	5,473	5,496	5,520	5,380
29	334.4	Meters & Meter Installations	922	952	982	1,012	1,042	1,072	1,102	1,132	1,163	1,193	1,223	1,253	671	1,055
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	(3,314)	(3,310)	(3,307)	(3,304)	(3,300)	(3,297)	(3,293)	(1,779)
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	64,982	65,277	65,573	65,869	66,165	66,461	63,443	63,742	64,041	64,340	64,639	64,939	64,626	64,930
			TRUE													64,626

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

Florida Public Service Commission  
 Schedule: A-9  
 Page: 3 of 5  
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	106	107	107	108	108	109	109	110	110	111	111	112	113	109
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	5,661	5,678	5,695	5,711	5,728	5,745	5,761	5,778	5,794	5,811	5,828	5,844	5,861	5,761
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	242	244	246	247	249	251	252	254	256	257	259	261	262	252
13	310.2	Power Generation Equipment	14,810	14,901	14,993	15,084	15,176	15,267	15,359	15,450	15,542	15,633	15,724	15,816	15,907	15,359
14	311.2	Pumping Equipment	9,012	9,012	9,012	9,012	9,012	9,012	9,012	9,012	9,012	9,012	9,012	9,012	9,012	9,012
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	4,414	4,431	4,448	4,465	4,482	4,499	4,516	4,532	4,549	4,566	4,583	4,600	4,617	4,516
19	311.3	Pumping Equipment	1,829	1,829	1,829	1,829	1,829	1,829	1,829	1,829	1,829	1,829	1,829	1,829	1,829	1,829
20	320.3	Water Treatment Equipment	767	767	767	767	767	767	767	767	767	767	767	767	767	767
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	11,697	11,783	11,869	11,954	12,040	12,126	12,212	12,298	12,384	12,470	12,556	12,642	12,728	12,212
27	331.4	Transm. & Distribution Mains	10,282	10,311	10,340	10,369	10,398	10,428	10,457	10,486	10,515	10,545	10,574	10,603	10,632	10,457
28	333.4	Services	5,240	5,263	5,286	5,310	5,333	5,356	5,380	5,403	5,426	5,450	5,473	5,496	5,520	5,380
29	334.4	Meters & Meter Installations	922	952	982	1,012	1,042	1,072	1,102	1,132	1,163	1,193	1,223	1,253	671	1,055
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	(3,314)	(3,310)	(3,307)	(3,304)	(3,300)	(3,297)	(3,293)	(1,779)
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	2	17	35	59	9
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	64,882	65,277	65,573	65,869	66,165	66,461	63,443	63,742	64,041	64,342	64,656	64,974	64,684	64,939
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

107

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

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	254	254	254	254	254	254	254	254	254	254	254	254	254	254
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	23,226	1,787
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995
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	710	710	710	710	710	710	710	710	710	710	710	710	710	710
13	310.2	Power Generation Equipment	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952
14	311.2	Pumping Equipment	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081
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	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481
18	304.3	Structures & Improvements	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685
19	311.3	Pumping Equipment	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046
20	320.3	Water Treatment Equipment	750	750	750	750	750	750	750	750	750	750	750	750	750	750
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	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158
27	331.4	Transm. & Distribution Mains	15,086	15,086	15,086	15,086	15,086	15,086	15,086	21,027	21,027	26,968	26,968	26,968	32,909	20,570
28	333.4	Services	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187
29	334.4	Meters & Meter Installations	7,455	7,455	7,455	7,455	7,455	7,455	7,774	7,774	8,093	8,093	8,093	8,412	7,749	
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	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336
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	125,176	125,176	125,176	125,176	125,176	125,176	131,436	131,436	131,436	137,696	137,696	137,696	167,182	132,741



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

Florida Public Service Commission

Piccola Island - 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  
 Page: 2b  
 Preparer: <name>

Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3) Jan	(4) Feb	(5) Mar	(6) Apr	Change to Guideline Lives								(13) Nov	(14) Dec	(15) Memo Guideline Rates	(16) Memo Guideline Lives				
								(7) Monthly Rates												(9)	(10)	(11)	(12)
								May	Jun	Jul	Aug	Sep	Oct	Nov	Dec								
1		INTANGIBLE PLANT																					
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40					
3	302.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40					
4	339.1	Other Plant & Misc. Equipment	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%	40					
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40					
12	309.2	Supply Mains	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	2.86%	35					
13	310.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20					
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20					
15	339.2	Other Plant & Misc. Equipment	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	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%	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	2.33%	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%	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	0.00%	0.00%	0.00%	0.00%	0.00%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	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%	8.33%	12					
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	10.00%	10					
44	347.5	Miscellaneous Equipment	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					
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					

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

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

Explanation: Provide the monthly Depreciation Expense for 2006

Florida Public Service Commission

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

Line No.	Acct No.	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		1	1	1	1	1	1	1	1	1	1	1	1	6
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		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	60	60
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		17	17	17	17	17	17	17	17	17	0	0	0	150
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		2	2	2	2	2	2	2	2	2	2	2	2	20
13	310.2	Power Generation Equipment		91	91	91	91	91	91	91	91	91	91	91	91	1,098
14	311.2	Pumping Equipment		42	42	42	42	42	42	42	42	42	42	42	42	504
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		17	17	17	17	17	17	17	17	17	17	17	17	207
19	311.3	Pumping Equipment		9	9	9	9	9	9	9	9	9	9	9	9	102
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		0	0	0	0	0	0	0	0	0	0	0	0	0
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		86	86	86	86	86	86	86	86	86	86	86	86	1,031
27	331.4	Transm. & Distribution Mains		29	29	29	29	29	41	41	41	52	52	52	64	489
28	333.4	Services		23	23	23	23	23	23	23	23	23	23	23	23	280
29	334.4	Meters & Meter Installations		31	31	31	31	31	32	32	32	34	34	34	35	389
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		0	0	0	0	0	0	0	0	0	0	0	0	0
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		3	3	3	3	3	3	3	3	3	3	3	3	36
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		351	351	351	351	351	363	363	363	376	360	360	433	4,372

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

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

Explanation: Provide Retirements for 2006

Florida Public Service Commission

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

Line No.	Acct No.	(1) AccountName	(2)												(13) Nov	(14) Test Year End Dec	(15) 2006 Total
			(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct					
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	(6,774)	(6,774)	
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	(726)	0	0	(726)	0	0	(726)	(2,178)	
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	(255)	0	0	(255)	0	0	(255)	(765)	
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	(981)	0	0	(981)	0	0	(7,755)	(9,717)	

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

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

Florida Public Service Commission

Picciola Island - 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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	113	113	114	114	115	115	116	116	117	117	118	118	119	116
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	(6,714)	(516)
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	5,861	5,878	5,894	5,911	5,928	5,944	5,961	5,978	5,994	6,011	6,011	6,011	6,011	5,953
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	262	264	266	268	269	271	273	274	276	278	279	281	283	273
13	310.2	Power Generation Equipment	15,907	15,999	16,090	16,182	16,273	16,365	16,456	16,548	16,639	16,731	16,822	16,914	17,005	16,456
14	311.2	Pumping Equipment	9,012	9,054	9,096	9,138	9,180	9,222	9,264	9,306	9,348	9,390	9,432	9,474	9,516	9,264
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	4,617	4,634	4,651	4,668	4,684	4,702	4,719	4,737	4,754	4,771	4,789	4,806	4,824	4,720
19	311.3	Pumping Equipment	1,829	1,838	1,846	1,855	1,863	1,872	1,880	1,889	1,897	1,906	1,914	1,923	1,931	1,880
20	320.3	Water Treatment Equipment	767	767	767	767	767	767	767	767	767	767	767	767	767	767
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	12,728	12,814	12,900	12,986	13,072	13,158	13,244	13,330	13,415	13,501	13,587	13,673	13,759	13,244
27	331.4	Transm. & Distribution Mains	10,632	10,662	10,691	10,720	10,749	10,778	10,803	10,834	10,863	10,892	10,921	10,950	10,979	10,720
28	333.4	Services	5,520	5,543	5,566	5,589	5,613	5,636	5,659	5,683	5,706	5,729	5,753	5,776	5,799	5,659
29	334.4	Meters & Meter Installations	671	702	733	764	795	826	857	888	919	950	981	1,012	1,043	826
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	(3,293)	(3,290)	(3,287)	(3,283)	(3,280)	(3,277)	(3,274)	(3,272)	(3,269)	(3,266)	(3,263)	(3,260)	(3,258)	(3,275)
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	64,626	64,976	65,327	65,678	66,028	66,379	66,729	67,079	67,429	67,779	68,129	68,479	68,829	65,338
			TRUE												59,280.91	

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Picciola Island

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [ ] Projected [ X ]

Schedule: A-9

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	113	113	114	114	115	115	115	116	117	117	118	118	119	116
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	(6,714)	(516)
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	5,861	5,873	5,894	5,911	5,928	5,944	5,961	5,978	5,994	6,011	6,011	6,011	6,011	5,953
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	262	264	266	268	269	271	273	274	276	278	279	281	283	273
13	310.2	Power Generation Equipment	15,907	15,999	16,090	16,182	16,273	16,365	16,456	16,548	16,639	16,731	16,822	16,914	17,005	16,456
14	311.2	Pumping Equipment	9,012	9,054	9,096	9,138	9,180	9,222	9,264	9,306	9,348	9,390	9,432	9,474	9,516	9,264
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	4,617	4,634	4,651	4,668	4,684	4,702	4,719	4,737	4,754	4,771	4,789	4,806	4,824	4,720
19	311.3	Pumping Equipment	1,829	1,838	1,846	1,855	1,863	1,872	1,880	1,889	1,897	1,906	1,914	1,923	1,931	1,880
20	320.3	Water Treatment Equipment	767	767	767	767	767	767	767	767	767	767	767	767	767	767
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	12,728	12,814	12,900	12,986	13,072	13,158	13,244	13,330	13,415	13,501	13,587	13,673	13,759	13,244
27	331.4	Transm. & Distribution Mains	10,632	10,662	10,691	10,720	10,749	10,778	10,807	10,836	10,865	10,894	10,923	10,952	10,981	10,172
28	333.4	Services	5,520	5,543	5,566	5,589	5,613	5,636	5,659	5,683	5,706	5,729	5,753	5,776	5,799	5,659
29	334.4	Meters & Meter Installations	671	702	733	764	795	826	857	888	919	950	981	1,012	1,043	626
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	(3,293)	(3,290)	(3,287)	(3,283)	(3,280)	(3,277)	(3,274)	(3,272)	(3,269)	(3,266)	(3,263)	(3,260)	(3,258)	(3,275)
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	59	82	106	131	157	191	226	262	297	333	368	404	487	239
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	64,684	65,059	65,433	65,809	66,185	66,570	66,958	67,347	67,736	68,125	68,514	68,903	69,292	65,577
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

44-7

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>

Picciola Island - 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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average Balance
			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	
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	254	254	254	254	254	254	254	254	254	254	254	254	254	254
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	23,226	23,226	23,226	23,420	23,420	23,420	23,614	23,614	23,614	23,808	23,808	23,808	24,002	23,554
8	305.2	Collect & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995	5,995
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	710	710	710	710	710	710	710	710	710	710	710	710	710	710
13	310.2	Power Generation Equipment	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952	21,952
14	311.2	Pumping Equipment	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081
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	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481
18	304.3	Structures & Improvements	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685	6,685
19	311.3	Pumping Equipment	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046
20	320.3	Water Treatment Equipment	750	750	750	750	750	750	750	750	750	750	750	750	750	750
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	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158	38,158
27	331.4	Transm. & Distribution Mains	32,909	32,909	32,909	37,365	37,365	37,365	41,821	41,821	41,821	46,277	46,277	46,277	50,733	40,450
28	333.4	Services	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187	11,187
29	334.4	Meters & Meter Installations	8,412	8,412	8,412	9,097	9,097	9,097	9,782	9,782	9,782	10,467	10,467	10,467	11,152	9,571
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	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336
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	167,182	167,182	167,182	172,517	172,517	172,517	177,852	177,852	177,852	183,187	183,187	183,187	188,522	176,210

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

Florida Public Service Commission

Picciola Island - 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												(13)	(14)
				(3) Jan	(4) Feb	(5) Mar	(6) Apr	(8) May	(9) Jun	(10) Jul	(11) Aug	(12) Sep	(12) Oct	(12) Nov	(12) 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%	



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

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

Explanation: Provide the monthly Depreciation Expense for 2007

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

Line No	Acct No	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) 2007 Total
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1	1	1	1	1	1	1	1	1	1	1	1	1	6
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	60	60	61	61	61	61	61	61	62	62	62	62	63	737
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	2	2	2	2	2	2	2	2	2	2	2	2	2	20
13	310.2	Power Generation Equipment	91	91	91	91	91	91	91	91	91	91	91	91	91	1,098
14	311.2	Pumping Equipment	42	42	42	42	42	42	42	42	42	42	42	42	42	504
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	17	17	17	17	17	17	17	17	17	17	17	17	17	209
19	311.3	Pumping Equipment	9	9	9	9	9	9	9	9	9	9	9	9	9	102
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	86	86	86	86	86	86	86	86	86	86	86	86	86	1,031
27	331.4	Transm. & Distribution Mains	64	64	72	72	72	81	81	81	90	90	90	90	98	955
28	333.4	Services	23	23	23	23	23	23	23	23	23	23	23	23	23	280
29	334.4	Meters & Meter Installations	35	35	38	38	38	41	41	41	44	44	44	44	46	483
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	3	3	3	3	3	3	3	3	3	3	3	3	3	33
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	433	433	445	445	445	457	457	457	469	469	469	469	481	5,459.49
																5,459.49

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

Florida Public Service Commission

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

=input field

Explanation: Provide Retirements for 2007

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2007 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	(56)	0	0	(56)	0	0	(56)	0	0	(56)	(224)
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	(544)	0	0	(544)	0	0	(544)	0	0	(544)	(2,176)
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	(191)	0	0	(191)	0	0	(191)	0	0	(191)	(764)
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	(791)	0	0	(791)	0	0	(791)	0	0	(791)	(3,164)

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

Florida Public Service Commission

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

=input field

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

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

Line No	Acct No	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) 2007 Total
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
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	Disr. 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	0

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

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	119	119	120	120	121	122	122	123	123	124	124	125	125	122
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	(6,714)	(6,653)	(6,593)	(6,588)	(6,527)	(6,466)	(6,460)	(6,399)	(6,337)	(6,331)	(6,269)	(6,207)	(6,201)	(6,442)
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	6,011	6,011	6,011	6,011	6,011	6,011	6,011	6,011	6,011	6,011	6,011	6,011	6,011	6,011
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	283	284	286	288	289	291	293	295	296	298	300	301	303	293
13	310.2	Power Generation Equipment	17,005	17,096	17,188	17,279	17,371	17,462	17,554	17,645	17,737	17,828	17,920	18,011	18,103	17,554
14	311.2	Pumping Equipment	9,516	9,558	9,600	9,642	9,684	9,726	9,768	9,810	9,852	9,894	9,936	9,978	10,020	9,768
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	4,824	4,841	4,858	4,876	4,893	4,911	4,928	4,946	4,963	4,980	4,998	5,015	5,033	4,928
19	311.3	Pumping Equipment	1,931	1,940	1,949	1,957	1,966	1,974	1,983	1,991	2,000	2,008	2,017	2,025	2,034	1,983
20	320.3	Water Treatment Equipment	767	767	767	767	767	767	767	767	767	767	767	767	767	767
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	13,759	13,845	13,931	14,017	14,103	14,189	14,275	14,361	14,447	14,533	14,619	14,705	14,791	14,275
27	331.4	Transm. & Distribution Mains	8,943	9,007	9,071	8,599	8,672	8,744	8,281	8,362	8,443	7,989	8,079	8,168	7,723	8,468
28	333.4	Services	5,799	5,822	5,846	5,869	5,892	5,916	5,939	5,962	5,986	6,009	6,032	6,056	6,079	5,939
29	334.4	Meters & Meter Installations	295	330	365	212	250	287	137	178	219	71	115	159	14	202
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	(3,258)	(3,255)	(3,252)	(3,249)	(3,246)	(3,244)	(3,241)	(3,238)	(3,235)	(3,233)	(3,230)	(3,227)	(3,224)	(3,241)
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	59,280.91	59,714	60,147	59,801	60,246	60,691	60,357	60,814	61,271	60,949	61,418	61,886	61,576	60,627
			TRUE												TRUE	

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	119	119	120	120	121	122	122	123	123	124	124	125	125	122
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	(6,714)	(6,653)	(6,593)	(6,588)	(6,527)	(6,466)	(6,460)	(6,399)	(6,337)	(6,331)	(6,269)	(6,207)	(6,201)	(6,442)
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	6,011	6,011	6,011	6,011	6,011	6,011	6,011	6,011	6,011	6,011	6,011	6,011	6,011	6,011
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	283	284	286	288	289	291	293	295	296	298	300	301	303	293
13	310.2	Power Generation Equipment	17,005	17,096	17,188	17,279	17,371	17,462	17,554	17,645	17,737	17,828	17,920	18,011	18,103	17,554
14	311.2	Pumping Equipment	9,516	9,558	9,600	9,642	9,684	9,726	9,768	9,810	9,852	9,894	9,936	9,978	10,020	9,768
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	4,824	4,841	4,858	4,876	4,893	4,911	4,928	4,946	4,963	4,980	4,998	5,015	5,033	4,928
19	311.3	Pumping Equipment	1,931	1,940	1,949	1,957	1,966	1,974	1,983	1,991	2,000	2,008	2,017	2,025	2,034	1,983
20	320.3	Water Treatment Equipment	767	767	767	767	767	767	767	767	767	767	767	767	767	767
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	13,759	13,845	13,931	14,017	14,103	14,189	14,275	14,361	14,447	14,533	14,619	14,705	14,791	14,275
27	331.4	Transm. & Distribution Mains	8,943	9,007	9,071	8,599	8,672	8,744	8,281	8,362	8,443	7,989	8,079	8,168	7,723	8,468
28	333.4	Services	5,799	5,822	5,846	5,869	5,892	5,916	5,939	5,962	5,986	6,009	6,032	6,056	6,079	5,939
29	334.4	Meters & Meter Installations	295	330	365	212	250	287	137	178	219	71	115	159	14	202
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	(3,258)	(3,255)	(3,252)	(3,249)	(3,246)	(3,244)	(3,241)	(3,238)	(3,235)	(3,233)	(3,230)	(3,227)	(3,224)	(3,241)
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	487	571	658	749	843	940	1,040	1,141	1,245	1,351	1,460	1,570	1,682	1,057
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	59,768	60,285	60,805	60,550	61,089	61,631	61,396	61,955	62,515	62,300	62,877	63,456	63,258	61,684
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

52-1



Schedule of Water Contributions in Aid of Construction by Classification- 2005													Florida Public Service Commission		
CIAC Balances per Books- 2005															
Picciola Island - Water															
Docket No. 060368-WS															
Schedule Year Ended: 2005															
Historic [x] or Projected [ ]															
Explanation: Provide the CIAC Balances by month by Classification for 2005															
<div style="display: flex; justify-content: space-between;"> <span>271</span> <span>6417</span> <span>FWS</span> <span>Picciola Island - Water</span> </div>															
													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

v 17J

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Picciola Island

Schedule: A-12

Docket No. 060368-WS

Page: 2 of 5

Test Year Ending 12/31/05

Preparer: Robert M Griffin

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

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

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





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

**Florida Public Service Commission**

**Picciola Island**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
2000			
23	Additions		NA
24	Adjustments		NA
25	12/31/00 Balance		NA
2001			
26	Additions		NA
27	Adjustments		NA
28	12/31/01 Balance		NA
2002			
29	Additions		NA
30	Adjustments		NA
31	12/31/02 Balance		NA
2003			
32	Additions		NA
33	Adjustments		NA
34	06/30/04 Amend. Order Balance	41,720	NA
2004			
35	Additions	2,713	NA
36	Adjustments	0	NA
37	12/31/04 Balance	44,433	NA
2005			
38	Additions	2,758	NA
39	Adjustments	0	NA
40	12/31/05 Balance	47,191	NA
2006			
41	Additions	4,137	NA
42	Adjustments	0	NA
43	12/31/06 Balance	51,328	NA
2007			
44	Additions	6,896	NA
45	Adjustments	0	NA
46	12/31/07 Balance	58,224	NA

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

CONVERT AMENDATORY ORDER BALANCES

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

Florida Public Service Commission

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

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

Schedule: A-12  
 Page:  
 Preparer:

		Cronin Jackson 06/30/04	Amendatory Order Adjustment	Allocation to match Amendatory Order Total @ 6/30/04	Categories-lines 22 to 35 below
H. LOOKUP					
1	Cash CIAC:				
2	Capacity Charges 271.1	2,800		2,800	Water Treatment Equipment
3	Meter Fees	7,766		7,766	Meter Fees
3	CIAC-1999 Acquisition	26,258		26,258	Water Treatment Equipment
4	Unclaimed Refunds	310		310	Water Treatment Equipment
5	Main Ext Charge	4,014		4,014	Main Extension Charge
6	Serv Install Charge	572		572	Service Installation Charge
7	Total Cash CIAC	41,720	0	41,720	
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	41,720	0	41,720	

should be --> 41,720 <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	29,368
25	Meter Fees	7,766
26	Main Extension Charge	4,014
27	Service Installation Fees	572
28	Total Cash CIAC	41,720
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	41,720

TRUP



Schedule of Water Contributions in Aid of Construction by Classification-2004		Florida Public Service Commission					
CIAC Additions -July through December 2004		Schedule: A-12					
Piccola Island - Water		Page: 6 of 8					
Docket No. 060368-WIS		Preparer:					
Schedule Year Ended: 2004							
Historic [x] or Projected [ ]							
Line No	Description	Input field					CIAC acct
		July	Aug	Sep	Oct	Nov	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Cash CIAC	0	700	1,400	0	0	(745)
2	Capacity Charges 271.1	0	90	180	0	0	(90)
3	Meter Fees	0	0	0	0	0	0
4	CIAC-1999 Acquisition	0	0	0	0	0	0
5	Unclaimed Refunds	0	143	286	0	0	(143)
6	Main Ext Charge	0	446	892	0	0	(446)
7	Serv Install Charge	0	1,379	2,758	0	0	(1,424)
	Total Cash CIAC	0	1,379	2,758	0	0	(1,424)
8	Property CIAC 271.5						
9	Dist Res. & Standpipes						
10	T&D Mains						
11	Services						
21	Meter/Meter Installation						
	Hydrants						
22	Total Property CIAC	0	0	0	0	0	0
23	Total Water CIAC	0	1,379	2,758	0	0	(1,424)
							2,713

Explanation: Provide a Schedule showing additions to CIAC during 2004 from the date of Acquisition. Use the same categories as are available for customers and that subsequently get converted to Annual Report (Cronin Jackson) categories.

these rows are extracted from the FWS456CIAC tab

Dist Res. & Standpipes  
T&D Mains  
Services  
Meter/Meter Installation  
Hydrants

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 & Standpipes						
7		T&D Mains						
8		Services						
9		Meters/Meter Installation						
10		Hydrants						
11		Total Property CIAC	0	0	0	0	0	0
12		Total Water CIAC	0	0	0	0	0	0

Piccola Island - 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-12  
Page: 8 of 8  
Prepared:

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

Schedule of Water Contributions in Aid of Construction by Classification - 2004		(1)	(2)	(3)	(4)	(5)	(6)	(7)	Florida Public Service Commission
Adjusted CIAC Balances - June through December 2004		06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04	Schedule: A-12 Page: 4 of 8
Line No.	Description								Preparer:
Piccola Island - 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.									
1	Cash CIAC	29,368	29,368	30,068	31,468	31,468	31,468	30,723	
2	Water Treatment Equipment	7,766	7,766	7,656	8,036	8,036	8,036	7,946	
3	Meter Fees	4,014	4,014	4,157	4,443	4,443	4,443	4,300	
4	Main Extension Charge	572	572	1,018	1,910	1,910	1,910	1,464	
5	Service Installation Fees	41,720	41,720	43,099	45,857	45,857	45,857	44,433	
Total Cash CIAC									
6	Property CIAC	0	0	0	0	0	0	0	
7	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	
8	T&D Mains	0	0	0	0	0	0	0	
9	Services	0	0	0	0	0	0	0	
10	Meters/Meter Installation	0	0	0	0	0	0	0	
11	Hydrants	0	0	0	0	0	0	0	
Total Property CIAC									
12	Total Water CIAC	41,720	41,720	43,099	45,857	45,857	45,857	44,433	
									TRUE

61

Schedule of Water Contributions in Aid of Construction by Classification: 2005  
 CIAC Additions - 2005

Piccola Island - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2005  
 Historic [X] or Projected [ ]

Florida Public Service Commission  
 Schedule: A-12  
 Page: 6 of 8  
 Preparer:

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)	2005 Total
	Cash CIAC:															
1	Water Treatment Equipment	320	0	0	0	0	0	0	0	0	700	0	700	0	1,400	these rows are extracted from the FWS456CIAC tab
2	Meter Fees	334	0	0	0	0	0	0	0	0	90	0	90	0	180	
3	Main Extension Charge	331	0	0	0	0	0	0	0	0	143	0	143	0	286	
4	Service Installation Fees	333	0	0	0	0	0	0	0	0	446	0	446	0	892	
5	Total Cash CIAC		0	0	0	0	0	0	0	0	1,379	0	1,379	0	2,758	
	Property CIAC:															
6	Dist Reservoirs & Standpipes															0
7	T&D Mains															0
8	Services															0
9	Meters/Meter Installation															0
10	Hydrants															0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	1,379	0	1,379	0	2,758	

Schedule of Water Contributions in Aid of Construction by Classification: 2005  
 Adjustments to CIAC-2005

Piccola Island - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2005  
 Historic [X] or Projected [ ]

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

Explanation: Provide Adjustments to CIAC Amortization Order balances, other than changes resulting from CIAC Additions for 2005  
 Input field

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	2005 Total
	Cash CIAC:															
1	Water Treatment Equipment															0
2	Meter Fees															0
3	Main Extension Charge															0
4	Service Installation Fees															0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Property CIAC:															
6	Dist Reservoirs & Standpipes															0
7	T&D Mains															0
8	Services															0
9	Meters/Meter Installation															0
10	Hydrants															0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0



Schedule of Water Contributions in Aid of Construction by Classification, 2005		Florida Public Service Commission													
Adjusted CIAC Balances, 2005		Schedule: A-12 Page: 4 of 8 Preparer:													
Piccola Island - 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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average Balance
1	Cash CIAC	30,723	30,723	30,723	30,723	30,723	30,723	30,723	30,723	30,723	31,423	31,423	32,123	32,123	31,046
2	Water Treatment Equipment	7,946	7,946	7,946	7,946	7,946	7,946	7,946	7,946	7,946	8,036	8,036	8,126	8,126	7,988
3	Meter Fees	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,443	4,443	4,889	4,889	4,413
4	Main Extension Charge	1,464	1,464	1,464	1,464	1,464	1,464	1,464	1,464	1,464	1,910	1,910	2,053	2,053	1,623
5	Service Installation Fees	44,433	44,433	44,433	44,433	44,433	44,433	44,433	44,433	44,433	45,812	45,812	47,191	47,191	45,069
	Total Cash CIAC	44,433	44,433	44,433	44,433	44,433	44,433	44,433	44,433	44,433	45,812	45,812	47,191	47,191	45,069
6	Property CIAC:	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Dist. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	44,433	44,433	44,433	44,433	44,433	44,433	44,433	44,433	44,433	45,812	45,812	47,191	47,191	45,069
														TRUE	

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Picciola Island

Schedule: A-12

Docket No. 060368-WS

Page: 3 of 5

Test Year Ending 12/31/05

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

Lino No	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	30,723	30,723	30,723	30,723	30,723	30,723	30,723	30,723	30,723	31,423	31,423	32,123	32,123	31,046
2	Meter Fees	7,946	7,946	7,946	7,946	7,946	7,946	7,946	7,946	7,946	8,036	8,036	8,126	8,126	7,988
3	Main Extension Charge	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,443	4,443	4,889	4,889	4,413
4	Service Installation Fees	1,464	1,464	1,464	1,464	1,464	1,464	1,464	1,464	1,464	1,910	1,910	2,053	2,053	1,623
5	Total Cash CIAC	44,433	44,433	44,433	44,433	44,433	44,433	44,433	44,433	44,433	45,812	45,812	47,191	47,191	45,069
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	44,433	44,433	44,433	44,433	44,433	44,433	44,433	44,433	44,433	45,812	45,812	47,191	47,191	45,069
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

CIAC Additions - 2006

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

=input field  
Explanation: Provide a Schedule showing additions to CIAC during 2006

Florida Public Service Commission

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

Line No.	Description	(1) CIAC acct	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 2006 Total
1	Cash CIAC:														
1	Water Treatment Equipment	320	0	0	0	0	0	700			700			700	2,100
2	Meter Fees	334	0	0	0	0	0	90			90			90	270
3	Main Extension Charge	331	0	0	0	0	0	446			446			446	1,338
4	Service Installation Fees	333	0	0	0	0	0	143			143			143	429
5	Total Cash CIAC		0	0	0	0	0	1,379	0	0	1,379	0	0	1,379	4,137
6	Property CIAC:														0
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	1,379	0	0	1,379	0	0	1,379	4,137

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

Adjustments to CIAC-2006

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

=input field  
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2006

Florida Public Service Commission

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

Line No.	AccountName	(1)	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 2006 Total
1	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	0	0	0	0	0	0	0	0	0	0	0	0
6	Property CIAC:														0
6	Dist Reservoirs & Standpipes														0
7	T&D Mains														0
8	Services														0
9	Meters/Meter Installation														0
10	Hydrants														0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0



Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Picciola Island  
 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
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	32,123	32,123	32,123	32,123	32,123	32,123	32,823	32,823	32,823	33,523	33,523	33,523	34,223	32,769
2	Meter Fees	8,126	8,126	8,126	8,126	8,126	8,126	8,216	8,216	8,216	8,306	8,306	8,306	8,396	8,209
3	Main Extension Charge	4,889	4,889	4,889	4,889	4,889	4,889	5,335	5,335	5,335	5,781	5,781	5,781	6,227	5,301
4	Service Installation Fees	2,053	2,053	2,053	2,053	2,053	2,053	2,196	2,196	2,196	2,339	2,339	2,339	2,482	2,185
5	Total Cash CIAC	47,191	47,191	47,191	47,191	47,191	47,191	48,570	48,570	48,570	49,949	49,949	49,949	51,328	48,464
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	47,191	47,191	47,191	47,191	47,191	47,191	48,570	48,570	48,570	49,949	49,949	49,949	51,328	48,464
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0



Schedule of Water Contributions in Aid of Construction by Classification- 2007												Florida Public Service Commission			
Adjusted CIAC Balances- 2007												Schedule:	A-12		
Picciola Island - 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	34,223	34,223	34,223	34,223	34,223	34,223	34,223	34,223	34,223	34,223	34,223	34,223	34,223	34,223
2	Meter Fees	8,396	8,396	8,396	10,120	10,120	10,120	11,844	11,844	11,844	13,568	13,568	13,568	15,292	11,314
3	Main Extension Charge	6,227	6,227	6,227	6,227	6,227	6,227	6,227	6,227	6,227	6,227	6,227	6,227	6,227	6,227
4	Service Installation Fees	2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482
5	Total Cash CIAC	51,328	51,328	51,328	53,052	53,052	53,052	54,776	54,776	54,776	56,500	56,500	56,500	58,224	54,245
	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	51,328	51,328	51,328	53,052	53,052	53,052	54,776	54,776	54,776	56,500	56,500	56,500	58,224	54,245
													4 yr	TRUE	FALSE

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Piccola Island

Schedule: A-12

Docket No. 060368-WS

Page: 5 of 5

Test Year Ending 12/31/07

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
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	34,223	34,223	34,223	34,223	34,223	34,223	34,223	34,223	34,223	34,223	34,223	34,223	34,223	34,223
2	Meter Fees	8,396	8,396	8,396	10,120	10,120	10,120	11,844	11,844	11,844	13,568	13,568	13,568	15,292	11,314
3	Main Extension Charge	6,227	6,227	6,227	6,227	6,227	6,227	6,227	6,227	6,227	6,227	6,227	6,227	6,227	6,227
4	Service Installation Fees	2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482
5	Total Cash CIAC	51,328	51,328	51,328	53,052	53,052	53,052	54,776	54,776	54,776	56,500	56,500	56,500	58,224	54,245
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	51,328	51,328	51,328	53,052	53,052	53,052	54,776	54,776	54,776	56,500	56,500	56,500	58,224	54,245
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0



Schedule of Water Amortization of CIAC by Classification- 2004								Florida Public Service Commission	
June through December Accum Amort CIAC Balances per Books- 2004									
Picciola Island - Water		272			=input field			Schedule:	A-14
Docket No. 060368-WS		6417	FWS	Picciola Island - Water				Page:	2 of 2
Schedule Year Ended: 2004		Explanation: Provide the Amort of CIAC Balances per books by month by Classification beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA)							
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>		through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.							
Line No	(1) Description	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04	
Cash CIAC									
1	Water Treatment Equipment	0	0	0	0	0	0	0	
2	Meter Fees	0	0	0	0	0	0	0	
3	Main Extension Charge	0	0	0	0	0	0	0	
4	Service Installation Fees	0	0	0	0	0	0	0	
5	Total Cash CIAC	0	0	0	0	0	0	0	
Property CIAC									
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	
7	I&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	

10

Schedule of Water Amortization of CIAC by Classification-2005										Florida Public Service Commission					
Accum Amort CIAC Balances per Books- 2005										Schedule: A-14					
Piccola Island - Water										Page: 2 of 2					
Docket No. 060366-WS										Preparer:					
Schedule Year Ended: 2005															
Historic [x] or Projected [ ]															
Line No	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	Test Year End 12/31/05	Average Balance
1	Cash CIAC														
2	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Property CIAC														
8	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Picciola Island

Docket No. 060368-WS

Test Year Ending 12/31/05

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
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Schedule of Water Amortization of CIAC by Classification- 2006

Florida Public Service Commission

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

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

272 [input field] 6417 FWS Picciola Island - Water  
 Explanation: Provide the Amort of CIAC Balances by month by Classification  
 for the year ended 12/31/06

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	0	0	0	0	0	0	0	95	193	287	384	481	580	155
2	Meter Fees	0	0	0	0	0	0	0	34	68	103	138	172	207	56
3	Main Extension Charge	0	0	0	0	0	0	0	10	21	32	43	54	66	17
4	Service Installation Fees	0	0	0	0	0	0	0	5	9	14	19	24	29	8
5	Total Cash CIAC	0	0	0	0	0	0	0	144	288	436	584	731	883	236
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	144	288	436	584	731	883	236

77

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

**Florida Public Service Commission**

**Picciola Island**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
	2000		
23	Additions		NA
24	Adjustments		NA
25	12/31/00 Balance		NA
	2001		
26	Additions		NA
27	Adjustments		NA
28	12/31/01 Balance		NA
	2002		
29	Additions		NA
30	Adjustments		NA
31	12/31/02 Balance		NA
	2003		
32	Additions		NA
33	Adjustments		NA
34	06/30/04 Amend. Order Balance	25,138	NA
	2004		
35	Additions	800	NA
36	Adjustments	0	NA
37	12/31/04 Balance	25,938	NA
	2005		
38	Additions	1,620	NA
39	Adjustments	0	NA
40	12/31/05 Balance	27,558	NA
	2006		
41	Additions	1,729	NA
42	Adjustments	0	NA
43	12/31/06 Balance	29,286	NA
	2007		
44	Additions	1,948	NA
45	Adjustments	0	NA
46	12/31/07 Balance	31,235	NA

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

CONVERT AMENDATORY ORDER BALANCES

Schedule of Water Amortization of CIAC by Classification- 2004

Florida Public Service Commission

CIAC Amendatory Order Balances as of 6/30/04

-input field

Schedule: A-12

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

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

Preparer:

	Cronin Jackson 06/30/04 From Lookup	Amendatory Order Adjustment	Allocation to match Amendatory Order Total @ 6/30/04	Categories -lines 22 to 35 below
<b>Cash CIAC</b>				
1	Capacity Charges 271.1	434	434	Water Treatment Equipment
2	Meter Fees	801	801	Meter Fees
3	CIAC-1999 Acquisition	23,290	23,290	Water Treatment Equipment
4	Unclaimed Refunds	94	94	Water Treatment Equipment
5	Main Ext Charge	469	469	Main Extension Charge
6	Serv Install Charge	50	50	Service Installation Charge
7	<b>Total Cash CIAC</b>	<b>25,138</b>	<b>25,138</b>	
<b>Property CIAC 271.5</b>				
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	334.4	0	Hydrants
22	<b>Total Property CIAC</b>	<b>0</b>	<b>0</b>	
23	<b>Total Water CIAC</b>	<b>25,138</b>	<b>25,138</b>	

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

Line No	Description	Amendatory Order Balances as Calculated
<b>Cash CIAC:</b>		
24	Water Treatment Equipment	23,818
25	Meter Fees	801
26	Main Extension Charge	469
27	Service Installation Fees	50
28	<b>Total Cash CIAC</b>	<b>25,138</b>
<b>Property CIAC:</b>		
29	Dist Res & Standpipes	0
30	T&D Mains	0
31	Services	0
32	Meter/Meter Installation	0
33	Hydrants	0
34	<b>Total Property CIAC</b>	<b>0</b>
35	<b>Total Water CIAC</b>	<b>25,138</b>

Schedule of Water Amortization of CIAC by Classification - 2004									Florida Public Service Commission	
Amort of CIAC Amortatory Order Balances as of 6/30/04										
Picciola Island - Water									Schedule: A-14	
Docket No. 060368-WS									Page: 2, wrk-1	
Schedule Year Ended: 2004									Preparer:	
Historic [x] or Projected [ ]										
Explanation: Provide the Accumulated Amort of CIAC Balances as of 6/30/04 by Classification based on amounts in the PSC's Amortatory 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	23,818	23,818	23,818	23,818	23,818	23,818	23,818		
2	Meter Fees	801	801	801	801	801	801	801		
3	Main Extension Charge	469	469	469	469	469	469	469		
4	Service Installation Fees	50	50	50	50	50	50	50		
5	Total Cash CIAC	25,138	25,138	25,138	25,138	25,138	25,138	25,138		
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	25,138	25,138	25,138	25,138	25,138	25,138	25,138		

CALCULATE CIAC AMORTIZATION RATES		Florida Public Service Commission	
Schedule of Water Amortization of CIAC by Classification, 2004		Schedule: A-12	
Calculate Amortization Rates		Page:	
Piccola Island - Water		Preparer:	
Docket No. 060368-W5			
Schedule Year Ended: 2004			
Historic [x] or Projected [ ]			
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates and calculate composite rates based on methodology employed by Gromin Jackson for Annual Reports (see 12/21/04 calculation)			
=input field			
Categories: lines to below			
		Annual Dep'n Rate	Monthly Dep'n Rate
1	Cash CIAC:		
2	Capacity Charges	3.47%	0.29%
3	CIAC-1999 Acquisition	3.47%	0.29%
4	Unclaimed Refunds	3.47%	0.29%
5	Main Ext Charge	2.33%	0.19%
6	Serv Install Charge	2.50%	0.21%
7	Meter Fees	5.00%	0.42%
8	Total Cash CIAC		
9	Contributed Property		
10	Dist Res & Standpipe	2.70%	0.23%
11	T&D Mains	2.33%	0.19%
12	Services	2.50%	0.21%
13	Meters/Meter Installation	5.00%	0.42%
14	Hydrants	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	<b>INTANGIBLE PLANT</b>	INTANGIBLE PLANT									
2	Organization	301.1	0			0.00%					
3	Franchises	302.1	254			2.50%					
4	Other Plant & Misc. Equipment	339.1	0			0.00%					
5	<b>SOURCE OF SUPPLY &amp; PUMPING PLANT</b>										
6	Land & Land Rights	303.2	0			0.00%					
7	Structures & Improvements	304.2	0		0	3.03%	0.25%	0			
8	Collect. & Impound Reservoirs	305.2	0			0.00%					
9	Lake, River & Other Intakes	306.2	0			0.00%					
10	Wells & Springs	307.2	5,934		5,934	3.33%	0.28%	198			
11	Infiltration Galleries & Tunnels	308.2	0			0.00%					
12	Supply Mains	309.2	710		710	2.86%	0.24%	20			
13	Power Generation Equipment	310.2	21,952		21,952	5.00%	0.42%	1,098			
14	Pumping Equipment	311.2	10,081		10,081	5.00%	0.42%	504			
15	Other Plant & Misc. Equipment	339.2	0			0.00%					
16	<b>WATER TREATMENT PLANT</b>										
17	Land & Land Rights	303.3	3,481			0.00%					
18	Structures & Improvements	304.3	6,685		6,685	3.03%	0.25%	203			
19	Pumping Equipment	311.3	2,046			5.00%					
20	Water Treatment Equipment	320.3	750		750	4.55%	0.38%	34			
21	Other Plant & Misc. Equipment	339.3	0			0.00%					
22	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>										
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	38,158	0	38,158	2.70%	0.23%	1,031			
27	Transm. & Distribution Mains	331.4	14,895	0	14,895	2.33%	0.19%	346			
28	Services	333.4	11,187	0	11,187	2.50%	0.21%	280			
29	Meters & Meter Installations	334.4	7,226	0	7,226	5.00%	0.42%	361			
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	<b>GENERAL PLANT</b>										
34	Land & Land Rights	303.5	0			0.00%					
35	Structures & Improvements	304.5	0			3.03%					
36	Office Furniture & Equipment	340.5	0			0.00%					
37	Computer Equipment	340.51	0			0.00%					
38	Transportation Equipment	341.5	0			0.00%					
39	Stores Equipment	342.5	0			0.00%					
40	Tools, Shop & Garage Equipment	343.5	0			0.00%					
41	Laboratory Equipment	344.5	0			6.67%					
42	Power Operated Equipment	345.5	0			0.00%					
43	Communication Equipment	346.5	0			0.00%					
44	Miscellaneous Equipment	347.5	0			0.00%					
45	Other Tangible Plant	348.5	0			0.00%					
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization				117,578			4,075	<b>Composite Rate</b>	<b>3.47%</b>	
					TRUE						

Line No.	Description	Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data		Annual Depn Rate	Mo Depn Rate				
64	Cash CIAC								
65	Water Treatment Equipment			3.47%	0.29%				
66	Meter Fees			5.00%	0.42%				
67	Main Extension Charge			2.33%	0.19%				
67	Service Installation Fees			2.50%	0.21%				
68	Property CIAC								
69	Dist Res & Standpipe			2.70%	0.23%				
70	T&D Mains			2.50%	0.21%				
71	Meters/Meter Installation			3.00%	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:

Picciola Island - 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	29,368	29,368	30,068	31,468	31,468	31,468	30,723
2	Meter Fees	7,766	7,766	7,856	8,036	8,036	8,036	7,946
3	Main Extension Charge	4,014	4,014	4,157	4,443	4,443	4,443	4,300
4	Service Installation Fees	572	572	1,018	1,910	1,910	1,910	1,464
5	Total Cash CIAC	41,720	41,720	43,099	45,857	45,857	45,857	44,433
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	41,720	41,720	43,099	45,857	45,857	45,857	44,433

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:

Picciola Island - 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	3.47%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
3	Main Extension Charge	2.33%	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	2.33%	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

Florida Public Service Commission

Picciola Island - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2004  
 Historic  or Projected

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

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

Line No.	(1) Description	(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec	(9) 2004 Total
Cash CIAC:									
1	Water Treatment Equipment		85	87	91	91	91	89	533
2	Meter Fees		32	33	33	33	33	33	199
3	Main Extension Charge		8	8	9	9	9	8	50
4	Service Installation Fees		1	2	4	4	4	3	18
5	Total Cash CIAC		126	130	137	137	137	133	800
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		126	130	137	137	137	133	800

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

=input field

Florida Public Service Commission

Picciola Island - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2004  
 Historic  or Projected

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

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

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

Schedule of Water Amortization of CIAC by Classification - 2004 Adjusted Amortization of CIAC Balances - June through December 2004		Florida Public Service Commission						
Piccola Island - Water Docket No. 060366-W5 Schedule Year Ended: 2004 Historic [X] or Projected [ ]		Schedule: Page: A-14 Preparer: Z, wrk-8						
(1) Line No.	(2) Description	(3) 06/30/04	(4) 07/31/04	(5) 08/31/04	(6) 09/30/04	(7) 10/31/04	(8) 11/30/04	(9) 12/31/04
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.								
Cash CIAC:								
1	Water Treatment Equipment	23,818	23,903	23,990	24,081	24,171	24,262	24,351
2	Meter Fees	801	833	866	900	933	967	1,000
3	Main Extension Charge	469	477	485	493	502	511	519
4	Service Installation Fees	50	51	53	57	61	65	68
5	Total Cash CIAC	25,138	25,264	25,394	25,531	25,668	25,805	25,938
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/Valve 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	25,138	25,264	25,394	25,531	25,668	25,805	25,938

CALCULATE CIAC AMORTIZATION RATES		Florida Public Service Commission	
Schedule of Water Amortization of CIAC by Classification - 2005		Page: A-12	
Calculate Amortization Rates for Calendar Year 2005		Preparer:	
Piccola Island - Water		Annual Dep'n Rate	
Docket No. 060368-WS		Monthly Dep'n Rate	
Schedule Year Ended: 2005			
Historic [X] or Projected [ ]			
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates			
Input field			
Categories:lines to below			
1	Cash CIAC:		
2	Capacity Charges	271.1	3.46%
3	CIAC-1999 Acquisition	271.3	3.46%
4	Unclaimed Refunds	271.3	3.46%
5	Main Ext Charge	271.3	2.33%
6	Serv Install Charge	271.3	2.50%
7	Meter Fees	271.3	5.00%
8	Total Cash CIAC		
9	Contributed Property	271.2	2.70%
10	Dist Res & Standpipe	330.4	2.33%
11	T&D Mains	331.4	2.50%
12	Services	333.4	5.00%
13	Meters/Meter Installation	334.4	0.42%
14	Hydrants	335.4	0.00%

Composite Rate Calculation		UPIS Balance 12/31/04			Depreciation Rate		Depreciation
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense
1	INTANGIBLE PLANT						
2	Organization	301.1			0.00%		
3	Franchises	302.1			2.50%		
4	Other Plant & Misc. Equipment	339.1			0.00%		
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	Land & Land Rights	303.2			0.00%		
7	Structures & Improvements	304.2			0.00%		
8	Collect. & Impound Reservoirs	305.2		0	3.03%	0.25%	0
9	Lake, River & Other Intakes	306.2			0.00%		
10	Wells & Springs	307.2			0.00%		
11	Infiltration Galleries & Tunnels	308.2		5,995	3.33%	0.28%	200
12	Supply Mains	309.2			0.00%		
13	Power Generation Equipment	310.2		710	2.86%	0.24%	20
14	Pumping Equipment	311.2		21,952	5.00%	0.42%	1,098
15	Other Plant & Misc. Equipment	339.2		10,081	5.00%	0.42%	504
16	WATER TREATMENT PLANT						
17	Land & Land Rights	303.3			0.00%		
18	Structures & Improvements	304.3			0.00%		
19	Pumping Equipment	311.3		6,685	3.03%	0.25%	203
20	Water Treatment Equipment	320.3			5.00%		
21	Other Plant & Misc. Equipment	339.3		750	4.55%	0.38%	34
22	TRANSMISSION & DISTRIBUTION PLANT						
23	Land & Land Rights	303.4			0.00%		
24	Structures & Improvements	304.4			0.00%		
25	Pumping Equipment	311.4		0	3.03%	0.25%	0
26	Distr. Reservoirs & Standpipes	330.4			5.00%		
27	Transm. & Distribution Mains	331.4	0	38,158	2.70%	0.23%	1,031
28	Services	333.4	0	15,086	2.33%	0.19%	351
29	Meters & Meter Installations	334.4	0	11,187	2.50%	0.21%	280
30	Hydrants	335.4	0	7,226	5.00%	0.42%	361
31	Backflow Prevention	336.4	0	0	0.00%	0.00%	0
32	Other Plant & Misc. Equipment	339.4	Y	0	0.00%		
33	GENERAL PLANT						
34	Land & Land Rights	303.5			0.00%		
35	Structures & Improvements	304.5			0.00%		
36	Office Furniture & Equipment	340.5	Y		3.03%		
37	Computer Equipment	340.51			0.00%		
38	Transportation Equipment	341.5			0.00%		
39	Stores Equipment	342.5			0.00%		
40	Tools, Shop & Garage Equipment	343.5			0.00%		
41	Laboratory Equipment	344.5			0.00%		
42	Power Operated Equipment	345.5			6.67%		
43	Communication Equipment	346.5			0.00%		
44	Miscellaneous Equipment	347.5			0.00%		
45	Other Tangible Plant	348.5			0.00%		
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			117,830			4,081
				TRUE			Composite Rate 3.46%

		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					3.46%	0.29%				
65	Meter Fees					5.00%	0.42%				
66	Main Extension Charge					2.33%	0.19%				
67	Service Installation Fees					2.50%	0.21%				
	Property CIAC										
68	Dist Res & Standpipe					2.70%	0.23%				
69	T&D Mains					2.33%	0.19%				
70	Services					2.50%	0.21%				
71	Meters/Meter Installation					5.00%	0.42%				
72	Hydrants					0.00%	0.00%				



Schedule of Water Amortization of CIAC by Classification- 2005		Provide Adjusted CIAC balances by account for 2005												Florida Public Service Commission	
Adjusted CIAC Balances- 2005		Explanation: Provide Adjusted CIAC balances by account for 2005												Schedule: A-12 Page: 4 of 8 Preparer:	
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	Test Year End 12/31/05	Average Balance
Piccola Island - Water															
Docket No. 060368-WS															
Schedule Year Ended: 2005															
Historic [X] or Projected [ ]															
1	Cash CIAC	30,723	30,723	30,723	30,723	30,723	30,723	30,723	30,723	30,723	31,423	31,423	32,123	32,123	31,046
2	Water Treatment Equipment	7,946	7,946	7,946	7,946	7,946	7,946	7,946	7,946	7,946	8,036	8,036	8,126	8,126	7,986
3	Meter Fees	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,443	4,443	4,589	4,413	4,413
4	Main Extension Charge	1,464	1,464	1,464	1,464	1,464	1,464	1,464	1,464	1,464	1,910	1,910	2,053	2,053	1,623
5	Service Installation Fees	44,433	44,433	44,433	44,433	44,433	44,433	44,433	44,433	44,433	45,812	45,812	47,191	47,191	45,069
6	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	44,433	44,433	44,433	44,433	44,433	44,433	44,433	44,433	44,433	45,812	45,812	47,191	47,191	45,069
Schedule of Water Amortization of CIAC by Classification- 2005		=input field												Florida Public Service Commission	
Adjusted CIAC Amortization Rates - 2005		Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories												Schedule: A-14 Page: 2, wrk-3 Preparer:	
Line No.	Description	(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	
1	Cash CIAC	3.46%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	
2	Water Treatment 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%	
3	Meter Fees	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%	
4	Main Extension Charge	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
5	Service Installation Fees														
6	Total Cash CIAC														
Property CIAC:															
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	
7	T&D Mains	2.33%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
8	Services	2.50%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
10	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Total Property CIAC														
Total Water CIAC														
CIAC Amortization- 2005														
Picciola Island - Water														
Docket No. 060368-WS														
Schedule Year Ended: 2005														
Historic [x] or Projected [ ]														
Explanation: Provide a Schedule showing additions to CIAC during 2005 from the date of Acquisition														
Florida Public Service Commission														
Schedule: A-14														
Page: 2, wrk-4														
Preparer:														
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2005 Total
Cash CIAC:														
1	Water Treatment Equipment	89	89	89	89	89	89	89	89	91	91	93	93	1,076
2	Meter Fees	33	33	33	33	33	33	33	33	33	33	34	34	400
3	Main Extension Charge	8	8	8	8	8	8	8	8	9	9	9	9	103
4	Service Installation Fees	3	3	3	3	3	3	3	3	4	4	4	4	41
5	Total Cash CIAC	133	133	133	133	133	133	133	133	137	137	140	140	1,620
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	133	133	133	133	133	133	133	133	137	137	140	140	1,620
		0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	3.59%
Schedule of Water Amortization of CIAC by Classification- 2005														
Adjustments to CIAC Amort Bal-2005														
Picciola Island - Water														
Docket No. 060368-WS														
Schedule Year Ended: 2005														
Historic [x] or Projected [ ]														
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2005														
Florida Public Service Commission														
Schedule: A-14														
Page: 2, wrk-5														
Preparer:														
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2005 Total
Cash CIAC:														
1	Water Treatment Equipment													0
2	Meter Fees													0
3	Main Extension Charge													0
4	Service Installation Fees													0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:														
6	Dist Reservoirs & Standpipes													0
7	T&D Mains													0
8	Services													0
9	Meters/Meter Installation													0
10	Hydrants													0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Amortization of CIAC by Classification- 2005 Adjusted Accumulated Amortization of CIAC Balances- 2005													Florida Public Service Commission		
Picciola Island - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>													Schedule: A-14		
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.													Page: 2, wrk-8		
													Preparer:		
Line No.	Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	24,351	24,440	24,528	24,617	24,706	24,794	24,883	24,972	25,060	25,151	25,242	25,335	25,427	24,885
2	Meter Fees	1,000	1,033	1,066	1,099	1,132	1,165	1,198	1,231	1,265	1,298	1,331	1,365	1,399	1,199
3	Main Extension Charge	519	527	536	544	552	561	569	577	586	594	603	612	622	569
4	Service Installation Fees	68	71	74	77	81	84	87	90	93	97	101	105	109	87
5	Total Cash CIAC	25,938	26,071	26,204	26,337	26,471	26,604	26,737	26,870	27,003	27,140	27,277	27,417	27,558	26,741
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	25,938	26,071	26,204	26,337	26,471	26,604	26,737	26,870	27,003	27,140	27,277	27,417	27,558	26,741
															TRUE

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance  
 Picciola Island  
 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
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	24,351	24,440	24,528	24,617	24,706	24,794	24,883	24,972	25,060	25,151	25,242	25,335	25,427	24,885
2	Meter Fees	1,000	1,033	1,066	1,099	1,132	1,165	1,198	1,231	1,265	1,298	1,331	1,365	1,399	1,199
3	Main Extension Charge	519	527	536	544	552	561	569	577	586	594	603	612	622	569
4	Service Installation Fees	68	71	74	77	81	84	87	90	93	97	101	105	109	87
5	Total Cash	25,938	26,071	26,204	26,337	26,471	26,604	26,737	26,870	27,003	27,140	27,277	27,417	27,558	26,741
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	25,938	26,071	26,204	26,337	26,471	26,604	26,737	26,870	27,003	27,140	27,277	27,417	27,558	26,741
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

753

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

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

Explanation:  =input field  
 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						
	Cash CIAC:					
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)		3.47%	0.00%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)		3.47%	0.00%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)		3.47%	0.00%
4	Main Ext Charge	271.3	Main Extension Charge	acct 331.4	2.33%	0.24%
5	Serv Install Charge	271.3	Service Installation Charge	acct 333.4	2.50%	0.21%
6	Meter Fees	271.3	Meter Fees	acct 334.4	5.00%	0.42%
7	Total Cash CIAC					
	Contributed Property	271.2				
8	Dist Res & Standpipe	330.4			2.70%	0.23%
9	T&D Mains	331.4			2.33%	0.19%
10	Services	333.4			2.50%	0.21%
11	Meters/Meter Installation	334.4			5.00%	0.42%
12	Hydrants	335.4			0.00%	0.00%



Line No.	Description	Annual Depr Rate	Mo Depr Rate
64	Cash CIAC:		
65	Water Treatment Equipment	3.47%	0.00%
66	Meter Fees	5.00%	0.42%
67	Main Extension Charge	2.33%	0.24%
68	Service Installation Fees	2.50%	0.21%
69	Property CIAC:		
70	Dist Res & Standpipe	2.70%	0.23%
71	T&D Mains	2.33%	0.19%
72	Services	2.50%	0.21%
73	Meters/Meter Installation	5.00%	0.42%
74	Hydrants	0.00%	0.00%

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

CALCULATE CIAC AMORTIZATION RATES Beginning May 2006 (Start Guideline Lives)		Florida Public Service Commission	
Schedule of Water Amortization of CIAC by Classification- 2006		Schedule: A-12	
Calculate Amortization Rates for Calendar Year 2005		Page: Preparer:	
Piccola Island - Water		Monthly Dep'n Rate	
Docket No. 060368-WS		Annual Dep'n Rate	
Schedule Year Ended: 2006		Annual Dep'n Rate	
Historic [X] or Projected [ ]		Annual Dep'n Rate	
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates		Annual Dep'n Rate	
[input field]		Annual Dep'n Rate	
Categories-lines to below		Annual Dep'n Rate	
1	Cash CIAC:		
2	Capacity Charges	271.1	3.47%
3	CIAC-1999 Acquisition	271.3	3.47%
4	Unclaimed Refunds	271.3	2.33%
5	Main Ext. Charge	271.3	2.50%
6	Serv. Install. Charge	271.3	5.00%
7	Meter Fees	271.3	0.42%
8	Total Cash CIAC	271.2	
9	Contributed Property	330.4	2.70%
10	Dist Res & Standpipe	331.4	2.33%
11	T&D Mains	333.4	2.50%
12	Services	334.4	5.00%
	Meters/Meter Installation	335.4	0.42%
	Hydrants	335.4	0.19%



Composite Rate Calculation		UPIS Balance 4/30/06			Guideline Lives eff 5/06		Depreciation Rate		Depreciation Expense			
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly						
1	INTANGIBLE PLANT											
2	Organization	301.1			2.50%							
3	Franchises	302.1			2.50%							
4	Other Plant & Misc. Equipment	339.1	254		0.00%							
5	SOURCE OF SUPPLY & PUMPING PLANT											
6	Land & Land Rights	303.2	0		0.00%							
7	Structures & Improvements	304.2	0	0	3.13%	0.26%		0		0		
8	Collect & Impound Reservoirs	305.2	0		2.00%							
9	Lake, River & Other Intakes	306.2	0		2.50%							
10	Wells & Springs	307.2	5,995	5,995	3.33%	0.28%		200		200		
11	Infiltration Galleries & Tunnels	308.2	0		2.50%							
12	Supply Mains	309.2	710	710	2.86%	0.24%		20		20		
13	Power Generation Equipment	310.2	21,952	21,952	5.00%	0.42%		1,098		1,098		
14	Pumping Equipment	311.2	10,081	10,081	5.00%	0.42%		504		504		
15	Other Plant & Misc. Equipment	339.2	0		5.56%							
16	WATER TREATMENT PLANT											
17	Land & Land Rights	303.3	3,481		0.00%							
18	Structures & Improvements	304.3	6,685	6,685	3.13%	0.26%		209		203		
19	Pumping Equipment	311.3	2,046		5.00%							
20	Water Treatment Equipment	320.3	750	750	4.55%	0.38%		34		34		
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 & Standpipe	330.4	38,158	38,158	2.70%	0.23%		1,031		1,031		
27	Transm. & Distribution Mains	331.4	15,086	15,086	2.33%	0.19%		351		351		
28	Services	333.4	11,187	11,187	2.50%	0.21%		280		280		
29	Meters & Meter Installations	334.4	7,455	7,455	5.00%	0.42%		373		373		
30	Hydrants	335.4	0	0	2.22%	0.19%		0		0		
31	Backflow Prevention	336.4	0	0	6.67%			0		0		
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	1,336		2.50%							
36	Office Furniture & Equipment	340.5	0		6.67%							
37	Computer Equipment	340.51	0		16.67%							
38	Transportation Equipment	341.5	0		16.67%							
39	Stores Equipment	342.5	0		5.56%							
40	Tools, Shop & Garage Equipm	343.5	0		6.25%							
41	Laboratory Equipment	344.5	0		6.67%							
42	Power Operated Equipment	345.5	0		8.33%							
43	Communication Equipment	346.5	0		10.00%							
44	Miscellaneous Equipment	347.5	0		6.67%							
45	Other Tangible Plant	348.5	0		10.00%							
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			118,059				4,099		3,47%		
				TRUE				4,099		4,093		

		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				3.47%	0.29%					
65	Meter Fees				5.00%	0.42%					
66	Main Extension Charge				2.33%	0.19%					
67	Service Installation Fees				2.50%	0.21%					
	Property CIAC:										
68	Dist Res & Standpipe				2.70%	0.23%					
69	T&D Mains				2.33%	0.19%					
70	Services				2.50%	0.21%					
71	Meters/Meter Installation				5.00%	0.42%					
72	Hydrants				2.22%	0.19%					

Schedule of Water Amortization of CIAC by Classification- 2006  
 Adjusted CIAC Balances - 2006

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

Explanation: Provide Adjusted CIAC balances by account for 2006

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

Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(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	32,123	32,123	32,123	32,123	32,123	32,123	32,823	32,823	32,823	33,523	33,523	33,523	34,223	32,769
2	Meter Fees	8,126	8,126	8,126	8,126	8,126	8,126	8,216	8,216	8,216	8,306	8,306	8,306	8,396	8,209
3	Main Extension Charge	4,889	4,889	4,889	4,889	4,889	4,889	5,335	5,335	5,335	5,781	5,781	5,781	6,227	5,301
4	Service Installation Fees	2,053	2,053	2,053	2,053	2,053	2,053	2,196	2,196	2,196	2,339	2,339	2,339	2,482	2,185
5	Total Cash CIAC	47,191	47,191	47,191	47,191	47,191	47,191	48,570	48,570	48,570	49,949	49,949	49,949	51,328	48,464
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	47,191	47,191	47,191	47,191	47,191	47,191	48,570	48,570	48,570	49,949	49,949	49,949	51,328	48,464

Schedule of Water Amortization of CIAC by Classification- 2006  
 CIAC Amortization Rates - 2006

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

Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories for 2006

Florida Public Service Commission  
 Schedule: A-14  
 Page: 2, wrk-3  
 Preparer:

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	3.47%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	3.47%	
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	
3	Main Extension Charge	2.33%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	
Property CIAC:																
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	2.70%	
7	T&D Mains	2.33%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	
10	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%	

Schedule of Water Amortization of CIAC by Classification- 2006  
 CIAC Amortization- CIAC Balances x Amort Rates- 2006

Florida Public Service Commission

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

Explanation: Provide a Schedule showing additions to CIAC during 2006 from the date of Acquisition

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

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		93	93	93	93	93	95	95	95	97	97	97	99	1,139
2	Meter Fees		34	34	34	34	34	34	34	34	35	35	35	35	411
3	Main Extension Charge		9	9	9	9	9	10	10	10	11	11	11	12	124
4	Service Installation Fees		4	4	4	4	4	5	5	5	5	5	5	5	55
5	Total Cash CIAC		140	140	140	140	141	144	144	144	148	148	148	151	1,729
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		140	140	140	140	141	144	144	144	148	148	148	151	1,729
			0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.29%	3.57%

Schedule of Water Amortization of CIAC by Classification- 2006  
 Adjustments to CIAC Amort Bal-2006

Florida Public Service Commission

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

Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2006

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

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

Schedule of Water Amortization of CIAC by Classification- 2006 Adjusted Accum Amort of CIAC Balances- 2006													Florida Public Service Commission		
Picciola Island - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]													Schedule: A-14 Page: 2, wrk-8 Preparer:		
Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average.															
Line No	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year End 12/31/06	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	25,427	25,520	25,613	25,706	25,799	25,892	25,986	26,081	26,176	26,273	26,370	26,467	26,566	25,991
2	Meter Fees	1,399	1,433	1,467	1,501	1,535	1,568	1,603	1,637	1,671	1,706	1,740	1,775	1,810	1,603
3	Main Extension Charge	622	631	641	650	660	669	680	690	700	711	723	734	746	681
4	Service Installation Fees	109	113	118	122	126	131	135	140	144	149	154	159	164	136
5	Total Cash CIAC	27,558	27,698	27,838	27,979	28,119	28,260	28,404	28,548	28,692	28,840	28,987	29,135	29,286	28,411
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	27,558	27,698	27,838	27,979	28,119	28,260	28,404	28,548	28,692	28,840	28,987	29,135	29,286	28,411
														29,286	

Schedule of Accumulated Amortization of CIAC by Classification  
 Test Year Average Balance  
 Picciola Island  
 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
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	25,427	25,520	25,613	25,706	25,799	25,892	25,986	26,081	26,176	26,273	26,370	26,467	26,566	25,991
2	Meter Fees	1,399	1,433	1,467	1,501	1,535	1,568	1,603	1,637	1,671	1,706	1,740	1,775	1,810	1,603
3	Main Extension Charge	622	631	641	650	660	669	680	690	700	711	723	734	746	681
4	Service Installation Fees	109	113	118	122	126	131	135	140	144	149	154	159	164	136
5	<b>Total Cash</b>	<b>27,558</b>	<b>27,698</b>	<b>27,838</b>	<b>27,979</b>	<b>28,119</b>	<b>28,260</b>	<b>28,404</b>	<b>28,548</b>	<b>28,692</b>	<b>28,840</b>	<b>28,987</b>	<b>29,135</b>	<b>29,286</b>	<b>28,411</b>
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	<b>Total Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
12	<b>Total Water</b>	<b>27,558</b>	<b>27,698</b>	<b>27,838</b>	<b>27,979</b>	<b>28,119</b>	<b>28,260</b>	<b>28,404</b>	<b>28,548</b>	<b>28,692</b>	<b>28,840</b>	<b>28,987</b>	<b>29,135</b>	<b>29,286</b>	<b>28,411</b>
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	<b>Total Cash</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	<b>Total Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
28	<b>Total Sewer</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

176



Composite Rate Calculation:			UPIS Balance 12/31/06			Depreciation Rate		Depreciation												
			Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense												
1	<b>INTANGIBLE PLANT</b>																			
2	Organization	301.1	0			2.50%														
3	Franchises	302.1	254			2.50%														
4	Other Plant & Misc. Equipment	339.1	0			0.00%														
5	<b>SOURCE OF SUPPLY &amp; PUMPING PLANT</b>																			
6	Land & Land Rights	303.2	0			0.00%														
7	Structures & Improvements	304.2	23,226		23,226	3.13%	0.26%	726												
8	Collect. & Impound Reservoirs	305.2	0			2.00%														
9	Lake, River & Other Intakes	306.2	0			2.50%														
10	Wells & Springs	307.2	5,995		5,995	3.33%	0.28%	200												
11	Infiltration Galleries & Tunnels	308.2	0			2.50%														
12	Supply Mains	309.2	710		710	2.86%	0.24%	20												
13	Power Generation Equipment	310.2	21,952		21,952	5.00%	0.42%	1,098												
14	Pumping Equipment	311.2	10,081		10,081	5.00%	0.42%	504												
15	Other Plant & Misc. Equipment	339.2	0			5.56%														
16	<b>WATER TREATMENT PLANT</b>																			
17	Land & Land Rights	303.3	3,481			0.00%														
18	Structures & Improvements	304.3	6,685		6,685	3.13%	0.26%	209												
19	Pumping Equipment	311.3	2,046			5.00%														
20	Water Treatment Equipment	320.3	750		750	4.55%	0.38%	34												
21	Other Plant & Misc. Equipment	339.3	0			5.56%														
22	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																			
23	Land & Land Rights	303.4	0			0.00%														
24	Structures & Improvements	304.4	0		0	3.13%	0.26%	0												
25	Pumping Equipment	311.4	0			5.00%														
26	Dist. Reservoirs & Standpipes	330.4	38,158	0	38,158	2.70%	0.23%	1,031												
27	Transm. & Distribution Mains	331.4	32,909	0	32,909	2.33%	0.19%	765												
28	Services	333.4	11,187	0	11,187	2.50%	0.21%	280												
29	Meters & Meter Installations	334.4	8,412	0	8,412	5.00%	0.42%	421												
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	<b>GENERAL PLANT</b>																			
34	Land & Land Rights	303.5	0			0.00%														
35	Structures & Improvements	304.5	1,336			2.50%														
36	Office Furniture & Equipment	340.5	0			6.67%														
37	Computer Equipment	340.51	0			16.67%														
38	Transportation Equipment	341.5	0			16.67%														
39	Stores Equipment	342.5	0			5.56%														
40	Tools, Shop & Garage Equipment	343.5	0			6.25%														
41	Laboratory Equipment	344.5	0			6.67%														
42	Power Operated Equipment	345.5	0			8.33%														
43	Communication Equipment	346.5	0			10.00%														
44	Miscellaneous Equipment	347.5	0			6.67%														
45	Other Tangible Plant	348.5	0			10.00%														
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization				160,065			5,287	3.30%											
					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			3.30%	0.28%														
65	Meter Fees			5.00%	0.42%														
66	Main Extension Charge			2.33%	0.24%														
67	Service Installation Fees			2.50%	0.21%														
	Property CIAC:																		
68	Dist Res & Standpipe			2.70%	0.23%														
69	T&D Mains			2.33%	0.19%														
70	Services			2.50%	0.21%														
71	Meters/Meter Installation			5.00%	0.42%														
72	Hydrants			2.22%	0.19%														

Schedule of Water Amortization of CIAC by Classification - 2007		Adjusted CIAC Balances - 2007												Florida Public Service Commission	
Piccola Island - Water		Explanation: Provide Adjusted CIAC balances by account for 2007												Schedule: A-12	
Docket No. 060368-WS														Page: 4 of 8	
Schedule Year Ended: 2007														Preparer:	
Historic [ ] or Projected [X]															
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance
Cash CIAC:		34,223	34,223	34,223	34,223	34,223	34,223	34,223	34,223	34,223	34,223	34,223	34,223	34,223	34,223
1	Water Treatment Equipment	8,396	8,396	8,396	10,120	10,120	10,120	11,844	11,844	13,568	13,568	15,292	15,292	15,292	11,314
2	Water Fees	2,482	2,482	2,482	6,227	6,227	6,227	6,227	6,227	6,227	6,227	6,227	6,227	6,227	6,227
3	Main Extension Charge				2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482
4	Service Installation Fees														
5	Total Cash CIAC	51,328	51,328	51,328	53,052	53,052	53,052	54,776	54,776	54,776	56,500	56,500	56,500	56,500	54,245
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	51,328	51,328	51,328	53,052	53,052	53,052	54,776	54,776	54,776	56,500	56,500	56,500	56,500	54,245
Schedule of Water Amortization of CIAC by Classification - 2005														Florida Public Service Commission	
Piccola Island - Water														Schedule: A-14	
Docket No. 060368-WS														Page: 2, wrk-3	
Schedule Year Ended: 2007														Preparer:	
Historic [ ] or Projected [X]															
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:		3.30%	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%
1	Water Treatment 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%
2	Water Fees	2.33%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
3	Main Extension Charge	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	Service Installation Fees														
Property CIAC:		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%
6	Dist Reservoirs & Standpipes	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%
7	T&D Mains	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
8	Services	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
9	Meters/Meter Installation	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%
10	Hydrants														

Schedule of Water Amortization of CIAC by Classification- 2007													Florida Public Service Commission		
CIAC Amortization- 2007													Schedule: A-14		
Picciola Island - Water													Page: 2, wrk-4		
Docket No. 060368-WS													Preparer:		
Schedule Year Ended: 2007															
Historic [ ] or Projected [X]															
Explanation: Provide a Schedule showing additions to CIAC during 2007															
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007 Total	
Cash CIAC:															
1	Water Treatment Equipment	94	94	94	94	94	94	94	94	94	94	94	94	1,130	
2	Meter Fees	35	35	42	42	42	49	49	49	57	57	57	64	578	
3	Main Extension Charge	15	15	15	15	15	15	15	15	15	15	15	15	178	
4	Service Installation Fees	5	5	5	5	5	5	5	5	5	5	5	5	62	
5	Total Cash CIAC	149	149	156	156	156	164	164	164	171	171	171	178	1,948	
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	149	149	156	156	156	164	164	164	171	171	171	178	1,948	
		0.29%	0.29%	0.29%	0.29%	0.29%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.31%	3.59%	

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

Schedule of Water Amortization of CIAC by Classification- 2007  
 Adjusted Accum Amort of CIAC Balances- 2007

Florida Public Service Commission

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

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

Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average.

Preparer:

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
<b>Cash CIAC:</b>															
1	Water Treatment Equipment	26,566	26,661	26,755	26,849	26,943	27,037	27,132	27,226	27,320	27,414	27,509	27,603	27,697	27,132
2	Meter Fees	1,810	1,845	1,880	1,922	1,964	2,006	2,056	2,105	2,155	2,211	2,268	2,324	2,388	2,072
3	Main Extension Charge	746	761	776	790	805	820	835	850	864	879	894	909	924	835
4	Service Installation Fees	164	169	174	180	185	190	195	200	205	211	216	221	226	195
5	<b>Total Cash CIAC</b>	<b>29,286</b>	<b>29,436</b>	<b>29,585</b>	<b>29,741</b>	<b>29,898</b>	<b>30,054</b>	<b>30,217</b>	<b>30,381</b>	<b>30,545</b>	<b>30,715</b>	<b>30,886</b>	<b>31,057</b>	<b>31,235</b>	<b>30,233</b>
<b>Property CIAC:</b>															
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	<b>Total Property CIAC</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
12	<b>Total Water CIAC</b>	<b>29,286</b>	<b>29,436</b>	<b>29,585</b>	<b>29,741</b>	<b>29,898</b>	<b>30,054</b>	<b>30,217</b>	<b>30,381</b>	<b>30,545</b>	<b>30,715</b>	<b>30,886</b>	<b>31,057</b>	<b>31,235</b>	<b>30,233</b>

Schedule of Accumulated Amortization of CIAC by Classification  
 Test Year Average Balance  
 Picciola Island  
 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
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	26,566	26,661	26,755	26,849	26,943	27,037	27,132	27,226	27,320	27,414	27,509	27,603	27,697	27,132
2	Meter Fees	1,810	1,845	1,880	1,922	1,964	2,006	2,056	2,105	2,155	2,211	2,268	2,324	2,388	2,072
3	Main Extension Charge	746	761	776	790	805	820	835	850	864	879	894	909	924	835
4	Service Installation Fees	164	169	174	180	185	190	195	200	205	211	216	221	226	195
5	Total Cash	29,286	29,436	29,585	29,741	29,898	30,054	30,217	30,381	30,545	30,715	30,886	31,057	31,235	30,233
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	29,286	29,436	29,585	29,741	29,898	30,054	30,217	30,381	30,545	30,715	30,886	31,057	31,235	30,233
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1001