

ORIGINAL

**Piney Woods  
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

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

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



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

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

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Schedule of Water Plant in Service By Primary Account- 2004 June through December Balances- 2004								Florida Public Service Commission					
Piney Woods - Water		101 6418 =input field FWS Piney Woods - Water		Explanation: Provide UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.				Schedule: A-5					
Docket No. 060368-WS								Page: 2 of 8					
Schedule Year Ended: 2004								Preparer: <name>					
Historic [x] or Projected [ ]													
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04				
1		INTANGIBLE PLANT											
2	301.1	Organization	0	0	0	0	0	0	0				
3	302.1	Franchises	0	0	0	0	0	0	0				
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0				
5		SOURCE OF SUPPLY & PUMPING PLANT											
6	303.2	Land & Land Rights	0	0	0	0	0	0	0				
7	304.2	Structures & Improvements	0	0	0	0	0	0	0				
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0				
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0				
10	307.2	Wells & Springs	0	0	0	0	0	0	0				
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0				
12	309.2	Supply Mains	0	0	0	0	0	0	0				
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0				
14	311.2	Pumping Equipment	0	0	0	0	0	0	0				
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0				
16		WATER TREATMENT PLANT											
17	303.3	Land & Land Rights	0	0	0	0	0	0	0				
18	304.3	Structures & Improvements	0	0	0	0	0	0	0				
19	311.3	Pumping Equipment	0	0	0	0	0	0	0				
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0				
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0				
22		TRANSMISSION & DISTRIBUTION PLANT											
23	303.4	Land & Land Rights	0	0	0	0	0	0	0				
24	304.4	Structures & Improvements	0	0	0	0	0	0	0				
25	311.4	Pumping Equipment	0	0	0	0	0	0	0				
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0				
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0				
28	333.4	Services	0	0	0	0	0	0	0				
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0				
30	335.4	Hydrants	0	0	0	0	0	0	0				
31	336.4	Backflow Prevention	0	0	0	0	0	0	0				
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0				
33		GENERAL PLANT											
34	303.5	Land & Land Rights	0	0	0	0	0	0	0				
35	304.5	Structures & Improvements	0	0	0	0	0	0	0				
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0				
37	340.51	Computer Equipment	0	0	0	0	0	0	0				
38	341.5	Transportation Equipment	0	0	0	0	0	0	0				
39	342.5	Stores Equipment	0	0	0	0	0	0	0				
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0				
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0				
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0				
43	346.5	Communication Equipment	0	0	0	0	0	0	0				
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0				
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0				
46		TOTAL	0	0	0	0	0	0	0				

Schedule of Water Plant in Service By Primary Account- 2005		Florida Public Service Commission														
Monthly UPIS Balances per Books- 2005	Pinney Woods - Water		Schedule: A-5													
Docket No. 060368-WS	Pinney Woods - Water		Page: 5 of 8													
Schedule Year Ended: 2005	Pinney Woods - Water		Preparer: <name>													
Historic [X] or Projected [ ]	Pinney Woods - Water															
101	Pinney Woods - Water															
6418	Pinney Woods - Water															
Explanation: Provide UPIS balances by account for the period beginning 12/31/04 through 12/31/05, and 13 month Average.																
Line No.	Acct No.	Account Name	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT	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

4a

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

Florida Public Service Commission

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

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

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

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

11

Schedule of Water Plant in Service By Primary Account- 2006								
Monthly UPIS Balances per Books- 2006								
		101		6418		FWS Piney Woods - Water		
Piney Woods - Water		=input field						
Docket No. 060368-WS		Explanation: Provide UPIS balances by account for the period beginning 12/31/05 through 12/31/06, and 13 month Average.						
Schedule Year Ended: 2006								
Historic [ ] or Projected [x]								
Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	1,760
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	3,819
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	35,710
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	1,867
18	304.3	Structures & Improvements	0	0	0	0	0	11,820
19	311.3	Pumping Equipment	0	0	0	0	0	19,374
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	1,354
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	234,334
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	59,417
28	333.4	Services	0	0	0	0	0	4,807
29	334.4	Meters & Meter Installations	0	0	0	0	0	9,756
30	335.4	Hydrants	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	384,018

5

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

**Florida Public Service Commission**

**Piney Woods**  
**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	379,893	NA
2004			
46	Additions	63	NA
47	Retirements	0	NA
48	Adjustments	0	NA
49	12/31/04 Balance	379,956	NA
2005			
50	Additions	1,835	NA
51	Retirements	(350)	NA
52	Adjustments	2,004	NA
53	12/31/05 Balance	383,445	NA
2006			
54	Additions	52,065	NA
55	Retirements	(16,576)	NA
56	Adjustments	5,052	NA
57	12/31/06 Balance	423,986	NA
2007			
58	Additions	33,124	NA
59	Retirements	(4,018)	NA
60	Adjustments	2,477	NA
61	12/31/07 Balance	455,569	NA

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



Schedule of Water Plant in Service By Primary Account- 2004 Amendatory Order Balances as of 6/30/04								Florida Public Service Commission	
Piney Woods - 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.						Schedule: A-5 Page: 5 of 8 Preparer: <name>	
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT	Lookup from Amend Order						
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	1,760	1,760	1,760	1,760	1,760	1,760	1,760
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT	0						
6	303.2	Land & Land Rights	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	11,820	11,820	11,820	11,820	11,820	11,820	11,820
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	3,819	3,819	3,819	3,819	3,819	3,819	3,819
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	35,710	35,710	35,710	35,710	35,710	35,710	35,710
14	311.2	Pumping Equipment	19,374	19,374	19,374	19,374	19,374	19,374	19,374
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT	0						
17	303.3	Land & Land Rights	1,867	1,867	1,867	1,867	1,867	1,867	1,867
18	304.3	Structures & Improvements	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT	0						
23	303.4	Land & Land Rights	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	234,334	234,334	234,334	234,334	234,334	234,334	234,334
27	331.4	Transm. & Distribution Mains	57,127	57,127	57,127	57,127	57,127	57,127	57,127
28	333.4	Services	4,807	4,807	4,807	4,807	4,807	4,807	4,807
29	334.4	Meters & Meter Installations	9,275	9,275	9,275	9,275	9,275	9,275	9,275
30	335.4	Hydrants	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
33		GENERAL PLANT	0						
34	303.5	Land & Land Rights	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	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	379,893	379,893	379,893	379,893	379,893	379,893	379,893

7

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

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

=input field

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

Florida Public Service Commission

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec
1		INTANGIBLE PLANT							
2	301.1	Organization							
3	302.1	Franchises							
4	339.1	Other Plant & Misc. Equipment							
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights							
7	304.2	Structures & Improvements							
8	305.2	Collect. & Impound Reservoirs							
9	306.2	Lake, River & Other Intakes							
10	307.2	Wells & Springs							
11	308.2	Infiltration Galleries & Tunnels							
12	309.2	Supply Mains							
13	310.2	Power Generation Equipment							
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	63

63 CWIP @ acquisition

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

Florida Public Service Commission

Piney Woods - Water  
Docket No. 060368-WS  
Schedule Year Ended: 2004  
Historic  or Projected

=input field

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

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

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

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

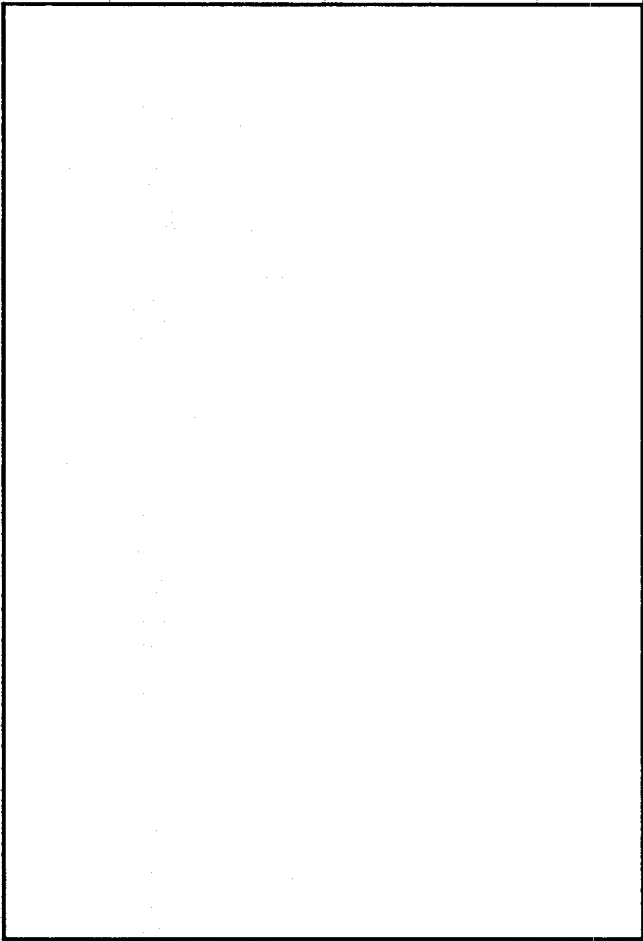
Florida Public Service Commission

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

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

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

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



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

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

Schedule: A-5  
 Page: 4 of 8  
 Preparer: <name>

Line No.	Acct No.	AccountName	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1		INTANGIBLE PLANT								
2	301.1	Organization		0	0	0	0	0	0	0
3	302.1	Franchises		1,760	1,760	1,760	1,760	1,760	1,760	1,760
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		11,820	11,820	11,820	11,820	11,820	11,820	11,820
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		3,819	3,819	3,819	3,819	3,819	3,819	3,819
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		35,710	35,710	35,710	35,710	35,710	35,710	35,710
14	311.2	Pumping Equipment		19,374	19,374	19,374	19,374	19,374	19,374	19,374
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0
16	17	WATER TREATMENT PLANT								
17	303.3	Land & Land Rights		1,867	1,867	1,867	1,867	1,867	1,867	1,867
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		234,334	234,334	234,334	234,334	234,334	234,334	234,334
27	331.4	Transm. & Distribution Mains		57,127	57,127	57,127	57,127	57,127	57,127	57,127
28	333.4	Services		4,807	4,807	4,807	4,807	4,807	4,807	4,807
29	334.4	Meters & Meter Installations		9,275	9,275	9,275	9,275	9,275	9,275	9,275
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	Miscellaneous 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		379,893	379,893	379,893	379,893	379,893	379,893	379,956

Schedule of Water Plant in Service By Primary Account- 2005 CWIP to Plant -Jan through December 2005		FWS Properties											Florida Public Service Commission			
Piney Woods - 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.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
1		INTANGIBLE PLANT														0
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														0
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment								1,354						1,354
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												481		481
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	1,354	0	0	0	0	481	1,835

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Schedule of Water Plant in Service By Primary Account- 2005													Florida Public Service Commission			
Retirements-January through December 2005													Schedule: A-5			
Piney Woods - Water													Page: 7 of 8			
Docket No. 060368-WS													Preparer: <name>			
Schedule Year Ended: 2005																
Historic [x] or Projected [ ]																
Explanation: Provide Retirements that were physically made during 2005.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
1		INTANGIBLE PLANT														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													(350)	(350)
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	(350)	(350)

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



Schedule of Water Plant in Service By Primary Account- 2005																
Adjusted UPIS Balances- December 2004 through December 2005																
FWS Properties																
Florida Public Service Commission																
Piney Woods - Water																
Docket No. 060368-WS																
Schedule Year Ended: 2005																
Historic [x] or Projected [ ]																
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month average																
Schedule: A-5																
Page: 4 of 8																
Preparer: <name>																
Line No.	Acct No.	(1) AccountName	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760
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	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710
14	311.2	Pumping Equipment	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		TREATMENT PLANT														
17	303.3	Land & Land Rights	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867
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	1,354	1,354	1,354	1,354	1,354	1,354	625
26	330.4	Dislr. Reservoirs & Standpipes	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334
27	331.4	Transm. & Distribution Mains	57,190	57,190	57,190	57,190	57,190	57,190	57,190	57,190	57,190	57,190	57,190	57,190	57,190	57,190
28	333.4	Services	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807
29	334.4	Meters & Meter Installations	9,275	9,275	9,275	9,275	9,275	9,275	9,275	9,275	9,275	9,275	9,275	9,275	9,406	9,285
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	379,956	379,956	379,956	379,956	379,956	379,956	379,956	381,310	381,310	381,310	381,310	381,310	381,441	380,591

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Piney Woods

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-5

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760
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	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710
14	311.2	Pumping Equipment	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374
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	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867
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	1,354	1,354	1,354	1,354	1,354	1,354	1,354	625
26	330.4	Distr. Reservoirs & Standpipes	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334
27	331.4	Transm. & Distribution Mains	57,190	57,190	57,190	57,190	57,190	57,190	57,190	57,190	57,190	57,190	57,190	57,190	57,190	57,190
28	333.4	Services	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807
29	334.4	Meters & Meter Installations	9,275	9,275	9,275	9,275	9,275	9,275	9,275	9,275	9,275	9,275	9,275	9,275	9,406	9,285
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	187	1,233	1,558	2,004	383
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	379,956	379,956	379,956	379,956	379,956	379,956	379,956	381,310	381,310	381,497	382,543	382,868	383,445	380,974
47		Subtotal Land & Land Rights	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867

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

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 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													3,000	3,000
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													42,000	42,000
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							1,667			1,667			1,667	5,001
28	333.4	Services														0
29	334.4	Meters & Meter Installations							688			688			688	2,064
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	2,355	0	0	2,355	0	0	47,355	52,065
															52,065	

Schedule of Water Plant in Service By Primary Account- 2006 Retirements-January through December 2006													Florida Public Service Commission			
Piney Woods - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [ ] or Projected [x ]													Schedule: A-5 Page: 7 of 8 Preparer: <name>			
Explanation: Provide Retirements that were physically made during 2006.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Totals
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements													(677)	(677)
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													(14,429)	(14,429)
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							(181)				(181)		(181)	(543)
28	333.4	Services														0
29	334.4	Meters & Meter Installations							(309)				(309)		(309)	(927)
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	(490)	0	0	(490)	0	0	(15,596)	(16,576)

Schedule of Water Plant in Service By Primary Account- 2006 Adjustments to UPIS-January through December 2006													Florida Public Service Commission			
Piney Woods - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [ ] or Projected [x]													Schedule: A-5 Page: 8 of 8 Preparer: <name>			
Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2006																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Total Adjusts
1		INTANGIBLE PLANT														
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- 2006 Adjusted UPIS Balances- December 2005 through December 2006													Florida Public Service Commission			
Piney Woods - 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																
Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760
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	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	14,143	11,999
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	63,281	37,831
14	311.2	Pumping Equipment	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374
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	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867
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	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354
26	330.4	Distr. Reservoirs & Standpipes	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334
27	331.4	Transm. & Distribution Mains	57,190	57,190	57,190	57,190	57,190	57,190	58,676	58,676	58,676	60,162	60,162	60,162	61,648	58,562
28	333.4	Services	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807
29	334.4	Meters & Meter Installations	9,406	9,406	9,406	9,406	9,406	9,406	9,785	9,785	9,785	10,164	10,164	10,164	10,543	9,756
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	381,441	381,441	381,441	381,441	381,441	381,441	383,306	383,306	383,306	385,171	385,171	385,171	416,930	385,462

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance  
**Piney Woods**  
 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	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760
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	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	14,143	11,999
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	63,281	37,831
14	311.2	Pumping Equipment	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374
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	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867
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	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354
26	330.4	Distr. Reservoirs & Standpipes	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334
27	331.4	Transm. & Distribution Mains	57,190	57,190	57,190	57,190	57,190	57,190	58,675	58,675	58,676	60,162	60,162	60,162	61,648	58,562
28	333.4	Services	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807
29	334.4	Meters & Meter Installations	9,406	9,406	9,406	9,406	9,406	9,406	9,785	9,785	9,785	10,164	10,164	10,164	10,543	9,756
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	2,004	2,004	2,004	2,178	2,178	2,889	3,017	3,017	3,017	3,017	3,017	3,017	7,056	2,955
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	383,445	383,445	383,445	383,619	383,619	384,330	386,323	386,323	386,323	388,188	388,188	388,188	423,986	388,417
47		Subtotal Land & Land Rights	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867

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Schedule of Water Plant in Service By Primary Account- 2007 CWIP to Plant -Jan through December 2007													Florida Public Service Commission			
Piney Woods - Water Docket No. 060368-W5 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														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			250				250			250			250	1,000
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				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														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							25,000							25,000
27	331.4	Transm. & Distribution Mains			1,250				1,250			1,250			1,250	5,000
28	333.4	Services														0
29	334.4	Meters & Meter Installations			531				531			531			531	2,124
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														0
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	2,031	0	0	27,031	0	0	2,031	0	0	2,031	33,124

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Schedule of Water Plant in Service By Primary Account- 2007  
Retirements-January through December 2007

FWS Properties

Florida Public Service Commission

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

Explanation: Provide Retirements that were physically made during 2007

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

Line No.	Acct No.	(1) AccountName	(2)	(3) 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			(56)				(56)			(56)		(56)		(224)
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							(2,322)							(2,322)
28	333.4	Services			(136)				(136)			(136)		(136)		(544)
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants			(232)				(232)			(232)		(232)		(928)
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	(424)	0	0	(2,746)	0	0	(424)	0	0	(424)	(4,018)

21

Schedule of Water Plant in Service By Primary Account- 2007  
 Adjustments to UPIS-January through December 2007

FWS Properties

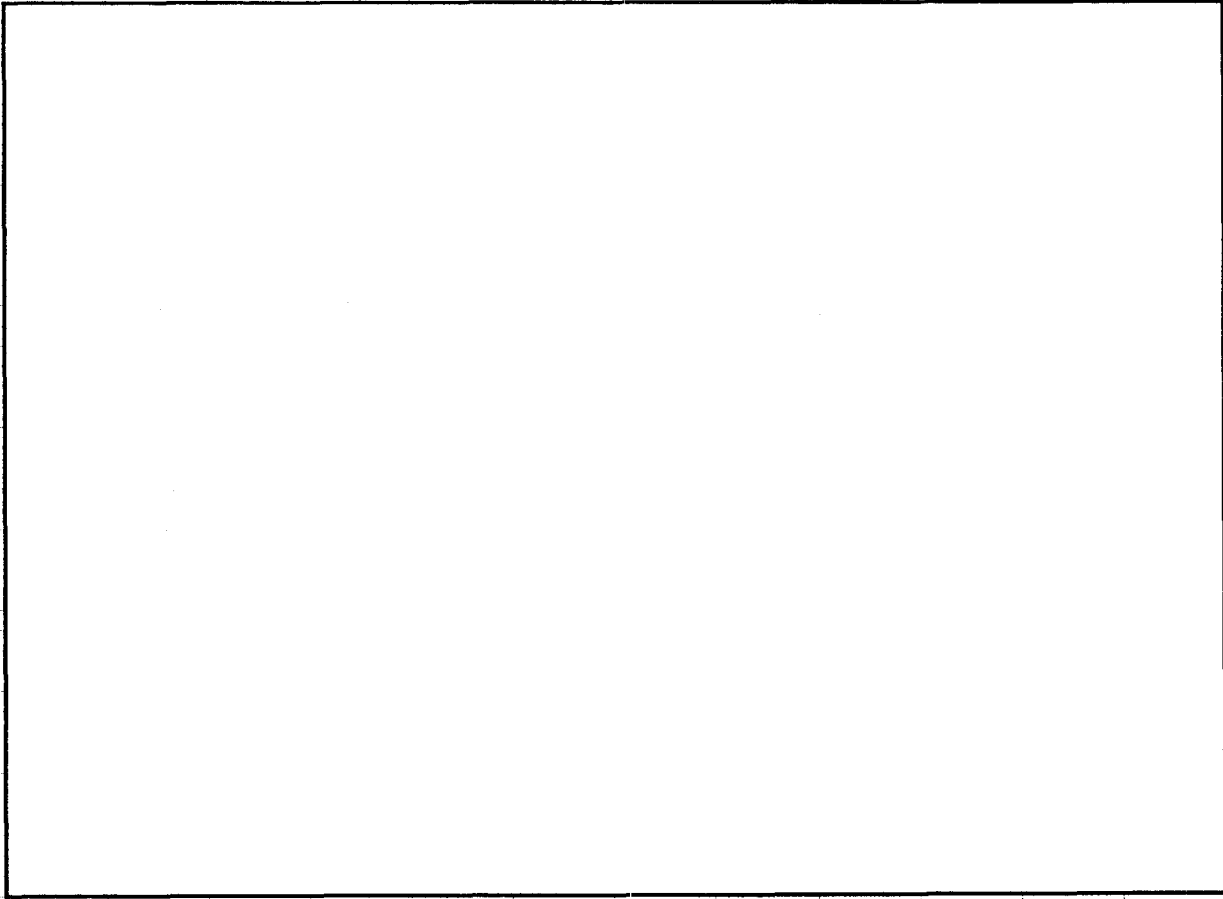
Florida Public Service Commission

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

Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2007.

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

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



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Schedule of Water Plant in Service By Primary Account- 2007															Florida Public Service Commission		
Adjusted UPIS Balances- December 2006 through December 2007															Schedule: A-5		
Piney Woods - Water															Page: 4 of 8		
Docket No. 060368-WS															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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
		AccountName	12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance	
1		INTANGIBLE PLANT															
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT															
6	303.2	Land & Land Rights	0	0	0	250	250	250	500	500	500	750	750	750	1,000	423	
7	304.2	Structures & Improvements	14,143	14,143	14,143	14,087	14,087	14,087	14,031	14,031	14,031	13,975	13,975	13,975	13,919	14,048	
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	63,281	63,281	63,281	63,281	63,281	63,281	63,281	63,281	63,281	63,281	63,281	63,281	63,281	63,281	63,281
14	311.2	Pumping Equipment	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT															
17	303.3	Land & Land Rights	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT															
23	303.4	Land & Land Rights	0	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	0
25	311.4	Pumping Equipment	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354
26	330.4	Distr. Reservoirs & Standpipes	234,334	234,334	234,334	234,334	234,334	234,334	257,012	257,012	257,012	257,012	257,012	257,012	257,012	246,545	
27	331.4	Transm. & Distribution Mains	61,648	61,648	61,648	62,762	62,762	62,762	63,876	63,876	63,876	64,990	64,990	64,990	66,104	63,533	
28	333.4	Services	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807
29	334.4	Meters & Meter Installations	10,543	10,543	10,543	10,842	10,842	10,842	11,141	11,141	11,141	11,440	11,440	11,440	11,739	11,049	
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT															
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	416,930	416,930	416,930	418,537	418,537	418,537	442,822	442,822	442,822	444,429	444,429	444,429	446,036	431,861	5,614,190
															TRUE	TRUE	

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Piney Woods

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [ | ] Projected [ X ]

Florida Public Service Commission

Schedule: A-5

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760
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	250	250	250	500	500	500	750	750	750	1,000	423
7	304.2	Structures & Improvements	14,143	14,143	14,143	14,087	14,087	14,087	14,031	14,031	14,031	13,975	13,975	13,975	13,919	14,048
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	63,281	63,281	63,281	63,281	63,281	63,281	63,281	63,281	63,281	63,281	63,281	63,281	63,281	63,281
14	311.2	Pumping Equipment	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374
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	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867
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	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354
26	330.4	Distr. Reservoirs & Standpipes	234,334	234,334	234,334	234,334	234,334	234,334	257,012	257,012	257,012	257,012	257,012	257,012	257,012	246,545
27	331.4	Transm. & Distribution Mains	61,648	61,648	61,648	62,762	62,762	62,762	63,876	63,876	63,876	64,990	64,990	64,990	66,104	63,533
28	333.4	Services	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807
29	334.4	Meters & Meter Installations	10,543	10,543	10,543	10,842	10,842	10,842	11,141	11,141	11,141	11,440	11,440	11,440	11,739	11,049
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	7,056	7,197	7,382	7,734	8,017	8,241	8,464	8,636	8,789	9,065	9,213	9,354	9,533	8,360
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	423,986	424,127	424,312	426,271	426,554	426,778	451,286	451,458	451,611	453,494	453,642	453,783	455,569	440,221
47		Subtotal Land & Land Rights	1,867	1,867	1,867	2,117	2,117	2,117	2,367	2,367	2,367	2,617	2,617	2,617	2,867	2,290

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

FWS Properties

Florida Public Service Commission

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

108 6418 =input field FWS Piney Woods - 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						
Monthly Accumulated Depreciation Balances, per books, 2005										Schedule: A-9						
Piney Woods - Water										Page: 2 of 8						
Docket No. 060368-W5										Preparer: <name>						
Schedule Year Ended: 2005																
Historic [X] or Projected [ ]																
Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

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

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

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

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

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Schedule of Water Accumulated Depreciation By Primary Account- 2006								
Monthly Accumulated Depreciation Balances- per books- 2006								
				=input field				
Piney Woods - Water		108	6418	FWS	Piney Woods - Water			
Docket No. 060368-WS		Explanation: Provide Accumulated Depreciation balances by account for the period						
Schedule Year Ended: 2006		beginning 12/31/05 through 12/31/06, and 13 month averages for 2006						
Historic [ ] or Projected (x)								
Line	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
No.	No.	Name	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	735
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	1,721
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	19,672
14	311.2	Pumping Equipment	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	7,477
19	311.3	Pumping Equipment	0	0	0	0	0	15,181
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	83
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	70,491
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	24,381
28	333.4	Services	0	0	0	0	0	3,169
29	334.4	Meters & Meter Installations	0	0	0	0	0	3,576
30	335.4	Hydrants	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	146,486



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

**Florida Public Service Commission**

**Piney Woods**  
**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	128,110	NA
2004			
46	Additions	5,735	NA
47	Retirements	0	NA
48	Adjustments	0	NA
49	12/31/04 Balance	133,845	NA
2005			
50	Additions	11,506	NA
51	Retirements	(350)	NA
52	Adjustments	69	NA
53	12/31/05 Balance	145,071	NA
2006			
54	Additions	11,767	NA
55	Retirements	(16,576)	NA
56	Adjustments	506	NA
57	12/31/06 Balance	140,768	NA
2007			
58	Additions	13,657	NA
59	Retirements	(4,018)	NA
60	Adjustments	1,411	NA
61	12/31/07 Balance	151,819	NA

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

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

FWS Properties

Florida Public Service Commission

Piney Woods - Water  
 Docket No. 060368-WS

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	665	665	665	665	665	665	665
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	6,892	6,892	6,892	6,892	6,892	6,892	6,892
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	1,519	1,519	1,519	1,519	1,519	1,519	1,519
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	16,844	16,844	16,844	16,844	16,844	16,844	16,844
14	311.2	Pumping Equipment	13,647	13,647	13,647	13,647	13,647	13,647	13,647
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	60,461	60,461	60,461	60,461	60,461	60,461	60,461
27	331.4	Transm. & Distribution Mains	22,271	22,271	22,271	22,271	22,271	22,271	22,271
28	333.4	Services	2,979	2,979	2,979	2,979	2,979	2,979	2,979
29	334.4	Meters & Meter Installations	2,832	2,832	2,832	2,832	2,832	2,832	2,832
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	128,110	128,110	128,110	128,110	128,110	128,110	128,110

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

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

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

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

Line No	Acct No	(1) AccountName	(2) Prior Year 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	1,760	1,760	1,760	1,760	1,760	1,760	1,760
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	11,820	11,820	11,820	11,820	11,820	11,820	11,820
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	3,819	3,819	3,819	3,819	3,819	3,819	3,819
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	35,710	35,710	35,710	35,710	35,710	35,710	35,710
14	311.2	Pumping Equipment	19,374	19,374	19,374	19,374	19,374	19,374	19,374
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	1,867	1,867	1,867	1,867	1,867	1,867	1,867
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	234,334	234,334	234,334	234,334	234,334	234,334	234,334
27	331.4	Transm. & Distribution Mains	57,127	57,127	57,127	57,127	57,127	57,127	57,190
28	333.4	Services	4,807	4,807	4,807	4,807	4,807	4,807	4,807
29	334.4	Meters & Meter Installations	9,275	9,275	9,275	9,275	9,275	9,275	9,275
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	379,893	379,893	379,893	379,893	379,893	379,893	379,956

Schedule of Water Accumulated Depreciation By Primary Account- 2004				FWS Properties					
Depreciation Rates for Water Accounts- 2004									
Piney Woods - Water				This Schedule shows the Commission Authorized Depreciation rates for 2004					
Docket No. 060368-WS									
Schedule Year Ended: 2004									
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>									
Line No	Acct No	(1) Account Name	(2) Annual Rate	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT	From FWS 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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	310.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
15	339.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights							
18	304.3	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
20	320.3	Water Treatment Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
21	339.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights							
24	304.4	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
25	311.4	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
26	330.4	Distr. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
27	331.4	Transm. & Distribution Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
28	333.4	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
29	334.4	Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
30	335.4	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31	336.4	Backflow Prevention	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
32	339.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33		GENERAL PLANT							
34	303.5	Land & Land Rights							
35	304.5	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
36	340.5	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	341.5	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	343.5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	344.5	Laboratory Equipment	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%

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

FWS Properties

Florida Public Service Commission

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

Explanation: Provide monthly Depreciation Expense for 2004

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

Line No.	Acct No.	(1) AccountName	(2)		(3)		(4)		(5)		(6)		(7)		(8)	
			July	Aug	Sep	Oct	Nov	Dec	Nov	Dec	Nov	Dec	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	4	4	4	4	4	4	4	4	4	4	4	4	4	4
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	30	30	30	30	30	30	30	30	30	30	30	30	30	30
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	11	11	11	11	11	11	11	11	11	11	11	11	11	11
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	149	149	149	149	149	149	149	149	149	149	149	149	149	149
14	311.2	Pumping Equipment	81	81	81	81	81	81	81	81	81	81	81	81	81	81
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	528	528	528	528	528	528	528	528	528	528	528	528	528	528
27	331.4	Transm & Distribution Mains	106	106	106	106	106	106	106	106	106	106	106	106	106	106
28	333.4	Services	10	10	10	10	10	10	10	10	10	10	10	10	10	10
29	334.4	Meters & Meter Installations	39	39	39	39	39	39	39	39	39	39	39	39	39	39
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	956	956	956	956	956	956	956	956	956	956	956	956	956	5,735

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

FWS Properties

Florida Public Service Commission

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

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

FWS Properties

Florida Public Service Commission

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

Piney Woods - 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.

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

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

FWS Properties

Florida Public Service Commission

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

Explanation: Provide Adjusted Accum Deprn 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	665	669	672	676	680	683	687
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	6,892	6,922	6,952	6,982	7,011	7,041	7,071
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	1,519	1,530	1,540	1,551	1,561	1,572	1,583
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	16,844	16,993	17,142	17,290	17,439	17,588	17,737
14	311.2	Pumping Equipment	13,647	13,728	13,808	13,889	13,970	14,051	14,131
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	60,461	60,989	61,517	62,044	62,572	63,100	63,628
27	331.4	Transm. & Distribution Mains	22,271	22,377	22,483	22,588	22,694	22,800	22,906
28	333.4	Services	2,979	2,989	2,999	3,009	3,019	3,029	3,039
29	334.4	Meters & Meter Installations	2,832	2,871	2,909	2,948	2,987	3,025	3,064
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	128,110	129,066	130,022	130,978	131,933	132,889	133,845

133,845

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

Florida Public Service Commission

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

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

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

Line No	Acct No	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760
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	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710
14	311.2	Pumping Equipment	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374
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	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867
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	1,354	1,354	1,354	1,354	1,354	1,354	625
26	330.4	Distr. Reservoirs & Standpipes	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334
27	331.4	Transm. & Distribution Mains	57,190	57,190	57,190	57,190	57,190	57,190	57,190	57,190	57,190	57,190	57,190	57,190	57,190	57,190
28	333.4	Services	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807
29	334.4	Meters & Meter Installations	9,275	9,275	9,275	9,275	9,275	9,275	9,275	9,275	9,275	9,275	9,275	9,275	9,406	9,285
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	379,956	379,956	379,956	379,956	379,956	379,956	379,956	381,310	381,310	381,310	381,310	381,310	381,441	380,591

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

Florida Public Service Commission

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

This Schedule shows the Commission Authorized Depreciation rates for 2005

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

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

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

Florida Public Service Commission

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

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

Explanation: Provide the monthly Depreciation Expense for 2005

Line No.	Acct No.	(1) AccountName	(2)	(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	Test Year End	2005
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	4	4	4	4	4	4	4	4	4	4	4	4	4	44
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	30	30	30	30	30	30	30	30	30	30	30	30	30	358
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	11	11	11	11	11	11	11	11	11	11	11	11	11	127
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	149	149	149	149	149	149	149	149	149	149	149	149	149	1,786
14	311.2	Pumping Equipment	81	81	81	81	81	81	81	81	81	81	81	81	81	969
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	6	6	6	6	6	6	6	34
26	330.4	Distr. Reservoirs & Standpipes	528	528	528	528	528	528	528	528	528	528	528	528	528	6,333
27	331.4	Transm. & Distribution Mains	106	106	106	106	106	106	106	106	106	106	106	106	106	1,271
28	333.4	Services	10	10	10	10	10	10	10	10	10	10	10	10	10	120
29	334.4	Meters & Meter Installations	39	39	39	39	39	39	39	39	39	39	39	39	39	464
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	956	956	956	956	956	956	962	962	962	962	962	962	962	11,506

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

Florida Public Service Commission

Piney Woods - 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) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants		0	0	0	0	0	0	0	0	0	0	0	(350)	(350)
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		0	0	0	0	0	0	0	0	0	0	0	(350)	(350)

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

Florida Public Service Commission

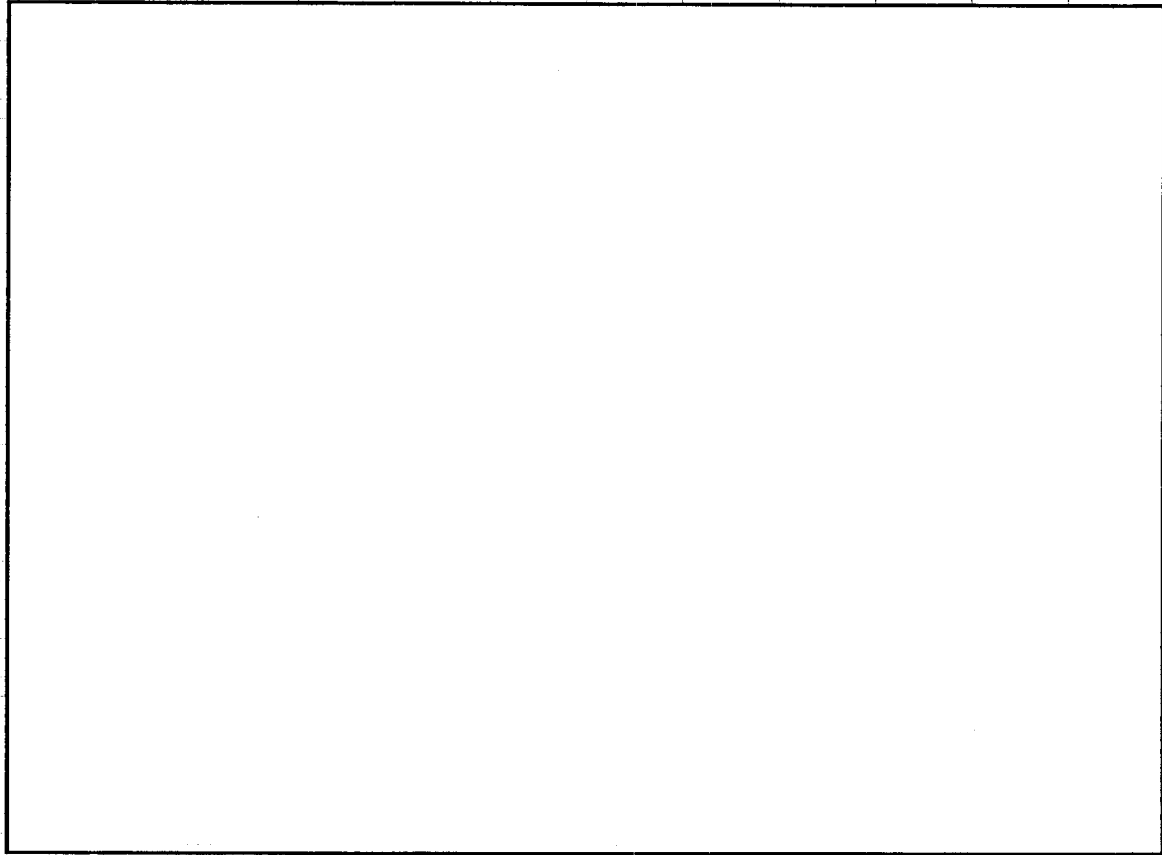
Piney Woods - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2005  
 Historic [x] or Projected [ ]

[ ] =input field

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

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

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



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

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	687	691	694	698	702	705	709	713	716	720	724	727	731	709
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	7,071	7,101	7,131	7,161	7,190	7,220	7,250	7,280	7,310	7,340	7,370	7,399	7,429	7,250
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	1,583	1,593	1,604	1,614	1,625	1,636	1,646	1,657	1,668	1,678	1,689	1,699	1,710	1,646
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	17,737	17,886	18,034	18,183	18,332	18,481	18,630	18,778	18,927	19,076	19,225	19,373	19,522	18,630
14	311.2	Pumping Equipment	14,131	14,212	14,293	14,374	14,454	14,535	14,616	14,696	14,777	14,858	14,939	15,019	15,100	14,616
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	6	11	17	23	28	34	9
26	330.4	Distr. Reservoirs & Standpipes	63,628	64,155	64,683	65,211	65,739	66,267	66,794	67,322	67,850	68,378	68,905	69,433	69,961	66,794
27	331.4	Transm. & Distribution Mains	22,906	23,012	23,118	23,224	23,329	23,435	23,541	23,647	23,753	23,859	23,965	24,071	24,177	23,541
28	333.4	Services	3,039	3,049	3,059	3,069	3,079	3,089	3,099	3,109	3,119	3,129	3,139	3,149	3,159	3,099
29	334.4	Meters & Meter Installations	3,064	3,103	3,141	3,180	3,218	3,257	3,296	3,334	3,373	3,412	3,450	3,489	3,528	3,269
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	133,845	134,801	135,757	136,713	137,669	138,625	139,581	140,543	141,505	142,466	143,428	144,389	145,002	139,563
		TRUE													145,002	

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Piney Woods

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Schedule: A-9

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	687	691	694	698	702	705	709	713	716	720	724	727	731	709
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	7,071	7,101	7,131	7,161	7,190	7,220	7,250	7,280	7,310	7,340	7,370	7,399	7,429	7,250
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	1,583	1,593	1,604	1,614	1,625	1,636	1,646	1,657	1,668	1,678	1,689	1,699	1,710	1,646
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	17,737	17,866	18,034	18,183	18,332	18,481	18,630	18,778	18,927	19,076	19,225	19,373	19,522	18,630
14	311.2	Pumping Equipment	14,131	14,212	14,293	14,374	14,454	14,535	14,616	14,696	14,777	14,858	14,939	15,019	15,100	14,616
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	6	11	17	23	28	34	9
26	330.4	Distr. Reservoirs & Standpipes	63,628	64,155	64,683	65,211	65,739	66,267	66,794	67,322	67,850	68,378	68,905	69,433	69,961	66,794
27	331.4	Transm. & Distribution Mains	22,906	23,012	23,118	23,224	23,329	23,435	23,541	23,647	23,753	23,859	23,965	24,071	24,177	23,541
28	333.4	Services	3,039	3,049	3,059	3,069	3,079	3,089	3,099	3,109	3,119	3,129	3,139	3,149	3,159	3,099
29	334.4	Meters & Meter Installations	3,064	3,103	3,141	3,180	3,218	3,257	3,296	3,334	3,373	3,412	3,450	3,489	3,178	3,269
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	3	20	41	69	10
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	133,845	134,801	135,757	136,713	137,669	138,625	139,581	140,543	141,505	142,469	143,448	144,431	145,071	139,574
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

905

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

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760
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	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	14,143	11,999
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	63,281	37,831
14	311.2	Pumping Equipment	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374
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	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867
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	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354
26	330.4	Distr. Reservoirs & Standpipes	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334
27	331.4	Transm. & Distribution Mains	57,190	57,190	57,190	57,190	57,190	57,190	58,676	58,676	58,676	60,162	60,162	60,162	61,648	58,562
28	333.4	Services	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807
29	334.4	Meters & Meter Installations	9,406	9,406	9,406	9,406	9,406	9,406	9,785	9,785	9,785	10,164	10,164	10,164	10,543	9,756
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	381,441	381,441	381,441	381,441	381,441	381,441	383,306	383,306	383,306	385,171	385,171	385,171	416,930	385,462



Schedule of Water Accumulated Depreciation By Primary Account - 2006

Piney Woods - Water  
 Docket No. 060358-WS  
 Schedule Year Ended: 2006  
 Historic [ ] or Projected [x]

Line No	Acct	Account Name	Monthly Rates											
			Annual Rate	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1		INTANGIBLE PLANT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	302.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	302.1	Franchises	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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%
5	303.2	SOURCE OF SUPPLY & PUMPING PLANT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	303.2	Land & Land Rights	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	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
8	305.2	Collect & Impound Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	306.2	Lake, River & Other Intakes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	307.2	Wells & Spngs	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%
12	309.2	Supply Mains	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	310.2	Power Generation Equipment	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%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
15	339.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16	303.3	WATER TREATMENT PLANT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
17	303.3	Land & Land Rights	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	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
19	311.3	Pumping Equipment	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
20	320.3	Water Treatment Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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%
22	303.4	TRANSMISSION & DISTRIBUTION PLANT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
23	303.4	Land & Land Rights	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	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
25	311.4	Pumping Equipment	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
26	330.4	Dist. Reservoirs & Standpipes	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	333.4	Transm. & Distribution Mains	2.22%	2.22%	2.22%	2.22%	2.22%	2.22%	2.22%	2.22%	2.22%	2.22%	2.22%	2.22%
28	333.4	Genems	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
29	335.4	Meters & Meter Installations	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
30	336.4	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%
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%
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%
33		GENERAL PLANT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
34	303.5	Land & Land Rights	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	3.03%	3.03%	3.03%	3.03%	3.03%	3.03%	3.03%	3.03%	3.03%	3.03%	3.03%	3.03%
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%
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%
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%
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%
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%
41	344.5	Laboratory Equipment	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%
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%
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%
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%
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%

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

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Florida Public Service Commission  
 Schedule: A-9  
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Change to Guideline Lives

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

Florida Public Service Commission

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

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

Explanation: Provide the monthly Depreciation Expense for 2006

Line No.	Acct No	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006 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	4	4	4	4	4	4	4	4	4	4	4	4	4	44
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	30	30	30	30	31	31	31	31	31	31	31	31	37	372
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	11	11	11	11	11	11	11	11	11	11	11	11	11	127
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	149	149	149	149	149	149	149	149	149	149	149	149	264	1,900
14	311.2	Pumping Equipment	81	81	81	81	81	81	81	81	81	81	81	81	81	969
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	6	6	6	6	6	6	6	6	6	6	6	6	6	68
26	330.4	Distr. Reservoirs & Standpipes	528	528	528	528	528	528	528	528	528	528	528	528	528	6,333
27	331.4	Transm. & Distribution Mains	106	106	106	106	111	114	114	114	114	117	117	117	119	1,345
28	333.4	Services	10	10	10	10	10	10	10	10	10	10	10	10	10	120
29	334.4	Meters & Meter Installations	39	39	39	39	39	41	41	41	42	42	42	44	44	489
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	962	962	962	962	968	972	972	972	977	977	977	1,102	11,767	

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

Florida Public Service Commission

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

Explanation: Provide Retirements for 2006

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

Line No	Acct No	(1) AccountName	(2)												(14) Test Year End Dec	(15) 2006 Total
			(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov			
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	(677)	(677)
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	(14,429)	(14,429)
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	(181)	0	0	(181)	0	0	(181)	(543)
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	(309)	0	0	(309)	0	0	(309)	(927)
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	(490)	0	0	(490)	0	0	(15,596)	(16,576)

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

Schedule of Water Accumulated Depreciation By Primary Account - 2006

Adjusted Accumulated Depreciation Balances - December 2005 through December 2006

Florida Public Service Commission

Piney Woods - 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) 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	731	735	738	742	746	749	753	757	760	764	768	771	775	753
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	7,429	7,459	7,489	7,519	7,549	7,579	7,610	7,641	7,672	7,703	7,733	7,764	7,124	7,559
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	1,710	1,721	1,731	1,742	1,752	1,763	1,774	1,784	1,795	1,805	1,816	1,827	1,837	1,774
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	19,522	19,671	19,820	19,969	20,117	20,266	20,415	20,564	20,713	20,861	21,010	21,159	6,994	19,314
14	311.2	Pumping Equipment	15,100	15,181	15,262	15,342	15,423	15,504	15,584	15,665	15,746	15,827	15,907	15,988	16,069	15,584
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	34	39	45	51	56	62	68	73	79	85	90	96	102	68
26	330.4	Distr. Reservoirs & Standpipes	69,961	70,489	71,017	71,544	72,072	72,600	73,128	73,655	74,183	74,711	75,239	75,767	76,294	73,128
27	331.4	Transm. & Distribution Mains	24,177	24,283	24,389	24,494	24,600	24,711	24,817	24,924	25,031	25,138	25,245	25,352	25,459	24,667
28	333.4	Services	3,159	3,169	3,179	3,189	3,199	3,209	3,219	3,229	3,239	3,249	3,259	3,269	3,279	3,219
29	334.4	Meters & Meter Installations	3,178	3,217	3,257	3,296	3,335	3,374	3,413	3,452	3,491	3,530	3,569	3,608	3,647	3,133
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	145,002	145,964	146,926	147,888	148,850	149,818	150,301	151,273	152,246	152,733	153,710	154,687	140,193	149,199
			TRUE												140,192.99	

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Piney Woods

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	731	735	738	742	746	749	753	757	760	764	768	771	775	753
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	7,429	7,459	7,489	7,519	7,549	7,579	7,610	7,641	7,672	7,703	7,733	7,764	7,124	7,559
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	1,710	1,721	1,731	1,742	1,752	1,763	1,774	1,784	1,795	1,805	1,816	1,827	1,837	1,774
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	19,522	19,671	19,820	19,969	20,117	20,266	20,415	20,564	20,713	20,861	21,010	21,159	6,994	19,314
14	311.2	Pumping Equipment	15,100	15,181	15,262	15,342	15,423	15,504	15,584	15,665	15,746	15,827	15,907	15,988	16,069	15,584
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	34	39	45	51	56	62	68	73	79	85	90	96	102	68
26	330.4	Distr. Reservoirs & Standpipes	69,961	70,489	71,017	71,544	72,072	72,600	73,128	73,655	74,183	74,711	75,239	75,767	76,294	73,128
27	331.4	Transm. & Distribution Mains	24,177	24,263	24,389	24,494	24,600	24,711	24,844	24,958	25,071	25,184	25,297	25,410	24,979	24,667
28	333.4	Services	3,159	3,169	3,179	3,189	3,199	3,209	3,219	3,229	3,239	3,249	3,259	3,269	3,279	3,219
29	334.4	Meters & Meter Installations	3,178	3,217	3,257	3,296	3,335	3,374	3,416	3,457	3,497	3,537	3,577	3,617	2,740	3,133
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	69	97	125	155	185	226	267	309	351	393	435	477	575	282
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	145,071	146,061	147,051	148,043	149,036	150,044	150,568	151,583	152,597	153,126	154,145	155,164	140,768	149,481
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

9/1

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

Florida Public Service Commission

Piney Woods - 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.

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

Line No.	Acct No.	(1) Account Name	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760
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	250	250	250	500	500	500	750	750	750	1,000	423
7	304.2	Structures & Improvements	14,143	14,143	14,143	14,087	14,087	14,087	14,031	14,031	14,031	13,975	13,975	13,975	13,919	14,048
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	63,281	63,281	63,281	63,281	63,281	63,281	63,281	63,281	63,281	63,281	63,281	63,281	63,281	63,281
14	311.2	Pumping Equipment	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374
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	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867
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	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354
26	330.4	Distr. Reservoirs & Standpipes	234,334	234,334	234,334	234,334	234,334	234,334	257,012	257,012	257,012	257,012	257,012	257,012	257,012	246,545
27	331.4	Transm. & Distribution Mains	61,648	61,648	61,648	62,762	62,762	62,762	63,876	63,876	63,876	64,990	64,990	64,990	66,104	63,533
28	333.4	Services	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807
29	334.4	Meters & Meter Installations	10,543	10,543	10,543	10,842	10,842	10,842	11,141	11,141	11,141	11,440	11,440	11,440	11,739	11,049
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	416,930	416,930	416,930	418,537	418,537	418,537	442,822	442,822	442,822	444,429	444,429	444,429	446,036	431,861

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

Florida Public Service Commission

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

This Schedule shows the Depreciation rates based on Guideline Lives

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

Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(7) Monthly Rates											
				(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec
1		INTANGIBLE PLANT													
2	301.1	Organization	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
3	302.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
4	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5		SOURCE OF SUPPLY & PUMPING PLANT													
6	303.2	Land & Land Rights													
7	304.2	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
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%
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%
10	307.2	Wells & Springs	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
11	308.2	Infiltration Galleries & Tunnels	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%
12	309.2	Supply Mains	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
13	310.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
15	339.2	Other Plant & Misc. Equipment	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%
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%
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
20	320.3	Water Treatment Equipment	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%
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%
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%
25	311.4	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
26	330.4	Distr. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
27	331.4	Transm. & Distribution Mains	2.33%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
28	333.4	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
29	334.4	Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
30	335.4	Hydrants	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%
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%
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%
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%
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%
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%
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%
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%
40	343.5	Tools, Shop & Garage Equipment	6.25%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%
41	344.5	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
42	345.5	Power Operated Equipment	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%
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%
44	347.5	Miscellaneous Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
45	348.5	Other Tangible Plant	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%



Schedule of Water Accumulated Depreciation By Primary Account- 2007													Florida Public Service Commission			
Depreciation Expense- 2007													Schedule:	A-9		
Piney Woods - Water													Page:	6 of 8		
Docket No. 060368-W5													Preparer:	<name>		
Schedule Year Ended: 2007													Explanation: Provide the monthly Depreciation Expense for 2007			
Historic [ ] or Projected [x]																
Line No.	Acct No.	(1) AccountName	(2)	(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	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		4	4	4	4	4	4	4	4	4	4	4	4	44
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		37	37	37	37	37	37	37	37	36	36	36	36	439
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		11	11	11	11	11	11	11	11	11	11	11	11	127
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		264	264	264	264	264	264	264	264	264	264	264	264	3,164
14	311.2	Pumping Equipment		81	81	81	81	81	81	81	81	81	81	81	81	969
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		6	6	6	6	6	6	6	6	6	6	6	6	68
26	330.4	Distr. Reservoirs & Standpipes		528	528	528	528	528	579	579	579	579	579	579	579	6,691
27	331.4	Transm. & Distribution Mains		119	119	122	122	122	124	124	124	126	126	126	128	1,481
28	333.4	Services		10	10	10	10	10	10	10	10	10	10	10	10	120
29	334.4	Meters & Meter Installations		44	44	45	45	45	46	46	46	48	48	48	49	555
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		1,102	1,102	1,106	1,106	1,106	1,160	1,160	1,160	1,163	1,163	1,163	1,166	13,657 30
															13,657 30	

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

Florida Public Service Commission

Piney Woods - 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	(2,322)	0	0	0	0	0	0	(2,322)
27	331.4	Transm. & Distribution Mains		0	0	(136)	0	0	(136)	0	0	(136)	0	0	(136)	(544)
28	333.4	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations		0	0	(232)	0	0	(232)	0	0	(232)	0	0	(232)	(928)
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	(424)	0	0	(2,746)	0	0	(424)	0	0	(424)	(4,018)

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

Florida Public Service Commission

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

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

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

=input field

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

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

Florida Public Service Commission

Piney Woods - 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	775	779	782	786	790	793	797	801	804	808	812	815	819	797
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	7,124	7,161	7,198	7,178	7,215	7,252	7,232	7,269	7,305	7,286	7,322	7,358	7,339	7,249
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	1,837	1,848	1,858	1,869	1,880	1,890	1,901	1,912	1,922	1,933	1,943	1,954	1,965	1,901
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	6,994	7,257	7,521	7,785	8,048	8,312	8,576	8,839	9,103	9,367	9,630	9,894	10,158	8,576
14	311.2	Pumping Equipment	16,069	16,149	16,230	16,311	16,392	16,472	16,553	16,634	16,715	16,795	16,876	16,957	17,037	16,553
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	102	107	113	118	124	130	135	141	147	152	158	164	169	135
26	330.4	Distr. Reservoirs & Standpipes	76,294	76,822	77,350	77,878	78,405	78,933	77,190	77,769	78,348	78,927	79,506	80,084	80,663	78,321
27	331.4	Transm. & Distribution Mains	24,979	25,098	25,218	25,203	25,325	25,446	25,434	25,558	25,682	25,672	25,798	25,924	25,916	25,481
28	333.4	Services	3,279	3,289	3,299	3,309	3,319	3,330	3,340	3,350	3,360	3,370	3,380	3,390	3,400	3,340
29	334.4	Meters & Meter Installations	2,740	2,784	2,828	2,641	2,687	2,732	2,546	2,593	2,639	2,455	2,502	2,550	2,367	2,620
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	140,192.99	141,295	142,398	143,079	144,185	145,290	143,704	144,864	146,024	146,763	147,927	149,090	149,832	144,973
			TRUE												TRUE	

Schedule of Water Accumulated Depreciation By Primary Account  
 Test Year Average balance  
 Piney Woods  
 Docket No. 060368-WS  
 Schedule Year Ending 12/31/07  
 Historical | Projected [ X ]

Florida Public Service Commission

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	775	779	782	786	790	793	797	801	804	808	812	815	819	797
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	7,124	7,161	7,198	7,178	7,215	7,252	7,232	7,269	7,305	7,286	7,322	7,358	7,339	7,249
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	1,837	1,848	1,858	1,869	1,880	1,890	1,901	1,912	1,922	1,933	1,943	1,954	1,965	1,901
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	6,994	7,257	7,521	7,785	8,048	8,312	8,576	8,839	9,103	9,367	9,630	9,894	10,158	8,576
14	311.2	Pumping Equipment	16,069	16,149	16,230	16,311	16,392	16,472	16,553	16,634	16,715	16,795	16,876	16,957	17,037	16,553
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	102	107	113	118	124	130	135	141	147	152	158	164	169	135
26	330.4	Distr. Reservoirs & Standpipes	76,294	76,822	77,350	77,878	78,405	78,933	77,190	77,769	78,348	78,927	79,506	80,084	80,663	78,321
27	331.4	Transm. & Distribution Mains	24,979	25,098	25,218	25,203	25,325	25,446	25,434	25,558	25,682	25,672	25,798	25,924	25,916	25,481
28	333.4	Services	3,279	3,289	3,299	3,309	3,319	3,330	3,340	3,350	3,360	3,370	3,380	3,390	3,400	3,340
29	334.4	Meters & Meter Installations	2,740	2,784	2,828	2,641	2,687	2,732	2,546	2,593	2,639	2,455	2,502	2,550	2,367	2,620
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	575	675	777	885	996	1,111	1,228	1,348	1,470	1,596	1,724	1,854	1,986	1,248
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	140,768	141,970	143,175	143,964	145,181	146,401	144,933	146,212	147,494	148,360	149,651	150,944	151,819	146,221
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission	
June through December CIAC Balances per Books- 2004									
Piney Woods - Water		271	6418	FWS	Piney Woods - Water			Schedule:	A-12
Docket No. 060368-WS		Explanation: Provide the CIAC Balances by month by Classification						Page:	2 of
Schedule Year Ended: 2004		beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA)						Preparer:	
Historic [x] or Projected [ ]		through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.							
Line No.	(1) Description	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04	
Cash CIAC:									
1	Water Treatment Equipment	0	0	0	0	0	0	0	
2	Meter Fees	0	0	0	0	0	0	0	
3	Main Extension Charge	0	0	0	0	0	0	0	
4	Service Installation Fees	0	0	0	0	0	0	0	
5	Total Cash CIAC	0	0	0	0	0	0	0	
Property CIAC:									
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	
7	T&D Mains	0	0	0	0	0	0	0	
8	Services	0	0	0	0	0	0	0	
9	Meters/Meter Installation	0	0	0	0	0	0	0	
10	Hydrants	0	0	0	0	0	0	0	
11	Total Property CIAC	0	0	0	0	0	0	0	
12	Total Water CIAC	0	0	0	0	0	0	0	

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Schedule of Water Contributions in Aid of Construction by Classification - 2005												Florida Public Service Commission			
CIAC Balances per Books - 2005												Schedule: A-12			
Pinney Woods - Water												Page: 2 of			
Docket No. 060368-WS												Preparer:			
Schedule Year Ended: 2005															
Historic [X] or Projected [ ]															
Line No.	Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
	Cash CIAC:														
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Property CIAC:														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D/Main	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

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Piney Woods

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

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.

SPS



Schedule of Water Contributions in Aid of Construction by Classification- 2006							
CIAC Balances per Books- 2006							
Piney Woods - Water		271	6418	FWS	Piney Woods - Water		
Docket No. 060368-WS		Explanation: Provide the CIAC Balances by month by Classification					
Schedule Year Ended: 2006		for 2006					
Historic [x] or Projected [x]							
		(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06
	Cash CIAC:						from Adj bal
1	Water Treatment Equipment	0	0	0	0	0	12,883
2	Meter Fees	0	0	0	0	0	2,890
3	Main Extension Charge	0	0	0	0	0	2,373
4	Service Installation Fees	0	0	0	0	0	1,018
5	Total Cash CIAC	0	0	0	0	0	19,163
	Property CIAC:						from Adj bal
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0
8	Services	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0
11	Total Property CIAC:	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	19,163

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

**Florida Public Service Commission**

**Piney Woods**  
**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	16,405	NA
2004			
35	Additions	0	NA
36	Adjustments	0	NA
37	12/31/04 Balance	16,405	NA
2005			
38	Additions	1,379	NA
39	Adjustments	0	NA
40	12/31/05 Balance	17,784	NA
2006			
41	Additions	1,379	NA
42	Adjustments	0	NA
43	12/31/06 Balance	19,163	NA
2007			
44	Additions	0	NA
45	Adjustments	0	NA
46	12/31/07 Balance	19,163	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

Schedule: A-12  
 Page:  
 Preparer:

Piney Woods - 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

[ ] =input field

		Cronin Jackson 06/30/04	Amendatory Order Adjustment	Allocation to match Amendatory Order Total @ 6/30/04	Categories-lines 22 to 35 below
	Cash CIAC:				
1	Capacity Charges 271.1	H LOOKUP 2,100		2,100	Water Treatment Equipment
2	Meter Fees	2,710		2,710	Meter Fees
3	CIAC-1999 Acquisition	9,331		9,331	Water Treatment Equipment
4	Unclaimed Refunds	52		52	Water Treatment Equipment
5	Main Ext Charge	1,784		1,784	Main Extension Charge
6	Serv Install Charge	429		429	Service Installation Charge
7	Total Cash CIAC	16,405	0	16,405	
	Property CIAC 271.5	271.5			
8	Dist Res & Standpipes	330.4		0	Dist Res & Standpipes
9	T&D Mains	331.4		0	T&D Mains
10	Services	333.4		0	Services
11	Meter/Meter Installation	334.4		0	Meter/Meter Installation
21	Hydrants	335.4		0	Hydrants
22	Total Property CIAC	0	0	0	
23	Total Water CIAC	16,405	0	16,405	

should be -> [ ] 16,405 <diff

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

Line No.	Description	Amendatory Order Balances as Calculated
	Cash CIAC:	
24	Water Treatment Equipment	11,483
25	Meter Fees	2,710
26	Main Extension Charge	1,784
27	Service Installation Fees	429
28	Total Cash CIAC	16,405
	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	16,405

TRUE

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Schedule of Water Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission			
CIAC Amendatory Order Balances as of 6/30/04								Schedule: A-12			
Piney Woods - Water								Page: 5 of 8			
Docket No. 060368-WS								Preparer:			
Schedule Year Ended: 2004											
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>											
Explanation: Provide the CIAC Balances by month by Classification based on amounts in the PSC's Amendatory Order											
(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	11,483	11,483	11,483	11,483	11,483	11,483	11,483			
2	Meter Fees	2,710	2,710	2,710	2,710	2,710	2,710	2,710			
3	Main Extension Charge	1,784	1,784	1,784	1,784	1,784	1,784	1,784			
4	Service Installation Fees	429	429	429	429	429	429	429			
5	Total Cash CIAC	16,405	16,405	16,405	16,405	16,405	16,405	16,405			
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	16,405	16,405	16,405	16,405	16,405	16,405	16,405			
		TRUE									

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Schedule of Water Contributions in Aid of Construction by Classification- 2004  
 CIAC Additions - July through December 2004

=input field

Piney Woods - 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. Use the same categories as are available for customers and that subsequently get converted to Annual Report (Cronin Jackson) categories

Line No.	(1) Description	(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec
	Cash CIAC:	CIAC acct						
1	Capacity Charges 271.1	320	0	0	0	0	0	0
2	Meter Fees	334	0	0	0	0	0	0
3	CIAC-1999 Acquisition							
4	Unclaimed Refunds							
5	Main Ext Charge	331	0	0	0	0	0	0
6	Serv Install Charge	333	0	0	0	0	0	0
7	Total Cash CIAC		0	0	0	0	0	0
	Property CIAC 271.5:							
8	Dist Res & Standpipes							
9	T&D Mains							
10	Services							
11	Meter/Meter Installation							
21	Hydrants							
22	Total Property CIAC		0	0	0	0	0	0
23	Total Water CIAC		0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction by Classification- 2004  
 Adjustments to CIAC- July through December 2004

Florida Public Service Commission

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

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

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

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

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Line No.	Description	Pinney Woods - Water						
		06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
Schedule of Water Contributions in Aid of Construction by Classification- 2004		Adjusted CIAC Balances- June through December 2004						
Docket No. 060388-WS		Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04						
Schedule Year Ended: 2004		when the Florida Water Services properties were acquired by AQUA, Inc.						
Historic [x] or Projected [ ]		through the year ended 12/31/04. While 2005 is the historical year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.						
Preparer:		Florida Public Service Commission						
Page: 4 of 8		Schedule: A-12						
Schedule Year Ended: 2004		Adjusted CIAC Balances- June through December 2004						
Docket No. 060388-WS		Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04						
Historic [x] or Projected [ ]		through the year ended 12/31/04. While 2005 is the historical year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.						
Preparer:		Florida Public Service Commission						
Page: 4 of 8		Schedule: A-12						
Schedule Year Ended: 2004		Adjusted CIAC Balances- June through December 2004						
1	Water Treatment Equipment	11,483	11,483	11,483	11,483	11,483	11,483	11,483
2	Water Fees	2,710	2,710	2,710	2,710	2,710	2,710	2,710
3	Main Extension Charge	1,784	1,784	1,784	1,784	1,784	1,784	1,784
4	Service Installation Fees	429	429	429	429	429	429	429
5	Total Cash CIAC	16,405	16,405	16,405	16,405	16,405	16,405	16,405
Property CIAC		0	0	0	0	0	0	0
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0
9	Meters/Mater 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	16,405	16,405	16,405	16,405	16,405	16,405	16,405

Florida Public Service Commission

Schedule: A-12

Page: 4 of 8

Schedule of Water Contributions in Aid of Construction by Classification-2005  
 CIAC Additions - 2005  
 Piney Woods - Water  
 Docket No. 060368-W5  
 Schedule Year Ended: 2005  
 Historic [X] or Projected [ ]

Explanation: Provide a Schedule showing additions to CIAC during 2005

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

Line No.	Description	CIAC acct												(14) 2005 Total	
		(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec		
1	Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Water Treatment Equipment	320	0	0	700	0	0	0	0	0	0	0	0	0	0
3	Meter Fees	334	0	0	90	0	0	0	0	0	0	0	0	0	0
4	Main Extension Charge	331	0	0	143	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	333	0	0	446	0	0	0	0	0	0	0	0	0	0
6	Total Cash CIAC	0	0	0	1,379	0	0	0	0	0	0	0	0	0	0
7	Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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
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	1,379	0	0	0	0	0	0	0	0	0	0

Explanation: Provide Adjustments to CIAC Ammendatory Order balances other than changes resulting from CIAC Additions for 2005

input field

Florida Public Service Commission  
 Schedule: A-12  
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 Preparer:



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

Florida Public Service Commission

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

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
<b>Cash CIAC:</b>															
1	Water Treatment Equipment	11,483	11,483	11,483	12,183	12,183	12,183	12,183	12,183	12,183	12,183	12,183	12,183	12,183	12,021
2	Meter Fees	2,710	2,710	2,710	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,779
3	Main Extension Charge	1,784	1,784	1,784	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,894
4	Service Installation Fees	429	429	429	875	875	875	875	875	875	875	875	875	875	772
5	<b>Total Cash CIAC</b>	<b>16,405</b>	<b>16,405</b>	<b>16,405</b>	<b>17,784</b>	<b>17,784</b>	<b>17,784</b>	<b>17,784</b>	<b>17,784</b>	<b>17,784</b>	<b>17,784</b>	<b>17,784</b>	<b>17,784</b>	<b>17,784</b>	<b>17,466</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>16,405</b>	<b>16,405</b>	<b>16,405</b>	<b>17,784</b>	<b>17,784</b>	<b>17,784</b>	<b>17,784</b>	<b>17,784</b>	<b>17,784</b>	<b>17,784</b>	<b>17,784</b>	<b>17,784</b>	<b>17,784</b>	<b>17,466</b>

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Piney Woods

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: A-12

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	11,483	11,483	11,483	12,183	12,183	12,183	12,183	12,183	12,183	12,183	12,183	12,183	12,183	12,021
2	Meter Fees	2,710	2,710	2,710	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,779
3	Main Extension Charge	1,784	1,784	1,784	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,894
4	Service Installation Fees	429	429	429	875	875	875	875	875	875	875	875	875	875	772
5	Total Cash CIAC	16,405	16,405	16,405	17,784	17,784	17,784	17,784	17,784	17,784	17,784	17,784	17,784	17,784	17,466
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	16,405	16,405	16,405	17,784	17,784	17,784	17,784	17,784	17,784	17,784	17,784	17,784	17,784	17,466
<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

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

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

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) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) 2006	(14) Total
	Cash CIAC	CIAC acct													
1	Water Treatment Equipment	320	700	0	0	0	0								700
2	Meter Fees	334	90	0	0	0	0								90
3	Main Extension Charge	331	446	0	0	0	0								446
4	Service Installation Fees	333	143	0	0	0	0								143
5	Total Cash CIAC		1,379	0	0	0	0	0	0	0	0	0	0	0	1,379
	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		1,379	0	0	0	0	0	0	0	0	0	0	0	1,379

Schedule of Water Contributions in Aid of Construction by Classification - 2006  
 Adjustments to CIAC-2006

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

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

Florida Public Service Commission

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

Line 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) 2006	(14) 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 Contributions in Aid of Construction by Classification - 2006														Florida Public Service Commission	
Adjusted CIAC Balances - 2006														Schedule: A-12	
Piney Woods - Water														Page: 4 of 8	
Docket No. 060368-WS														Preparer:	
Schedule Year Ended: 2006															
Historic [x] or Projected [x]															
Explanation: Provide Adjusted CIAC balances by account for 2006															
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,829
2	Meter Fees	2,800	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,883
3	Main Extension Charge	1,927	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,339	
4	Service Installation Fees	875	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,007	
5	Total Cash CIAC	17,784	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,057	
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	17,784	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,057	
														TRUE	

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance  
 Piney Woods  
 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 End Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	12,183	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,829
2	Meter Fees	2,800	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,883
3	Main Extension Charge	1,927	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,339
4	Service Installation Fees	875	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,007
5	Total Cash CIAC	17,784	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,057
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	17,784	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,057
<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

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Schedule of Water Contributions in Aid of Construction by Classification - 2007		Florida Public Service Commission														
CIAC Additions - 2007		Schedule: A-12 Page: 6 of 8 Preparer:														
Pinney Woods - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic <input type="checkbox"/> or Projected <input checked="" type="checkbox"/>		Explanation: Provide a Schedule showing additions to CIAC during 2007														
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	Total
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
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	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	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Schedule of Water Contributions in Aid of Construction by Classification - 2007		Florida Public Service Commission														
CIAC Additions - 2007		Schedule: A-12 Page: 8 of 8 Preparer:														
Pinney Woods - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic <input type="checkbox"/> or Projected <input checked="" type="checkbox"/>		Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2007														
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	Total
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
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	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	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction by Classification: 2007															
Adjusted CIAC Balances - 2007															
Piney Woods - Water															
Docket No. 060368-WS															
Schedule Year Ended: 2007															
Historic <input type="checkbox"/> or Projected <input checked="" type="checkbox"/>															
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
Explanation: Provide Adjusted CIAC balances by account for 2007															
1	Cash CIAC:	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883
2	Water Treatment Equipment	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890
3	Meter Fees	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373
4	Main Extension Charge	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018
5	Service Installation Fees	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163
6	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
7	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Water CIAC	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Piney Woods

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 End Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883
2	Meter Fees	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890
3	Main Extension Charge	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373
4	Service Installation Fees	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018
5	Total Cash CIAC	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163
<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

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Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
1	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
6	Property CIAC:							
7	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
8	T&D Mains	0	0	0	0	0	0	0
9	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

Pinney Woods - Water  
 Docket No. 060368-WS  
 Explanation: Provide the Amort of CIAC Balances per books by month by Classification  
 beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA)  
 through the year ended 12/31/04. While 2005 is the historical test year, balances  
 back to 6/30/04 are needed since adjustments to book balances are made beginning that date.

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

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Schedule of Water Amortization of CIAC by Classification-2005		Accum Amort CIAC Balances per Books-2005													
Pinney Woods - Water		272	6418	FWS		Pinney Woods - Water		Explanation: Provide the Amort of CIAC Balances per books by month by Classification					Preparer:		
Docket No. 060368-WS		Schedule Year Ended: 2005													
Historic [X] or Projected [ ]		for the year ended 12/31/05.													
Line	Description	12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(15)
2	Water Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	(14)
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	(13)
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	(11)
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	(9)
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	(10)
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	(11)
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	(12)
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	(11)
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	(12)
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	(12)
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	(15)

Florida Public Service Commission

Schedule: A-14  
Page: 2 of 2

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Piney Woods

Schedule: A-14

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 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.

695

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Line No	Description	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	12/31/06	Average Balance
1	Water Treatment Equipment	0	0	0	0	0	0	0	33	66	98	131	164	197	53
2	Meter Fees	0	0	0	0	0	0	0	12	24	36	48	60	72	19
3	Main Extension Charge	0	0	0	0	0	0	0	5	9	14	18	23	28	7
4	Service Installation Fees	0	0	0	0	0	0	0	2	4	6	8	11	13	3
5	Total Cash CIAC	0	0	0	0	0	0	0	52	103	155	206	258	309	83
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	52	103	155	206	258	309	83

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

Docket No. 060368-WS  
 Piney Woods - Water

272  
 6418 FWS  
 Piney Woods - Water

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

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

Florida Public Service Commission

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

**Florida Public Service Commission**

**Piney Woods**  
**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	5,126	NA
2004			
35	Additions	267	NA
36	Adjustments	0	NA
37	12/31/04 Balance	5,393	NA
2005			
38	Additions	568	NA
39	Adjustments	0	NA
40	12/31/05 Balance	5,961	NA
2006			
41	Additions	617	NA
42	Adjustments	0	NA
43	12/31/06 Balance	6,578	NA
2007			
44	Additions	648	NA
45	Adjustments	0	NA
46	12/31/07 Balance	7,226	NA

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

CONVERT AMENDATORY ORDER BALANCES

Schedule of Water Amortization of CIAC by Classification- 2004

CIAC Amendatory Order Balances as of 6/30/04

Florida Public Service Commission

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

Schedule: A-12  
 Page:  
 Preparer:

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

	Cronin Jackson 06/30/04	Amendatory Order Adjustment	Allocation to match Amendatory Order Total @ 6/30/04	Categories-lines 22 to 35 below
Cash CIAC:				
1	Capacity Charges 271.1	186	186	Water Treatment Equipment
2	Meter Fees	(708)	(708)	Meter Fees
3	CIAC-1999 Acquisition	5,486	5,486	Water Treatment Equipment
4	Unclaimed Refunds	16	16	Water Treatment Equipment
5	Main Extl Charge	125	125	Main Extension Charge
6	Serv Install Charge	21	21	Service Installation Charge
7	Total Cash CIAC	5,126	5,126	
Property CIAC 271.5				
8	Dist Res & Standpipes	330.4	0	Dist Res & Standpipes
9	T&D Mains	331.4	0	T&D Mains
10	Services	333.4	0	Services
11	Meter/Meter Installation	334.4	0	Meter/Meter Installation
21	Hydrants	335.4	0	Hydrants
22	Total Property CIAC	0	0	
23	Total Water CIAC	5,126	5,126	

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

Line No.	Description	Amendatory Order Balances as Calculated
Cash CIAC:		
24	Water Treatment Equipment	5,688
25	Meter Fees	(708)
26	Main Extension Charge	125
27	Service Installation Fees	21
28	Total Cash CIAC	5,126
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	5,126

TRUE

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Line No.	Description						
		06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04
		5,688	5,688	5,688	5,688	5,688	5,688
1	Cash CIAC	(708)	(708)	(708)	(708)	(708)	(708)
2	Water Fees	125	125	125	125	125	125
3	Main Extension Charge	21	21	21	21	21	21
4	Service Installation Fees	5,126	5,126	5,126	5,126	5,126	5,126
5	Total Cash CIAC	0	0	0	0	0	0
6	Property CIAC	0	0	0	0	0	0
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0
8	Services	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0
12	Total Water CIAC	5,126	5,126	5,126	5,126	5,126	5,126

Schedule of Water Amortization of CIAC by Classification - 2004  
 Amount of CIAC Amortization Order Balances as of 6/30/04  
 Piny Woods - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2004  
 Historic [x] or Projected [ ]

Explanation: Provide the Accumulated Amount of CIAC Balances as of 6/30/04 by Classification based on amounts in the PSC's Amortization Order issued February 27, 2006

Florida Public Service Commission  
 Schedule: A-14  
 Page: 2, wk-1  
 Preparer:

CALCULATE CIAC AMORTIZATION RATES		Florida Public Service Commission	
Schedule of Water Amortization of CIAC by Classification- 2004		Page: A-12	Preparer:
Calculate Amortization Rates		Preparer:	
Piney Woods - Water		Monthly Dep'n Rate	
Docket No. 060368-WS		Annual Dep'n Rate	
Schedule Year Ended: 2004		Monthly Dep'n Rate	
Historic [X] or Projected [ ]		Annual Dep'n Rate	
Input field		Monthly Dep'n Rate	
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates and calculate composite rates based on methodology employed by Cronin Jackson for Annual Reports (see 12/21/04 calculation)		Annual Dep'n Rate	
Categories-lines to below		Monthly Dep'n Rate	
1	Cash CIAC		
2	Capacity Charges	3.04%	0.25%
3	CIAC-1999 Acquisition	3.04%	0.25%
4	Unclaimed Refunds	3.04%	0.25%
5	Main Ext Charge	2.22%	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	2.22%	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 Depreciation Expense			
			Adjusted Bal	Contr Prop	For Comp Calc	Annual	Monthly			
1	INTANGIBLE PLANT	INTANGIBLE PLANT								
2	Organization	301.1	0			0.00%				
3	Franchises	302.1	1,760			2.50%				
4	Other Plant & Misc. Equipment	339.1	0			0.00%				
5	SOURCE OF SUPPLY & PUMPING PLANT					0.00%				
6	Land & Land Rights	303.2	0			0.00%				
7	Structures & Improvements	304.2	11,820		11,820	3.03%	0.25%	358		
8	Collect. & Impound Reservoirs	305.2	0			0.00%				
9	Lake, River & Other Intakes	306.2	0			0.00%				
10	Wells & Springs	307.2	3,819		3,819	3.33%	0.28%	127		
11	Infiltration Galleries & Tunnels	308.2	0			0.00%				
12	Supply Mains	309.2	0		0	0.00%	0.00%	0		
13	Power Generation Equipment	310.2	35,710		35,710	5.00%	0.42%	1,786		
14	Pumping Equipment	311.2	19,374		19,374	5.00%	0.42%	969		
15	Other Plant & Misc. Equipment	339.2	0			0.00%				
16	WATER TREATMENT PLANT					0.00%				
17	Land & Land Rights	303.3	1,867			0.00%				
18	Structures & Improvements	304.3	0		0	3.03%	0.25%	0		
19	Pumping Equipment	311.3	0			5.00%				
20	Water Treatment Equipment	320.3	0		0	0.00%	0.00%	0		
21	Other Plant & Misc. Equipment	339.3	0			0.00%				
22	TRANSMISSION & DISTRIBUTION PLANT					0.00%				
23	Land & Land Rights	303.4	0			0.00%				
24	Structures & Improvements	304.4	0		0	3.03%	0.25%	0		
25	Pumping Equipment	311.4	0			5.00%				
26	Distr. Reservoirs & Standpipes	330.4	234,334	0	234,334	2.70%	0.23%	6,333		
27	Transm. & Distribution Mains	331.4	57,127	0	57,127	2.22%	0.19%	1,269		
28	Services	333.4	4,807	0	4,807	7.50%	0.21%	120		
29	Meters & Meter Installations	334.4	9,275	0	9,275	5.00%	0.42%	464		
30	Hydrants	335.4	0	0	0	0.00%	0.00%	0		
31	Backflow Prevention	336.4	0			0.00%				
32	Other Plant & Misc. Equipment	339.4	0		0	0.00%	0.00%	0		
33	GENERAL PLANT					0.00%				
34	Land & Land Rights	303.5	0			0.00%				
35	Structures & Improvements	304.5	0			3.03%				
36	Office Furniture & Equipment	340.5	0			0.00%				
37	Computer Equipment	340.51	0			0.00%				
38	Transportation Equipment	341.5	0			0.00%				
39	Stores Equipment	342.5	0			0.00%				
40	Tools, Shop & Garage Equipment	343.5	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				376,266			11,426	Composite Rate	3.04%
					TRUE					

Line No.	Description	Annual Depr Rate	Mo Depr Rate
Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data			
	Cash CIAC:		
64	Water Treatment Equipment	3.04%	0.25%
65	Meter Fees	5.00%	0.42%
66	Main Extension Charge	2.22%	0.19%
67	Service Installation Fees	2.50%	0.21%
	Property CIAC:		
68	Dist Res & Standpipe	2.70%	0.23%
69	T&D Mains	2.22%	0.19%
70	Services	2.50%	0.21%
71	Meters/Meter Installation	5.00%	0.42%
72	Hydrants	0.00%	0.00%

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

Florida Public Service Commission

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

Piney Woods - 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	11,483	11,483	11,483	11,483	11,483	11,483	11,483
2	Meter Fees	2,710	2,710	2,710	2,710	2,710	2,710	2,710
3	Main Extension Charge	1,784	1,784	1,784	1,784	1,784	1,784	1,784
4	Service Installation Fees	429	429	429	429	429	429	429
5	Total Cash CIAC	16,405	16,405	16,405	16,405	16,405	16,405	16,405
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	16,405	16,405	16,405	16,405	16,405	16,405	16,405

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:

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

Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories

Line No.	(1) Description	(2) Annual Rates	(3) July	(4) Aug	(5) Monthly Rates Sep	(6) Oct	(7) Nov	(8) Dec
Cash CIAC:								
1	Water Treatment Equipment	3.04%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
Property CIAC:								
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
7	T&D Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
10	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Schedule of Water Amortization of CIAC by Classification- 2004									Florida Public Service Commission	
CIAC Amortization - July through December 2004									Schedule: A-14	
Piney Woods - Water			=input field						Page: 2, wrk-4	
Docket No. 060368-WS			Explanation: Provide a Schedule showing additions to CIAC during 2004						Preparer:	
Schedule Year Ended: 2004			from the date of Acquisition 6/30/04.							
Historic [x] or Projected [ ]										
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		29	29	29	29	29	29	174	
2	Meter Fees		11	11	11	11	11	11	68	
3	Main Extension Charge		3	3	3	3	3	3	20	
4	Service Installation Fees		1	1	1	1	1	1	5	
5	Total Cash CIAC		45	45	45	45	45	45	267	
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		45	45	45	45	45	45	267	
Schedule of Water Amortization of CIAC by Classification- 2004									Florida Public Service Commission	
Adjustments to CIAC- July through December 2004									Schedule: A-14	
Piney Woods - Water			=input field						Page: 2, wrk-5	
Docket No. 060368-WS			Explanation: Provide Adjustments to CIAC Amendatory Order balances other than						Preparer:	
Schedule Year Ended: 2004			changes resulting from CIAC Additions for 2004							
Historic [x] or Projected [ ]										
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

Piney Woods - 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.

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

(1) Line No.	(2) Description	(3) 06/30/04	(4) 07/31/04	(5) 08/31/04	(6) 09/30/04	(7) 10/31/04	(8) 11/30/04	(9) 12/31/04
Cash CIAC								
1	Water Treatment Equipment	5,688	5,717	5,746	5,775	5,804	5,833	5,862
2	Meter Fees	(708)	(697)	(685)	(674)	(663)	(652)	(640)
3	Main Extension Charge	125	128	132	135	138	142	145
4	Service Installation Fees	21	22	23	24	25	25	26
5	Total Cash CIAC	5,126	5,171	5,215	5,260	5,304	5,349	5,393
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	5,126	5,171	5,215	5,260	5,304	5,349	5,393

CALCULATE CIAC AMORTIZATION RATES		Florida Public Service Commission	
Schedule of Water Amortization of CIAC by Classification - 2005		Schedule: A-12	
Calculate Amortization Rates for Calendar Year 2005		Page:	
Pinney Woods - Water		Preparer:	
Docket No. 060368-W5		Monthly Dep'n Rate	
Schedule Year Ended: 2005		Annual Dep'n Rate	
Historic [X] or Projected [ ]		Monthly Dep'n Rate	
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates			
=input field			
Categories times to below			
1	Cash CIAC		
2	Capacity Charges	271.1	0.25%
3	CIAC-1999 Acquisition	271.3	0.25%
4	Unclaimed Refunds	271.3	0.19%
5	Main Ext Charge	271.3	0.21%
6	Serv Install Charge	271.3	0.42%
7	Meter Fees	271.3	0.00%
8	Total Cash CIAC		
9	Contributed Property		
10	Dist Res & Standpipe	330.4	2.70%
11	T&D Mains	331.4	2.22%
12	Services	333.4	2.50%
13	Meters/Meter Installation	334.4	5.00%
14	Hydrants	335.4	0.00%

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Composite Rate Calculation			UPIS Balance 12/31/04			Depreciation Rate		Depreciation
			Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense
1	<b>INTANGIBLE PLANT</b>							
2	Organization	301.1	0			0.00%		
3	Franchises	302.1	1,760			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	11,820		11,820	3.03%	0.25%	358
8	Collect. & Impound Reservoirs	305.2	0			0.00%		
9	Lake, River & Other Intakes	306.2	0			0.00%		
10	Wells & Springs	307.2	3,819		3,819	3.33%	0.28%	127
11	Infiltration Galleries & Tunnels	308.2	0			0.00%		
12	Supply Mains	309.2	0		0	0.00%	0.00%	0
13	Power Generation Equipment	310.2	35,710		35,710	5.00%	0.42%	1,786
14	Pumping Equipment	311.2	19,374		19,374	5.00%	0.42%	969
15	Other Plant & Misc. Equipment	339.2	0			0.00%		
16	<b>WATER TREATMENT PLANT</b>							
17	Land & Land Rights	303.3	1,867			0.00%		
18	Structures & Improvements	304.3	0		0	3.03%	0.25%	0
19	Pumping Equipment	311.3	0		0	5.00%	0.00%	0
20	Water Treatment Equipment	320.3	0		0	0.00%	0.00%	0
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		0	5.00%		
26	Distr. Reservoirs & Standpipes	330.4	234,334	0	234,334	2.70%	0.23%	6,333
27	Transm. & Distribution Mains	331.4	57,190	0	57,190	2.22%	0.19%	1,271
28	Services	333.4	4,807	0	4,807	2.50%	0.21%	120
29	Meters & Meter Installations	334.4	9,275	0	9,275	5.00%	0.42%	464
30	Hydrants	335.4	0	0	0	0.00%	0.00%	0
31	Backflow Prevention	336.4	0	0	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				376,329			11,428
					TRUE			Composite Rate 3.04%

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

Line No.	Description	Annual Depr Rate	Mo Depr Rate
64	Cash CIAC		
65	Water Treatment Equipment	3.04%	0.25%
66	Meter Fees	5.00%	0.42%
67	Main Extension Charge	2.22%	0.19%
68	Service Installation Fees	2.50%	0.21%
69	Property CIAC		
70	Dist Res & Standpipe	2.70%	0.23%
71	T&D Mains	2.22%	0.19%
72	Services	2.50%	0.21%
73	Meters/Meter Installation	5.00%	0.42%
74	Hydrants	0.00%	0.00%

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Schedule of Water Amortization of CIAC by Classification- 2005														Florida Public Service Commission	
Adjusted CIAC Balances - 2005														Schedule: A-12	
Piney Woods - Water														Page: 4 of 8	
Docket No. 060368-WS														Preparer:	
Explanation: Provide Adjusted CIAC balances by account for 2005															
Schedule Year Ended: 2005															
Historic [x] or Projected [ ]															
Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	11,483	11,483	11,483	12,183	12,183	12,183	12,183	12,183	12,183	12,183	12,183	12,183	12,183	12,021
2	Meter Fees	2,710	2,710	2,710	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,779
3	Main Extension Charge	1,784	1,784	1,784	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,894
4	Service Installation Fees	429	429	429	875	875	875	875	875	875	875	875	875	875	772
5	Total Cash CIAC	16,405	16,405	16,405	17,784	17,784	17,784	17,784	17,784	17,784	17,784	17,784	17,784	17,784	17,466
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	16,405	16,405	16,405	17,784	17,784	17,784	17,784	17,784	17,784	17,784	17,784	17,784	17,784	17,466

Schedule of Water Amortization of CIAC by Classification- 2005														Florida Public Service Commission	
CIAC Amortization Rates - 2005														Schedule: A-14	
Piney Woods - Water														Page: 2, wrk-3	
Docket No. 060368-WS														Preparer:	
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories															
Schedule Year Ended: 2005															
Historic [x] or Projected [ ]															
Line No.	Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	
Cash CIAC:															
1	Water Treatment Equipment	3.04%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
5	Total Cash CIAC														
Property CIAC:															
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	
7	T&D Mains	2.22%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
8	Services	2.50%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
10	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

11	Total Property CIAC																	
12	Total Water CIAC CIAC Amortization- 2005																	
Piney Woods - 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:		

Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
Cash CIAC:															
1	Water Treatment Equipment		29	29	31	31	31	31	31	31	31	31	31	31	366
2	Meter Fees		11	11	12	12	12	12	12	12	12	12	12	12	139
3	Main Extension Charge		3	3	4	4	4	4	4	4	4	4	4	4	42
4	Service Installation Fees		1	1	2	2	2	2	2	2	2	2	2	2	20
5	Total Cash CIAC		45	45	48	48	48	48	48	48	48	48	48	48	568
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		45	45	48	48	48	48	48	48	48	48	48	48	568
			0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	3.25%

Schedule of Water Amortization of CIAC by Classification- 2005 Adjustments to CIAC Amort Bal-2005		Explanation: Provide Adjustments to CIAC Amortary Order balances other than changes resulting from CIAC Additions for 2005														Florida Public Service Commission Schedule: A-14 Page: 2, wrk-5 Preparer:	
Piney Woods - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]																	

Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
Cash CIAC:															
1	Water Treatment Equipment														0
2	Meter Fees														0
3	Main Extension Charge														0
4	Service Installation Fees														0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes														0
7	T&D Mains														0
8	Services														0
9	Meters/Meter Installation														0
10	Hydrants														0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

Piney Woods - Water  
Docket No. 060368-WS  
Schedule Year Ended: 2005  
Historic  or Projected

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

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

Line No	Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
<b>Cash CIAC:</b>															
1	Water Treatment Equipment	5,862	5,891	5,920	5,951	5,982	6,013	6,044	6,075	6,105	6,136	6,167	6,198	6,229	6,044
2	Meter Fees	(640)	(629)	(618)	(606)	(594)	(583)	(571)	(559)	(548)	(536)	(524)	(513)	(501)	(571)
3	Main Extension Charge	145	148	151	155	159	162	166	169	173	176	180	184	187	166
4	Service Installation Fees	26	27	28	30	32	34	35	37	39	41	43	45	46	36
5	<b>Total Cash CIAC</b>	<b>5,393</b>	<b>5,438</b>	<b>5,482</b>	<b>5,530</b>	<b>5,578</b>	<b>5,626</b>	<b>5,674</b>	<b>5,722</b>	<b>5,770</b>	<b>5,818</b>	<b>5,865</b>	<b>5,913</b>	<b>5,961</b>	<b>5,675</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>5,393</b>	<b>5,438</b>	<b>5,482</b>	<b>5,530</b>	<b>5,578</b>	<b>5,626</b>	<b>5,674</b>	<b>5,722</b>	<b>5,770</b>	<b>5,818</b>	<b>5,865</b>	<b>5,913</b>	<b>5,961</b>	<b>5,675</b>
															TRUE

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Piney Woods

Schedule: A-14

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 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	5,862	5,891	5,920	5,951	5,982	6,013	6,044	6,075	6,105	6,136	6,167	6,198	6,229	6,044
2	Meter Fees	(640)	(629)	(618)	(606)	(594)	(583)	(571)	(559)	(548)	(536)	(524)	(513)	(501)	(571)
3	Main Extension Charge	145	148	151	155	159	162	166	169	173	176	180	184	187	166
4	Service Installation Fees	26	27	28	30	32	34	35	37	39	41	43	45	46	36
5	Total Cash	5,393	5,438	5,482	5,530	5,578	5,626	5,674	5,722	5,770	5,818	5,865	5,913	5,961	5,675
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	5,393	5,438	5,482	5,530	5,578	5,626	5,674	5,722	5,770	5,818	5,865	5,913	5,961	5,675
<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

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CALCULATE CIAC AMORTIZATION RATES- January thru April 2006

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

Florida Public Service Commission

Piney Woods - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2006  
 Historic  or Projected

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

Schedule: A-12  
 Page:  
 Preparer:

					Annual Depn Rate	Monthly Dep'n Rate
Categories-lines to below						
	Cash CIAC:					
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)		3.04%	0.00%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)		3.04%	0.00%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)		3.04%	0.00%
4	Main Ext Charge	271.3	Main Extension Charge	acct 331.4	2.22%	0.00%
5	Serv Install Charge	271.3	Service Installation Charge	acct 333.4	2.50%	0.21%
6	Meter Fees	271.3	Meter Fees	acct 334.4	5.00%	0.42%
7	Total Cash CIAC					
	Contributed Property	271.2				
8	Dist Res & Standpipe	330.4			2.70%	0.23%
9	T&D Mains	331.4			2.22%	0.19%
10	Services	333.4			2.50%	0.21%
11	Meters/Meter Installation	334.4			5.00%	0.42%
12	Hydrants	335.4			0.00%	0.00%

Composite Rate Calculation:		UPIS Balance 12/31/05			Depreciation Rate		Depreciation Expense											
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly												
1	INTANGIBLE PLANT																	
2	Organization	301.1				0.00%												
3	Franchises	302.1	1,760			2.50%												
4	Other Plant & Misc. Equipment	339.1	0			0.00%												
5	SOURCE OF SUPPLY & PUMPING PLANT																	
6	Land & Land Rights	303.2	0			0.00%												
7	Structures & Improvements	304.2	11,820		11,820	3.03%	0.25%	358										
8	Collect. & Impound Reservoirs	305.2	0			0.00%												
9	Lake, River & Other Intakes	306.2	0			0.00%												
10	Wells & Springs	307.2	3,819		3,819	3.33%	0.28%	127										
11	Infiltration Galleries & Tunnels	308.2	0			0.00%												
12	Supply Mains	309.2	0			0.00%		0										
13	Power Generation Equipment	310.2	35,710		35,710	5.00%	0.42%	1,786										
14	Pumping Equipment	311.2	19,374		19,374	5.00%	0.42%	969										
15	Other Plant & Misc. Equipment	339.2	0			0.00%												
16	WATER TREATMENT PLANT																	
17	Land & Land Rights	303.3	1,867			0.00%												
18	Structures & Improvements	304.3	0			0.00%												
19	Pumping Equipment	311.3	0		0	3.03%	0.25%	0										
20	Water Treatment Equipment	320.3	0			5.00%												
21	Other Plant & Misc. Equipment	339.3	0		0	0.00%	0.00%	0										
22	TRANSMISSION & DISTRIBUTION PLANT																	
23	Land & Land Rights	303.4	0			0.00%												
24	Structures & Improvements	304.4	0		0	3.03%	0.25%	0										
25	Pumping Equipment	311.4	1,354			5.00%												
26	Distr. Reservoirs & Standpipe	330.4	234,334	0	234,334	2.70%	0.23%	6,333										
27	Transm. & Distribution Mains	331.4	57,190	0	57,190	2.22%	0.19%	1,271										
28	Services	333.4	4,807	0	4,807	2.50%	0.21%	120										
29	Meters & Meter Installations	334.4	9,406	0	9,406	5.00%	0.42%	470										
30	Hydrants	335.4	0	0	0	0.00%	0.00%	0										
31	Backflow Prevention	336.4	0			0.00%												
32	Other Plant & Misc. Equipment	339.4	0		0	0.00%	0.00%	0										
33	GENERAL PLANT																	
34	Land & Land Rights	303.5	0			0.00%												
35	Structures & Improvements	304.5	0			3.03%												
36	Office Furniture & Equipment	340.5	0			0.00%												
37	Computer Equipment	340.51	0			0.00%												
38	Transportation Equipment	341.5	0			0.00%												
39	Stores Equipment	342.5	0			0.00%												
40	Tools, Shop & Garage Equipm	343.5	0			0.00%												
41	Laboratory Equipment	344.5	0			6.67%												
42	Power Operated Equipment	345.5	0			0.00%												
43	Communication Equipment	346.5	0			0.00%												
44	Miscellaneous Equipment	347.5	0			0.00%												
45	Other Tangible Plant	348.5	0			0.00%												
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			376,460				11,434	<b>Composite Rate 3.04%</b>									
				TRUE														

Line No.	Description	Annual Depr Rate	Mo Depr Rate
Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data			
	Cash CIAC:		
64	Water Treatment Equipment	3.04%	0.00%
65	Meter Fees	5.00%	0.42%
66	Main Extension Charge	2.22%	0.06%
67	Service Installation Fees	2.50%	0.21%
	Property CIAC:		
68	Dist Res & Standpipe	2.70%	0.23%
69	T&D Mains	2.22%	0.19%
70	Services	2.50%	0.21%
71	Meters/Meter Installation	5.00%	0.42%
72	Hydrants	0.00%	0.00%

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

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

Florida Public Service Commission

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

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

Schedule: A-12  
 Page:  
 Preparer:

				Annual Depn Rate	Monthly Dep'n Rate
Categories - lines to below					
1	Cash CIAC				
1	Capacity Charges	271.1			
2	CIAC-1999 Acquisition	271.3			
3	Unclaimed Refunds	271.3			
4	Main Ext Charge	271.3			
5	Serv Install Charge	271.3			
6	Meter Fees	271.3			
7	Total Cash CIAC				
8	Contributed Property	271.2			
8	Dist Res & Standpipe	330.4			
9	T&D Mains	331.4		2.70%	0.23%
10	Services	333.4		2.33%	0.19%
11	Meters/Meter Installation	334.4		2.50%	0.21%
12	Hydrants	335.4		5.00%	0.42%
				2.22%	0.19%

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Composite Rate Calculation:		UPIS Balance 4/30/06			Guideline Lives eff 5/06		Depreciation					
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense					
1	<b>INTANGIBLE PLANT</b>											
2	Organization	301.1	0		2.50%							
3	Franchises	302.1	1,760		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	11,820	11,820	3.13%	0.26%	369			358		
8	Collect. & Impound Reservoirs	305.2	0		2.00%							
9	Lake, River & Other Intakes	306.2	0		2.50%							
10	Wells & Springs	307.2	3,819	3,819	3.33%	0.28%	127			127		
11	Infiltration Galleries & Tunnels	308.2	0		2.50%							
12	Supply Mains	309.2	0	0	2.86%	0.24%	0			0		
13	Power Generation Equipment	310.2	35,710	35,710	5.00%	0.42%	1,786			1,786		
14	Pumping Equipment	311.2	19,374	19,374	5.00%	0.42%	969			969		
15	Other Plant & Misc. Equipment	339.2	0		5.56%							
16	<b>WATER TREATMENT PLANT</b>											
17	Land & Land Rights	303.3	1,867		0.00%							
18	Structures & Improvements	304.3	0	0	3.13%	0.26%	0			0		
19	Pumping Equipment	311.3	0		5.00%							
20	Water Treatment Equipment	320.3	0	0	4.55%	0.38%	0			0		
21	Other Plant & Misc. Equipment	339.3	0		5.56%							
22	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>											
23	Land & Land Rights	303.4	0		0.00%							
24	Structures & Improvements	304.4	0	0	3.13%	0.26%	0			0		
25	Pumping Equipment	311.4	1,354		5.00%							
26	Distr. Reservoirs & Standpipes	330.4	234,334	0	2.70%	0.23%	6,333			6,333		
27	Transm. & Distribution Mains	331.4	57,190	0	2.33%	0.19%	1,330			1,271		
28	Services	333.4	4,807	0	2.50%	0.21%	120			120		
29	Meters & Meter Installations	334.4	9,406	0	5.00%	0.42%	470			470		
30	Hydrants	335.4	0	0	2.22%	0.19%	0			0		
31	Backflow Prevention	336.4	0		6.67%							
32	Other Plant & Misc. Equipment	339.4	0	0	4.00%	0.33%	0			0		
33	<b>GENERAL PLANT</b>											
34	Land & Land Rights	303.5	0		0.00%							
35	Structures & Improvements	304.5	0		2.50%							
36	Office Furniture & Equipment	340.5	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			376,460			11,505			3.06%		
				TRUE			11,505			11,434		

Line No.	Description	Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data		Mo Depr Rate	Annual Depr Rate															
	Cash CIAC:																			
64	Water Treatment Equipment			0.25%	3.06%															
65	Meter Fees			0.42%	5.00%															
66	Main Extension Charge			0.19%	2.33%															
67	Service Installation Fees			0.21%	2.50%															
	Property CIAC:																			
68	Dist Res & Standpipe			0.23%	2.70%															
69	T&D Mains			0.19%	2.33%															
70	Services			0.21%	2.50%															
71	Meters/Meter Installation			0.42%	5.00%															
72	Hydrants			0.19%	2.22%															

Schedule of Water Amortization of CIAC by Classification- 2006														Florida Public Service Commission	
Adjusted CIAC Balances- 2006														Schedule: A-12	
Piney Woods - Water														Page: 4 of 8	
Docket No. 060368-WS														Preparer:	
Schedule Year Ended: 2006															
Historic [x] or Projected [x]															
Explanation: Provide Adjusted CIAC balances by account for 2006															
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	12,183	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,829
2	Meter Fees	2,800	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,883
3	Main Extension Charge	1,927	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,339
4	Service Installation Fees	875	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,007
5	Total Cash CIAC	17,784	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,057
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	17,784	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,057

Schedule of Water Amortization of CIAC by Classification- 2006														Florida Public Service Commission		
CIAC Amortization Rates- 2006														Schedule: A-14		
Piney Woods - Water														Page: 2, wrk-3		
Docket No. 060368-WS														Preparer:		
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories for 2006																
Line No.	Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Guideline Rates	(16) Guideline Lives
Cash CIAC:																
1	Water Treatment Equipment	3.04%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	3.06%	
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	
Property CIAC:																
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	2.70%	
7	T&D Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	
10	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%	

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Schedule of Water Amortization of CIAC by Classification- 2006 CIAC Amortization- CIAC Balances x Amort Rates- 2006															Florida Public Service Commission		
Piney Woods - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]															Schedule: A-14 Page: 2, wrk-4 Preparer:		
Explanation: Provide a Schedule showing additions to CIAC during 2006 from the date of Acquisition																	
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total		
Cash CIAC:																	
1	Water Treatment Equipment		33	33	33	33	33	33	33	33	33	33	33	33	393		
2	Meter Fees		12	12	12	12	12	12	12	12	12	12	12	12	144		
3	Main Extension Charge		4	4	4	4	5	5	5	5	5	5	5	5	54		
4	Service Installation Fees		2	2	2	2	2	2	2	2	2	2	2	2	25		
5	Total Cash CIAC		51	51	51	51	52	52	52	52	52	52	52	52	617		
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		51	51	51	51	52	52	52	52	52	52	52	52	617		
			0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	3.24%		
Schedule of Water Amortization of CIAC by Classification- 2006 Adjustments to CIAC Amort Bal-2006															Florida Public Service Commission		
Piney Woods - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]															Schedule: A-14 Page: 2, wrk-5 Preparer:		
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2006																	
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total		
Cash CIAC:																	
1	Water Treatment Equipment														0		
2	Meter Fees														0		
3	Main Extension Charge														0		
4	Service Installation Fees														0		
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0		
Property CIAC:																	
6	Dist Reservoirs & Standpipes														0		
7	T&D Mains														0		
8	Services														0		
9	Meters/Meter Installation														0		
10	Hydrants														0		
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0		
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0		

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Schedule of Water Amortization of CIAC by Classification- 2006 Adjusted Accum Amort of CIAC Balances- 2006												Florida Public Service Commission			
Piney Woods - 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	6,229	6,261	6,294	6,327	6,359	6,392	6,425	6,458	6,490	6,523	6,556	6,589	6,622	6,425
2	Meter Fees	(501)	(489)	(477)	(465)	(453)	(441)	(429)	(417)	(405)	(393)	(381)	(369)	(357)	(429)
3	Main Extension Charge	187	192	196	200	205	209	214	218	223	228	232	237	241	214
4	Service Installation Fees	46	49	51	53	55	57	59	61	63	65	68	70	72	59
5	Total Cash CIAC	5,961	6,012	6,064	6,115	6,166	6,217	6,269	6,321	6,372	6,424	6,475	6,527	6,578	6,269
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	5,961	6,012	6,064	6,115	6,166	6,217	6,269	6,321	6,372	6,424	6,475	6,527	6,578	6,269
														6,578	

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance  
 Piney Woods  
 Docket No. 060368-WS  
 Test Year Ending 12/31/06

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

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	6,229	6,261	6,294	6,327	6,359	6,392	6,425	6,458	6,490	6,523	6,556	6,589	6,622	6,425
2	Meter Fees	(501)	(489)	(477)	(465)	(453)	(441)	(429)	(417)	(405)	(393)	(381)	(369)	(357)	(429)
3	Main Extension Charge	187	192	196	200	205	209	214	218	223	228	232	237	241	214
4	Service Installation Fees	46	49	51	53	55	57	59	61	63	65	68	70	72	59
5	Total Cash	5,961	6,012	6,064	6,115	6,166	6,217	6,269	6,321	6,372	6,424	6,475	6,527	6,578	6,269
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	5,961	6,012	6,064	6,115	6,166	6,217	6,269	6,321	6,372	6,424	6,475	6,527	6,578	6,269
<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

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CALCULATE CIAC AMORTIZATION RATES- January thru December 2007

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

Florida Public Service Commission

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

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

Schedule: A-12  
 Page:  
 Preparer:

				Annual Depn Rate	Monthly Dep'n Rate
Categories-lines to below					
1	Cash CIAC:				
	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)	3.18%	0.27%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	3.18%	0.27%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	3.18%	0.27%
4	Main Ext Charge	271.3	Main Extension Charge acct 331.4	2.33%	0.24%
5	Serv Install Charge	271.3	Service Installation Charge acct 333.4	2.50%	0.21%
6	Meter Fees	271.3	Meter Fees acct 334.4	5.00%	0.42%
7	Total Cash CIAC				
8	Contributed Property	271.2			
	Dist Res & Standpipe	330.4		2.70%	0.23%
9	T&D Mains	331.4		2.33%	0.19%
10	Services	333.4		2.50%	0.21%
11	Meters/Meter Installation	334.4		5.00%	0.42%
12	Hydrants	335.4		2.22%	0.19%

Composite Rate Calculation:		UPIS Balance 12/31/06			Depreciation Rate		Depreciation						
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense						
1	INTANGIBLE PLANT												
2	Organization	301.1	0		2.50%								
3	Franchises	302.1	1,760		2.50%								
4	Other Plant & Misc. Equipment	339.1	0		0.00%								
5	SOURCE OF SUPPLY & PUMPING PLANT		0		0.00%								
6	Land & Land Rights	303.2	0		0.00%								
7	Structures & Improvements	304.2	14,143	14,143	3.13%	0.26%	442						
8	Collect. & Impound Reservoirs	305.2	0		2.00%								
9	Lake, River & Other Intakes	306.2	0		2.50%								
10	Wells & Springs	307.2	3,819	3,819	3.33%	0.28%	127						
11	Infiltration Galleries & Tunnels	308.2	0		2.50%								
12	Supply Mains	309.2	0	0	2.86%	0.24%	0						
13	Power Generation Equipment	310.2	63,281	63,281	5.00%	0.42%	3,164						
14	Pumping Equipment	311.2	19,374	19,374	5.00%	0.42%	969						
15	Other Plant & Misc. Equipment	339.2	0		5.56%								
16	WATER TREATMENT PLANT		0		0.00%								
17	Land & Land Rights	303.3	1,867		0.00%								
18	Structures & Improvements	304.3	0	0	3.13%	0.26%	0						
19	Pumping Equipment	311.3	0		5.00%								
20	Water Treatment Equipment	320.3	0	0	4.55%	0.38%	0						
21	Other Plant & Misc. Equipment	339.3	0		5.56%								
22	TRANSMISSION & DISTRIBUTION PLANT		0		0.00%								
23	Land & Land Rights	303.4	0		0.00%								
24	Structures & Improvements	304.4	0	0	3.13%	0.26%	0						
25	Pumping Equipment	311.4	1,354		5.00%								
26	Distr. Reservoirs & Standpipes	330.4	234,334	0 234,334	2.70%	0.23%	6,333						
27	Transm. & Distribution Mains	331.4	61,648	0 61,648	2.33%	0.19%	1,434						
28	Services	333.4	4,807	0 4,807	2.50%	0.21%	120						
29	Meters & Meter Installations	334.4	10,543	0 10,543	5.00%	0.42%	527						
30	Hydrants	335.4	0	0 0	2.22%	0.19%	0						
31	Backflow Prevention	336.4	0		6.67%								
32	Other Plant & Misc. Equipment	339.4	0	0	4.00%	0.33%	0						
33	GENERAL PLANT		0		0.00%								
34	Land & Land Rights	303.5	0		0.00%								
35	Structures & Improvements	304.5	0		2.50%								
36	Office Furniture & Equipment	340.5	0		6.67%								
37	Computer Equipment	340.51	0		16.67%								
38	Transportation Equipment	341.5	0		16.67%								
39	Stores Equipment	342.5	0		5.56%								
40	Tools, Shop & Garage Equipment	343.5	0		6.25%								
41	Laboratory Equipment	344.5	0		6.67%								
42	Power Operated Equipment	345.5	0		8.33%								
43	Communication Equipment	346.5	0		10.00%								
44	Miscellaneous Equipment	347.5	0		6.67%								
45	Other Tangible Plant	348.5	0		10.00%								
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			411,949			13,116						Composite Rate 3.18%
				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			3.18%	0.27%															
65	Meter Fees			5.00%	0.42%															
66	Main Extension Charge			2.33%	0.24%															
67	Service Installation Fees			2.50%	0.21%															
	Property CIAC:																			
68	Dist Res & Standpipe			2.70%	0.23%															
69	T&D Mains			2.33%	0.19%															
70	Services			2.50%	0.21%															
71	Meters/Meter Installation			5.00%	0.42%															
72	Hydrants			2.22%	0.19%															

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Schedule of Water Amortization of CIAC by Classification- 2007														Florida Public Service Commission	
Adjusted CIAC Balances- 2007														Schedule: A-12	
Piney Woods - Water														Page: 4 of 8	
Docket No. 060368-WS														Preparer:	
Schedule Year Ended: 2007															
Historic [ ] or Projected [X]															
Explanation: Provide Adjusted CIAC balances by account for 2007															
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883
2	Meter Fees	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890
3	Main Extension Charge	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373
4	Service Installation Fees	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018
5	Total Cash CIAC	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163
Schedule of Water Amortization of CIAC by Classification- 2007														Florida Public Service Commission	
CIAC Amortization Rates - 2005														Schedule: A-14	
Piney Woods - Water														Page: 2, wrk-3	
Docket No. 060368-WS														Preparer:	
Schedule Year Ended: 2007															
Historic [ ] or Projected [X]															
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories															
Line No.	(1) Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	
Cash CIAC:															
1	Water Treatment Equipment	3.18%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
3	Main Extension Charge	2.33%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
Property CIAC:															
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
7	T&D Mains	2.33%	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%
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
10	Hydrants	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%

Schedule of Water Amortization of CIAC by Classification- 2007  
 CIAC Amortization- 2007

Florida Public Service Commission

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

Explanation: Provide a Schedule showing additions to CIAC during 2007

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) 2007 Total
Cash CIAC:															
1	Water Treatment Equipment		34	34	34	34	34	34	34	34	34	34	34	34	410
2	Meter Fees		12	12	12	12	12	12	12	12	12	12	12	12	144
3	Main Extension Charge		6	6	6	6	6	6	6	6	6	6	6	6	68
4	Service Installation Fees		2	2	2	2	2	2	2	2	2	2	2	2	25
5	Total Cash CIAC		54	54	54	54	54	54	54	54	54	54	54	54	648
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		54	54	54	54	54	54	54	54	54	54	54	54	648
			0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.38%

Schedule of Water Amortization of CIAC by Classification- 2007  
 Adjustments to CIAC Amort Bal-2007

Florida Public Service Commission

Piney Woods - Water  
 Docket No. 060368-WS  
 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

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) 2007 Total
Cash CIAC:															
1	Water Treatment Equipment														0
2	Meter Fees														0
3	Main Extension Charge														0
4	Service Installation Fees														0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes														0
7	T&D Mains														0
8	Services														0
9	Meters/Meter Installation														0
10	Hydrants														0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Amortization of CIAC by Classification- 2007														Florida Public Service Commission	
Adjusted Accum Amort of CIAC Balances- 2007														Schedule: A-14	
Piney Woods - Water														Page: 2, wrk-8	
Docket No. 060368-WS														Preparer:	
Schedule Year Ended: 2007														Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average.	
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	6,622	6,656	6,690	6,724	6,758	6,793	6,827	6,861	6,895	6,929	6,963	6,998	7,032	6,827
2	Meter Fees	(357)	(345)	(332)	(320)	(308)	(296)	(284)	(272)	(260)	(248)	(236)	(224)	(212)	(284)
3	Main Extension Charge	241	247	253	258	264	270	275	281	287	292	298	304	309	275
4	Service Installation Fees	72	74	76	78	80	82	85	87	89	91	93	95	97	85
5	Total Cash CIAC	6,578	6,632	6,686	6,740	6,794	6,848	6,902	6,956	7,010	7,064	7,118	7,172	7,226	6,902
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	6,578	6,632	6,686	6,740	6,794	6,848	6,902	6,956	7,010	7,064	7,118	7,172	7,226	6,902

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Piney Woods

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	6,622	6,656	6,690	6,724	6,758	6,793	6,827	6,861	6,895	6,929	6,963	6,998	7,032	6,827
2	Meter Fees	(357)	(345)	(332)	(320)	(308)	(296)	(284)	(272)	(260)	(248)	(236)	(224)	(212)	(284)
3	Main Extension Charge	241	247	253	258	264	270	275	281	287	292	298	304	309	275
4	Service Installation Fees	72	74	76	78	80	82	85	87	89	91	93	95	97	85
5	Total Cash	6,578	6,632	6,686	6,740	6,794	6,848	6,902	6,955	7,010	7,064	7,118	7,172	7,226	6,902
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	6,578	6,632	6,686	6,740	6,794	6,848	6,902	6,955	7,010	7,064	7,118	7,172	7,226	6,902
<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

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