

**Quail Ridge  
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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**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   |
| Adjusted Balances  |   |          |          |          |
| 2004   | FWS Amendatory Order Balances, or ASI 12/31/04 balances -assigned to categories |          |          |          |
|  | 57  | 57       | 57       | 57       |
|  | 58  | 58       | N/A      | N/A      |
|  | 59  | 59       | N/A      | N/A      |
|  | 60  | 60       | N/A      | N/A      |
|  | 61  | 61       | N/A      | N/A      |
| 2005   | CIAC Additions  |          |          |          |
|  | 62  | 62       | 62       | 62       |
|  | 62  | 62       | 62       | 62       |
|  | 63 a,b  | 63 a,b   | 63 a,b   | 63 a,b   |
| 2006   | CIAC Additions  |          |          |          |
|  | 64  | 64       | 64       | 64       |
|  | 64  | 64       | 64       | 64       |
|  | 65 a,b  | 65 a,b   | 65 a,b   | 65 a,b   |
| 2007   | CIAC Additions  |          |          |          |
|  | 66  | 66       | 66       | 66       |
|  | 66  | 66       | 66       | 66       |
|  | 67 a,b  | 67 a,b   | 67 a,b   | 67 a,b   |
| <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   |
| Adjusted Balances  |   |          |          |          |
| 2004   | FWS Amendatory Order Balances, or ASI 12/31/04 balances -assigned to categories |          |          |          |
|  | 72  | 72       | 72       | 72       |
|  | 73  | 73       | N/A      | N/A      |
|  | 74-76   | 74-76    | N/A      | N/A      |
|  | 77  | 77       | N/A      | N/A      |
|  | 77  | 77       | N/A      | N/A      |
|  | 78  | 78       | N/A      | N/A      |
|  | 78  | 78       | N/A      | N/A      |
|  | 79  | 79       | N/A      | N/A      |
| 2005   | Calculate Amort Rates eff 1/1/05  |          |          |          |
|  | 80-82   | 80,81    | 80-82    | 80,81    |
|  | 83  | 83       | 83       | 83       |
|  | 83  | 83       | 83       | 83       |
|  | 84  | 84       | 84       | 84       |
|  | 84  | 84       | 84       | 84       |
|  | 85 a,b  | 85 a,b   | 85 a,b   | 85 a,b   |
| 2006   | Calculate Amort Rates eff 1/1/06  |          |          |          |
|  | 86-88   | 86-88    | 86,87    | 86,87    |
|  | 89-91   | 89,90    | N/A      | N/A      |
|  | 92  | 92       | 92       | 92       |
|  | 92  | 92       | 92       | 92       |
|  | 93  | 93       | 93       | 93       |
|  | 93  | 93       | 93       | 93       |
|  | 94 a,b  | 94 a,b   | 94 a,b   | 94 a,b   |
| 2007   | Calculate Amort Rates eff 1/1/07  |          |          |          |
|  | 95-97   | 95-96    | 95,96    | 95,96    |
|  | 98  | 98       | 98       | 98       |
|  | 98  | 98       | 98       | 98       |
|  | 99  | 99       | 99       | 99       |
|  | 99  | 99       | 99       | 99       |
|  | 100 a,b   | 100 a,b  | 100 a,b  | 100 a,b  |

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

| Schedule of Water Plant in Service By Primary Account- 2004<br>June through December Balances- 2004   |          |                                   |  |                 |                     |                 |                 | Florida Public Service Commission |                 |
|---|----------|-----------------------------------|--|-----------------|---------------------|-----------------|-----------------|-----------------------------------|-----------------|
| Quail Ridge - Water<br>Docket No. 060368-WS<br>Schedule Year Ended: 2004<br>Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>  |          | 101                               | <input type="text" value="6419"/> =input field | FWS             | Quail Ridge - Water |                 |                 | Schedule: A-5                     |                 |
| Explanation: Provide UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date. |          |                                   |  |                 |                     |                 |                 | Page: 2 of 8                      |                 |
|   |          |                                   |  |                 |                     |                 |                 | Preparer: <name>                  |                 |
| Line No.  | Acct No. | (1)<br>AccountName                | (2)<br>06/30/04                                | (3)<br>07/31/04 | (4)<br>08/31/04     | (5)<br>09/30/04 | (6)<br>10/31/04 | (7)<br>11/30/04                   | (8)<br>12/31/04 |
| 1   |          | INTANGIBLE PLANT                  |  |                 |                     |                 |                 |                                   |                 |
| 2   | 301.1    | Organization                      | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 3   | 302.1    | Franchises                        | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 4   | 339.1    | Other Plant & Misc. Equipment     | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 5   |          | SOURCE OF SUPPLY & PUMPING PLANT  |  |                 |                     |                 |                 |                                   |                 |
| 6   | 303.2    | Land & Land Rights                | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 7   | 304.2    | Structures & Improvements         | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 8   | 305.2    | Collect. & Impound Reservoirs     | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 9   | 306.2    | Lake, River & Other Intakes       | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 10  | 307.2    | Wells & Springs                   | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 11  | 308.2    | Infiltration Galleries & Tunnels  | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 12  | 309.2    | Supply Mains                      | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 13  | 310.2    | Power Generation Equipment        | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 14  | 311.2    | Pumping Equipment                 | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 15  | 339.2    | Other Plant & Misc. Equipment     | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 16  |          | WATER TREATMENT PLANT             |  |                 |                     |                 |                 |                                   |                 |
| 17  | 303.3    | Land & Land Rights                | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 18  | 304.3    | Structures & Improvements         | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 19  | 311.3    | Pumping Equipment                 | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 20  | 320.3    | Water Treatment Equipment         | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 21  | 339.3    | Other Plant & Misc. Equipment     | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 22  |          | TRANSMISSION & DISTRIBUTION PLANT |  |                 |                     |                 |                 |                                   |                 |
| 23  | 303.4    | Land & Land Rights                | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 24  | 304.4    | Structures & Improvements         | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 25  | 311.4    | Pumping Equipment                 | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 26  | 330.4    | Distr. Reservoirs & Standpipes    | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 27  | 331.4    | Transm. & Distribution Mains      | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 28  | 333.4    | Services                          | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 29  | 334.4    | Meters & Meter Installations      | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 30  | 335.4    | Hydrants                          | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 31  | 336.4    | Backflow Prevention               | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 32  | 339.4    | Other Plant & Misc. Equipment     | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 33  |          | GENERAL PLANT                     |  |                 |                     |                 |                 |                                   |                 |
| 34  | 303.5    | Land & Land Rights                | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 35  | 304.5    | Structures & Improvements         | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 36  | 340.5    | Office Furniture & Equipment      | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 37  | 340.51   | Computer Equipment                | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 38  | 341.5    | Transportation Equipment          | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 39  | 342.5    | Stores Equipment                  | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 40  | 343.5    | Tools, Shop & Garage Equipment    | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 41  | 344.5    | Laboratory Equipment              | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 42  | 345.5    | Power Operated Equipment          | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 43  | 346.5    | Communication Equipment           | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 44  | 347.5    | Miscellaneous Equipment           | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 45  | 348.5    | Other Tangible Plant              | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |
| 46  |          | TOTAL                             | 0  | 0               | 0                   | 0               | 0               | 0                                 | 0               |

| Schedule of Water Plant in Service By Primary Account- 2005 |          |                                   |                               |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  | Florida Public Service Commission   |                  |                            |                     |  |       |        |
|---|----------|-----------------------------------|-------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|---|------------------|----------------------------|---------------------|--|-------|--------|
| Monthly UPIS Balances per Books- 2005                       |          |                                   |                               |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  | Schedule:   | A-5              |                            |                     |  |       |        |
| Quail Ridge - Water   |          |                                   |                               |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  | 101   | 6419             | FWS                        | Quail Ridge - Water |  | Page: | 5 of 8 |
| Docket No. 060368-WS  |          |                                   |                               |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  | Explanation: Provide UPIS balances by account for the period beginning 12/31/04 |                  | Preparer:                  | <name>              |  |       |        |
| Schedule Year Ended: 2005                                   |          |                                   |                               |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  | through 12/31/05, and 13 month Average.   |                  |                            |                     |  |       |        |
| Historic [x] or Projected [ ]                               |          |                                   |                               |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |   |                  |                            |                     |  |       |        |
| Line No.  | Acct No. | (1)<br>AccountName                | (2)<br>Prior Year<br>12/31/04 | (3)<br>01/31/05 | (4)<br>02/28/05 | (5)<br>03/31/05 | (6)<br>04/30/05 | (7)<br>05/31/05 | (8)<br>06/30/05 | (9)<br>07/31/05 | (10)<br>08/31/05 | (11)<br>09/30/05 | (12)<br>10/31/05 | (13)<br>11/30/05  | (14)<br>12/31/05 | (15)<br>Average<br>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                          |                     |  |       |        |

12

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Quail Ridge

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

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

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| Schedule of Water Plant in Service By Primary Account- 2006                        |          |   |                               |                 |                     |                 | Florida Public Service Commission |                 |  |
|--|----------|---|-------------------------------|-----------------|---------------------|-----------------|-----------------------------------|-----------------|--|
| Monthly UPIS Balances per Books- 2006  |          |   |                               |                 |                     |                 |                                   |                 |  |
|  |          | =input field  |                               |                 |                     |                 |                                   |                 |  |
| Quail Ridge - Water  |          | 101   | 6419                          | FWS             | Quail Ridge - Water |                 | Schedule:                         | A-5             |  |
| Docket No. 060368-WS   |          | Explanation: Provide UPIS balances by account for the period beginning 12/31/05 |                               |                 |                     |                 | Page:                             | 5 of 8          |  |
| Schedule Year Ended: 2006  |          | through 12/31/06, and 13 month Average.   |                               |                 |                     |                 | Preparer:                         | <name>          |  |
| Historic <input type="checkbox"/> or Projected <input checked="" type="checkbox"/> |          |   |                               |                 |                     |                 |                                   |                 |  |
| Line No.   | Acct No. | (1)<br>AccountName  | (2)<br>Prior Year<br>12/31/05 | (3)<br>01/31/06 | (4)<br>02/28/06     | (5)<br>03/31/06 | (6)<br>04/30/06                   | (7)<br>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                                 | 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                                 | 3,804           |  |
| 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                                 | 14,810          |  |
| 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                                 | 23,088          |  |
| 20   | 320.3    | Water Treatment Equipment   | 0                             | 0               | 0                   | 0               | 0                                 | 1,028           |  |
| 21   | 339.3    | Other Plant & Misc. Equipment   | 0                             | 0               | 0                   | 0               | 0                                 | 811             |  |
| 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                                 | 27,428          |  |
| 27   | 331.4    | Transm. & Distribution Mains  | 0                             | 0               | 0                   | 0               | 0                                 | 69,650          |  |
| 28   | 333.4    | Services  | 0                             | 0               | 0                   | 0               | 0                                 | 9,182           |  |
| 29   | 334.4    | Meters & Meter Installations  | 0                             | 0               | 0                   | 0               | 0                                 | 4,525           |  |
| 30   | 335.4    | Hydrants  | 0                             | 0               | 0                   | 0               | 0                                 | 6,660           |  |
| 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                                 | 160,986         |  |

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

**Florida Public Service Commission**

**Quail Ridge**  
**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)<br>Description            | (2)<br>Water<br>Year End<br>Balance | (3)<br>Sewer<br>Year End<br>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 | 160,160                             | NA                                  |
| 2004  |                               |                                     |                                     |
| 46  | Additions                     | 129                                 | NA                                  |
| 47  | Retirements                   | 0                                   | NA                                  |
| 48  | Adjustments                   | 0                                   | NA                                  |
| 49  | 12/31/04 Balance              | 160,289                             | NA                                  |
| 2005  |                               |                                     |                                     |
| 50  | Additions                     | 697                                 | NA                                  |
| 51  | Retirements                   | (507)                               | NA                                  |
| 52  | Adjustments                   | 1,070                               | NA                                  |
| 53  | 12/31/05 Balance              | 161,549                             | NA                                  |
| 2006  |                               |                                     |                                     |
| 54  | Additions                     | 32,941                              | NA                                  |
| 55  | Retirements                   | (978)                               | NA                                  |
| 56  | Adjustments                   | 2,698                               | NA                                  |
| 57  | 12/31/06 Balance              | 196,211                             | NA                                  |
| 2007  |                               |                                     |                                     |
| 58  | Additions                     | 53,400                              | NA                                  |
| 59  | Retirements                   | (5,160)                             | NA                                  |
| 60  | Adjustments                   | 1,323                               | NA                                  |
| 61  | 12/31/07 Balance              | 245,774                             | NA                                  |

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



| Schedule of Water Plant in Service By Primary Account- 2004<br>Amendatory Order Balances as of 6/30/04  |         |                                   |                 |                 |                 |                 |                 | Florida Public Service Commission                 |                 |
|---|---------|-----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|-----------------|
| Quail Ridge - Water<br>Docket No. 060368-WS<br>Schedule Year Ended: 2004<br>Historic [x] or Projected []  |         |                                   |                 |                 |                 |                 |                 | Schedule: A-5<br>Page: 5 of 8<br>Preparer: <name> |                 |
| Explanation: Provide UPIS balances by account for the period beginning 6/30/04<br>when the Florida Water Services properties were acquired by AQUA, Inc.<br>The balances as of 6/30/04 should be from the PSC's Amendatory Order issued Feb 27, 2006. |         |                                   |                 |                 |                 |                 |                 |   |                 |
| Line No   | Acct No | (1)<br>AccountName                | (2)<br>06/30/04 | (3)<br>07/31/04 | (4)<br>08/31/04 | (5)<br>09/30/04 | (6)<br>10/31/04 | (7)<br>11/30/04                                   | (8)<br>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                        | 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                | 3,804           | 3,804           | 3,804           | 3,804           | 3,804           | 3,804   | 3,804           |
| 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                   | 14,810          | 14,810          | 14,810          | 14,810          | 14,810          | 14,810  | 14,810          |
| 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                 | 23,088          | 23,088          | 23,088          | 23,088          | 23,088          | 23,088  | 23,088          |
| 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         | 1,028           | 1,028           | 1,028           | 1,028           | 1,028           | 1,028   | 1,028           |
| 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    | 27,428          | 27,428          | 27,428          | 27,428          | 27,428          | 27,428  | 27,428          |
| 27  | 331.4   | Transm. & Distribution Mains      | 69,521          | 69,521          | 69,521          | 69,521          | 69,521          | 69,521  | 69,521          |
| 28  | 333.4   | Services                          | 9,182           | 9,182           | 9,182           | 9,182           | 9,182           | 9,182   | 9,182           |
| 29  | 334.4   | Meters & Meter Installations      | 3,828           | 3,828           | 3,828           | 3,828           | 3,828           | 3,828   | 3,828           |
| 30  | 335.4   | Hydrants                          | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660   | 6,660           |
| 31  | 336.4   | Backflow Prevention               | 0               | 0               | 0               | 0               | 0               | 0   | 0               |
| 32  | 339.4   | Other Plant & Misc. Equipment     | 811             | 811             | 811             | 811             | 811             | 811   | 811             |
| 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                             | 160,160         | 160,160         | 160,160         | 160,160         | 160,160         | 160,160   | 160,160         |

| Schedule of Water Plant in Service By Primary Account- 2004<br>CWIP to Plant -July through December 2004  |          |  |            |            |            |            |            | Florida Public Service Commission                 |                        |
|---|----------|--|------------|------------|------------|------------|------------|---|------------------------|
| Quail Ridge - Water<br>Docket No. 060368-WS<br>Schedule Year Ended: 2004<br>Historic [x] or Projected [ ] |          | Explanation: Provide 2004 amounts for projects that were physically placed in service after acquisition 6/30/04. |            |            |            |            |            | Schedule: A-5<br>Page: 6 of 8<br>Preparer: <name> |                        |
| Line No.  | Acct No. | (1)<br>AccountName   | (3)<br>Jul | (4)<br>Aug | (5)<br>Sep | (6)<br>Oct | (7)<br>Nov | (8)<br>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   |            |            |            |            |            |   | 129 CWIP @ acquisition |
| 28  | 333.4    | Services   |            |            |            |            |            |   |                        |
| 29  | 334.4    | Meters & Meter Installations   |            |            |            |            |            |   |                        |
| 30  | 335.4    | Hydrants   |            |            |            |            |            |   |                        |
| 31  | 336.4    | Backflow Prevention  |            |            |            |            |            |   |                        |
| 32  | 339.4    | Other Plant & Misc. Equipment  |            |            |            |            |            |   |                        |
| 33  |          | GENERAL PLANT  |            |            |            |            |            |   |                        |
| 34  | 303.5    | Land & Land Rights   |            |            |            |            |            |   |                        |
| 35  | 304.5    | Structures & Improvements  |            |            |            |            |            |   |                        |
| 36  | 340.5    | Office Furniture & Equipment   |            |            |            |            |            |   |                        |
| 37  | 340.51   | Computer Equipment   |            |            |            |            |            |   |                        |
| 38  | 341.5    | Transportation Equipment   |            |            |            |            |            |   |                        |
| 39  | 342.5    | Stores Equipment   |            |            |            |            |            |   |                        |
| 40  | 343.5    | Tools, Shop & Garage Equipment   |            |            |            |            |            |   |                        |
| 41  | 344.5    | Laboratory Equipment   |            |            |            |            |            |   |                        |
| 42  | 345.5    | Power Operated Equipment   |            |            |            |            |            |   |                        |
| 43  | 346.5    | Communication Equipment  |            |            |            |            |            |   |                        |
| 44  | 347.5    | Miscellaneous Equipment  |            |            |            |            |            |   |                        |
| 45  | 348.5    | Other Tangible Plant   |            |            |            |            |            |   |                        |
| 46  |          | TOTAL  | 0          | 0          | 0          | 0          | 0          | 129   | 129                    |

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

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| Schedule of Water Plant in Service By Primary Account- 2004<br>Adjustments to UPIS- July through December 2004   |          |   |     |            |            |            |            |            | Florida Public Service Commission |              |
|--|----------|---|-----|------------|------------|------------|------------|------------|-----------------------------------|--------------|
| Quail Ridge - Water<br>Docket No. 060368-WS<br>Schedule Year Ended: 2004<br>Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/> |          | <div style="border: 1px solid black; display: inline-block; width: 100px; height: 15px; vertical-align: middle;"></div> =input field<br>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)<br>AccountName  | (2) | (3)<br>Jul | (4)<br>Aug | (5)<br>Sep | (6)<br>Oct | (7)<br>Nov | (8)<br>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            |

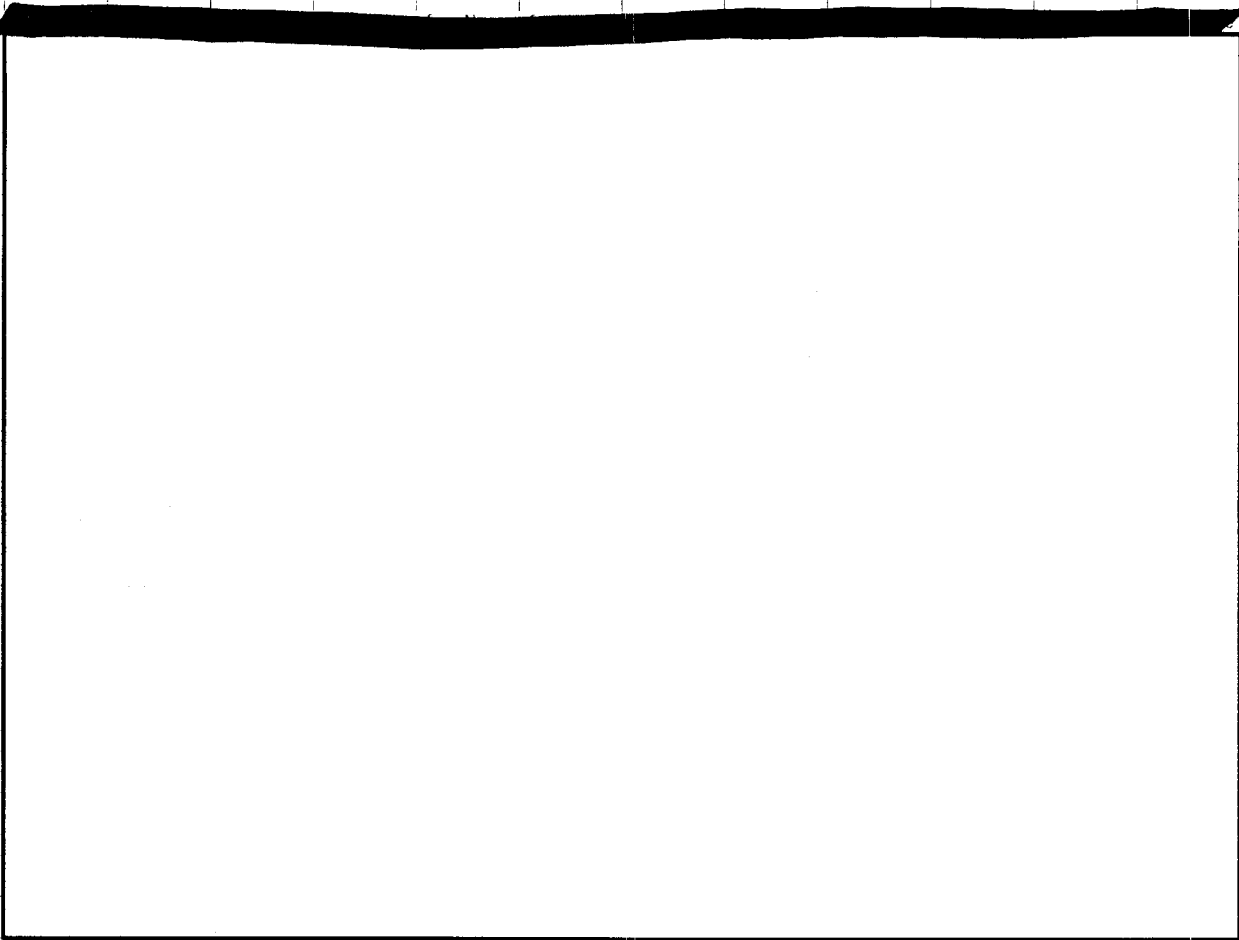
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| Schedule of Water Plant in Service By Primary Account- 2004 |          |                                   |                 |                 |                 |                 |                 |                 | Florida Public Service Commission   |        |  |  |
|---|----------|-----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|--------|--|--|
| Adjusted UPIS Balances- June through December 2004          |          |                                   |                 |                 |                 |                 |                 |                 | Schedule:   | A-5    |  |  |
| Quail Ridge - Water   |          |                                   |                 |                 |                 |                 |                 |                 | Page:   | 4 of 8 |  |  |
| Docket No. 060368-WS  |          |                                   |                 |                 |                 |                 |                 |                 | Preparer:   | <name> |  |  |
| Schedule Year Ended: 2004                                   |          |                                   |                 |                 |                 |                 |                 |                 | Explanation: Provide Adjusted UPIS balances by account for the period beginning 6/30/04     |        |  |  |
| Historic [x] or Projected [ ]                               |          |                                   |                 |                 |                 |                 |                 |                 | when the Florida Water Services properties were acquired by AQUA, Inc.                      |        |  |  |
|   |          |                                   |                 |                 |                 |                 |                 |                 | through the year ended 12/31/04. While 2005 is the historical test year, balances           |        |  |  |
|   |          |                                   |                 |                 |                 |                 |                 |                 | back to 6/30/04 are needed since adjustments to book balances are made beginning that date. |        |  |  |
| Line No.  | Acct No. | (1)<br>AccountName                | (2)<br>06/30/04 | (3)<br>07/31/04 | (4)<br>08/31/04 | (5)<br>09/30/04 | (6)<br>10/31/04 | (7)<br>11/30/04 | (8)<br>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                | 3,804           | 3,804           | 3,804           | 3,804           | 3,804           | 3,804           | 3,804   |        |  |  |
| 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                   | 14,810          | 14,810          | 14,810          | 14,810          | 14,810          | 14,810          | 14,810  |        |  |  |
| 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                 | 23,088          | 23,088          | 23,088          | 23,088          | 23,088          | 23,088          | 23,088  |        |  |  |
| 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         | 1,028           | 1,028           | 1,028           | 1,028           | 1,028           | 1,028           | 1,028   |        |  |  |
| 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    | 27,428          | 27,428          | 27,428          | 27,428          | 27,428          | 27,428          | 27,428  |        |  |  |
| 27  | 331.4    | Transm. & Distribution Mains      | 69,521          | 69,521          | 69,521          | 69,521          | 69,521          | 69,521          | 69,521  |        |  |  |
| 28  | 333.4    | Services                          | 9,182           | 9,182           | 9,182           | 9,182           | 9,182           | 9,182           | 9,182   |        |  |  |
| 29  | 334.4    | Meters & Meter Installations      | 3,828           | 3,828           | 3,828           | 3,828           | 3,828           | 3,828           | 3,828   |        |  |  |
| 30  | 335.4    | Hydrants                          | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660   |        |  |  |
| 31  | 336.4    | Backflow Prevention               | 0               | 0               | 0               | 0               | 0               | 0               | 0   |        |  |  |
| 32  | 339.4    | Other Plant & Misc. Equipment     | 811             | 811             | 811             | 811             | 811             | 811             | 811   |        |  |  |
| 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                             | 160,160         | 160,160         | 160,160         | 160,160         | 160,160         | 160,160         | 160,289   |        |  |  |

| Schedule of Water Plant in Service By Primary Account- 2005<br>CWIP to Plant -Jan through December 2005  |          |                                   |     |            |            |            |            |            |            |            |             |             |             |             | Florida Public Service Commission                 |                       |     |
|--|----------|-----------------------------------|-----|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|---|-----------------------|-----|
| Quail Ridge - Water<br>Docket No. 060368-WS<br>Schedule Year Ended: 2005<br>Historic [x] or Projected [] |          |                                   |     |            |            |            |            |            |            |            |             |             |             |             | Schedule: A-5<br>Page: 6 of 8<br>Preparer: <name> |                       |     |
| Explanation: Provide amounts for projects that were physically placed in service during 2005.            |          |                                   |     |            |            |            |            |            |            |            |             |             |             |             |   |                       |     |
| Line No.   | Acct No. | (1)<br>AccountName                | (2) | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct | (13)<br>Nov | (14)<br>Dec                                       | (15)<br>2005<br>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      |     |            |            |            |            |            |            |            |             |             |             |             | 697   |                       | 697 |
| 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           | 697   |                       | 697 |

| Schedule of Water Plant in Service By Primary Account- 2005<br>Retirements-January through December 2005 |          |                                   | FWS Properties  |            |            |            |            |            |            |            |             |             |             |             | Florida Public Service Commission |                       |
|--|----------|-----------------------------------|---|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-----------------------------------|-----------------------|
| Quail Ridge - Water  |          |                                   | =input field  |            |            |            |            |            |            |            |             |             |             |             | Schedule:                         | A-5                   |
| Docket No. 060368-WS   |          |                                   | Explanation: Provide Retirements that were physically made during 2005. |            |            |            |            |            |            |            |             |             |             |             | Page:                             | 7 of 8                |
| Schedule Year Ended: 2005  |          |                                   |   |            |            |            |            |            |            |            |             |             |             |             | Preparer:                         | <name>                |
| Historic [x] or Projected [ ]  |          |                                   |   |            |            |            |            |            |            |            |             |             |             |             |                                   |                       |
| Line No.   | Acct No. | (1)<br>AccountName                | (2)   | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct | (13)<br>Nov | (14)<br>Dec                       | (15)<br>2005<br>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      |   |            |            |            |            |            |            |            |             |             |             |             | (507)                             | (507)                 |
| 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           | (507)                             | (507)                 |

| Schedule of Water Plant in Service By Primary Account- 2005<br>Adjustments to UPIS: January through December 2005                                |          |                                   |     |            |            |            |            |            |            |            |             |             |   |             | FWS Properties | Florida Public Service Commission |  |
|--|----------|-----------------------------------|-----|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|---|-------------|----------------|-----------------------------------|--|
| Quail Ridge - Water<br>Docket No. 060368-WS<br>Schedule Year Ended: 2005<br>Historic [x] or Projected [ ]  |          |                                   |     |            |            |            |            |            |            |            |             |             | Schedule: A-5<br>Page: 8 of 8<br>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)<br>AccountName                | (2) | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct                                       | (13)<br>Nov | (14)<br>Dec    | (15)<br>2005<br>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<br>Adjusted UPIS Balances- December 2004 through December 2005 |          |                                   |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  | FWS Properties  |                  | Florida Public Service Commission                 |                         |
|--|----------|-----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|---|------------------|---|-------------------------|
| Quail Ridge - Water<br>Docket No. 060368-WS<br>Schedule Year Ended: 2005<br>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<br>Page: 4 of 8<br>Preparer: <name> |                         |
| Line No.   | Acct No. | (1)<br>AccountName                | (2)<br>12/31/04 | (3)<br>01/31/05 | (4)<br>02/28/05 | (5)<br>03/31/05 | (6)<br>04/30/05 | (7)<br>05/31/05 | (8)<br>06/30/05 | (9)<br>07/31/05 | (10)<br>08/31/05 | (11)<br>09/30/05 | (12)<br>10/31/05  | (13)<br>11/30/05 | (14)<br>12/31/05                                  | (15)<br>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                | 3,804           | 3,804           | 3,804           | 3,804           | 3,804           | 3,804           | 3,804           | 3,804           | 3,804            | 3,804            | 3,804   | 3,804            | 3,804   | 3,804                   |
| 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                   | 14,810          | 14,810          | 14,810          | 14,810          | 14,810          | 14,810          | 14,810          | 14,810          | 14,810           | 14,810           | 14,810  | 14,810           | 14,810  | 14,810                  |
| 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                 | 23,088          | 23,088          | 23,088          | 23,088          | 23,088          | 23,088          | 23,088          | 23,088          | 23,088           | 23,088           | 23,088  | 23,088           | 23,088  | 23,088                  |
| 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         | 1,028           | 1,028           | 1,028           | 1,028           | 1,028           | 1,028           | 1,028           | 1,028           | 1,028            | 1,028            | 1,028   | 1,028            | 1,028   | 1,028                   |
| 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    | 27,428          | 27,428          | 27,428          | 27,428          | 27,428          | 27,428          | 27,428          | 27,428          | 27,428           | 27,428           | 27,428  | 27,428           | 27,428  | 27,428                  |
| 27   | 331.4    | Transm. & Distribution Mains      | 69,650          | 69,650          | 69,650          | 69,650          | 69,650          | 69,650          | 69,650          | 69,650          | 69,650           | 69,650           | 69,650  | 69,650           | 69,650  | 69,650                  |
| 28   | 333.4    | Services                          | 9,182           | 9,182           | 9,182           | 9,182           | 9,182           | 9,182           | 9,182           | 9,182           | 9,182            | 9,182            | 9,182   | 9,182            | 9,182   | 9,182                   |
| 29   | 334.4    | Meters & Meter Installations      | 3,828           | 3,828           | 3,828           | 3,828           | 3,828           | 3,828           | 3,828           | 3,828           | 3,828            | 3,828            | 3,828   | 3,828            | 4,018   | 3,843                   |
| 30   | 335.4    | Hydrants                          | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660            | 6,660            | 6,660   | 6,660            | 6,660   | 6,660                   |
| 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     | 811             | 811             | 811             | 811             | 811             | 811             | 811             | 811             | 811              | 811              | 811   | 811              | 811   | 811                     |
| 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                             | 160,289         | 160,289         | 160,289         | 160,289         | 160,289         | 160,289         | 160,289         | 160,289         | 160,289          | 160,289          | 160,289   | 160,289          | 160,479   | 160,304                 |

15

Schedule of Water Plant in Service By Primary Account  
 Test Year Average balance  
**Quail Ridge**  
 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)<br>Account Name               | (2)<br>Prior Year<br>12/31/04 | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct | (13)<br>Nov | (14)<br>Dec | (15)<br>Average<br>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                | 3,804                         | 3,804      | 3,804      | 3,804      | 3,804      | 3,804      | 3,804      | 3,804      | 3,804       | 3,804       | 3,804       | 3,804       | 3,804       | 3,804                      |
| 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                   | 14,810                        | 14,810     | 14,810     | 14,810     | 14,810     | 14,810     | 14,810     | 14,810     | 14,810      | 14,810      | 14,810      | 14,810      | 14,810      | 14,810                     |
| 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                 | 23,088                        | 23,088     | 23,088     | 23,088     | 23,088     | 23,088     | 23,088     | 23,088     | 23,088      | 23,088      | 23,088      | 23,088      | 23,088      | 23,088                     |
| 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         | 1,028                         | 1,028      | 1,028      | 1,028      | 1,028      | 1,028      | 1,028      | 1,028      | 1,028       | 1,028       | 1,028       | 1,028       | 1,028       | 1,028                      |
| 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    | 27,428                        | 27,428     | 27,428     | 27,428     | 27,428     | 27,428     | 27,428     | 27,428     | 27,428      | 27,428      | 27,428      | 27,428      | 27,428      | 27,428                     |
| 27       | 331.4    | Transm. & Distribution Mains      | 69,650                        | 69,650     | 69,650     | 69,650     | 69,650     | 69,650     | 69,650     | 69,650     | 69,650      | 69,650      | 69,650      | 69,650      | 69,650      | 69,650                     |
| 28       | 333.4    | Services                          | 9,182                         | 9,182      | 9,182      | 9,182      | 9,182      | 9,182      | 9,182      | 9,182      | 9,182       | 9,182       | 9,182       | 9,182       | 9,182       | 9,182                      |
| 29       | 334.4    | Meters & Meter Installations      | 3,828                         | 3,828      | 3,828      | 3,828      | 3,828      | 3,828      | 3,828      | 3,828      | 3,828       | 3,828       | 3,828       | 3,828       | 4,018       | 3,843                      |
| 30       | 335.4    | Hydrants                          | 6,660                         | 6,660      | 6,660      | 6,660      | 6,660      | 6,660      | 6,660      | 6,660      | 6,660       | 6,660       | 6,660       | 6,660       | 6,660       | 6,660                      |
| 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     | 811                           | 811        | 811        | 811        | 811        | 811        | 811        | 811        | 811         | 811         | 811         | 811         | 811         | 811                        |
| 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           | 100         | 659         | 832         | 1,070       | 205                        |
| 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                             | 160,289                       | 160,289    | 160,289    | 160,289    | 160,289    | 160,289    | 160,289    | 160,289    | 160,289     | 160,389     | 160,948     | 161,121     | 161,549     | 160,508                    |
| 47       |          | Subtotal Land & Land Rights       | 3,804                         | 3,804      | 3,804      | 3,804      | 3,804      | 3,804      | 3,804      | 3,804      | 3,804       | 3,804       | 3,804       | 3,804       | 3,804       | 3,804                      |

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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

Quail Ridge - 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>

=input field

| Line No. | Acct No. | (1) AccountName                   | (2) | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) 2006 Total |
|----------|----------|-----------------------------------|-----|---------|---------|---------|---------|---------|---------|---------|----------|----------|----------|----------|----------|-----------------|
| 1        |          | INTANGIBLE PLANT                  |     |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| 2        | 301.1    | Organization                      |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 3        | 302.1    | Franchises                        |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 4        | 339.1    | Other Plant & Misc. Equipment     |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 5        |          | SOURCE OF SUPPLY & PUMPING PLANT  |     |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| 6        | 303.2    | Land & Land Rights                |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 7        | 304.2    | Structures & Improvements         |     |         |         |         |         |         |         |         |          |          |          | 19,959   |          | 19,959          |
| 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         |     |         |         |         |         |         |         |         |          |          |          |          | 7,000    | 7,000           |
| 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      |     |         |         |         |         |         | 1,667   |         |          | 1,667    |          | 1,667    |          | 5,001           |
| 28       | 333.4    | Services                          |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 29       | 334.4    | Meters & Meter Installations      |     |         |         |         |         |         | 327     |         |          | 327      |          | 327      |          | 981             |
| 30       | 335.4    | Hydrants                          |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 31       | 336.4    | Backflow Prevention               |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 32       | 339.4    | Other Plant & Misc. Equipment     |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 33       |          | GENERAL PLANT                     |     |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| 34       | 303.5    | Land & Land Rights                |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 35       | 304.5    | Structures & Improvements         |     |         |         |         |         |         |         |         |          |          |          |          |          | 0 IT Adds       |
| 36       | 340.5    | Office Furniture & Equipment      |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 37       | 340.51   | Computer Equipment                |     |         |         |         |         |         |         |         |          |          |          |          |          | 0 IT Adds       |
| 38       | 341.5    | Transportation Equipment          |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 39       | 342.5    | Stores Equipment                  |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 40       | 343.5    | Tools, Shop & Garage Equipment    |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 41       | 344.5    | Laboratory Equipment              |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 42       | 345.5    | Power Operated Equipment          |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 43       | 346.5    | Communication Equipment           |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 44       | 347.5    | Miscellaneous Equipment           |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 45       | 348.5    | Other Tangible Plant              |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 46       |          | TOTAL                             |     | 0       | 0       | 0       | 0       | 0       | 1,994   | 0       | 0        | 1,994    | 0        | 0        | 28,953   | 32,941          |

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

=input field

Florida Public Service Commission

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

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

Explanation: Provide Retirements that were physically made during 2006.

| Line No. | Acct No. | (1)<br>AccountName                | (2) | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct | (13)<br>Nov | (14)<br>Dec | (15)<br>2006<br>Totals |
|----------|----------|-----------------------------------|-----|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|------------------------|
|          |          |                                   |     |            |            |            |            |            |            |            |             |             |             |             |             |                        |
| 1        |          | INTANGIBLE PLANT                  |     |            |            |            |            |            |            |            |             |             |             |             |             | 0                      |
| 2        | 301.1    | Organization                      |     |            |            |            |            |            |            |            |             |             |             |             |             | 0                      |
| 3        | 302.1    | Franchises                        |     |            |            |            |            |            |            |            |             |             |             |             |             | 0                      |
| 4        | 339.1    | Other Plant & Misc. Equipment     |     |            |            |            |            |            |            |            |             |             |             |             |             | 0                      |
| 5        |          | SOURCE OF SUPPLY & PUMPING PLANT  |     |            |            |            |            |            |            |            |             |             |             |             |             | 0                      |
| 6        | 303.2    | Land & Land Rights                |     |            |            |            |            |            |            |            |             |             |             |             |             | 0                      |
| 7        | 304.2    | Structures & Improvements         |     |            |            |            |            |            |            |            |             |             |             |             | 0           | 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    | Dist. Reservoirs & Standpipes     |     |            |            |            |            |            |            |            |             |             |             |             |             | 0                      |
| 27       | 331.4    | Transm. & Distribution Mains      |     |            |            |            |            |            | (181)      |            |             | (181)       |             |             | (181)       | (543)                  |
| 28       | 333.4    | Services                          |     |            |            |            |            |            |            |            |             |             |             |             |             | 0                      |
| 29       | 334.4    | Meters & Meter Installations      |     |            |            |            |            |            | (145)      |            |             | (145)       |             |             | (145)       | (435)                  |
| 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          | (326)      | 0          | 0           | (326)       | 0           | 0           | (326)       | (978)                  |

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

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| Schedule of Water Plant in Service By Primary Account- 2006 |          |                                   |                               |                 |                 |                 |                 |                 |                 |                 |                  |                  | Florida Public Service Commission  |                  |                  |                            |
|---|----------|-----------------------------------|-------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|--|------------------|------------------|----------------------------|
| Adjusted UPIS Balances- December 2005 through December 2006 |          |                                   |                               |                 |                 |                 |                 |                 |                 |                 |                  |                  | Schedule:  | A-5              |                  |                            |
| Quail Ridge - Water   |          |                                   |                               |                 |                 |                 |                 |                 |                 |                 |                  |                  | Page:  | 4 of 8           |                  |                            |
| Docket No. 060368-WS  |          |                                   |                               |                 |                 |                 |                 |                 |                 |                 |                  |                  | Preparer:  | <name>           |                  |                            |
| Schedule Year Ended: 2006                                   |          |                                   |                               |                 |                 |                 |                 |                 |                 |                 |                  |                  | 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 |                  |                  |                            |
| Historic [ ] or Projected [ x ]                             |          |                                   |                               |                 |                 |                 |                 |                 |                 |                 |                  |                  |  |                  |                  |                            |
| Line No.  | Acct No. | (1)<br>AccountName                | (2)<br>Prior Year<br>12/31/05 | (3)<br>01/31/06 | (4)<br>02/28/06 | (5)<br>03/31/06 | (6)<br>04/30/06 | (7)<br>05/31/06 | (8)<br>06/30/06 | (9)<br>07/31/06 | (10)<br>08/31/06 | (11)<br>09/30/06 | (12)<br>10/31/06   | (13)<br>11/30/06 | (14)<br>12/31/06 | (15)<br>Average<br>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                | 3,804                         | 3,804           | 3,804           | 3,804           | 3,804           | 3,804           | 3,804           | 3,804           | 3,804            | 3,804            | 3,804  | 3,804            | 3,804            | 3,804                      |
| 7   | 304.2    | Structures & Improvements         | 0                             | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0  | 0                | 19,959           | 1,535                      |
| 8   | 305.2    | Collect. & Impound Reservoirs     | 0                             | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0  | 0                | 0                | 0                          |
| 9   | 306.2    | Lake, River & Other Intakes       | 0                             | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0  | 0                | 0                | 0                          |
| 10  | 307.2    | Wells & Springs                   | 14,810                        | 14,810          | 14,810          | 14,810          | 14,810          | 14,810          | 14,810          | 14,810          | 14,810           | 14,810           | 14,810   | 14,810           | 14,810           | 14,810                     |
| 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                 | 23,088                        | 23,088          | 23,088          | 23,088          | 23,088          | 23,088          | 23,088          | 23,088          | 23,088           | 23,088           | 23,088   | 23,088           | 23,088           | 23,088                     |
| 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         | 1,028                         | 1,028           | 1,028           | 1,028           | 1,028           | 1,028           | 1,028           | 1,028           | 1,028            | 1,028            | 1,028  | 1,028            | 8,028            | 1,566                      |
| 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    | 27,428                        | 27,428          | 27,428          | 27,428          | 27,428          | 27,428          | 27,428          | 27,428          | 27,428           | 27,428           | 27,428   | 27,428           | 27,428           | 27,428                     |
| 27  | 331.4    | Transm. & Distribution Mains      | 69,650                        | 69,650          | 69,650          | 69,650          | 69,650          | 69,650          | 71,136          | 71,136          | 71,136           | 72,622           | 72,622   | 72,622           | 74,108           | 71,022                     |
| 28  | 333.4    | Services                          | 9,182                         | 9,182           | 9,182           | 9,182           | 9,182           | 9,182           | 9,182           | 9,182           | 9,182            | 9,182            | 9,182  | 9,182            | 9,182            | 9,182                      |
| 29  | 334.4    | Meters & Meter Installations      | 4,018                         | 4,018           | 4,018           | 4,018           | 4,018           | 4,018           | 4,200           | 4,200           | 4,200            | 4,382            | 4,382  | 4,382            | 4,564            | 4,186                      |
| 30  | 335.4    | Hydrants                          | 6,660                         | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660            | 6,660            | 6,660  | 6,660            | 6,660            | 6,660                      |
| 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     | 811                           | 811             | 811             | 811             | 811             | 811             | 811             | 811             | 811              | 811              | 811  | 811              | 811              | 811                        |
| 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                             | 160,479                       | 160,479         | 160,479         | 160,479         | 160,479         | 160,479         | 162,147         | 162,147         | 162,147          | 163,815          | 163,815  | 163,815          | 192,442          | 164,092                    |

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Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance  
**Quail Ridge**  
**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)<br>Account Name               | (2)<br>Prior Year<br>12/31/05 | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct | (13)<br>Nov | (14)<br>Dec | (15)<br>Average<br>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                | 3,804                         | 3,804      | 3,804      | 3,804      | 3,804      | 3,804      | 3,804      | 3,804      | 3,804       | 3,804       | 3,804       | 3,804       | 3,804       | 3,804                      |
| 7        | 304.2    | Structures & Improvements         | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 19,959      | 1,535                      |
| 8        | 305.2    | Collect. & Impound Reservoirs     | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                          |
| 9        | 306.2    | Lake, River & Other Intakes       | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                          |
| 10       | 307.2    | Wells & Springs                   | 14,810                        | 14,810     | 14,810     | 14,810     | 14,810     | 14,810     | 14,810     | 14,810     | 14,810      | 14,810      | 14,810      | 14,810      | 14,810      | 14,810                     |
| 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                 | 23,088                        | 23,088     | 23,088     | 23,088     | 23,088     | 23,088     | 23,088     | 23,088     | 23,088      | 23,088      | 23,088      | 23,088      | 23,088      | 23,088                     |
| 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         | 1,028                         | 1,028      | 1,028      | 1,028      | 1,028      | 1,028      | 1,028      | 1,028      | 1,028       | 1,028       | 1,028       | 1,028       | 8,028       | 1,566                      |
| 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    | 27,428                        | 27,428     | 27,428     | 27,428     | 27,428     | 27,428     | 27,428     | 27,428     | 27,428      | 27,428      | 27,428      | 27,428      | 27,428      | 27,428                     |
| 27       | 331.4    | Transm. & Distribution Mains      | 69,650                        | 69,650     | 69,650     | 69,650     | 69,650     | 69,650     | 71,136     | 71,136     | 71,136      | 72,622      | 72,622      | 72,622      | 74,108      | 71,022                     |
| 28       | 333.4    | Services                          | 9,182                         | 9,182      | 9,182      | 9,182      | 9,182      | 9,182      | 9,182      | 9,182      | 9,182       | 9,182       | 9,182       | 9,182       | 9,182       | 9,182                      |
| 29       | 334.4    | Meters & Meter Installations      | 4,018                         | 4,018      | 4,018      | 4,018      | 4,018      | 4,018      | 4,200      | 4,200      | 4,200       | 4,382       | 4,382       | 4,382       | 4,564       | 4,186                      |
| 30       | 335.4    | Hydrants                          | 6,660                         | 6,660      | 6,660      | 6,660      | 6,660      | 6,660      | 6,660      | 6,660      | 6,660       | 6,660       | 6,660       | 6,660       | 6,660       | 6,660                      |
| 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     | 811                           | 811        | 811        | 811        | 811        | 811        | 811        | 811        | 811         | 811         | 811         | 811         | 811         | 811                        |
| 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                | 1,070                         | 1,070      | 1,070      | 1,163      | 1,163      | 1,543      | 1,611      | 1,611      | 1,611       | 1,611       | 1,611       | 1,611       | 3,769       | 1,578                      |
| 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                             | 161,549                       | 161,549    | 161,549    | 161,642    | 161,642    | 162,022    | 163,758    | 163,758    | 163,758     | 165,426     | 165,426     | 165,426     | 196,211     | 165,671                    |
| 47       |          | Subtotal Land & Land Rights       | 3,804                         | 3,804      | 3,804      | 3,804      | 3,804      | 3,804      | 3,804      | 3,804      | 3,804       | 3,804       | 3,804       | 3,804       | 3,804       | 3,804                      |

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| Schedule of Water Plant in Service By Primary Account- 2007<br>CWIP to Plant -Jan through December 2007   |          |                                   | FWS Properties   |     |       |     |     |        |     |     |       |      | Florida Public Service Commission                 |       |        |        |      |
|---|----------|-----------------------------------|------------------|-----|-------|-----|-----|--------|-----|-----|-------|------|---|-------|--------|--------|------|
| Quail Ridge - Water<br>Docket No. 060368-WS<br>Schedule Year Ended: 2007<br>Historic [ ] or Projected [x] |          |                                   | [ ] =input field |     |       |     |     |        |     |     |       |      | Schedule: A-5<br>Page: 6 of 8<br>Preparer: <name> |       |        |        |      |
| Explanation: Provide amounts for projects that were physically placed in service during 2007.             |          |                                   | (1)              | (2) | (3)   | (4) | (5) | (6)    | (7) | (8) | (9)   | (10) | (11)  | (12)  | (13)   | (14)   | (15) |
| Line No.  | Acct No. | AccountName                       | Jan              | Feb | Mar   | Apr | May | Jun    | Jul | Aug | Sep   | Oct  | Nov   | Dec   | Total  |        |      |
| 1   |          | INTANGIBLE PLANT                  |                  |     |       |     |     |        |     |     |       |      |   |       |        |        |      |
| 2   | 301.1    | Organization                      |                  |     |       |     |     |        |     |     |       |      |   |       |        | 0      |      |
| 3   | 302.1    | Franchises                        |                  |     |       |     |     |        |     |     |       |      |   |       |        | 0      |      |
| 4   | 339.1    | Other Plant & Misc. Equipment     |                  |     |       |     |     |        |     |     |       |      |   |       |        | 0      |      |
| 5   |          | SOURCE OF SUPPLY & PUMPING PLANT  |                  |     |       |     |     |        |     |     |       |      |   |       |        |        |      |
| 6   | 303.2    | Land & Land Rights                |                  |     |       |     |     |        |     |     |       |      |   |       |        | 0      |      |
| 7   | 304.2    | Structures & Improvements         |                  |     |       |     |     |        |     |     |       |      |   |       |        | 0      |      |
| 8   | 305.2    | Collect. & Impound Reservoirs     |                  |     |       |     |     |        |     |     |       |      |   |       |        | 0      |      |
| 9   | 306.2    | Lake, River & Other Intakes       |                  |     |       |     |     |        |     |     |       |      |   |       |        | 0      |      |
| 10  | 307.2    | Wells & Springs                   |                  |     |       |     |     |        |     |     |       |      |   |       |        | 0      |      |
| 11  | 308.2    | Infiltration Galleries & Tunnels  |                  |     |       |     |     |        |     |     |       |      |   |       |        | 0      |      |
| 12  | 309.2    | Supply Mains                      |                  |     |       |     |     |        |     |     |       |      |   |       |        | 0      |      |
| 13  | 310.2    | Power Generation Equipment        |                  |     |       |     |     |        |     |     |       |      |   |       |        | 0      |      |
| 14  | 311.2    | Pumping Equipment                 |                  |     |       |     |     |        |     |     |       |      |   |       |        | 0      |      |
| 15  | 339.2    | Other Plant & Misc. Equipment     |                  |     |       |     |     |        |     |     |       |      |   |       |        | 0      |      |
| 16  |          | WATER TREATMENT PLANT             |                  |     |       |     |     |        |     |     |       |      |   |       |        |        |      |
| 17  | 303.3    | Land & Land Rights                |                  |     |       |     |     |        |     |     |       |      |   |       |        | 0      |      |
| 18  | 304.3    | Structures & Improvements         |                  |     | 250   |     |     | 250    |     |     | 250   |      |   | 250   | 1,000  |        |      |
| 19  | 311.3    | Pumping Equipment                 |                  |     |       |     |     |        |     |     |       |      |   |       |        | 0      |      |
| 20  | 320.3    | Water Treatment Equipment         |                  |     |       |     |     |        |     |     |       |      |   |       |        | 0      |      |
| 21  | 339.3    | Other Plant & Misc. Equipment     |                  |     |       |     |     |        |     |     |       |      |   |       |        | 0      |      |
| 22  |          | TRANSMISSION & DISTRIBUTION PLANT |                  |     |       |     |     |        |     |     |       |      |   |       |        |        |      |
| 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    |                  |     |       |     |     | 45,000 |     |     |       |      |   |       |        | 45,000 |      |
| 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      |                  |     | 600   |     |     | 600    |     |     | 600   |      |   | 600   | 2,400  |        |      |
| 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   | 2,100 | 0   | 0   | 47,100 | 0   | 0   | 2,100 | 0    | 0   | 2,100 | 53,400 |        |      |

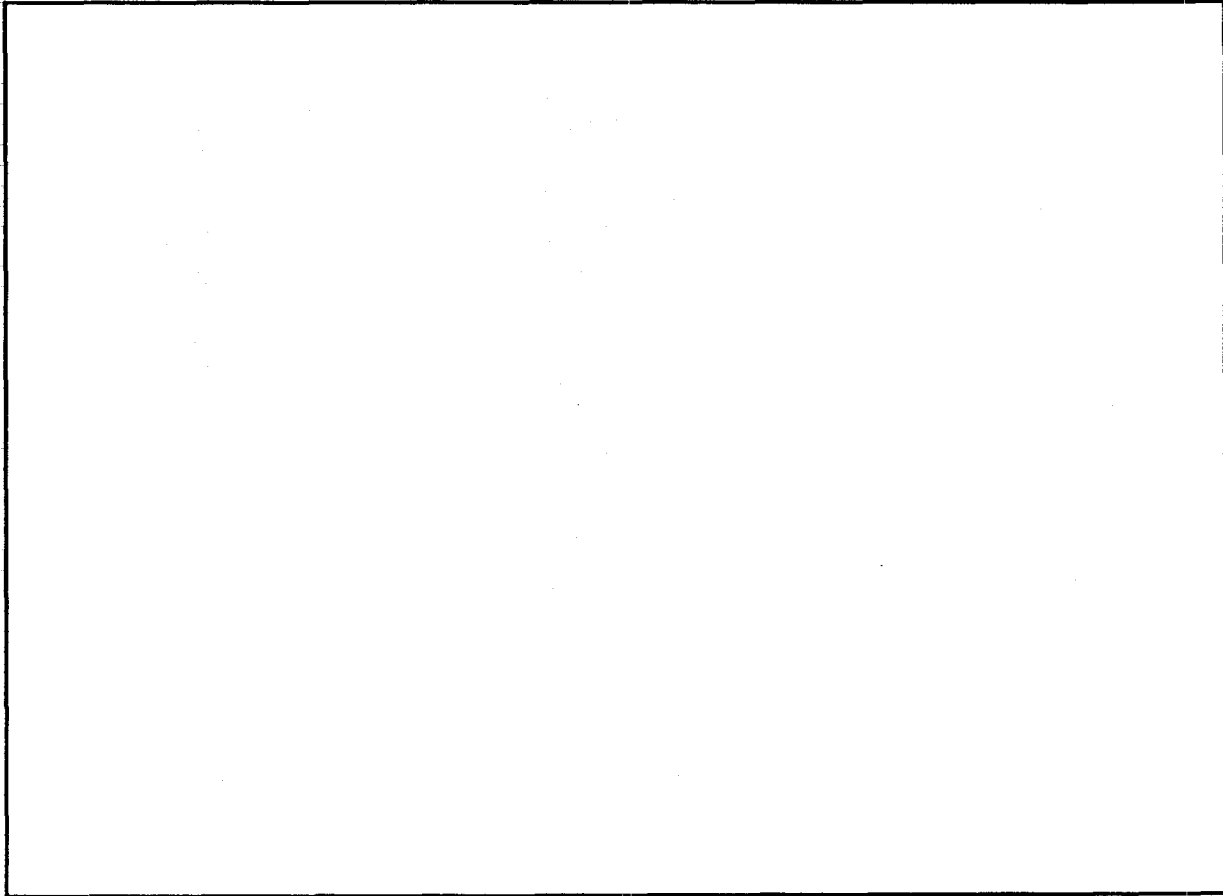
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| Schedule of Water Plant in Service By Primary Account- 2007<br>Retirements-January through December 2007    |          |                                   |     |            |            |            |            |            |            |            |             |             | Florida Public Service Commission                 |             |             |                       |
|---|----------|-----------------------------------|-----|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|---|-------------|-------------|-----------------------|
| Quail Ridge - Water<br>Docket No. 060368-WS<br>Schedule Year Ended: 2007<br>Historic [ ] or Projected [ x ] |          |                                   |     |            |            |            |            |            |            |            |             |             | Schedule: A-5<br>Page: 7 of 8<br>Preparer: <name> |             |             |                       |
| Explanation: Provide Retirements that were physically made during 2007                                      |          |                                   |     |            |            |            |            |            |            |            |             |             |   |             |             |                       |
| Line No.  | Acct No. | (1)<br>AccountName                | (2) | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct                                       | (13)<br>Nov | (14)<br>Dec | (15)<br>2007<br>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          |            |            |            | 0          |            |             | 0           |   | 0           |             | 0                     |
| 19  | 311.3    | Pumping Equipment                 |     |            |            |            |            |            |            |            |             |             |   |             |             | 0                     |
| 20  | 320.3    | Water Treatment Equipment         |     |            |            |            |            |            |            |            |             |             |   |             |             | 0                     |
| 21  | 339.3    | Other Plant & Misc. Equipment     |     |            |            |            |            |            |            |            |             |             |   |             |             | 0                     |
| 22  |          | TRANSMISSION & DISTRIBUTION PLANT |     |            |            |            |            |            |            |            |             |             |   |             |             |                       |
| 23  | 303.4    | Land & Land Rights                |     |            |            |            |            |            |            |            |             |             |   |             |             | 0                     |
| 24  | 304.4    | Structures & Improvements         |     |            |            |            |            |            |            |            |             |             |   |             |             | 0                     |
| 25  | 311.4    | Pumping Equipment                 |     |            |            |            |            |            |            |            |             |             |   |             |             | 0                     |
| 26  | 330.4    | Distr. Reservoirs & Standpipes    |     |            |            |            |            |            | (4,180)    |            |             |             |   |             |             | (4,180)               |
| 27  | 331.4    | Transm. & Distribution Mains      |     |            | (136)      |            |            |            | (136)      |            |             | (136)       |   | (136)       |             | (544)                 |
| 28  | 333.4    | Services                          |     |            |            |            |            |            |            |            |             |             |   |             |             | 0                     |
| 29  | 334.4    | Meters & Meter Installations      |     |            | (109)      |            |            |            | (109)      |            |             | (109)       |   | (109)       |             | (436)                 |
| 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          | (245)      | 0          | 0          | (4,425)    | 0          | 0           | (245)       | 0   | 0           | (245)       | (5,160)               |

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| Schedule of Water Plant in Service By Primary Account- 2007<br>Adjustments to UPIS-January through December 2007 |          |                                   | FWS Properties  |         |         |         |         |         |         |         |          |          | Florida Public Service Commission |              |                  |                 |
|--|----------|-----------------------------------|---|---------|---------|---------|---------|---------|---------|---------|----------|----------|-----------------------------------|--------------|------------------|-----------------|
| Quail Ridge - Water<br>Docket No. 060368-WS<br>Schedule Year Ended: 2007<br>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                  |   |         |         |         |         |         |         |         |          |          |                                   |              |                  | 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 Plant in Service By Primary Account- 2007<br>Adjusted UPIS Balances- December 2006 through December 2007 |          |                                   |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  | FWS Properties   |                  |                  | Florida Public Service Commission |                         |  |  |
|--|----------|-----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|--|------------------|------------------|-----------------------------------|-------------------------|--|--|
| Quail Ridge - Water<br>Docket No. 060368-WS<br>Schedule Year Ended: 2007<br>Historic [ ] or Projected [x ]                 |          |                                   |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  | Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average |                  |                  | Schedule:<br>Page:<br>Preparer:   | A-5<br>4 of 8<br><name> |  |  |
| Line No.   | Acct No. | (1)<br>AccountName                | (2)<br>12/31/06 | (3)<br>01/31/07 | (4)<br>02/28/07 | (5)<br>03/31/07 | (6)<br>04/30/07 | (7)<br>05/31/07 | (8)<br>06/30/07 | (9)<br>07/31/07 | (10)<br>08/31/07 | (11)<br>09/30/07 | (12)<br>10/31/07   | (13)<br>11/30/07 | (14)<br>12/31/07 | (15)<br>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                | 3,804           | 3,804           | 3,804           | 3,804           | 3,804           | 3,804           | 3,804           | 3,804           | 3,804            | 3,804            | 3,804  | 3,804            | 3,804            | 3,804                             |                         |  |  |
| 7  | 304.2    | Structures & Improvements         | 19,959          | 19,959          | 19,959          | 19,959          | 19,959          | 19,959          | 19,959          | 19,959          | 19,959           | 19,959           | 19,959   | 19,959           | 19,959           | 19,959                            |                         |  |  |
| 8  | 305.2    | Collect. & Impound Reservoirs     | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0  | 0                | 0                | 0                                 |                         |  |  |
| 9  | 306.2    | Lake, River & Other Intakes       | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0  | 0                | 0                | 0                                 |                         |  |  |
| 10   | 307.2    | Wells & Springs                   | 14,810          | 14,810          | 14,810          | 14,810          | 14,810          | 14,810          | 14,810          | 14,810          | 14,810           | 14,810           | 14,810   | 14,810           | 14,810           | 14,810                            |                         |  |  |
| 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                 | 23,088          | 23,088          | 23,088          | 23,088          | 23,088          | 23,088          | 23,088          | 23,088          | 23,088           | 23,088           | 23,088   | 23,088           | 23,088           | 23,088                            |                         |  |  |
| 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               | 250             | 250             | 250             | 500             | 500             | 500              | 750              | 750  | 750              | 1,000            | 423                               |                         |  |  |
| 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         | 8,028           | 8,028           | 8,028           | 8,028           | 8,028           | 8,028           | 8,028           | 8,028           | 8,028            | 8,028            | 8,028  | 8,028            | 8,028            | 8,028                             |                         |  |  |
| 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    | 27,428          | 27,428          | 27,428          | 27,428          | 27,428          | 27,428          | 68,248          | 68,248          | 68,248           | 68,248           | 68,248   | 68,248           | 68,248           | 49,408                            |                         |  |  |
| 27   | 331.4    | Transm. & Distribution Mains      | 74,108          | 74,108          | 74,108          | 75,222          | 75,222          | 75,222          | 76,336          | 76,336          | 76,336           | 77,450           | 77,450   | 77,450           | 78,564           | 75,993                            |                         |  |  |
| 28   | 333.4    | Services                          | 9,182           | 9,182           | 9,182           | 9,182           | 9,182           | 9,182           | 9,182           | 9,182           | 9,182            | 9,182            | 9,182  | 9,182            | 9,182            | 9,182                             |                         |  |  |
| 29   | 334.4    | Meters & Meter Installations      | 4,564           | 4,564           | 4,564           | 5,055           | 5,055           | 5,055           | 5,546           | 5,546           | 5,546            | 6,037            | 6,037  | 6,037            | 6,528            | 5,395                             |                         |  |  |
| 30   | 335.4    | Hydrants                          | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660            | 6,660            | 6,660  | 6,660            | 6,660            | 6,660                             |                         |  |  |
| 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     | 811             | 811             | 811             | 811             | 811             | 811             | 811             | 811             | 811              | 811              | 811  | 811              | 811              | 811                               |                         |  |  |
| 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                             | 192,442         | 192,442         | 192,442         | 194,297         | 194,297         | 194,297         | 236,972         | 236,972         | 236,972          | 238,827          | 238,827  | 238,827          | 240,682          | 217,561                           |                         |  |  |
|  |          |                                   |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |  |                  | TRUE             | TRUE                              |                         |  |  |

23

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Quail Ridge

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)<br>Account Name               | (2)<br>Prior Year<br>12/31/06 | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct | (13)<br>Nov | (14)<br>Dec | (15)<br>Average<br>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                | 3,804                         | 3,804      | 3,804      | 3,804      | 3,804      | 3,804      | 3,804      | 3,804      | 3,804       | 3,804       | 3,804       | 3,804       | 3,804       | 3,804                      |
| 7        | 304.2    | Structures & Improvements         | 19,959                        | 19,959     | 19,959     | 19,959     | 19,959     | 19,959     | 19,959     | 19,959     | 19,959      | 19,959      | 19,959      | 19,959      | 19,959      | 19,959                     |
| 8        | 305.2    | Collect. & Impound Reservoirs     | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                          |
| 9        | 306.2    | Lake, River & Other Intakes       | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                          |
| 10       | 307.2    | Wells & Springs                   | 14,810                        | 14,810     | 14,810     | 14,810     | 14,810     | 14,810     | 14,810     | 14,810     | 14,810      | 14,810      | 14,810      | 14,810      | 14,810      | 14,810                     |
| 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                 | 23,088                        | 23,088     | 23,088     | 23,088     | 23,088     | 23,088     | 23,088     | 23,088     | 23,088      | 23,088      | 23,088      | 23,088      | 23,088      | 23,088                     |
| 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          | 250        | 250        | 250        | 500        | 500        | 500         | 750         | 750         | 750         | 1,000       | 423                        |
| 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         | 8,028                         | 8,028      | 8,028      | 8,028      | 8,028      | 8,028      | 8,028      | 8,028      | 8,028       | 8,028       | 8,028       | 8,028       | 8,028       | 8,028                      |
| 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    | 27,428                        | 27,428     | 27,428     | 27,428     | 27,428     | 27,428     | 68,248     | 68,248     | 68,248      | 68,248      | 68,248      | 68,248      | 68,248      | 49,408                     |
| 27       | 331.4    | Transm. & Distribution Mains      | 74,108                        | 74,108     | 74,108     | 75,222     | 75,222     | 75,222     | 76,336     | 76,336     | 76,336      | 77,450      | 77,450      | 77,450      | 78,564      | 75,993                     |
| 28       | 333.4    | Services                          | 9,182                         | 9,182      | 9,182      | 9,182      | 9,182      | 9,182      | 9,182      | 9,182      | 9,182       | 9,182       | 9,182       | 9,182       | 9,182       | 9,182                      |
| 29       | 334.4    | Meters & Meter Installations      | 4,564                         | 4,564      | 4,564      | 5,055      | 5,055      | 5,055      | 5,546      | 5,546      | 5,546       | 6,037       | 6,037       | 6,037       | 6,528       | 5,395                      |
| 30       | 335.4    | Hydrants                          | 6,660                         | 6,660      | 6,660      | 6,660      | 6,660      | 6,660      | 6,660      | 6,660      | 6,660       | 6,660       | 6,660       | 6,660       | 6,660       | 6,660                      |
| 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     | 811                           | 811        | 811        | 811        | 811        | 811        | 811        | 811        | 811         | 811         | 811         | 811         | 811         | 811                        |
| 33       |          | GENERAL PLANT                     |                               |            |            |            |            |            |            |            |             |             |             |             |             |                            |
| 34       | 303.5    | Land & Land Rights                | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                          |
| 35       | 304.5    | Structures & Improvements         | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                          |
| 36       | 340.5    | Office Furniture & Equipment      | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                          |
| 37       | 340.51   | Computer Equipment                | 3,769                         | 3,844      | 3,942      | 4,131      | 4,282      | 4,401      | 4,521      | 4,612      | 4,694       | 4,842       | 4,920       | 4,996       | 5,092       | 4,465                      |
| 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                             | 196,211                       | 196,286    | 196,384    | 198,428    | 198,579    | 198,698    | 241,493    | 241,584    | 241,666     | 243,669     | 243,747     | 243,823     | 245,774     | 222,026                    |
| 47       |          | Subtotal Land & Land Rights       | 3,804                         | 3,804      | 3,804      | 3,804      | 3,804      | 3,804      | 3,804      | 3,804      | 3,804       | 3,804       | 3,804       | 3,804       | 3,804       | 3,804                      |

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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

Quail Ridge - Water

108 [input field] 6419 FWS

Quail Ridge - Water

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

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

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

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

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| Schedule of Water Accumulated Depreciation By Primary Account- 2005 |          |                                   |          |          |          |          |          |          |          |          |          | Florida Public Service Commission |          |          |          |                 |      |
|---|----------|-----------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------------------------------|----------|----------|----------|-----------------|------|
| Monthly Accumulated Depreciation Balances- per books- 2005          |          |                                   |          |          |          |          |          |          |          |          |          | Schedule: A-9                     |          |          |          |                 |      |
| Quail Ridge - Water   |          |                                   |          |          |          |          |          |          |          |          |          | Page: 2 of 8                      |          |          |          |                 |      |
| Docket No. 060388-WS  |          |                                   |          |          |          |          |          |          |          |          |          | Preparer: <name>                  |          |          |          |                 |      |
| Schedule Year Ended: 2005   |          |                                   |          |          |          |          |          |          |          |          |          |                                   |          |          |          |                 |      |
| Historic [X] or Projected [ ]                                       |          |                                   |          |          |          |          |          |          |          |          |          |                                   |          |          |          |                 |      |
| Line No.  | Acct No. | Account Name                      | (1)      | (2)      | (3)      | (4)      | (5)      | (6)      | (7)      | (8)      | (9)      | (10)                              | (11)     | (12)     | (13)     | (14)            | (15) |
|   |          |                                   | 12/31/04 | 01/31/05 | 02/28/05 | 03/31/05 | 04/30/05 | 05/31/05 | 06/30/05 | 07/31/05 | 08/31/05 | 09/30/05                          | 10/31/05 | 11/30/05 | 12/31/05 | Average Balance |      |
| 1   |          | 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                        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0                                 | 0        | 0        | 0        | 0               | 0    |
| 4   | 339.1    | Other Plant & Misc. Equipment     | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0                                 | 0        | 0        | 0        | 0               | 0    |
| 5   |          | SOURCE OF SUPPLY & PUMPING PLANT  |          |          |          |          |          |          |          |          |          |                                   |          |          |          |                 |      |
| 6   | 303.2    | Land & Land Rights                | 0        | 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               | 0    |
| 8   | 305.2    | Collect. & Impound Reservoirs     | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0                                 | 0        | 0        | 0        | 0               | 0    |
| 9   | 306.2    | Lake, River & Other Intakes       | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0                                 | 0        | 0        | 0        | 0               | 0    |
| 10  | 307.2    | Walls & Springs                   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0                                 | 0        | 0        | 0        | 0               | 0    |
| 11  | 308.2    | Infiltration Galleries & Tunnels  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0                                 | 0        | 0        | 0        | 0               | 0    |
| 12  | 309.2    | Supply Mains                      | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0                                 | 0        | 0        | 0        | 0               | 0    |
| 13  | 310.2    | Power Generation Equipment        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0                                 | 0        | 0        | 0        | 0               | 0    |
| 14  | 311.2    | Pumping Equipment                 | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0                                 | 0        | 0        | 0        | 0               | 0    |
| 15  | 339.2    | Other Plant & Misc. Equipment     | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0                                 | 0        | 0        | 0        | 0               | 0    |
| 16  |          | WATER TREATMENT PLANT             |          |          |          |          |          |          |          |          |          |                                   |          |          |          |                 |      |
| 17  | 303.3    | Land & Land Rights                | 0        | 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               | 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                 | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0                                 | 0        | 0        | 0        | 0               | 0    |
| 26  | 330.4    | Distr. Reservoirs & Standpipes    | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0                                 | 0        | 0        | 0        | 0               | 0    |
| 27  | 331.4    | Transm. & Distribution Mains      | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0                                 | 0        | 0        | 0        | 0               | 0    |
| 28  | 333.4    | Services                          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0                                 | 0        | 0        | 0        | 0               | 0    |
| 29  | 334.4    | Meters & Meter Installations      | 0        | 0        | 0        | 0        | 0        | 0        | 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               | 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                             | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0                                 | 0        | 0        | 0        | 0               | 0    |

2 Sa

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-9

Quail Ridge

Page: 2 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

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)<br>Account Name               | (2)<br>Prior Year<br>12/31/04 | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct | (13)<br>Nov | (14)<br>Dec | (15)<br>Average<br>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

Florida Public Service Commission

Quail Ridge - Water  
 Docket No. 060368-W5  
 Schedule Year Ended: 2006  
 Historic [ ] or Projected [x]

108 6419 FWS Quail Ridge - Water  
 Explanation: Provide Accumulated Depreciation balances by account for the period beginning 12/31/05 through 12/31/06, and 13 month averages for 2006

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

| Line No | Acct No | (1)<br>Account Name               | (2)<br>12/31/05 | (3)<br>01/31/06 | (4)<br>02/28/06 | (5)<br>03/31/06 | (6)<br>04/30/06 | (7)<br>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               | 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               | 7,821           |
| 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               | 9,344           |
| 20      | 320.3   | Water Treatment Equipment         | 0               | 0               | 0               | 0               | 0               | (2,787)         |
| 21      | 339.3   | Other Plant & Misc. Equipment     | 0               | 0               | 0               | 0               | 0               | 666             |
| 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               | 14,223          |
| 27      | 331.4   | Transm. & Distribution Mains      | 0               | 0               | 0               | 0               | 0               | 12,088          |
| 28      | 333.4   | Services                          | 0               | 0               | 0               | 0               | 0               | 1,467           |
| 29      | 334.4   | Meters & Meter Installations      | 0               | 0               | 0               | 0               | 0               | 880             |
| 30      | 335.4   | Hydrants                          | 0               | 0               | 0               | 0               | 0               | 936             |
| 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               | 44,638          |

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

**Florida Public Service Commission**

**Quail Ridge**  
**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)<br>Description            | (2)<br>Water<br>Year End<br>Balance | (3)<br>Sewer<br>Year End<br>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 | 37,229                              | NA                                  |
| 2004  |                               |                                     |                                     |
| 46  | Additions                     | 1,698                               | NA                                  |
| 47  | Retirements                   | 0                                   | NA                                  |
| 48  | Adjustments                   | 0                                   | NA                                  |
| 49  | 12/31/04 Balance              | 38,927                              | NA                                  |
| 2005  |                               |                                     |                                     |
| 50  | Additions                     | 3,399                               | NA                                  |
| 51  | Retirements                   | (507)                               | NA                                  |
| 52  | Adjustments                   | 37                                  | NA                                  |
| 53  | 12/31/05 Balance              | 41,856                              | NA                                  |
| 2006  |                               |                                     |                                     |
| 54  | Additions                     | 4,369                               | NA                                  |
| 55  | Retirements                   | (978)                               | NA                                  |
| 56  | Adjustments                   | 270                                 | NA                                  |
| 57  | 12/31/06 Balance              | 45,518                              | NA                                  |
| 2007  |                               |                                     |                                     |
| 58  | Additions                     | 6,490                               | NA                                  |
| 59  | Retirements                   | (5,160)                             | NA                                  |
| 60  | Adjustments                   | 754                                 | NA                                  |
| 61  | 12/31/07 Balance              | 47,601                              | NA                                  |

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

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

FWS Properties

Florida Public Service Commission

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

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

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

| Line No. | Acct No. | (1)<br>AccountName                | (2)<br>Prior Year<br>06/30/04 | (3)<br>07/31/04 | (4)<br>08/31/04 | (5)<br>09/30/04 | (6)<br>10/31/04 | (7)<br>11/30/04 | (8)<br>12/31/04 |
|----------|----------|-----------------------------------|-------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 1        |          | INTANGIBLE PLANT                  | From LOOKUP                   |                 |                 |                 |                 |                 |                 |
| 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                   | 7,039                         | 7,039           | 7,039           | 7,039           | 7,039           | 7,039           | 7,039           |
| 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                 | 7,516                         | 7,516           | 7,516           | 7,516           | 7,516           | 7,516           | 7,516           |
| 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         | (2,861)                       | (2,861)         | (2,861)         | (2,861)         | (2,861)         | (2,861)         | (2,861)         |
| 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    | 13,049                        | 13,049          | 13,049          | 13,049          | 13,049          | 13,049          | 13,049          |
| 27       | 331.4    | Transm. & Distribution Mains      | 9,523                         | 9,523           | 9,523           | 9,523           | 9,523           | 9,523           | 9,523           |
| 28       | 333.4    | Services                          | 1,103                         | 1,103           | 1,103           | 1,103           | 1,103           | 1,103           | 1,103           |
| 29       | 334.4    | Meters & Meter Installatons       | 563                           | 563             | 563             | 563             | 563             | 563             | 563             |
| 30       | 335.4    | Hydrants                          | 702                           | 702             | 702             | 702             | 702             | 702             | 702             |
| 31       | 336.4    | Backflow Prevention               | 0                             | 0               | 0               | 0               | 0               | 0               | 0               |
| 32       | 339.4    | Other Plant & Misc. Equipment     | 595                           | 595             | 595             | 595             | 595             | 595             | 595             |
| 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                             | 37,229                        | 37,229          | 37,229          | 37,229          | 37,229          | 37,229          | 37,229          |

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| Schedule of Water Accumulated Depreciation By Primary Account- 2004      |          | FWS Properties  |                               |                 |                 |                 |                 |                 |                 | Florida Public Service Commission |  |
|--|----------|---|-------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------------------------|--|
| Adjusted UPIS Balances- June through December Balances for Depn Exp Calc |          |   |                               |                 |                 |                 |                 |                 |                 | Schedule: A-9                     |  |
| Quail Ridge - Water  |          | Explanation: Provide Adjusted UPIS balances by account for the period beginning |                               |                 |                 |                 |                 |                 |                 | Page: UPIS 4 of 8                 |  |
| Docket No. 060368-WS   |          | 6/30/04 through the year ended 12/31/04   |                               |                 |                 |                 |                 |                 |                 | Preparer: <name>                  |  |
| Schedule Year Ended: 2004  |          |   |                               |                 |                 |                 |                 |                 |                 |                                   |  |
| Historic [x] or Projected [ ]  |          |   |                               |                 |                 |                 |                 |                 |                 |                                   |  |
| Line No.   | Acct No. | (1)<br>AccountName  | (2)<br>Prior Year<br>06/30/04 | (3)<br>07/31/04 | (4)<br>08/31/04 | (5)<br>09/30/04 | (6)<br>10/31/04 | (7)<br>11/30/04 | (8)<br>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  | 3,804                         | 3,804           | 3,804           | 3,804           | 3,804           | 3,804           | 3,804           |                                   |  |
| 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   | 14,810                        | 14,810          | 14,810          | 14,810          | 14,810          | 14,810          | 14,810          |                                   |  |
| 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   | 23,088                        | 23,088          | 23,088          | 23,088          | 23,088          | 23,088          | 23,088          |                                   |  |
| 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   | 1,028                         | 1,028           | 1,028           | 1,028           | 1,028           | 1,028           | 1,028           |                                   |  |
| 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  | 27,428                        | 27,428          | 27,428          | 27,428          | 27,428          | 27,428          | 27,428          |                                   |  |
| 27   | 331.4    | Transm. & Distribution Mains  | 69,521                        | 69,521          | 69,521          | 69,521          | 69,521          | 69,521          | 69,650          |                                   |  |
| 28   | 333.4    | Services  | 9,182                         | 9,182           | 9,182           | 9,182           | 9,182           | 9,182           | 9,182           |                                   |  |
| 29   | 334.4    | Meters & Meter Installations  | 3,828                         | 3,828           | 3,828           | 3,828           | 3,828           | 3,828           | 3,828           |                                   |  |
| 30   | 335.4    | Hydrants  | 6,660                         | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           |                                   |  |
| 31   | 336.4    | Backflow Prevention   | 0                             | 0               | 0               | 0               | 0               | 0               | 0               |                                   |  |
| 32   | 339.4    | Other Plant & Misc. Equipment   | 811                           | 811             | 811             | 811             | 811             | 811             | 811             |                                   |  |
| 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   | 160,160                       | 160,160         | 160,160         | 160,160         | 160,160         | 160,160         | 160,289         |                                   |  |

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Schedule of Water Accumulated Depreciation By Primary Account- 2004  
 Depreciation Rates for Water Accounts- 2004

FWS Properties

Florida Public Service Commission

Quail Ridge - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2004  
 Historic  or Projected

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

This Schedule shows the Commission Authorized Depreciation rates for 2004

| Line No. | Acct No | (1)<br>Account Name               | (2)                  | (3)      | (4)           | (5)      | (6)      | (7)      | (8)      |
|----------|---------|-----------------------------------|----------------------|----------|---------------|----------|----------|----------|----------|
|          |         |                                   | Annual Rate          | 07/31/04 | 08/31/04      | 09/30/04 | 10/31/04 | 11/30/04 | 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                        | 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%    |
| 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%    |
| 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                 | 0.00%                | 0.00%    | 0.00%         | 0.00%    | 0.00%    | 0.00%    | 0.00%    |
| 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         | 3.13%                | 0.26%    | 0.26%         | 0.26%    | 0.26%    | 0.26%    | 0.26%    |
| 19       | 311.3   | Pumping Equipment                 | 0.00%                | 0.00%    | 0.00%         | 0.00%    | 0.00%    | 0.00%    | 0.00%    |
| 20       | 320.3   | Water Treatment Equipment         | 4.55%                | 0.38%    | 0.38%         | 0.38%    | 0.38%    | 0.38%    | 0.38%    |
| 21       | 339.3   | Other Plant & Misc. Equipment     | 0.00%                | 0.00%    | 0.00%         | 0.00%    | 0.00%    | 0.00%    | 0.00%    |
| 22       |         | TRANSMISSION & DISTRIBUTION PLANT |                      |          |               |          |          |          |          |
| 23       | 303.4   | Land & Land Rights                |                      |          |               |          |          |          |          |
| 24       | 304.4   | Structures & Improvements         | 3.13%                | 0.26%    | 0.26%         | 0.26%    | 0.26%    | 0.26%    | 0.26%    |
| 25       | 311.4   | Pumping Equipment                 | 0.00%                | 0.00%    | 0.00%         | 0.00%    | 0.00%    | 0.00%    | 0.00%    |
| 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                          | 2.22%                | 0.19%    | 0.19%         | 0.19%    | 0.19%    | 0.19%    | 0.19%    |
| 31       | 336.4   | Backflow Prevention               | 0.00%                | 0.00%    | 0.00%         | 0.00%    | 0.00%    | 0.00%    | 0.00%    |
| 32       | 339.4   | Other Plant & Misc. Equipment     | 0.00%                | 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         | 3.13%                | 0.26%    | 0.26%         | 0.26%    | 0.26%    | 0.26%    | 0.26%    |
| 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           | 6.67%                | 0.56%    | 0.56%         | 0.56%    | 0.56%    | 0.56%    | 0.56%    |
| 45       | 348.5   | Other Tangible Plant              | 0.00%                | 0.00%    | 0.00%         | 0.00%    | 0.00%    | 0.00%    | 0.00%    |

36

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

FWS Properties

Florida Public Service Commission

Quail Ridge - 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)<br>AccountName                | (2) | (3)<br>July | (4)<br>Aug | (5)<br>Sep | (6)<br>Oct | (7)<br>Nov | (8)<br>Dec |       |  |  |  |
|---------|---------|-----------------------------------|-----|-------------|------------|------------|------------|------------|------------|-------|--|--|--|
| 1       |         | INTANGIBLE PLANT                  |     |             |            |            |            |            |            |       |  |  |  |
| 2       | 301.1   | Organization                      |     | 0           | 0          | 0          | 0          | 0          | 0          |       |  |  |  |
| 3       | 302.1   | Franchises                        |     | 0           | 0          | 0          | 0          | 0          | 0          |       |  |  |  |
| 4       | 339.1   | Other Plant & Misc. Equipment     |     | 0           | 0          | 0          | 0          | 0          | 0          |       |  |  |  |
| 5       |         | SOURCE OF SUPPLY & PUMPING PLANT  |     |             |            |            |            |            |            |       |  |  |  |
| 6       | 303.2   | Land & Land Rights                |     | 0           | 0          | 0          | 0          | 0          | 0          |       |  |  |  |
| 7       | 304.2   | Structures & Improvements         |     | 0           | 0          | 0          | 0          | 0          | 0          |       |  |  |  |
| 8       | 305.2   | Collect. & Impound Reservoirs     |     | 0           | 0          | 0          | 0          | 0          | 0          |       |  |  |  |
| 9       | 306.2   | Lake, River & Other Intakes       |     | 0           | 0          | 0          | 0          | 0          | 0          |       |  |  |  |
| 10      | 307.2   | Wells & Springs                   |     | 41          | 41         | 41         | 41         | 41         | 41         |       |  |  |  |
| 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         |     | 4           | 4          | 4          | 4          | 4          | 4          |       |  |  |  |
| 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    |     | 62          | 62         | 62         | 62         | 62         | 62         |       |  |  |  |
| 27      | 331.4   | Transm. & Distribution Mains      |     | 129         | 129        | 129        | 129        | 129        | 129        |       |  |  |  |
| 28      | 333.4   | Services                          |     | 19          | 19         | 19         | 19         | 19         | 19         |       |  |  |  |
| 29      | 334.4   | Meters & Meter Installations      |     | 16          | 16         | 16         | 16         | 16         | 16         |       |  |  |  |
| 30      | 335.4   | Hydrants                          |     | 12          | 12         | 12         | 12         | 12         | 12         |       |  |  |  |
| 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                             |     | 283         | 283        | 283        | 283        | 283        | 283        | 1,698 |  |  |  |

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

FWS Properties

Florida Public Service Commission

Quail Ridge - Water  
Docket No. 060368-WS  
Schedule Year Ended: 2004  
Historic  or Projected

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

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

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

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

FWS Properties

Florida Public Service Commission

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

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

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

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

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

FWS Properties

Florida Public Service Commission

Quail Ridge - 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                        | 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                   | 7,039        | 7,080        | 7,121        | 7,162        | 7,204        | 7,245        | 7,286        |
| 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                 | 7,516        | 7,516        | 7,516        | 7,516        | 7,516        | 7,516        | 7,516        |
| 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         | (2,861)      | (2,853)      | (2,853)      | (2,849)      | (2,842)      | (2,838)      | (2,838)      |
| 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    | 13,049       | 13,111       | 13,173       | 13,234       | 13,296       | 13,358       | 13,420       |
| 27       | 331.4    | Transm. & Distribution Mains      | 9,523        | 9,652        | 9,780        | 9,909        | 10,038       | 10,167       | 10,296       |
| 28       | 333.4    | Services                          | 1,103        | 1,122        | 1,141        | 1,160        | 1,180        | 1,199        | 1,218        |
| 29       | 334.4    | Meters & Meter Installations      | 563          | 579          | 595          | 611          | 627          | 643          | 659          |
| 30       | 335.4    | Hydrants                          | 702          | 714          | 727          | 739          | 751          | 764          | 776          |
| 31       | 336.4    | Backflow Prevention               | 0            | 0            | 0            | 0            | 0            | 0            | 0            |
| 32       | 339.4    | Other Plant & Misc. Equipment     | 595          | 595          | 595          | 595          | 595          | 595          | 595          |
| 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                             | 37,229       | 37,512       | 37,795       | 38,078       | 38,361       | 38,644       | 38,927       |
|          |          |                                   |              |              |              |              |              |              | 38,927       |



| Schedule of Water Accumulated Depreciation By Primary Account- 2005<br>Adjusted 2005 UPIS Balances for Depn Exp Calc   |         |                                   |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  | Florida Public Service Commission                      |                  |                  |                         |
|--|---------|-----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|--|------------------|------------------|-------------------------|
| Quail Ridge - Water<br>Docket No. 060368-WS<br>Schedule Year Ended: 2005<br>Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/> |         |                                   |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  | Schedule: A-9<br>Page: UPIS 4 of 8<br>Preparer: <name> |                  |                  |                         |
| Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/05.                                      |         |                                   |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |  |                  |                  |                         |
| Line No  | Acct No | (1)<br>Account Name               | (2)<br>12/31/04 | (3)<br>01/31/05 | (4)<br>02/28/05 | (5)<br>03/31/05 | (6)<br>04/30/05 | (7)<br>05/31/05 | (8)<br>06/30/05 | (9)<br>07/31/05 | (10)<br>08/31/05 | (11)<br>09/30/05 | (12)<br>10/31/05                                       | (13)<br>11/30/05 | (14)<br>12/31/05 | (15)<br>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                | 3,804           | 3,804           | 3,804           | 3,804           | 3,804           | 3,804           | 3,804           | 3,804           | 3,804            | 3,804            | 3,804  | 3,804            | 3,804            | 3,804                   |
| 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                   | 14,810          | 14,810          | 14,810          | 14,810          | 14,810          | 14,810          | 14,810          | 14,810          | 14,810           | 14,810           | 14,810   | 14,810           | 14,810           | 14,810                  |
| 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                 | 23,088          | 23,088          | 23,088          | 23,088          | 23,088          | 23,088          | 23,088          | 23,088          | 23,088           | 23,088           | 23,088   | 23,088           | 23,088           | 23,088                  |
| 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         | 1,028           | 1,028           | 1,028           | 1,028           | 1,028           | 1,028           | 1,028           | 1,028           | 1,028            | 1,028            | 1,028  | 1,028            | 1,028            | 1,028                   |
| 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    | 27,428          | 27,428          | 27,428          | 27,428          | 27,428          | 27,428          | 27,428          | 27,428          | 27,428           | 27,428           | 27,428   | 27,428           | 27,428           | 27,428                  |
| 27   | 331.4   | Transm. & Distribution Mains      | 69,650          | 69,650          | 69,650          | 69,650          | 69,650          | 69,650          | 69,650          | 69,650          | 69,650           | 69,650           | 69,650   | 69,650           | 69,650           | 69,650                  |
| 28   | 333.4   | Services                          | 9,182           | 9,182           | 9,182           | 9,182           | 9,182           | 9,182           | 9,182           | 9,182           | 9,182            | 9,182            | 9,182  | 9,182            | 9,182            | 9,182                   |
| 29   | 334.4   | Meters & Meter Installations      | 3,828           | 3,828           | 3,828           | 3,828           | 3,828           | 3,828           | 3,828           | 3,828           | 3,828            | 3,828            | 3,828  | 3,828            | 4,018            | 3,843                   |
| 30   | 335.4   | Hydrants                          | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660            | 6,660            | 6,660  | 6,660            | 6,660            | 6,660                   |
| 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     | 811             | 811             | 811             | 811             | 811             | 811             | 811             | 811             | 811              | 811              | 811  | 811              | 811              | 811                     |
| 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                             | 160,289         | 160,289         | 160,289         | 160,289         | 160,289         | 160,289         | 160,289         | 160,289         | 160,289          | 160,289          | 160,289  | 160,289          | 160,479          | 160,304                 |

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

Florida Public Service Commission

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

This Schedule shows the Commission Authorized Depreciation rates for 2005

Schedule:  
 Page:  
 Preparer:

A-9  
 Zb  
 <name>

| Line No | Acct No | (1)<br>Account Name               | (2)<br>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%    | 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%    | 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%    | 0.00%    | 0.00% |
| 5       |         | SOURCE OF SUPPLY & PUMPING PLANT  |                    |                   |         |         |         |         |         |          |          |          |          |          |          |       |
| 6       | 303.2   | Land & Land Rights                |                    |                   |         |         |         |         |         |          |          |          |          |          |          |       |
| 7       | 304.2   | Structures & Improvements         | 3.13%              | 0.26%             | 0.26%   | 0.26%   | 0.26%   | 0.26%   | 0.26%   | 0.26%    | 0.26%    | 0.26%    | 0.26%    | 0.26%    | 0.26%    | 0.26% |
| 8       | 305.2   | Collect. & Impound Reservoirs     | 0.00%              | 0.00%             | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00% |
| 9       | 306.2   | Lake, River & Other Intakes       | 0.00%              | 0.00%             | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00% |
| 10      | 307.2   | Wells & Springs                   | 3.33%              | 0.28%             | 0.28%   | 0.28%   | 0.28%   | 0.28%   | 0.28%   | 0.28%    | 0.28%    | 0.28%    | 0.28%    | 0.28%    | 0.28%    | 0.28% |
| 11      | 308.2   | Infiltration Galleries & Tunnels  | 0.00%              | 0.00%             | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00% |
| 12      | 309.2   | Supply Mains                      | 0.00%              | 0.00%             | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00% |
| 13      | 310.2   | Power Generation Equipment        | 5.00%              | 0.42%             | 0.42%   | 0.42%   | 0.42%   | 0.42%   | 0.42%   | 0.42%    | 0.42%    | 0.42%    | 0.42%    | 0.42%    | 0.42%    | 0.42% |
| 14      | 311.2   | Pumping Equipment                 | 0.00%              | 0.00%             | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00% |
| 15      | 339.2   | Other Plant & Misc. Equipment     | 0.00%              | 0.00%             | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00% |
| 16      |         | WATER TREATMENT PLANT             |                    |                   |         |         |         |         |         |          |          |          |          |          |          |       |
| 17      | 303.3   | Land & Land Rights                |                    |                   |         |         |         |         |         |          |          |          |          |          |          |       |
| 18      | 304.3   | Structures & Improvements         | 3.13%              | 0.26%             | 0.26%   | 0.26%   | 0.26%   | 0.26%   | 0.26%   | 0.26%    | 0.26%    | 0.26%    | 0.26%    | 0.26%    | 0.26%    | 0.26% |
| 19      | 311.3   | Pumping Equipment                 | 0.00%              | 0.00%             | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00% |
| 20      | 320.3   | Water Treatment Equipment         | 4.55%              | 0.38%             | 0.38%   | 0.38%   | 0.38%   | 0.38%   | 0.38%   | 0.38%    | 0.38%    | 0.38%    | 0.38%    | 0.38%    | 0.38%    | 0.38% |
| 21      | 339.3   | Other Plant & Misc. Equipment     | 0.00%              | 0.00%             | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00% |
| 22      |         | TRANSMISSION & DISTRIBUTION PLANT |                    |                   |         |         |         |         |         |          |          |          |          |          |          |       |
| 23      | 303.4   | Land & Land Rights                |                    |                   |         |         |         |         |         |          |          |          |          |          |          |       |
| 24      | 304.4   | Structures & Improvements         | 3.13%              | 0.26%             | 0.26%   | 0.26%   | 0.26%   | 0.26%   | 0.26%   | 0.26%    | 0.26%    | 0.26%    | 0.26%    | 0.26%    | 0.26%    | 0.26% |
| 25      | 311.4   | Pumping Equipment                 | 0.00%              | 0.00%             | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00% |
| 26      | 330.4   | Distr. Reservoirs & Standpipes    | 2.70%              | 0.23%             | 0.23%   | 0.23%   | 0.23%   | 0.23%   | 0.23%   | 0.23%    | 0.23%    | 0.23%    | 0.23%    | 0.23%    | 0.23%    | 0.23% |
| 27      | 331.4   | Transm. & Distribution Mains      | 2.22%              | 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% |
| 28      | 333.4   | Services                          | 2.50%              | 0.21%             | 0.21%   | 0.21%   | 0.21%   | 0.21%   | 0.21%   | 0.21%    | 0.21%    | 0.21%    | 0.21%    | 0.21%    | 0.21%    | 0.21% |
| 29      | 334.4   | Meters & Meter Installations      | 5.00%              | 0.42%             | 0.42%   | 0.42%   | 0.42%   | 0.42%   | 0.42%   | 0.42%    | 0.42%    | 0.42%    | 0.42%    | 0.42%    | 0.42%    | 0.42% |
| 30      | 335.4   | Hydrants                          | 2.22%              | 0.19%             | 0.19%   | 0.19%   | 0.19%   | 0.19%   | 0.19%   | 0.19%    | 0.19%    | 0.19%    | 0.19%    | 0.19%    | 0.19%    | 0.19% |
| 31      | 336.4   | Backflow Prevention               | 0.00%              | 0.00%             | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00% |
| 32      | 339.4   | Other Plant & Misc. Equipment     | 0.00%              | 0.00%             | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00% |
| 33      |         | GENERAL PLANT                     |                    |                   |         |         |         |         |         |          |          |          |          |          |          |       |
| 34      | 303.5   | Land & Land Rights                |                    |                   |         |         |         |         |         |          |          |          |          |          |          |       |
| 35      | 304.5   | Structures & Improvements         | 3.13%              | 0.26%             | 0.26%   | 0.26%   | 0.26%   | 0.26%   | 0.26%   | 0.26%    | 0.26%    | 0.26%    | 0.26%    | 0.26%    | 0.26%    | 0.26% |
| 36      | 340.5   | Office Furniture & Equipment      | 0.00%              | 0.00%             | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00% |
| 37      | 340.51  | Computer Equipment                | 0.00%              | 0.00%             | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00% |
| 38      | 341.5   | Transportation Equipment          | 0.00%              | 0.00%             | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00% |
| 39      | 342.5   | Stores Equipment                  | 0.00%              | 0.00%             | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00% |
| 40      | 343.5   | Tools, Shop & Garage Equipment    | 0.00%              | 0.00%             | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00% |
| 41      | 344.5   | Laboratory Equipment              | 6.67%              | 0.56%             | 0.56%   | 0.56%   | 0.56%   | 0.56%   | 0.56%   | 0.56%    | 0.56%    | 0.56%    | 0.56%    | 0.56%    | 0.56%    | 0.56% |
| 42      | 345.5   | Power Operated Equipment          | 0.00%              | 0.00%             | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00% |
| 43      | 346.5   | Communication Equipment           | 0.00%              | 0.00%             | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00% |
| 44      | 347.5   | Miscellaneous Equipment           | 6.67%              | 0.56%             | 0.56%   | 0.56%   | 0.56%   | 0.56%   | 0.56%   | 0.56%    | 0.56%    | 0.56%    | 0.56%    | 0.56%    | 0.56%    | 0.56% |
| 45      | 348.5   | Other Tangible Plant              | 0.00%              | 0.00%             | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00% |

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

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

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

Explanation: Provide the monthly Depreciation Expense for 2005

| Line No. | Acct No. | (1)<br>AccountName                | (2)        |            |            |            |            |            |            |             |             |             |     |     | (13)<br>Nov | (14)<br>Test Year End<br>Dec | (15)<br>2005<br>Total |
|----------|----------|-----------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-----|-----|-------------|------------------------------|-----------------------|
|          |          |                                   | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct |     |     |             |                              |                       |
| 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                        | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0   | 0   | 0           | 0                            | 0                     |
| 4        | 339.1    | Other Plant & Misc. Equipment     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0   | 0   | 0           | 0                            | 0                     |
| 5        |          | SOURCE OF SUPPLY & PUMPING PLANT  |            |            |            |            |            |            |            |             |             |             |     |     |             |                              |                       |
| 6        | 303.2    | Land & Land Rights                | 0          | 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                            | 0                     |
| 8        | 305.2    | Collect. & Impound Reservoirs     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0   | 0   | 0           | 0                            | 0                     |
| 9        | 306.2    | Lake, River & Other Intakes       | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0   | 0   | 0           | 0                            | 0                     |
| 10       | 307.2    | Wells & Springs                   | 41         | 41         | 41         | 41         | 41         | 41         | 41         | 41          | 41          | 41          | 41  | 41  | 41          | 41                           | 494                   |
| 11       | 308.2    | Infiltration Galleries & Tunnels  | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0   | 0   | 0           | 0                            | 0                     |
| 12       | 309.2    | Supply Mains                      | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0   | 0   | 0           | 0                            | 0                     |
| 13       | 310.2    | Power Generation Equipment        | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0   | 0   | 0           | 0                            | 0                     |
| 14       | 311.2    | Pumping Equipment                 | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0   | 0   | 0           | 0                            | 0                     |
| 15       | 339.2    | Other Plant & Misc. Equipment     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0   | 0   | 0           | 0                            | 0                     |
| 16       |          | WATER TREATMENT PLANT             |            |            |            |            |            |            |            |             |             |             |     |     |             |                              |                       |
| 17       | 303.3    | Land & Land Rights                | 0          | 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                            | 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         | 4          | 4          | 4          | 4          | 4          | 4          | 4          | 4           | 4           | 4           | 4   | 4   | 4           | 4                            | 47                    |
| 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                 | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0   | 0   | 0           | 0                            | 0                     |
| 26       | 330.4    | Dist. Reservoirs & Standpipes     | 62         | 62         | 62         | 62         | 62         | 62         | 62         | 62          | 62          | 62          | 62  | 62  | 62          | 62                           | 741                   |
| 27       | 331.4    | Transm. & Distribution Mains      | 129        | 129        | 129        | 129        | 129        | 129        | 129        | 129         | 129         | 129         | 129 | 129 | 129         | 129                          | 1,548                 |
| 28       | 333.4    | Services                          | 19         | 19         | 19         | 19         | 19         | 19         | 19         | 19          | 19          | 19          | 19  | 19  | 19          | 19                           | 230                   |
| 29       | 334.4    | Meters & Meter Installations      | 16         | 16         | 16         | 16         | 16         | 16         | 16         | 16          | 16          | 16          | 16  | 16  | 16          | 16                           | 192                   |
| 30       | 335.4    | Hydrants                          | 12         | 12         | 12         | 12         | 12         | 12         | 12         | 12          | 12          | 12          | 12  | 12  | 12          | 12                           | 148                   |
| 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                             | 283        | 283        | 283        | 283        | 283        | 283        | 283        | 283         | 283         | 283         | 283 | 283 | 283         | 284                          | 3,399                 |

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

Florida Public Service Commission

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

Explanation: Provide Retirements for 2005

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

| Line No. | Acct No. | (1)<br>AccountName                | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14)              | (15)       |
|----------|----------|-----------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|-------------------|------------|
|          |          |                                   |     | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug  | Sep  | Oct  | Nov  | Test Year End Dec | 2005 Total |
| 1        |          | INTANGIBLE PLANT                  |     |     |     |     |     |     |     |     |      |      |      |      |                   |            |
| 2        | 301.1    | Organization                      |     | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0    | 0                 | 0          |
| 3        | 302.1    | Franchises                        |     | 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    | (507)             | (507)      |
| 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    | (507)             | (507)      |

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

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

Florida Public Service Commission

Quail Ridge - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2005  
 Historic  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)<br>Account Name               | (2)<br>12/31/04 | (3)<br>01/31/05 | (4)<br>02/28/05 | (5)<br>03/31/05 | (6)<br>04/30/05 | (7)<br>05/31/05 | (8)<br>06/30/05 | (9)<br>07/31/05 | (10)<br>08/31/05 | (11)<br>09/30/05 | (12)<br>10/31/05 | (13)<br>11/30/05 | (14)<br>12/31/05 | (15)<br>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                   | 7,286           | 7,327           | 7,368           | 7,409           | 7,450           | 7,492           | 7,533           | 7,574           | 7,615            | 7,656            | 7,697            | 7,738            | 7,780            | 7,533                   |
| 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                 | 7,516           | 7,516           | 7,516           | 7,516           | 7,516           | 7,516           | 7,516           | 7,516           | 7,516            | 7,516            | 7,516            | 7,516            | 7,516            | 7,516                   |
| 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         | (2,838)         | (2,834)         | (2,830)         | (2,826)         | (2,822)         | (2,818)         | (2,814)         | (2,810)         | (2,806)          | (2,803)          | (2,799)          | (2,795)          | (2,791)          | (2,814)                 |
| 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     | 13,420          | 13,481          | 13,543          | 13,605          | 13,667          | 13,729          | 13,790          | 13,852          | 13,914           | 13,976           | 14,037           | 14,099           | 14,161           | 13,790                  |
| 27       | 331.4    | Transm. & Distribution Mains      | 10,296          | 10,425          | 10,554          | 10,683          | 10,812          | 10,941          | 11,070          | 11,199          | 11,328           | 11,457           | 11,586           | 11,714           | 11,843           | 11,070                  |
| 28       | 333.4    | Services                          | 1,218           | 1,237           | 1,256           | 1,275           | 1,294           | 1,313           | 1,333           | 1,352           | 1,371            | 1,390            | 1,409            | 1,428            | 1,447            | 1,333                   |
| 29       | 334.4    | Meters & Meter Installations      | 659             | 675             | 691             | 707             | 723             | 738             | 754             | 770             | 786              | 802              | 818              | 834              | 844              | 715                     |
| 30       | 335.4    | Hydrants                          | 776             | 788             | 801             | 813             | 825             | 838             | 850             | 862             | 875              | 887              | 899              | 912              | 924              | 850                     |
| 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     | 595             | 595             | 595             | 595             | 595             | 595             | 595             | 595             | 595              | 595              | 595              | 595              | 595              | 595                     |
| 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                             | 38,927          | 39,210          | 39,493          | 39,777          | 40,060          | 40,343          | 40,626          | 40,909          | 41,193           | 41,476           | 41,759           | 42,042           | 41,819           | 40,587                  |
|          |          | TRUE                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |                  | 41,819           |                         |

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Quail Ridge

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)<br>Account Name               | (2)<br>Prior Year<br>12/31/04 | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct | (13)<br>Nov | (14)<br>Dec | (15)<br>Average<br>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                   | 7,286                         | 7,327      | 7,368      | 7,409      | 7,450      | 7,492      | 7,533      | 7,574      | 7,615       | 7,656       | 7,697       | 7,738       | 7,780       | 7,533                      |
| 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                 | 7,516                         | 7,516      | 7,516      | 7,516      | 7,516      | 7,516      | 7,516      | 7,516      | 7,516       | 7,516       | 7,516       | 7,516       | 7,516       | 7,516                      |
| 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         | (2,838)                       | (2,834)    | (2,830)    | (2,826)    | (2,822)    | (2,818)    | (2,814)    | (2,810)    | (2,806)     | (2,803)     | (2,799)     | (2,795)     | (2,791)     | (2,814)                    |
| 21       | 339.3    | Other Plant & Misc. Equipment     | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                          |
| 22       |          | TRANSMISSION & DISTRIBUTION PLANT |                               |            |            |            |            |            |            |            |             |             |             |             |             |                            |
| 23       | 303.4    | Land & Land Rights                | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                          |
| 24       | 304.4    | Structures & Improvements         | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                          |
| 25       | 311.4    | Pumping Equipment                 | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                          |
| 26       | 330.4    | Distr. Reservoirs & Standpipes    | 13,420                        | 13,481     | 13,543     | 13,605     | 13,667     | 13,729     | 13,790     | 13,852     | 13,914      | 13,976      | 14,037      | 14,099      | 14,161      | 13,790                     |
| 27       | 331.4    | Transm. & Distribution Mains      | 10,296                        | 10,425     | 10,554     | 10,683     | 10,812     | 10,941     | 11,070     | 11,199     | 11,328      | 11,457      | 11,586      | 11,714      | 11,843      | 11,070                     |
| 28       | 333.4    | Services                          | 1,218                         | 1,237      | 1,256      | 1,275      | 1,294      | 1,313      | 1,333      | 1,352      | 1,371       | 1,390       | 1,409       | 1,428       | 1,447       | 1,333                      |
| 29       | 334.4    | Meters & Meter Installations      | 659                           | 675        | 691        | 707        | 723        | 738        | 754        | 770        | 786         | 802         | 818         | 834         | 844         | 715                        |
| 30       | 335.4    | Hydrants                          | 776                           | 788        | 801        | 813        | 825        | 838        | 850        | 862        | 875         | 887         | 899         | 912         | 924         | 850                        |
| 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     | 595                           | 595        | 595        | 595        | 595        | 595        | 595        | 595        | 595         | 595         | 595         | 595         | 595         | 595                        |
| 33       |          | GENERAL PLANT                     |                               |            |            |            |            |            |            |            |             |             |             |             |             |                            |
| 34       | 303.5    | Land & Land Rights                | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                          |
| 35       | 304.5    | Structures & Improvements         | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                          |
| 36       | 340.5    | Office Furniture & Equipment      | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                          |
| 37       | 340.51   | Computer Equipment                | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 1           | 11          | 22          | 37          | 5                          |
| 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                             | 38,927                        | 39,210     | 39,493     | 39,777     | 40,060     | 40,343     | 40,626     | 40,909     | 41,193      | 41,477      | 41,770      | 42,064      | 41,856      | 40,593                     |
| 47       |          | Subtotal Land & Land Rights       | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                          |

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| Schedule of Water Accumulated Depreciation By Primary Account- 2006<br>Adjusted 2006 UPIS Balances for Depn Exp Calc      |          |                                   |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  | Florida Public Service Commission |                  |                              |  |
|---|----------|-----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|-----------------------------------|------------------|------------------------------|--|
| Quail Ridge - Water<br>Docket No. 060368-WS<br>Schedule Year Ended: 2006<br>Historic [ ] or Projected [x]                 |          |                                   |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  | Schedule:<br>Page:<br>Preparer:   |                  | A-9<br>UPIS 4 of 8<br><name> |  |
| Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/05 through the year ended 12/31/06. |          |                                   |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |                                   |                  |                              |  |
| Line No.  | Acct No. | (1)<br>Account Name               | (2)<br>12/31/05 | (3)<br>01/31/06 | (4)<br>02/28/06 | (5)<br>03/31/06 | (6)<br>04/30/06 | (7)<br>05/31/06 | (8)<br>06/30/06 | (9)<br>07/31/06 | (10)<br>08/31/06 | (11)<br>09/30/06 | (12)<br>10/31/06 | (13)<br>11/30/06                  | (14)<br>12/31/06 | (15)<br>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                | 3,804           | 3,804           | 3,804           | 3,804           | 3,804           | 3,804           | 3,804           | 3,804           | 3,804            | 3,804            | 3,804            | 3,804                             | 3,804            | 3,804                        |  |
| 7   | 304.2    | Structures & Improvements         | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0                                 | 19,959           | 1,535                        |  |
| 8   | 305.2    | Collect. & Impound Reservoirs     | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0                                 | 0                | 0                            |  |
| 9   | 306.2    | Lake, River & Other Intakes       | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0                                 | 0                | 0                            |  |
| 10  | 307.2    | Wells & Springs                   | 14,810          | 14,810          | 14,810          | 14,810          | 14,810          | 14,810          | 14,810          | 14,810          | 14,810           | 14,810           | 14,810           | 14,810                            | 14,810           | 14,810                       |  |
| 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                 | 23,088          | 23,088          | 23,088          | 23,088          | 23,088          | 23,088          | 23,088          | 23,088          | 23,088           | 23,088           | 23,088           | 23,088                            | 23,088           | 23,088                       |  |
| 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         | 1,028           | 1,028           | 1,028           | 1,028           | 1,028           | 1,028           | 1,028           | 1,028           | 1,028            | 1,028            | 1,028            | 1,028                             | 8,028            | 1,566                        |  |
| 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    | 27,428          | 27,428          | 27,428          | 27,428          | 27,428          | 27,428          | 27,428          | 27,428          | 27,428           | 27,428           | 27,428           | 27,428                            | 27,428           | 27,428                       |  |
| 27  | 331.4    | Transm. & Distribution Mains      | 69,650          | 69,650          | 69,650          | 69,650          | 69,650          | 69,650          | 71,136          | 71,136          | 71,136           | 72,622           | 72,622           | 72,622                            | 74,108           | 71,022                       |  |
| 28  | 333.4    | Services                          | 9,182           | 9,182           | 9,182           | 9,182           | 9,182           | 9,182           | 9,182           | 9,182           | 9,182            | 9,182            | 9,182            | 9,182                             | 9,182            | 9,182                        |  |
| 29  | 334.4    | Meters & Meter Installations      | 4,018           | 4,018           | 4,018           | 4,018           | 4,018           | 4,018           | 4,200           | 4,200           | 4,200            | 4,382            | 4,382            | 4,382                             | 4,564            | 4,186                        |  |
| 30  | 335.4    | Hydrants                          | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660            | 6,660            | 6,660            | 6,660                             | 6,660            | 6,660                        |  |
| 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     | 811             | 811             | 811             | 811             | 811             | 811             | 811             | 811             | 811              | 811              | 811              | 811                               | 811              | 811                          |  |
| 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                             | 160,479         | 160,479         | 160,479         | 160,479         | 160,479         | 160,479         | 162,147         | 162,147         | 162,147          | 163,815          | 163,815          | 163,815                           | 192,442          | 164,092                      |  |



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

Florida Public Service Commission

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

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

Schedule: A-9  
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 Preparer: <name>

| Line No | Acct No | (1)<br>Account Name               | (2)<br>Annual Rate | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | Change to Guideline Lives |            |             |             |             |             |             |             | (13)  | (14)<br>Dec | (15)<br>Memo<br>Guideline<br>Rates | (16)<br>Memo<br>Guideline<br>Lives |
|---------|---------|-----------------------------------|--------------------|------------|------------|------------|------------|---------------------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------|-------------|------------------------------------|------------------------------------|
|         |         |                                   |                    |            |            |            |            | (7)<br>Monthly Rates      |            |             |             |             |             |             |             |       |             |                                    |                                    |
|         |         |                                   |                    |            |            |            |            | (8)<br>May                | (9)<br>Jun | (10)<br>Jul | (11)<br>Aug | (12)<br>Sep | (13)<br>Oct | (14)<br>Nov | (15)<br>Dec |       |             |                                    |                                    |
| 1       |         | INTANGIBLE PLANT                  |                    |            |            |            |            |                           |            |             |             |             |             |             |             |       |             |                                    |                                    |
| 2       | 301.1   | Organization                      | 0.00%              | 0.00%      | 0.00%      | 0.00%      | 0.00%      | 0.21%                     | 0.21%      | 0.21%       | 0.21%       | 0.21%       | 0.21%       | 0.21%       | 0.21%       | 0.21% | 2.50%       | 40                                 |                                    |
| 3       | 302.1   | Franchises                        | 0.00%              | 0.00%      | 0.00%      | 0.00%      | 0.00%      | 0.21%                     | 0.21%      | 0.21%       | 0.21%       | 0.21%       | 0.21%       | 0.21%       | 0.21%       | 0.21% | 2.50%       | 40                                 |                                    |
| 4       | 339.1   | Other Plant & Misc. Equipment     | 0.00%              | 0.00%      | 0.00%      | 0.00%      | 0.00%      | 0.00%                     | 0.00%      | 0.00%       | 0.00%       | 0.00%       | 0.00%       | 0.00%       | 0.00%       | 0.00% |             |                                    |                                    |
| 5       |         | SOURCE OF SUPPLY & PUMPING PLANT  |                    |            |            |            |            |                           |            |             |             |             |             |             |             |       |             |                                    |                                    |
| 6       | 303.2   | Land & Land Rights                |                    |            |            |            |            |                           |            |             |             |             |             |             |             |       |             |                                    |                                    |
| 7       | 304.2   | Structures & Improvements         | 3.13%              | 0.26%      | 0.26%      | 0.26%      | 0.26%      | 0.26%                     | 0.26%      | 0.26%       | 0.26%       | 0.26%       | 0.26%       | 0.26%       | 0.26%       | 0.26% | 3.13%       | 32                                 |                                    |
| 8       | 305.2   | Collect & Impound Reservoirs      | 0.00%              | 0.00%      | 0.00%      | 0.00%      | 0.00%      | 0.17%                     | 0.17%      | 0.17%       | 0.17%       | 0.17%       | 0.17%       | 0.17%       | 0.17%       | 0.17% | 2.00%       | 50                                 |                                    |
| 9       | 306.2   | Lake, River & Other Intakes       | 0.00%              | 0.00%      | 0.00%      | 0.00%      | 0.00%      | 0.21%                     | 0.21%      | 0.21%       | 0.21%       | 0.21%       | 0.21%       | 0.21%       | 0.21%       | 0.21% | 2.50%       | 40                                 |                                    |
| 10      | 307.2   | Wells & Springs                   | 3.33%              | 0.28%      | 0.28%      | 0.28%      | 0.28%      | 0.28%                     | 0.28%      | 0.28%       | 0.28%       | 0.28%       | 0.28%       | 0.28%       | 0.28%       | 0.28% | 3.33%       | 40                                 |                                    |
| 11      | 308.2   | Infiltration Galleries & Tunnels  | 0.00%              | 0.00%      | 0.00%      | 0.00%      | 0.00%      | 0.21%                     | 0.21%      | 0.21%       | 0.21%       | 0.21%       | 0.21%       | 0.21%       | 0.21%       | 0.21% | 2.50%       | 40                                 |                                    |
| 12      | 309.2   | Supply Mains                      | 0.00%              | 0.00%      | 0.00%      | 0.00%      | 0.00%      | 0.24%                     | 0.24%      | 0.24%       | 0.24%       | 0.24%       | 0.24%       | 0.24%       | 0.24%       | 0.24% | 2.86%       | 35                                 |                                    |
| 13      | 310.2   | Power Generation Equipment        | 5.00%              | 0.42%      | 0.42%      | 0.42%      | 0.42%      | 0.42%                     | 0.42%      | 0.42%       | 0.42%       | 0.42%       | 0.42%       | 0.42%       | 0.42%       | 0.42% | 5.00%       | 20                                 |                                    |
| 14      | 311.2   | Pumping Equipment                 | 0.00%              | 0.00%      | 0.00%      | 0.00%      | 0.00%      | 0.42%                     | 0.42%      | 0.42%       | 0.42%       | 0.42%       | 0.42%       | 0.42%       | 0.42%       | 0.42% | 5.00%       | 20                                 |                                    |
| 15      | 339.2   | Other Plant & Misc. Equipment     | 0.00%              | 0.00%      | 0.00%      | 0.00%      | 0.00%      | 0.46%                     | 0.46%      | 0.46%       | 0.46%       | 0.46%       | 0.46%       | 0.46%       | 0.46%       | 0.46% | 5.56%       | 18                                 |                                    |
| 16      |         | WATER TREATMENT PLANT             |                    |            |            |            |            |                           |            |             |             |             |             |             |             |       |             |                                    |                                    |
| 17      | 303.3   | Land & Land Rights                |                    |            |            |            |            |                           |            |             |             |             |             |             |             |       |             |                                    |                                    |
| 18      | 304.3   | Structures & Improvements         | 3.13%              | 0.26%      | 0.26%      | 0.26%      | 0.26%      | 0.26%                     | 0.26%      | 0.26%       | 0.26%       | 0.26%       | 0.26%       | 0.26%       | 0.26%       | 0.26% | 3.13%       | 32                                 |                                    |
| 19      | 311.3   | Pumping Equipment                 | 0.00%              | 0.00%      | 0.00%      | 0.00%      | 0.00%      | 0.42%                     | 0.42%      | 0.42%       | 0.42%       | 0.42%       | 0.42%       | 0.42%       | 0.42%       | 0.42% | 5.00%       | 20                                 |                                    |
| 20      | 320.3   | Water Treatment Equipment         | 4.55%              | 0.38%      | 0.38%      | 0.38%      | 0.38%      | 0.38%                     | 0.38%      | 0.38%       | 0.38%       | 0.38%       | 0.38%       | 0.38%       | 0.38%       | 0.38% | 4.55%       | 22                                 |                                    |
| 21      | 339.3   | Other Plant & Misc. Equipment     | 0.00%              | 0.00%      | 0.00%      | 0.00%      | 0.00%      | 0.46%                     | 0.46%      | 0.46%       | 0.46%       | 0.46%       | 0.46%       | 0.46%       | 0.46%       | 0.46% | 5.56%       | 18                                 |                                    |
| 22      |         | TRANSMISSION & DISTRIBUTION PLANT |                    |            |            |            |            |                           |            |             |             |             |             |             |             |       |             |                                    |                                    |
| 23      | 303.4   | Land & Land Rights                |                    |            |            |            |            |                           |            |             |             |             |             |             |             |       |             |                                    |                                    |
| 24      | 304.4   | Structures & Improvements         | 3.13%              | 0.26%      | 0.26%      | 0.26%      | 0.26%      | 0.26%                     | 0.26%      | 0.26%       | 0.26%       | 0.26%       | 0.26%       | 0.26%       | 0.26%       | 0.26% | 3.13%       | 32                                 |                                    |
| 25      | 311.4   | Pumping Equipment                 | 0.00%              | 0.00%      | 0.00%      | 0.00%      | 0.00%      | 0.42%                     | 0.42%      | 0.42%       | 0.42%       | 0.42%       | 0.42%       | 0.42%       | 0.42%       | 0.42% | 5.00%       | 20                                 |                                    |
| 26      | 330.4   | Distr. Reservoirs & Standpipes    | 2.70%              | 0.23%      | 0.23%      | 0.23%      | 0.23%      | 0.23%                     | 0.23%      | 0.23%       | 0.23%       | 0.23%       | 0.23%       | 0.23%       | 0.23%       | 0.23% | 2.70%       | 37                                 |                                    |
| 27      | 331.4   | Transm. & Distribution Mains      | 2.22%              | 0.19%      | 0.19%      | 0.19%      | 0.19%      | 0.19%                     | 0.19%      | 0.19%       | 0.19%       | 0.19%       | 0.19%       | 0.19%       | 0.19%       | 0.19% | 2.33%       | 43                                 |                                    |
| 28      | 333.4   | Services                          | 2.50%              | 0.21%      | 0.21%      | 0.21%      | 0.21%      | 0.21%                     | 0.21%      | 0.21%       | 0.21%       | 0.21%       | 0.21%       | 0.21%       | 0.21%       | 0.21% | 2.50%       | 40                                 |                                    |
| 29      | 334.4   | Meters & Meter Installations      | 5.00%              | 0.42%      | 0.42%      | 0.42%      | 0.42%      | 0.42%                     | 0.42%      | 0.42%       | 0.42%       | 0.42%       | 0.42%       | 0.42%       | 0.42%       | 0.42% | 5.00%       | 20                                 |                                    |
| 30      | 335.4   | Hydrants                          | 2.22%              | 0.19%      | 0.19%      | 0.19%      | 0.19%      | 0.19%                     | 0.19%      | 0.19%       | 0.19%       | 0.19%       | 0.19%       | 0.19%       | 0.19%       | 0.19% | 2.22%       | 45                                 |                                    |
| 31      | 336.4   | Backflow Prevention               | 0.00%              | 0.00%      | 0.00%      | 0.00%      | 0.00%      | 0.56%                     | 0.56%      | 0.56%       | 0.56%       | 0.56%       | 0.56%       | 0.56%       | 0.56%       | 0.56% | 6.67%       | 15                                 |                                    |
| 32      | 339.4   | Other Plant & Misc. Equipment     | 0.00%              | 0.00%      | 0.00%      | 0.00%      | 0.00%      | 0.33%                     | 0.33%      | 0.33%       | 0.33%       | 0.33%       | 0.33%       | 0.33%       | 0.33%       | 0.33% | 4.00%       | 25                                 |                                    |
| 33      |         | GENERAL PLANT                     |                    |            |            |            |            |                           |            |             |             |             |             |             |             |       |             |                                    |                                    |
| 34      | 303.5   | Land & Land Rights                |                    |            |            |            |            |                           |            |             |             |             |             |             |             |       |             |                                    |                                    |
| 35      | 304.5   | Structures & Improvements         | 3.13%              | 0.26%      | 0.26%      | 0.26%      | 0.26%      | 0.21%                     | 0.21%      | 0.21%       | 0.21%       | 0.21%       | 0.21%       | 0.21%       | 0.21%       | 0.21% | 2.50%       | 40                                 |                                    |
| 36      | 340.5   | Office Furniture & Equipment      | 0.00%              | 0.00%      | 0.00%      | 0.00%      | 0.00%      | 0.56%                     | 0.56%      | 0.56%       | 0.56%       | 0.56%       | 0.56%       | 0.56%       | 0.56%       | 0.56% | 6.67%       | 15                                 |                                    |
| 37      | 340.51  | Computer Equipment                | 0.00%              | 0.00%      | 0.00%      | 0.00%      | 0.00%      | 1.39%                     | 1.39%      | 1.39%       | 1.39%       | 1.39%       | 1.39%       | 1.39%       | 1.39%       | 1.39% | 16.67%      | 6                                  |                                    |
| 38      | 341.5   | Transportation Equipment          | 0.00%              | 0.00%      | 0.00%      | 0.00%      | 0.00%      | 1.39%                     | 1.39%      | 1.39%       | 1.39%       | 1.39%       | 1.39%       | 1.39%       | 1.39%       | 1.39% | 16.67%      | 18                                 |                                    |
| 39      | 342.5   | Stores Equipment                  | 0.00%              | 0.00%      | 0.00%      | 0.00%      | 0.00%      | 0.46%                     | 0.46%      | 0.46%       | 0.46%       | 0.46%       | 0.46%       | 0.46%       | 0.46%       | 0.46% | 5.56%       | 18                                 |                                    |
| 40      | 343.5   | Tools, Shop & Garage Equipment    | 0.00%              | 0.00%      | 0.00%      | 0.00%      | 0.00%      | 0.52%                     | 0.52%      | 0.52%       | 0.52%       | 0.52%       | 0.52%       | 0.52%       | 0.52%       | 0.52% | 6.25%       | 16                                 |                                    |
| 41      | 344.5   | Laboratory Equipment              | 6.67%              | 0.56%      | 0.56%      | 0.56%      | 0.56%      | 0.56%                     | 0.56%      | 0.56%       | 0.56%       | 0.56%       | 0.56%       | 0.56%       | 0.56%       | 0.56% | 6.67%       | 15                                 |                                    |
| 42      | 345.5   | Power Operated Equipment          | 0.00%              | 0.00%      | 0.00%      | 0.00%      | 0.00%      | 0.69%                     | 0.69%      | 0.69%       | 0.69%       | 0.69%       | 0.69%       | 0.69%       | 0.69%       | 0.69% | 8.33%       | 12                                 |                                    |
| 43      | 346.5   | Communication Equipment           | 0.00%              | 0.00%      | 0.00%      | 0.00%      | 0.00%      | 0.83%                     | 0.83%      | 0.83%       | 0.83%       | 0.83%       | 0.83%       | 0.83%       | 0.83%       | 0.83% | 10.00%      | 10                                 |                                    |
| 44      | 347.5   | Miscellaneous Equipment           | 6.67%              | 0.56%      | 0.56%      | 0.56%      | 0.56%      | 0.56%                     | 0.56%      | 0.56%       | 0.56%       | 0.56%       | 0.56%       | 0.56%       | 0.56%       | 0.56% | 6.67%       | 15                                 |                                    |
| 45      | 348.5   | Other Tangible Plant              | 0.00%              | 0.00%      | 0.00%      | 0.00%      | 0.00%      | 0.83%                     | 0.83%      | 0.83%       | 0.83%       | 0.83%       | 0.83%       | 0.83%       | 0.83%       | 0.83% | 10.00%      | 10                                 |                                    |

| Schedule of Water Accumulated Depreciation By Primary Account- 2006 |          |                                   |     |         |         |         |         |         |         |         |          |          |          |          | Florida Public Service Commission                              |                 |       |
|---|----------|-----------------------------------|-----|---------|---------|---------|---------|---------|---------|---------|----------|----------|----------|----------|--|-----------------|-------|
| Depreciation Expense- 2006  |          |                                   |     |         |         |         |         |         |         |         |          |          |          |          | Schedule:  | A-9             |       |
| Quail Ridge - Water   |          |                                   |     |         |         |         |         |         |         |         |          |          |          |          | Page:  | 6 of 8          |       |
| Docket No. 060368-WS  |          |                                   |     |         |         |         |         |         |         |         |          |          |          |          | Preparer:  | <name>          |       |
| Schedule Year Ended: 2006   |          |                                   |     |         |         |         |         |         |         |         |          |          |          |          | Explanation: Provide the monthly Depreciation Expense for 2006 |                 |       |
| 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) 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                        |     | 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  | 52              | 52    |
| 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                   |     | 41      | 41      | 41      | 41      | 41      | 41      | 41      | 41       | 41       | 41       | 41       | 41   | 41              | 494   |
| 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       | 96      | 96      | 96      | 96       | 96       | 96       | 96       | 96   | 96              | 770   |
| 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         |     | 4       | 4       | 4       | 4       | 4       | 4       | 4       | 4        | 4        | 4        | 4        | 4  | 30              | 73    |
| 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    |     | 62      | 62      | 62      | 62      | 62      | 62      | 62      | 62       | 62       | 62       | 62       | 62   | 62              | 741   |
| 27  | 331.4    | Transm. & Distribution Mains      |     | 129     | 129     | 129     | 129     | 135     | 138     | 138     | 138      | 141      | 141      | 141      | 144  | 144             | 1,630 |
| 28  | 333.4    | Services                          |     | 19      | 19      | 19      | 19      | 19      | 19      | 19      | 19       | 19       | 19       | 19       | 19   | 19              | 230   |
| 29  | 334.4    | Meters & Meter Installations      |     | 17      | 17      | 17      | 17      | 17      | 18      | 18      | 18       | 18       | 18       | 18       | 18   | 19              | 210   |
| 30  | 335.4    | Hydrants                          |     | 12      | 12      | 12      | 12      | 12      | 12      | 12      | 12       | 12       | 12       | 12       | 12   | 12              | 148   |
| 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       | 3       | 3       | 3       | 3        | 3        | 3        | 3        | 3  | 3               | 22    |
| 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                             |     | 284     | 284     | 284     | 284     | 389     | 393     | 393     | 393      | 396      | 396      | 396      | 478  | 4,369           |       |

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

Florida Public Service Commission

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

[ ] =input field  
Explanation: Provide Retirements for 2006

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

| Line No | Acct No | (1)<br>AccountName                | (2) | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct | (13)<br>Nov | (14)<br>Test Year End<br>Dec | (15)<br>2006<br>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          | (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                     |
| 29      | 334.4   | Meters & Meter Installations      |     | 0          | 0          | 0          | 0          | 0          | (145)      | 0          | 0           | (145)       | 0           | 0           | (145)                        | (435)                 |
| 30      | 335.4   | Hydrants                          |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 31      | 336.4   | Backflow Prevention               |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 32      | 339.4   | Other Plant & Misc. Equipment     |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 33      |         | GENERAL PLANT                     |     |            |            |            |            |            |            |            |             |             |             |             |                              |                       |
| 34      | 303.5   | Land & Land Rights                |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 35      | 304.5   | Structures & Improvements         |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 36      | 340.5   | Office Furniture & Equipment      |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 37      | 340.51  | Computer Equipment                |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 38      | 341.5   | Transportation Equipment          |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 39      | 342.5   | Stores Equipment                  |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 40      | 343.5   | Tools, Shop & Garage Equipment    |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 41      | 344.5   | Laboratory Equipment              |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 42      | 345.5   | Power Operated Equipment          |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 43      | 346.5   | Communication Equipment           |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 44      | 347.5   | Miscellaneous Equipment           |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 45      | 348.5   | Other Tangible Plant              |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                     |
| 46      |         | TOTAL                             |     | 0          | 0          | 0          | 0          | 0          | (326)      | 0          | 0           | (326)       | 0           | 0           | (326)                        | (978)                 |

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

Florida Public Service Commission

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

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

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 Page: 8 of 8  
 Preparer: <name>

| Line No. | Acct No. | (1)<br>AccountName                | (2) | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct | (13)<br>Nov | (14)<br>Dec | (15)<br>2006<br>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    | Dislr. 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

Schedule:  
Page:  
Preparer:

A-9  
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<name>

Quail Ridge - 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.

| Line No. | Acct No. | (1)<br>Account Name               | (2)<br>12/31/05 | (3)<br>01/31/06 | (4)<br>02/28/06 | (5)<br>03/31/06 | (6)<br>04/30/06 | (7)<br>05/31/06 | (8)<br>06/30/06 | (9)<br>07/31/06 | (10)<br>08/31/06 | (11)<br>09/30/06 | (12)<br>10/31/06 | (13)<br>11/30/06 | (14)<br>12/31/06 | (15)<br>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                | 52               | 4                       |
| 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                   | 7,780           | 7,821           | 7,862           | 7,903           | 7,944           | 7,985           | 8,026           | 8,067           | 8,109            | 8,150            | 8,191            | 8,232            | 8,273            | 8,026                   |
| 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                 | 7,516           | 7,516           | 7,516           | 7,516           | 7,516           | 7,612           | 7,708           | 7,805           | 7,901            | 7,997            | 8,093            | 8,189            | 8,286            | 7,782                   |
| 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         | (2,791)         | (2,787)         | (2,783)         | (2,779)         | (2,775)         | (2,771)         | (2,766)         | (2,764)         | (2,760)          | (2,756)          | (2,752)          | (2,748)          | (2,718)          | (2,766)                 |
| 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     | 14,161          | 14,223          | 14,284          | 14,346          | 14,408          | 14,470          | 14,532          | 14,593          | 14,655           | 14,717           | 14,779           | 14,840           | 14,902           | 14,532                  |
| 27       | 331.4    | Transm. & Distribution Mains      | 11,843          | 11,972          | 12,101          | 12,230          | 12,359          | 12,494          | 12,451          | 12,589          | 12,727           | 12,687           | 12,827           | 12,968           | 12,931           | 12,476                  |
| 28       | 333.4    | Services                          | 1,447           | 1,466           | 1,486           | 1,505           | 1,524           | 1,543           | 1,562           | 1,581           | 1,600            | 1,619            | 1,639            | 1,658            | 1,677            | 1,562                   |
| 29       | 334.4    | Meters & Meter Installations      | 344             | 361             | 377             | 394             | 411             | 428             | 300             | 318             | 335              | 208              | 227              | 245              | 119              | 313                     |
| 30       | 335.4    | Hydrants                          | 924             | 936             | 949             | 961             | 973             | 986             | 998             | 1,010           | 1,023            | 1,035            | 1,047            | 1,060            | 1,072            | 998                     |
| 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     | 595             | 595             | 595             | 595             | 595             | 598             | 600             | 603             | 606              | 609              | 611              | 614              | 617              | 602                     |
| 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                             | 41,819          | 42,103          | 42,387          | 42,671          | 42,955          | 43,344          | 43,411          | 43,803          | 44,196           | 44,266           | 44,662           | 45,058           | 45,211           | 43,530                  |
|          |          |                                   | TRUE            |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |                  | 45,210.51        |                         |

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Quail Ridge

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [ ] Projected [ X ]

Schedule: A-9

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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)<br>Account Name               | (2)<br>Prior Year<br>12/31/05 | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct | (13)<br>Nov | (14)<br>Dec | (15)<br>Average<br>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           | 52          | 4                          |
| 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                   | 7,780                         | 7,821      | 7,862      | 7,903      | 7,944      | 7,985      | 8,026      | 8,067      | 8,109       | 8,150       | 8,191       | 8,232       | 8,273       | 8,026                      |
| 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                 | 7,516                         | 7,516      | 7,516      | 7,516      | 7,516      | 7,612      | 7,708      | 7,805      | 7,901       | 7,997       | 8,093       | 8,189       | 8,286       | 7,782                      |
| 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         | (2,791)                       | (2,787)    | (2,783)    | (2,779)    | (2,775)    | (2,771)    | (2,768)    | (2,764)    | (2,760)     | (2,756)     | (2,752)     | (2,748)     | (2,718)     | (2,766)                    |
| 21       | 339 3    | Other Plant & Misc. Equipment     | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                          |
| 22       |          | TRANSMISSION & DISTRIBUTION PLANT |                               |            |            |            |            |            |            |            |             |             |             |             |             |                            |
| 23       | 303 4    | Land & Land Rights                | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                          |
| 24       | 304 4    | Structures & Improvements         | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                          |
| 25       | 311 4    | Pumping Equipment                 | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                          |
| 26       | 330 4    | Distr. Reservoirs & Standpipes    | 14,161                        | 14,223     | 14,284     | 14,346     | 14,408     | 14,470     | 14,532     | 14,593     | 14,655      | 14,717      | 14,779      | 14,840      | 14,902      | 14,532                     |
| 27       | 331 4    | Transm. & Distribution Mains      | 11,843                        | 11,972     | 12,101     | 12,230     | 12,359     | 12,494     | 12,451     | 12,589     | 12,727      | 12,687      | 12,827      | 12,968      | 12,931      | 12,476                     |
| 28       | 333 4    | Services                          | 1,447                         | 1,466      | 1,486      | 1,505      | 1,524      | 1,543      | 1,562      | 1,581      | 1,600       | 1,619       | 1,639       | 1,658       | 1,677       | 1,562                      |
| 29       | 334 4    | Meters & Meter Installations      | 344                           | 361        | 377        | 394        | 411        | 428        | 300        | 318        | 335         | 208         | 227         | 245         | 119         | 313                        |
| 30       | 335 4    | Hydrants                          | 924                           | 936        | 949        | 961        | 973        | 986        | 998        | 1,010      | 1,023       | 1,035       | 1,047       | 1,060       | 1,072       | 998                        |
| 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     | 595                           | 595        | 595        | 595        | 595        | 598        | 600        | 603        | 606         | 609         | 611         | 614         | 617         | 602                        |
| 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                | 37                            | 52         | 67         | 83         | 99         | 120        | 143        | 165        | 188         | 210         | 232         | 255         | 307         | 151                        |
| 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                             | 41,856                        | 42,155     | 42,454     | 42,754     | 43,054     | 43,465     | 43,553     | 43,968     | 44,383      | 44,476      | 44,894      | 45,313      | 45,518      | 43,680                     |
| 47       |          | Subtotal Land & Land Rights       | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                          |

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

Florida Public Service Commission

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

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

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

| Line No. | Acct No. | (1)<br>Account Name               | (2)<br>12/31/06 | (3)<br>01/31/07 | (4)<br>02/28/07 | (5)<br>03/31/07 | (6)<br>04/30/07 | (7)<br>05/31/07 | (8)<br>06/30/07 | (9)<br>07/31/07 | (10)<br>08/31/07 | (11)<br>09/30/07 | (12)<br>10/31/07 | (13)<br>11/30/07 | (14)<br>12/31/07 | (15)<br>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                | 3,804           | 3,804           | 3,804           | 3,804           | 3,804           | 3,804           | 3,804           | 3,804           | 3,804            | 3,804            | 3,804            | 3,804            | 3,804            | 3,804                   |
| 7        | 304.2    | Structures & Improvements         | 19,959          | 19,959          | 19,959          | 19,959          | 19,959          | 19,959          | 19,959          | 19,959          | 19,959           | 19,959           | 19,959           | 19,959           | 19,959           | 19,959                  |
| 8        | 305.2    | Collect. & Impound Reservoirs     | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0                | 0                | 0                       |
| 9        | 306.2    | Lake, River & Other Intakes       | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0                | 0                | 0                       |
| 10       | 307.2    | Wells & Springs                   | 14,810          | 14,810          | 14,810          | 14,810          | 14,810          | 14,810          | 14,810          | 14,810          | 14,810           | 14,810           | 14,810           | 14,810           | 14,810           | 14,810                  |
| 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                 | 23,088          | 23,088          | 23,088          | 23,088          | 23,088          | 23,088          | 23,088          | 23,088          | 23,088           | 23,088           | 23,088           | 23,088           | 23,088           | 23,088                  |
| 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               | 250             | 250             | 250             | 500             | 500             | 500              | 750              | 750              | 750              | 1,000            | 423                     |
| 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         | 8,028           | 8,028           | 8,028           | 8,028           | 8,028           | 8,028           | 8,028           | 8,028           | 8,028            | 8,028            | 8,028            | 8,028            | 8,028            | 8,028                   |
| 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    | 27,428          | 27,428          | 27,428          | 27,428          | 27,428          | 27,428          | 68,248          | 68,248          | 68,248           | 68,248           | 68,248           | 68,248           | 68,248           | 49,408                  |
| 27       | 331.4    | Transm. & Distribution Mains      | 74,108          | 74,108          | 74,108          | 75,222          | 75,222          | 75,222          | 76,336          | 76,336          | 76,336           | 77,450           | 77,450           | 77,450           | 78,564           | 75,993                  |
| 28       | 333.4    | Services                          | 9,182           | 9,182           | 9,182           | 9,182           | 9,182           | 9,182           | 9,182           | 9,182           | 9,182            | 9,182            | 9,182            | 9,182            | 9,182            | 9,182                   |
| 29       | 334.4    | Meters & Meter Installations      | 4,564           | 4,564           | 4,564           | 5,055           | 5,055           | 5,055           | 5,546           | 5,546           | 5,546            | 6,037            | 6,037            | 6,037            | 6,528            | 5,395                   |
| 30       | 335.4    | Hydrants                          | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660            | 6,660            | 6,660            | 6,660            | 6,660            | 6,660                   |
| 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     | 811             | 811             | 811             | 811             | 811             | 811             | 811             | 811             | 811              | 811              | 811              | 811              | 811              | 811                     |
| 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                             | 192,442         | 192,442         | 192,442         | 194,297         | 194,297         | 194,297         | 236,972         | 236,972         | 236,972          | 238,827          | 238,827          | 238,827          | 240,682          | 217,561                 |

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

Florida Public Service Commission

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

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

This Schedule shows the Depreciation rates based on Guideline Lives

| Line No. | Acct No. | (1)<br>Account Name               | (2)<br>Annual Rate | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>Monthly Rates<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct | (13)<br>Nov | (14)<br>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  
 Depreciation Expense- 2007

Florida Public Service Commission

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

Explanation: Provide the monthly Depreciation Expense for 2007

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

| Line No. | Acct No. | (1)<br>AccountName                | (2) | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct | (13)<br>Nov | (14)<br>Dec | (15)<br>2007<br>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         |     | 52         | 52         | 52         | 52         | 52         | 52         | 52         | 52          | 52          | 52          | 52          | 52          | 624                   |
| 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                   |     | 41         | 41         | 41         | 41         | 41         | 41         | 41         | 41          | 41          | 41          | 41          | 41          | 494                   |
| 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                 |     | 96         | 96         | 96         | 96         | 96         | 96         | 96         | 96          | 96          | 96          | 96          | 96          | 1,154                 |
| 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          | 1          | 1          | 1          | 1          | 1          | 1           | 1           | 1           | 1           | 1           | 14                    |
| 19       | 311.3    | Pumping Equipment                 |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 2           | 2           | 2           | 3           | 0                     |
| 20       | 320.3    | Water Treatment Equipment         |     | 30         | 30         | 30         | 30         | 30         | 30         | 30         | 30          | 30          | 30          | 30          | 30          | 365                   |
| 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    |     | 62         | 62         | 62         | 62         | 62         | 154        | 154        | 154         | 154         | 154         | 154         | 154         | 1,385                 |
| 27       | 331.4    | Transm. & Distribution Mains      |     | 144        | 144        | 146        | 146        | 146        | 148        | 148        | 148         | 150         | 150         | 150         | 152         | 1,771                 |
| 28       | 333.4    | Services                          |     | 19         | 19         | 19         | 19         | 19         | 19         | 19         | 19          | 19          | 19          | 19          | 19          | 230                   |
| 29       | 334.4    | Meters & Meter Installations      |     | 19         | 19         | 21         | 21         | 21         | 23         | 23         | 23          | 25          | 25          | 25          | 27          | 273                   |
| 30       | 335.4    | Hydrants                          |     | 12         | 12         | 12         | 12         | 12         | 12         | 12         | 12          | 12          | 12          | 12          | 12          | 148                   |
| 31       | 336.4    | Backflow Prevention               |     | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 12          | 12          | 12          | 12          | 12          | 0                     |
| 32       | 339.4    | Other Plant & Misc. Equipment     |     | 3          | 3          | 3          | 3          | 3          | 3          | 3          | 3           | 3           | 3           | 3           | 3           | 32                    |
| 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                             |     | 478        | 478        | 483        | 483        | 483        | 580        | 580        | 580         | 585         | 585         | 585         | 590         | 6,490.01              |
|          |          |                                   |     |            |            |            |            |            |            |            |             |             |             |             |             | 6,490.01              |

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

Florida Public Service Commission

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

Explanation: Provide Retirements for 2007

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

| Line No | Acct No | (1)<br>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<br>2007<br>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   | (4,180) | 0   | 0    | 0     | 0    | 0    | 0     | (4,180)                        |
| 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   | (109) | 0   | 0   | (109)   | 0   | 0    | (109) | 0    | 0    | (109) | (436)                          |
| 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   | (245) | 0   | 0   | (4,425) | 0   | 0    | (245) | 0    | 0    | (245) | (5,160)                        |

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

Florida Public Service Commission

Quail Ridge - Water  
 Docket No. 060368-W5  
 Schedule Year Ended: 2007  
 Historic [ ] or Projected [x]

=input field

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

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

| Line No. | Acct No. | AccountName                       | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13)  | (14) | (15) |
|----------|----------|-----------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|-------|------|------|
|          |          |                                   | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct  | Nov  | Dec  | Total |      |      |
| 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 Installatons       |     |     |     |     |     |     |     |     |     |      |      |      |       |      | 0    |
| 30       | 335.4    | Hydrants                          |     |     |     |     |     |     |     |     |     |      |      |      |       |      | 0    |
| 31       | 336.4    | Backflow Prevention               |     |     |     |     |     |     |     |     |     |      |      |      |       |      | 0    |
| 32       | 339.4    | Other Plant & Misc. Equipment     |     |     |     |     |     |     |     |     |     |      |      |      |       |      | 0    |
| 33       |          | GENERAL PLANT                     |     |     |     |     |     |     |     |     |     |      |      |      |       |      | 0    |
| 34       | 303.5    | Land & Land Rights                |     |     |     |     |     |     |     |     |     |      |      |      |       |      | 0    |
| 35       | 304.5    | Structures & Improvements         |     |     |     |     |     |     |     |     |     |      |      |      |       |      | 0    |
| 36       | 340.5    | Office Furniture & Equipment      |     |     |     |     |     |     |     |     |     |      |      |      |       |      | 0    |
| 37       | 340.51   | Computer Equipment                |     |     |     |     |     |     |     |     |     |      |      |      |       |      | 0    |
| 38       | 341.5    | Transportation Equipment          |     |     |     |     |     |     |     |     |     |      |      |      |       |      | 0    |
| 39       | 342.5    | Stores Equipment                  |     |     |     |     |     |     |     |     |     |      |      |      |       |      | 0    |
| 40       | 343.5    | Tools, Shop & Garage Equipment    |     |     |     |     |     |     |     |     |     |      |      |      |       |      | 0    |
| 41       | 344.5    | Laboratory Equipment              |     |     |     |     |     |     |     |     |     |      |      |      |       |      | 0    |
| 42       | 345.5    | Power Operated Equipment          |     |     |     |     |     |     |     |     |     |      |      |      |       |      | 0    |
| 43       | 346.5    | Communication Equipment           |     |     |     |     |     |     |     |     |     |      |      |      |       |      | 0    |
| 44       | 347.5    | Miscellaneous Equipment           |     |     |     |     |     |     |     |     |     |      |      |      |       |      | 0    |
| 45       | 348.5    | Other Tangible Plant              |     |     |     |     |     |     |     |     |     |      |      |      |       |      | 0    |
| 46       |          | TOTAL                             | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0     | 0    | 0    |

Schedule of Water Accumulated Depreciation By Primary Account- 2007

Adjusted Accumulated Depreciation Balances - December 2006 through December 2007

Florida Public Service Commission

Quail Ridge - 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)<br>Account Name               | (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 |
| 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         | 52        | 104      | 156      | 208      | 260      | 312      | 364      | 416      | 468      | 520      | 572      | 624      | 676      | 364             |
| 8        | 305.2    | Collect. & Impound Reservoirs     | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0               |
| 9        | 306.2    | Lake, River & Other Intakes       | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0               |
| 10       | 307.2    | Wells & Springs                   | 8,273     | 8,314    | 8,355    | 8,397    | 8,438    | 8,479    | 8,520    | 8,561    | 8,602    | 8,643    | 8,685    | 8,726    | 8,767    | 8,520           |
| 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                 | 8,286     | 8,382    | 8,478    | 8,574    | 8,670    | 8,767    | 8,863    | 8,959    | 9,055    | 9,151    | 9,248    | 9,344    | 9,440    | 8,863           |
| 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        | 1        | 1        | 2        | 3        | 5        | 6        | 8        | 10       | 12       | 14       | 5               |
| 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         | (2,718)   | (2,687)  | (2,657)  | (2,626)  | (2,596)  | (2,566)  | (2,535)  | (2,505)  | (2,474)  | (2,444)  | (2,414)  | (2,383)  | (2,353)  | (2,535)         |
| 21       | 339.3    | Other Plant & Misc. Equipment     | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0               |
| 22       |          | TRANSMISSION & DISTRIBUTION PLANT |           |          |          |          |          |          |          |          |          |          |          |          |          |                 |
| 23       | 303.4    | Land & Land Rights                | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0               |
| 24       | 304.4    | Structures & Improvements         | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0               |
| 25       | 311.4    | Pumping Equipment                 | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0               |
| 26       | 330.4    | Distr. Reservoirs & Standpipes    | 14,902    | 14,964   | 15,026   | 15,088   | 15,149   | 15,211   | 11,185   | 11,339   | 11,492   | 11,646   | 11,800   | 11,953   | 12,107   | 13,220          |
| 27       | 331.4    | Transm. & Distribution Mains      | 12,931    | 13,074   | 13,218   | 13,228   | 13,374   | 13,519   | 13,531   | 13,679   | 13,827   | 13,841   | 13,991   | 14,141   | 14,158   | 13,578          |
| 28       | 333.4    | Services                          | 1,677     | 1,696    | 1,715    | 1,734    | 1,753    | 1,773    | 1,792    | 1,811    | 1,830    | 1,849    | 1,868    | 1,887    | 1,906    | 1,792           |
| 29       | 334.4    | Meters & Meter Installations      | 119       | 138      | 157      | 69       | 90       | 111      | 25       | 48       | 71       | (12)     | 13       | 38       | (44)     | 63              |
| 30       | 335.4    | Hydrants                          | 1,072     | 1,084    | 1,097    | 1,109    | 1,121    | 1,134    | 1,146    | 1,158    | 1,171    | 1,183    | 1,195    | 1,208    | 1,220    | 1,146           |
| 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     | 617       | 619      | 622      | 625      | 627      | 630      | 633      | 636      | 638      | 641      | 644      | 646      | 649      | 633             |
| 33       |          | GENERAL PLANT                     |           |          |          |          |          |          |          |          |          |          |          |          |          |                 |
| 34       | 303.5    | Land & Land Rights                | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0               |
| 35       | 304.5    | Structures & Improvements         | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0               |
| 36       | 340.5    | Office Furniture & Equipment      | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0               |
| 37       | 340.51   | Computer Equipment                | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0               |
| 38       | 341.5    | Transportation Equipment          | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0               |
| 39       | 342.5    | Stores Equipment                  | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0               |
| 40       | 343.5    | Tools, Shop & Garage Equipment    | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0               |
| 41       | 344.5    | Laboratory Equipment              | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0               |
| 42       | 345.5    | Power Operated Equipment          | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0               |
| 43       | 346.5    | Communication Equipment           | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0               |
| 44       | 347.5    | Miscellaneous Equipment           | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0               |
| 45       | 348.5    | Other Tangible Plant              | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0               |
| 46       | TOTAL    |                                   | 45,210.51 | 45,689   | 46,167   | 46,405   | 46,888   | 47,372   | 43,527   | 44,106   | 44,686   | 45,026   | 45,611   | 46,196   | 46,541   | 45,648          |
|          |          |                                   | TRUE      |          |          |          |          |          |          |          |          |          |          |          |          | TRUE            |

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-9

Quail Ridge

Page: 5 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Schedule Year Ending 12/31/07

Historical [ ] Projected [ X ]

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)<br>Account Name               | (2)<br>Prior Year<br>12/31/06 | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct | (13)<br>Nov | (14)<br>Dec | (15)<br>Average<br>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         | 52                            | 104        | 156        | 208        | 260        | 312        | 364        | 416        | 468         | 520         | 572         | 624         | 676         | 364                        |
| 8        | 305.2    | Collect. & Impound Reservoirs     | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                          |
| 9        | 306.2    | Lake, River & Other Intakes       | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                          |
| 10       | 307.2    | Wells & Springs                   | 8,273                         | 8,314      | 8,355      | 8,397      | 8,438      | 8,479      | 8,520      | 8,561      | 8,602       | 8,643       | 8,685       | 8,726       | 8,767       | 8,520                      |
| 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                 | 8,286                         | 8,382      | 8,478      | 8,574      | 8,670      | 8,767      | 8,863      | 8,959      | 9,055       | 9,151       | 9,248       | 9,344       | 9,440       | 8,863                      |
| 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          | 1          | 1          | 2          | 3          | 5          | 6           | 8           | 10          | 12          | 14          | 5                          |
| 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         | (2,718)                       | (2,687)    | (2,657)    | (2,626)    | (2,596)    | (2,566)    | (2,535)    | (2,505)    | (2,474)     | (2,444)     | (2,414)     | (2,383)     | (2,353)     | (2,535)                    |
| 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     | 14,902                        | 14,964     | 15,026     | 15,088     | 15,149     | 15,211     | 11,185     | 11,339     | 11,492      | 11,646      | 11,800      | 11,953      | 12,107      | 13,220                     |
| 27       | 331.4    | Transm. & Distribution Mains      | 12,931                        | 13,074     | 13,218     | 13,228     | 13,374     | 13,519     | 13,531     | 13,679     | 13,827      | 13,841      | 13,991      | 14,141      | 14,158      | 13,578                     |
| 28       | 333.4    | Services                          | 1,677                         | 1,696      | 1,715      | 1,734      | 1,753      | 1,773      | 1,792      | 1,811      | 1,830       | 1,849       | 1,868       | 1,887       | 1,906       | 1,792                      |
| 29       | 334.4    | Meters & Meter Installations      | 119                           | 138        | 157        | 69         | 90         | 111        | 25         | 48         | 71          | (12)        | 13          | 38          | (44)        | 63                         |
| 30       | 335.4    | Hydrants                          | 1,072                         | 1,084      | 1,097      | 1,109      | 1,121      | 1,134      | 1,146      | 1,158      | 1,171       | 1,183       | 1,195       | 1,208       | 1,220       | 1,146                      |
| 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     | 617                           | 619        | 622        | 625        | 627        | 630        | 633        | 636        | 638         | 641         | 644         | 646         | 649         | 633                        |
| 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                | 307                           | 360        | 415        | 473        | 532        | 593        | 656        | 720        | 785         | 852         | 921         | 990         | 1,061       | 667                        |
| 38       | 341.5    | Transportation Equipment          | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                          |
| 39       | 342.5    | Stores Equipment                  | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                          |
| 40       | 343.5    | Tools, Shop & Garage Equipment    | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                          |
| 41       | 344.5    | Laboratory Equipment              | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                          |
| 42       | 345.5    | Power Operated Equipment          | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                          |
| 43       | 346.5    | Communication Equipment           | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                          |
| 44       | 347.5    | Miscellaneous Equipment           | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                          |
| 45       | 348.5    | Other Tangible Plant              | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0                          |
| 46       |          | TOTAL                             | 45,518                        | 46,049     | 46,582     | 46,878     | 47,420     | 47,965     | 44,183     | 44,827     | 45,472      | 45,879      | 46,532      | 47,186      | 47,601      | 46,315                     |
| 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                               |                              |  |              |              |                     |              |              |                                   |      |
| Quail Ridge - Water  |                              | 271  | 6419         | FWS          | Quail Ridge - Water |              |              | Schedule:                         | A-12 |
| Docket No. 060368-WS   |                              | Explanation: Provide the CIAC Balances by month by Classification beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA) through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date. |              |              |                     |              |              | Page:                             | 2 of |
| Schedule Year Ended: 2004  |                              |  |              |              |                     |              |              | Preparer:                         |      |
| Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/> |                              |  |              |              |                     |              |              |                                   |      |
| 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  |                              |                               |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |   |                                   |                            |
| Quail Ridge - Water<br>Docket No. 060368-WS<br>Schedule Year Ended: 2005<br>Historic [x] or Projected [ ]                    |                              |                               |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  | Schedule: A-12<br>Page: 2 of<br>Preparer: |                                   |                            |
| 271 [input field] 6419 FWS Quail Ridge - Water<br>Explanation: Provide the CIAC Balances by month by Classification for 2005 |                              |                               |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |   |                                   |                            |
| Line No.   | Description                  | (2)<br>Prior Year<br>12/31/04 | (3)<br>01/31/05 | (4)<br>02/28/05 | (5)<br>03/31/05 | (6)<br>04/30/05 | (7)<br>05/31/05 | (8)<br>06/30/05 | (9)<br>07/31/05 | (10)<br>08/31/05 | (11)<br>09/30/05 | (12)<br>10/31/05 | (13)<br>11/30/05                          | (14)<br>Test Year End<br>12/31/05 | (15)<br>Average<br>Balance |
| Cash CIAC:   |                              |                               |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |   |                                   |                            |
| 1  | Water Treatment Equipment    | 0                             | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0   | 0                                 | 0                          |
| 2  | Meter Fees                   | 0                             | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0   | 0                                 | 0                          |
| 3  | Main Extension Charge        | 0                             | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0   | 0                                 | 0                          |
| 4  | Service Installation Fees    | 0                             | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0   | 0                                 | 0                          |
| 5  | Total Cash CIAC              | 0                             | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0   | 0                                 | 0                          |
| Property CIAC:   |                              |                               |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |   |                                   |                            |
| 6  | Dist Reservoirs & Standpipes | 0                             | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0   | 0                                 | 0                          |
| 7  | T&D Mains                    | 0                             | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0   | 0                                 | 0                          |
| 8  | Services                     | 0                             | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0   | 0                                 | 0                          |
| 9  | Meters/Meter Installation    | 0                             | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0   | 0                                 | 0                          |
| 10   | Hydrants                     | 0                             | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0   | 0                                 | 0                          |
| 11   | Total Property CIAC          | 0                             | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0   | 0                                 | 0                          |
| 12   | Total Water CIAC             | 0                             | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0   | 0                                 | 0                          |

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Quail Ridge

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: A-12

Page: 2 of 5

Preparer: Robert M. Griffin

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

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

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

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| Schedule of Water Contributions in Aid of Construction by Classification- 2006 |     |                              |          |          |          |          |          |          |         |  |  |
|--|-----|------------------------------|----------|----------|----------|----------|----------|----------|---------|--|--|
| CIAC Balances per Books - 2006   |     |                              |          |          |          |          |          |          |         |  |  |
| Quail Ridge - Water  |     |                              |          |          |          |          |          |          |         |  |  |
| Docket No. 060368-WS   |     |                              |          |          |          |          |          |          |         |  |  |
| Schedule Year Ended: 2006  |     |                              |          |          |          |          |          |          |         |  |  |
| Historic [x] or Projected [ ]  |     |                              |          |          |          |          |          |          |         |  |  |
| Line   | No. | Description                  | 12/31/05 | 01/31/06 | 02/28/06 | 03/31/06 | 04/30/06 | 05/31/06 |         |  |  |
|  |     | Cash CIAC:                   |          |          |          |          |          |          |         |  |  |
| 1  |     | Water Treatment Equipment    | 0        | 0        | 0        | 0        | 0        | 0        | 38,626  |  |  |
| 2  |     | Meter Fees                   | 0        | 0        | 0        | 0        | 0        | 0        | 12,591  |  |  |
| 3  |     | Main Extension Charge        | 0        | 0        | 0        | 0        | 0        | 0        | 4,358   |  |  |
| 4  |     | Service Installation Fees    | 0        | 0        | 0        | 0        | 0        | 0        | 8,547   |  |  |
| 5  |     | Total Cash CIAC              | 0        | 0        | 0        | 0        | 0        | 0        | 64,122  |  |  |
|  |     | Property CIAC:               |          |          |          |          |          |          |         |  |  |
| 6  |     | Dist Reservoirs & Standpipes | 0        | 0        | 0        | 0        | 0        | 0        | 0       |  |  |
| 7  |     | T&D Mains                    | 0        | 0        | 0        | 0        | 0        | 0        | 26,326  |  |  |
| 8  |     | Services                     | 0        | 0        | 0        | 0        | 0        | 0        | 9,080   |  |  |
| 9  |     | Meters/Meter Installation    | 0        | 0        | 0        | 0        | 0        | 0        | 0       |  |  |
| 10   |     | Hydrants                     | 0        | 0        | 0        | 0        | 0        | 0        | 6,660   |  |  |
| 11   |     | Total Property CIAC          | 0        | 0        | 0        | 0        | 0        | 0        | 42,066  |  |  |
| 12   |     | Total Water CIAC             | 0        | 0        | 0        | 0        | 0        | 0        | 106,188 |  |  |

|   |  |  |  |  |  |  |  |  |  |  |  |
|---|--|--|--|--|--|--|--|--|--|--|--|
| Explanation: Provide the CIAC Balances by month by Classification |  |  |  |  |  |  |  |  |  |  |  |
| for 2006  |  |  |  |  |  |  |  |  |  |  |  |
| Quail Ridge - Water   |  |  |  |  |  |  |  |  |  |  |  |
| FWS   |  |  |  |  |  |  |  |  |  |  |  |
| 6419  |  |  |  |  |  |  |  |  |  |  |  |
| =input field  |  |  |  |  |  |  |  |  |  |  |  |
| 271   |  |  |  |  |  |  |  |  |  |  |  |
| Quail Ridge - Water   |  |  |  |  |  |  |  |  |  |  |  |
| Schedule: A-12  |  |  |  |  |  |  |  |  |  |  |  |
| Page: 2 of  |  |  |  |  |  |  |  |  |  |  |  |
| Preparer:   |  |  |  |  |  |  |  |  |  |  |  |
| Florida Public Service Commission                                 |  |  |  |  |  |  |  |  |  |  |  |

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

**Florida Public Service Commission**

**Quail Ridge**  
**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)<br>Description            | (2)<br>Water<br>Year End<br>Balance | (3)<br>Sewer<br>Year End<br>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 | 77,908                              | NA                                  |
| 2004  |                               |                                     |                                     |
| 35  | Additions                     | 2,758                               | NA                                  |
| 36  | Adjustments                   | 0                                   | NA                                  |
| 37  | 12/31/04 Balance              | 80,666                              | NA                                  |
| 2005  |                               |                                     |                                     |
| 38  | Additions                     | 25,522                              | NA                                  |
| 39  | Adjustments                   | 0                                   | NA                                  |
| 40  | 12/31/05 Balance              | 106,188                             | NA                                  |
| 2006  |                               |                                     |                                     |
| 41  | Additions                     | 2,757                               | NA                                  |
| 42  | Adjustments                   | 0                                   | NA                                  |
| 43  | 12/31/06 Balance              | 108,945                             | NA                                  |
| 2007  |                               |                                     |                                     |
| 44  | Additions                     | 5,516                               | NA                                  |
| 45  | Adjustments                   | 0                                   | NA                                  |
| 46  | 12/31/07 Balance              | 114,461                             | 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

Quail Ridge - 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

Allocation to match Amendatory Order Total @ 6/30/04

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

Florida Public Service Commission

Schedule: A-12

Page:

Prepared:

| Line No. | Description                 | Order Balances as Calculated | Amendatory Order Balances as Calculated | Diff |
|----------|-----------------------------|------------------------------|---|------|
| 35       | Total Water CIAC            | 77,908                       | 77,908                                  | 0    |
| 34       | Total Property CIAC         | 42,066                       | 42,066                                  | 0    |
| 33       | Hydrants                    | 6,660                        | 6,660                                   | 0    |
| 32       | Meter/Meter Installation    | 0                            | 0                                       | 0    |
| 31       | Services                    | 9,080                        | 9,080                                   | 0    |
| 30       | T&D Mains                   | 26,326                       | 26,326                                  | 0    |
| 29       | Dist Res & Standpipes       | 0                            | 0                                       | 0    |
| 28       | Property CIAC               | 35,842                       | 35,842                                  | 0    |
| 27       | Total Cash CIAC             | 23,926                       | 23,926                                  | 0    |
| 26       | Service Installation Fees   | 892                          | 892                                     | 0    |
| 25       | Main Extension Charge       | 10,791                       | 10,791                                  | 0    |
| 24       | Meter Fees                  | 23,926                       | 23,926                                  | 0    |
| 23       | Water Treatment Equipment   | 0                            | 0                                       | 0    |
| 22       | Cash CIAC                   | 35,842                       | 35,842                                  | 0    |
| 21       | Property CIAC 271.5         | 271.5                        | 271.5                                   | 0    |
| 20       | Dist Res & Standpipes       | 330.4                        | 330.4                                   | 0    |
| 19       | T&D Mains                   | 331.4                        | 331.4                                   | 0    |
| 18       | Services                    | 333.4                        | 333.4                                   | 0    |
| 17       | Meter/Meter Installation    | 334.4                        | 334.4                                   | 0    |
| 16       | Hydrants                    | 335.4                        | 335.4                                   | 0    |
| 15       | Total Property CIAC         | 42,066                       | 42,066                                  | 0    |
| 14       | Total Water CIAC            | 77,908                       | 77,908                                  | 0    |
| 13       | Property CIAC 271.5         | 271.5                        | 271.5                                   | 0    |
| 12       | Dist Res & Standpipes       | 330.4                        | 330.4                                   | 0    |
| 11       | T&D Mains                   | 331.4                        | 331.4                                   | 0    |
| 10       | Services                    | 333.4                        | 333.4                                   | 0    |
| 9        | Meter/Meter Installation    | 334.4                        | 334.4                                   | 0    |
| 8        | Hydrants                    | 335.4                        | 335.4                                   | 0    |
| 7        | Total Cash CIAC             | 23,926                       | 23,926                                  | 0    |
| 6        | Service Installation Charge | 892                          | 892                                     | 0    |
| 5        | Main Extension Charge       | 10,791                       | 10,791                                  | 0    |
| 4        | Meter Fees                  | 23,926                       | 23,926                                  | 0    |
| 3        | CIAC-1999 Acquisition       | 0                            | 0                                       | 0    |
| 2        | Unclaimed Refunds           | 0                            | 0                                       | 0    |
| 1        | Cash CIAC                   | 35,842                       | 35,842                                  | 0    |

| 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    |    | Cash CIAC                    | 23,926   | 23,926   | 23,926   | 23,926   | 23,926   | 23,926   | 23,926   |
| 2    |    | Water Treatment Equipment    | 10,791   | 10,791   | 10,791   | 10,791   | 10,791   | 10,791   | 10,791   |
| 3    |    | Meter Fees                   | 892      | 892      | 892      | 892      | 892      | 892      | 892      |
| 4    |    | Main Extension Charge        | 233      | 233      | 233      | 233      | 233      | 233      | 233      |
| 5    |    | Service Installation Fees    | 35,842   | 35,842   | 35,842   | 35,842   | 35,842   | 35,842   | 35,842   |
| 6    |    | Property CIAC                | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| 7    |    | Dist Reservoirs & Standpipes | 26,326   | 26,326   | 26,326   | 26,326   | 26,326   | 26,326   | 26,326   |
| 8    |    | T&D Mains                    | 9,080    | 9,080    | 9,080    | 9,080    | 9,080    | 9,080    | 9,080    |
| 9    |    | Services                     | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| 10   |    | Meters/Meter Installation    | 6,660    | 6,660    | 6,660    | 6,660    | 6,660    | 6,660    | 6,660    |
| 11   |    | Hydrants                     | 42,066   | 42,066   | 42,066   | 42,066   | 42,066   | 42,066   | 42,066   |
| 12   |    | Total Property CIAC          | 77,908   | 77,908   | 77,908   | 77,908   | 77,908   | 77,908   | 77,908   |
|      |    | Total Water CIAC             | 77,908   | 77,908   | 77,908   | 77,908   | 77,908   | 77,908   | 77,908   |

Historic [X] or Projected [ ]

Schedule Year Ended: 2004

Docket No. 060368-WS

Guail Ridge - Water

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

CIAC Amendatory Order Balances as of 6/30/04

[ ] =input field

Explanation: Provide the CIAC Balances by month by Classification based on amounts in the PSC's Amendatory Order

Prepared:

Page: 5 of 8

Schedule: A-12  
Florida Public Service Commission

| Schedule of Water Contributions in Aid of Construction by Classification- 2004 |                          |   |          |         |         |         |         | Florida Public Service Commission |  |
|--|--------------------------|---|----------|---------|---------|---------|---------|-----------------------------------|--|
| CIAC Additions - July through December 2004                                    |                          |   |          |         |         |         |         |                                   |  |
| Quail Ridge - Water  |                          | =input field  |          |         |         |         |         |                                   |  |
| Docket No. 060368-WS   |                          | Explanation: Provide a Schedule showing additions to CIAC during 2004                       |          |         |         |         |         | Schedule: A-12                    |  |
| Schedule Year Ended: 2004  |                          | from the date of Acquisition. Use the same categories as are available for                  |          |         |         |         |         | Page: 6 of 8                      |  |
| Historic [x] or Projected [ ]  |                          | customers and that subsequently get converted to Annual Report (Cronin Jackson) categories. |          |         |         |         |         | Preparer:                         |  |
| Line No.   | (1) Description          | (2)   | (3) July | (4) Aug | (5) Sep | (6) Oct | (7) Nov | (8) Dec                           |  |
|  | Cash CIAC:               | CIAC accl   |          |         |         |         |         |                                   |  |
| 1  | Capacity Charges 271.1   | 320   | 0        | 0       | 0       | 0       | 700     | 700                               |  |
| 2  | Meter Fees               | 334   | 0        | 0       | 0       | 0       | 90      | 90                                |  |
| 3  | CIAC-1999 Acquisition    |   |          |         |         |         |         |                                   |  |
| 4  | Unclaimed Refunds        |   |          |         |         |         |         |                                   |  |
| 5  | Main Ext Charge          | 331   | 0        | 0       | 0       | 0       | 143     | 143                               |  |
| 6  | Serv Install Charge      | 333   | 0        | 0       | 0       | 0       | 446     | 446                               |  |
| 7  | Total Cash CIAC          |   | 0        | 0       | 0       | 0       | 1,379   | 1,379                             |  |
|  | 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       | 1,379   | 1,379                             |  |

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

[Redacted]

[Redacted]

Historic [X] or Projected [ ]

Schedule Year Ended: 2004

Docket No. 060368-WS

Quail Ridge - Water

Adjustments to CIAC-July through December 2004

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

Explanation: Provide Adjustments to CIAC Amendatory Order balances other than

changes resulting from CIAC Additions for 2004

Preparer:

Page: 8 of 8

Schedule: A-12

Florida Public Service Commission

| Schedule of Water Contributions in Aid of Construction by Classification- 2004     |                              |   |                 |                 |                 |                 |                 |                 | Florida Public Service Commission |        |
|--|------------------------------|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------------------------|--------|
| Adjusted CIAC Balances- June through December 2004                                 |                              |   |                 |                 |                 |                 |                 |                 | Schedule:                         | A-12   |
| Quail Ridge - Water  |                              |   |                 |                 |                 |                 |                 |                 | Page:                             | 4 of 8 |
| Docket No. 060368-WS   |                              | Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04     |                 |                 |                 |                 |                 |                 | Preparer:                         |        |
| Schedule Year Ended: 2004  |                              | when the Florida Water Services properties were acquired by AQUA, Inc.                      |                 |                 |                 |                 |                 |                 |                                   |        |
| Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/> |                              | through the year ended 12/31/04. While 2005 is the historical test year, balances           |                 |                 |                 |                 |                 |                 |                                   |        |
|  |                              | back to 6/30/04 are needed since adjustments to book balances are made beginning that date. |                 |                 |                 |                 |                 |                 |                                   |        |
| Line No.   | Description                  | (1)<br>06/30/04   | (2)<br>07/31/04 | (3)<br>08/31/04 | (4)<br>09/30/04 | (5)<br>10/31/04 | (6)<br>11/30/04 | (7)<br>12/31/04 |                                   |        |
| Cash CIAC:   |                              |   |                 |                 |                 |                 |                 |                 |                                   |        |
| 1  | Water Treatment Equipment    | 23,926  | 23,926          | 23,926          | 23,926          | 23,926          | 24,626          | 25,326          |                                   |        |
| 2  | Meter Fees                   | 10,791  | 10,791          | 10,791          | 10,791          | 10,791          | 10,881          | 10,971          |                                   |        |
| 3  | Main Extension Charge        | 892   | 892             | 892             | 892             | 892             | 1,035           | 1,178           |                                   |        |
| 4  | Service Installation Fees    | 233   | 233             | 233             | 233             | 233             | 679             | 1,125           |                                   |        |
| 5  | Total Cash CIAC              | 35,842  | 35,842          | 35,842          | 35,842          | 35,842          | 37,221          | 38,600          |                                   |        |
| Property CIAC:   |                              |   |                 |                 |                 |                 |                 |                 |                                   |        |
| 6  | Dist Reservoirs & Standpipes | 0   | 0               | 0               | 0               | 0               | 0               | 0               |                                   |        |
| 7  | T&D Mains                    | 26,326  | 26,326          | 26,326          | 26,326          | 26,326          | 26,326          | 26,326          |                                   |        |
| 8  | Services                     | 9,080   | 9,080           | 9,080           | 9,080           | 9,080           | 9,080           | 9,080           |                                   |        |
| 9  | Meters/Meter Installation    | 0   | 0               | 0               | 0               | 0               | 0               | 0               |                                   |        |
| 10   | Hydrants                     | 6,660   | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           |                                   |        |
| 11   | Total Property CIAC          | 42,066  | 42,066          | 42,066          | 42,066          | 42,066          | 42,066          | 42,066          |                                   |        |
| 12   | Total Water CIAC             | 77,908  | 77,908          | 77,908          | 77,908          | 77,908          | 79,287          | 80,666          |                                   |        |
|  |                              |   |                 |                 |                 |                 |                 | TRUE            |                                   |        |

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

Florida Public Service Commission

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

Explanation: Provide a Schedule showing additions to CIAC during 2005

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

| Line No. | Description                  | (1)<br>Jan | (2)<br>Feb | (3)<br>Mar | (4)<br>Apr | (5)<br>May | (6)<br>Jun | (7)<br>Jul | (8)<br>Aug | (9)<br>Sep | (10)<br>Oct | (11)<br>Nov | (12)<br>Dec | (13)<br>Total | (14)<br>2005 |
|----------|------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|---------------|--------------|
|          | Cash CIAC:                   | CIAC acct  |            |            |            |            |            |            |            |            |             |             |             |               |              |
| 1        | Water Treatment Equipment    | 320        | 2,100      | 700        | 700        | 700        | 2,800      | 1,400      | 0          | 700        | 700         | 2,100       | 700         | 700           | 13,300       |
| 2        | Meter Fees                   | 334        | 270        | 90         | 90         | 90         | 360        | 180        | 90         | 0          | 90          | 270         | 90          | 0             | 1,620        |
| 3        | Main Extension Charge        | 331        | 429        | 143        | 143        | 143        | 572        | 286        | 143        | 0          | 143         | 732         | 446         | 0             | 3,180        |
| 4        | Service Installation Fees    | 333        | 1,338      | 446        | 446        | 446        | 1,784      | 892        | 446        | 0          | 446         | 1,035       | 143         | 0             | 7,422        |
| 5        | Total Cash CIAC              | 4,137      | 1,379      | 1,379      | 1,379      | 5,516      | 2,758      | 679        | 700        | 1,379      | 4,137       | 1,379       | 700         | 25,522        |              |
|          | 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             | 4,137      | 1,379      | 1,379      | 1,379      | 5,516      | 2,758      | 679        | 700        | 1,379      | 4,137       | 1,379       | 700         | 25,522        |              |

these rows are  
 extracted from the  
 FWS456CIAC tab

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

Florida Public Service Commission

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

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

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

| Line No. | Description                  | (1)<br>Jan | (2)<br>Feb | (3)<br>Mar | (4)<br>Apr | (5)<br>May | (6)<br>Jun | (7)<br>Jul | (8)<br>Aug | (9)<br>Sep | (10)<br>Oct | (11)<br>Nov | (12)<br>Dec | (13)<br>Total | (14)<br>2005 |
|----------|------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|---------------|--------------|
|          | 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- 2005<br>Adjusted CIAC Balances- 2005 |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  | Florida Public Service Commission           |                                   |                            |
|--|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|---|-----------------------------------|----------------------------|
| Quail Ridge - Water<br>Docket No. 060368-WS<br>Schedule Year Ended: 2005<br>Historic [x] or Projected [ ]      |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  | Schedule: A-12<br>Page: 4 of 8<br>Preparer: |                                   |                            |
| Explanation: Provide Adjusted CIAC balances by account for 2005  |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |   |                                   |                            |
| Line No.   | Description                  | (2)<br>12/31/04 | (3)<br>01/31/05 | (4)<br>02/28/05 | (5)<br>03/31/05 | (6)<br>04/30/05 | (7)<br>05/31/05 | (8)<br>06/30/05 | (9)<br>07/31/05 | (10)<br>08/31/05 | (11)<br>09/30/05 | (12)<br>10/31/05 | (13)<br>11/30/05                            | (14)<br>Test Year End<br>12/31/05 | (15)<br>Average<br>Balance |
| Cash CIAC:   |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |   |                                   |                            |
| 1  | Water Treatment Equipment    | 25,326          | 27,426          | 28,126          | 28,826          | 29,526          | 32,326          | 33,726          | 33,726          | 34,426           | 35,126           | 37,226           | 37,926                                      | 38,626                            | 32,488                     |
| 2  | Meter Fees                   | 10,971          | 11,241          | 11,331          | 11,421          | 11,511          | 11,871          | 12,051          | 12,141          | 12,141           | 12,231           | 12,501           | 12,591                                      | 12,591                            | 11,892                     |
| 3  | Main Extension Charge        | 1,178           | 1,607           | 1,750           | 1,893           | 2,036           | 2,608           | 2,894           | 3,037           | 3,037            | 3,180            | 3,912            | 4,358                                       | 4,358                             | 2,758                      |
| 4  | Service Installation Fees    | 1,125           | 2,463           | 2,909           | 3,355           | 3,801           | 5,585           | 6,477           | 6,923           | 6,923            | 7,369            | 8,404            | 8,547                                       | 8,547                             | 5,571                      |
| 5  | Total Cash CIAC              | 38,600          | 42,737          | 44,116          | 45,495          | 46,874          | 52,390          | 55,148          | 55,827          | 56,527           | 57,906           | 62,043           | 63,422                                      | 64,122                            | 52,709                     |
| Property CIAC:   |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |   |                                   |                            |
| 6  | Dist Reservoirs & Standpipes | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0   | 0                                 | 0                          |
| 7  | T&D Mains                    | 26,326          | 26,326          | 26,326          | 26,326          | 26,326          | 26,326          | 26,326          | 26,326          | 26,326           | 26,326           | 26,326           | 26,326                                      | 26,326                            | 26,326                     |
| 8  | Services                     | 9,080           | 9,080           | 9,080           | 9,080           | 9,080           | 9,080           | 9,080           | 9,080           | 9,080            | 9,080            | 9,080            | 9,080                                       | 9,080                             | 9,080                      |
| 9  | Meters/Meter Installation    | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0   | 0                                 | 0                          |
| 10   | Hydrants                     | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660            | 6,660            | 6,660            | 6,660                                       | 6,660                             | 6,660                      |
| 11   | Total Property CIAC          | 42,066          | 42,066          | 42,066          | 42,066          | 42,066          | 42,066          | 42,066          | 42,066          | 42,066           | 42,066           | 42,066           | 42,066                                      | 42,066                            | 42,066                     |
| 12   | Total Water CIAC             | 80,666          | 84,803          | 86,182          | 87,561          | 88,940          | 94,456          | 97,214          | 97,893          | 98,593           | 99,972           | 104,109          | 105,488                                     | 106,188                           | 94,774                     |
| TRUE   |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |   |                                   |                            |

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance  
**Quail Ridge**  
**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)<br>Description              | (2)<br>Prior Year<br>12/31/04 | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct | (13)<br>Nov | (14)<br>Test Year Enc<br>Dec | (15)<br>Average<br>Balance |
|----------------|---------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|------------------------------|----------------------------|
| <b>WATER</b>   |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| Cash CIAC:     |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| 1              | Water Treatment Equipment       | 25,326                        | 27,426     | 28,126     | 28,826     | 29,526     | 32,326     | 33,726     | 33,726     | 34,426      | 35,126      | 37,226      | 37,926      | 38,626                       | 32,488                     |
| 2              | Meter Fees                      | 10,971                        | 11,241     | 11,331     | 11,421     | 11,511     | 11,871     | 12,051     | 12,141     | 12,141      | 12,231      | 12,501      | 12,591      | 12,591                       | 11,892                     |
| 3              | Main Extension Charge           | 1,178                         | 1,607      | 1,750      | 1,893      | 2,036      | 2,608      | 2,894      | 3,037      | 3,037       | 3,180       | 3,912       | 4,358       | 4,358                        | 2,758                      |
| 4              | Service Installation Fees       | 1,125                         | 2,463      | 2,909      | 3,355      | 3,801      | 5,585      | 6,477      | 6,923      | 6,923       | 7,369       | 8,404       | 8,547       | 8,547                        | 5,571                      |
| 5              | Total Cash CIAC                 | 38,600                        | 42,737     | 44,116     | 45,495     | 46,874     | 52,390     | 55,148     | 55,827     | 56,527      | 57,906      | 62,043      | 63,422      | 64,122                       | 52,709                     |
| Property CIAC: |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| 6              | Dist Reservoirs & Standpipes    | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                          |
| 7              | T&D Mains                       | 26,326                        | 26,326     | 26,326     | 26,326     | 26,326     | 26,326     | 26,326     | 26,326     | 26,326      | 26,326      | 26,326      | 26,326      | 26,326                       | 26,326                     |
| 8              | Services                        | 9,080                         | 9,080      | 9,080      | 9,080      | 9,080      | 9,080      | 9,080      | 9,080      | 9,080       | 9,080       | 9,080       | 9,080       | 9,080                        | 9,080                      |
| 9              | Meters/Meter Installation       | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                          |
| 10             | Hydrants                        | 6,660                         | 6,660      | 6,660      | 6,660      | 6,660      | 6,660      | 6,660      | 6,660      | 6,660       | 6,660       | 6,660       | 6,660       | 6,660                        | 6,660                      |
| 11             | Total Property CIAC             | 42,066                        | 42,066     | 42,066     | 42,066     | 42,066     | 42,066     | 42,066     | 42,066     | 42,066      | 42,066      | 42,066      | 42,066      | 42,066                       | 42,066                     |
| 12             | Total Water CIAC                | 80,666                        | 84,803     | 86,182     | 87,561     | 88,940     | 94,456     | 97,214     | 97,893     | 98,593      | 99,972      | 104,109     | 105,488     | 106,188                      | 94,774                     |
| <b>SEWER</b>   |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| Cash CIAC:     |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| 13             | Treatment & Disposal Equipment  | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 14             | Other                           | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 15             | Main Extension Charge           | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 16             | Service Installation Fees       | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 17             | Total Cash CIAC                 | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                          |
| Property CIAC: |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| 18             | Structures & Improvements       | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 19             | Collection Sewers- Force        | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 20             | Collection Sewers- Gravity      | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 21             | Services to Customers           | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 22             | Lift Stations                   | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 23             | Pumping Equipment               | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 24             | Reuse Services                  | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 25             | Reuse Transmission & Dist Mains | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 26             | Other Plant Misc Equip          | NA                            | NA         | NA         | NA         | NA         | NA         | NA         | NA         | NA          | NA          | NA          | NA          | NA                           | 0                          |
| 27             | Total Property CIAC             | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                          |
| 28             | Total Sewer CIAC                | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                          |

| Schedule of Water Contributions in Aid of Construction by Classification - 2006 |                              | Florida Public Service Commission |     |     |     |     |     |     |     |     |      |      |      |       |            |
|---|------------------------------|-----------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|-------|------------|
| CIAC Additions - 2006   |                              | Schedule: A-12                    |     |     |     |     |     |     |     |     |      |      |      |       |            |
| Quail Ridge - Water   |                              | Page: 6 of 8                      |     |     |     |     |     |     |     |     |      |      |      |       |            |
| Docket No. 060368-WS  |                              | Preparer:                         |     |     |     |     |     |     |     |     |      |      |      |       |            |
| Schedule Year Ended: 2006   |                              |                                   |     |     |     |     |     |     |     |     |      |      |      |       |            |
| Historic [X] or Projected [X]   |                              |                                   |     |     |     |     |     |     |     |     |      |      |      |       |            |
| Line No.  | Description                  | (1)                               | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13)  | (14)       |
|   |                              | Jan                               | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct  | Nov  | Dec  | Total | 2006 Total |
| 1   | Cash CIAC:                   |                                   |     |     |     |     |     |     |     |     |      |      |      |       |            |
| 2   | Water Treatment Equipment    | 320                               | 0   | 0   | 0   | 0   | 467 | 467 | 0   | 0   | 0    | 0    | 0    | 467   | 1,401      |
| 3   | Meter Fees                   | 334                               | 0   | 0   | 0   | 0   | 60  | 60  | 0   | 0   | 0    | 0    | 0    | 60    | 180        |
| 4   | Main Extension Charge        | 331                               | 0   | 0   | 0   | 0   | 297 | 297 | 0   | 0   | 0    | 0    | 0    | 297   | 891        |
| 5   | Service Installation Fees    | 333                               | 0   | 0   | 0   | 0   | 95  | 95  | 0   | 0   | 0    | 0    | 0    | 95    | 285        |
| 6   | Total Cash CIAC              | 0                                 | 0   | 0   | 0   | 0   | 919 | 919 | 0   | 0   | 0    | 0    | 0    | 919   | 2,757      |
| 7   | Property CIAC:               |                                   |     |     |     |     |     |     |     |     |      |      |      |       |            |
| 8   | Dist Reservoirs & Standpipes | 0                                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0     | 0          |
| 9   | T&D Mains                    | 0                                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0     | 0          |
| 10  | Services                     | 0                                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0     | 0          |
| 11  | Meters/Meter Installation    | 0                                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0     | 0          |
| 12  | Hydrants                     | 0                                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0     | 0          |
| 13  | Total Property CIAC          | 0                                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0     | 0          |
| 14  | Total Water CIAC             | 0                                 | 0   | 0   | 0   | 0   | 919 | 919 | 0   | 0   | 0    | 0    | 0    | 919   | 2,757      |
| Schedule of Water Contributions in Aid of Construction by Classification - 2006 |                              | Florida Public Service Commission |     |     |     |     |     |     |     |     |      |      |      |       |            |
| CIAC Additions - 2006   |                              | Schedule: A-12                    |     |     |     |     |     |     |     |     |      |      |      |       |            |
| Quail Ridge - Water   |                              | Page: 8 of 8                      |     |     |     |     |     |     |     |     |      |      |      |       |            |
| Docket No. 060368-WS  |                              | Preparer:                         |     |     |     |     |     |     |     |     |      |      |      |       |            |
| Schedule Year Ended: 2006   |                              |                                   |     |     |     |     |     |     |     |     |      |      |      |       |            |
| Historic [X] or Projected [X]   |                              |                                   |     |     |     |     |     |     |     |     |      |      |      |       |            |
| Line No.  | Description                  | (1)                               | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13)  | (14)       |
|   |                              | Jan                               | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct  | Nov  | Dec  | Total | 2006 Total |
| 1   | Cash CIAC:                   |                                   |     |     |     |     |     |     |     |     |      |      |      |       |            |
| 2   | Water Treatment Equipment    | 320                               | 0   | 0   | 0   | 0   | 467 | 467 | 0   | 0   | 0    | 0    | 0    | 467   | 1,401      |
| 3   | Meter Fees                   | 334                               | 0   | 0   | 0   | 0   | 60  | 60  | 0   | 0   | 0    | 0    | 0    | 60    | 180        |
| 4   | Main Extension Charge        | 331                               | 0   | 0   | 0   | 0   | 297 | 297 | 0   | 0   | 0    | 0    | 0    | 297   | 891        |
| 5   | Service Installation Fees    | 333                               | 0   | 0   | 0   | 0   | 95  | 95  | 0   | 0   | 0    | 0    | 0    | 95    | 285        |
| 6   | Total Cash CIAC              | 0                                 | 0   | 0   | 0   | 0   | 919 | 919 | 0   | 0   | 0    | 0    | 0    | 919   | 2,757      |
| 7   | Property CIAC:               |                                   |     |     |     |     |     |     |     |     |      |      |      |       |            |
| 8   | Dist Reservoirs & Standpipes | 0                                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0     | 0          |
| 9   | T&D Mains                    | 0                                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0     | 0          |
| 10  | Services                     | 0                                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0     | 0          |
| 11  | Meters/Meter Installation    | 0                                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0     | 0          |
| 12  | Hydrants                     | 0                                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0     | 0          |
| 13  | Total Property CIAC          | 0                                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0     | 0          |
| 14  | Total Water CIAC             | 0                                 | 0   | 0   | 0   | 0   | 919 | 919 | 0   | 0   | 0    | 0    | 0    | 919   | 2,757      |

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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    | 38,626   | 38,626   | 38,626   | 38,626   | 38,626   | 39,093   | 39,093   | 39,093   | 39,560   | 39,560   | 39,560   | 39,560   | 40,227   | 39,058          |
| 2    |    | Meter Fees                   | 12,591   | 12,591   | 12,591   | 12,591   | 12,591   | 12,651   | 12,651   | 12,651   | 12,711   | 12,711   | 12,711   | 12,711   | 12,771   | 12,646          |
| 3    |    | Main Extension Charge        | 4,358    | 4,358    | 4,358    | 4,358    | 4,358    | 4,655    | 4,655    | 4,655    | 4,952    | 4,952    | 4,952    | 4,952    | 5,249    | 4,632           |
| 4    |    | Service Installation Fees    | 8,547    | 8,547    | 8,547    | 8,547    | 8,547    | 8,642    | 8,642    | 8,642    | 8,737    | 8,737    | 8,737    | 8,737    | 8,832    | 8,635           |
| 5    |    | Total Cash CIAC              | 64,122   | 64,122   | 64,122   | 64,122   | 64,122   | 65,041   | 65,041   | 65,041   | 65,960   | 65,960   | 65,960   | 65,960   | 66,879   | 64,971          |
| 6    |    | Property CIAC:               |          |          |          |          |          |          |          |          |          |          |          |          |          |                 |
| 6    |    | Dist Reservoirs & Standpipes | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0               |
| 7    |    | T&D Mains                    | 26,326   | 26,326   | 26,326   | 26,326   | 26,326   | 26,326   | 26,326   | 26,326   | 26,326   | 26,326   | 26,326   | 26,326   | 26,326   | 26,326          |
| 8    |    | Services                     | 9,080    | 9,080    | 9,080    | 9,080    | 9,080    | 9,080    | 9,080    | 9,080    | 9,080    | 9,080    | 9,080    | 9,080    | 9,080    | 9,080           |
| 9    |    | Meters/Meter Installation    | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0               |
| 10   |    | Hydrants                     | 6,660    | 6,660    | 6,660    | 6,660    | 6,660    | 6,660    | 6,660    | 6,660    | 6,660    | 6,660    | 6,660    | 6,660    | 6,660    | 6,660           |
| 11   |    | Total Property CIAC          | 42,066   | 42,066   | 42,066   | 42,066   | 42,066   | 42,066   | 42,066   | 42,066   | 42,066   | 42,066   | 42,066   | 42,066   | 42,066   | 42,066          |
| 12   |    | Total Water CIAC             | 106,188  | 106,188  | 106,188  | 106,188  | 106,188  | 106,188  | 106,188  | 107,107  | 107,107  | 108,026  | 108,026  | 108,026  | 108,945  | 107,036         |
|      |    |                              |          |          |          |          |          |          |          |          |          |          |          |          |          | TRUE            |

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

Adjusted CIAC Balances- 2006

Quail Ridge - Water

Docket No. 060368-WS

Schedule Year End: 2006

Historic [x] or Projected [x]

Explanation: Provide Adjusted CIAC balances by account for 2006

Schedule: A-12

Page: 4 of 8

Preparer:

Florida Public Service Commission

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

**Florida Public Service Commission**

Test Year Average balance

**Quail Ridge**

Schedule: A-12

**Docket No. 060368-WS**

Page: 4 of 5

Test Year Ending 12/31/06

Preparer: Robert M. Griffin

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

| Line No.       | (1)<br>Description              | (2)<br>Prior Year<br>12/31/05 | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct | (13)<br>Nov | (14)<br>Test Year Enc<br>Dec | (15)<br>Average<br>Balance |
|----------------|---------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|------------------------------|----------------------------|
| <b>WATER</b>   |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| Cash CIAC:     |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| 1              | Water Treatment Equipment       | 38,626                        | 38,626     | 38,626     | 38,626     | 38,626     | 38,626     | 39,093     | 39,093     | 39,093      | 39,560      | 39,560      | 39,560      | 40,027                       | 39,058                     |
| 2              | Meter Fees                      | 12,591                        | 12,591     | 12,591     | 12,591     | 12,591     | 12,591     | 12,651     | 12,651     | 12,651      | 12,711      | 12,711      | 12,711      | 12,771                       | 12,646                     |
| 3              | Main Extension Charge           | 4,358                         | 4,358      | 4,358      | 4,358      | 4,358      | 4,358      | 4,655      | 4,655      | 4,655       | 4,952       | 4,952       | 4,952       | 5,249                        | 4,632                      |
| 4              | Service Installation Fees       | 8,547                         | 8,547      | 8,547      | 8,547      | 8,547      | 8,547      | 8,642      | 8,642      | 8,642       | 8,737       | 8,737       | 8,737       | 8,832                        | 8,635                      |
| 5              | Total Cash CIAC                 | 64,122                        | 64,122     | 64,122     | 64,122     | 64,122     | 64,122     | 65,041     | 65,041     | 65,041      | 65,960      | 65,960      | 65,960      | 66,879                       | 64,971                     |
| Property CIAC: |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| 6              | Dist Reservoirs & Standpipes    | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                          |
| 7              | T&D Mains                       | 26,326                        | 26,326     | 26,326     | 26,326     | 26,326     | 26,326     | 26,326     | 26,326     | 26,326      | 26,326      | 26,326      | 26,326      | 26,326                       | 26,326                     |
| 8              | Services                        | 9,080                         | 9,080      | 9,080      | 9,080      | 9,080      | 9,080      | 9,080      | 9,080      | 9,080       | 9,080       | 9,080       | 9,080       | 9,080                        | 9,080                      |
| 9              | Meters/Meter Installation       | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                          |
| 10             | Hydrants                        | 6,660                         | 6,660      | 6,660      | 6,660      | 6,660      | 6,660      | 6,660      | 6,660      | 6,660       | 6,660       | 6,660       | 6,660       | 6,660                        | 6,660                      |
| 11             | Total Property CIAC             | 42,066                        | 42,066     | 42,066     | 42,066     | 42,066     | 42,066     | 42,066     | 42,066     | 42,066      | 42,066      | 42,066      | 42,066      | 42,066                       | 42,066                     |
| 12             | Total Water CIAC                | 106,188                       | 106,188    | 106,188    | 106,188    | 106,188    | 106,188    | 107,107    | 107,107    | 107,107     | 108,026     | 108,026     | 108,026     | 108,945                      | 107,036                    |
| <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           |     |       |     |     |       |     |     |     |       |      |      |       |       |
|---|------------------------------|---|-----|-------|-----|-----|-------|-----|-----|-----|-------|------|------|-------|-------|
| Quail Ridge - Water<br>Docket No. 060368-WS<br>Schedule Year Ended: 2007<br>Historic [ ] or Projected [X] |                              | Schedule: A-12<br>Page: 6 of 8<br>Preparer: |     |       |     |     |       |     |     |     |       |      |      |       |       |
| Line No   | Description                  | (1)   | (2) | (3)   | (4) | (5) | (6)   | (7) | (8) | (9) | (10)  | (11) | (12) | (13)  | (14)  |
|   |                              | Jan   | Feb | Mar   | Apr | May | Jun   | Jul | Aug | Sep | Oct   | Nov  | Dec  | Total |       |
|   | Cash CIAC:                   |   |     |       |     |     |       |     |     |     |       |      |      |       |       |
| 1   | Water Treatment Equipment    |   |     | 1,379 |     |     | 1,379 |     |     |     |       |      |      | 1,379 | 0     |
| 2   | Meter Fees                   |   |     |       |     |     |       |     |     |     |       |      |      |       | 5,516 |
| 3   | Main Extension Charge        |   |     |       |     |     |       |     |     |     |       |      |      |       | 0     |
| 4   | Service Installation Fees    |   |     |       |     |     |       |     |     |     |       |      |      |       | 0     |
| 5   | Total Cash CIAC              | 0   | 0   | 1,379 | 0   | 0   | 1,379 | 0   | 0   | 0   | 1,379 | 0    | 0    | 1,379 | 5,516 |
|   | Property CIAC:               |   |     |       |     |     |       |     |     |     |       |      |      |       |       |
| 6   | Dist Reservoirs & Standpipes |   |     |       |     |     |       |     |     |     |       |      |      |       | 0     |
| 7   | T&D Mains                    |   |     |       |     |     |       |     |     |     |       |      |      |       | 0     |
| 8   | Services                     |   |     |       |     |     |       |     |     |     |       |      |      |       | 0     |
| 9   | Meters/Meter Installation    |   |     |       |     |     |       |     |     |     |       |      |      |       | 0     |
| 10  | Hydrants                     |   |     |       |     |     |       |     |     |     |       |      |      |       | 0     |
| 11  | Total Property CIAC          | 0   | 0   | 0     | 0   | 0   | 0     | 0   | 0   | 0   | 0     | 0    | 0    | 0     | 0     |
| 12  | Total Water CIAC             | 0   | 0   | 1,379 | 0   | 0   | 1,379 | 0   | 0   | 0   | 1,379 | 0    | 0    | 1,379 | 5,516 |
| Schedule of Water Contributions in Aid of Construction by Classification - 2007                           |                              | Florida Public Service Commission           |     |       |     |     |       |     |     |     |       |      |      |       |       |
| Quail Ridge - Water<br>Docket No. 060368-WS<br>Schedule Year Ended: 2007<br>Historic [ ] or Projected [X] |                              | Schedule: A-12<br>Page: 8 of 8<br>Preparer: |     |       |     |     |       |     |     |     |       |      |      |       |       |
| Line No   | Description                  | (1)   | (2) | (3)   | (4) | (5) | (6)   | (7) | (8) | (9) | (10)  | (11) | (12) | (13)  | (14)  |
|   | Cash CIAC:                   |   |     |       |     |     |       |     |     |     |       |      |      |       |       |
| 1   | Water Treatment Equipment    |   |     |       |     |     |       |     |     |     |       |      |      |       | 0     |
| 2   | Meter Fees                   |   |     |       |     |     |       |     |     |     |       |      |      |       | 0     |
| 3   | Main Extension Charge        |   |     |       |     |     |       |     |     |     |       |      |      |       | 0     |
| 4   | Service Installation Fees    |   |     |       |     |     |       |     |     |     |       |      |      |       | 0     |
| 5   | Total Cash CIAC              | 0   | 0   | 0     | 0   | 0   | 0     | 0   | 0   | 0   | 0     | 0    | 0    | 0     | 0     |
|   | Property CIAC:               |   |     |       |     |     |       |     |     |     |       |      |      |       |       |
| 6   | Dist Reservoirs & Standpipes |   |     |       |     |     |       |     |     |     |       |      |      |       | 0     |
| 7   | T&D Mains                    |   |     |       |     |     |       |     |     |     |       |      |      |       | 0     |
| 8   | Services                     |   |     |       |     |     |       |     |     |     |       |      |      |       | 0     |
| 9   | Meters/Meter Installation    |   |     |       |     |     |       |     |     |     |       |      |      |       | 0     |
| 10  | Hydrants                     |   |     |       |     |     |       |     |     |     |       |      |      |       | 0     |
| 11  | Total Property CIAC          | 0   | 0   | 0     | 0   | 0   | 0     | 0   | 0   | 0   | 0     | 0    | 0    | 0     | 0     |
| 12  | Total Water CIAC             | 0   | 0   | 0     | 0   | 0   | 0     | 0   | 0   | 0   | 0     | 0    | 0    | 0     | 0     |

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| Schedule of Water Contributions in Aid of Construction by Classification- 2007 |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  | Florida Public Service Commission |                  |                  |                         |
|--|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|-----------------------------------|------------------|------------------|-------------------------|
| Adjusted CIAC Balances- 2007   |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  | Schedule: A-12                    |                  |                  |                         |
| Quail Ridge - 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)<br>12/31/06 | (3)<br>01/31/07 | (4)<br>02/28/07 | (5)<br>03/31/07 | (6)<br>04/30/07 | (7)<br>05/31/07 | (8)<br>06/30/07 | (9)<br>07/31/07 | (10)<br>08/31/07 | (11)<br>09/30/07 | (12)<br>10/31/07                  | (13)<br>11/30/07 | (14)<br>12/31/07 | (15)<br>Average Balance |
| Cash CIAC:   |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                                   |                  |                  |                         |
| 1  | Water Treatment Equipment    | 40,027          | 40,027          | 40,027          | 40,027          | 40,027          | 40,027          | 40,027          | 40,027          | 40,027           | 40,027           | 40,027                            | 40,027           | 40,027           | 40,027                  |
| 2  | Meter Fees                   | 12,771          | 12,771          | 12,771          | 14,150          | 14,150          | 14,150          | 15,529          | 15,529          | 15,529           | 16,908           | 16,908                            | 16,908           | 18,287           | 15,105                  |
| 3  | Main Extension Charge        | 5,249           | 5,249           | 5,249           | 5,249           | 5,249           | 5,249           | 5,249           | 5,249           | 5,249            | 5,249            | 5,249                             | 5,249            | 5,249            | 5,249                   |
| 4  | Service Installation Fees    | 8,832           | 8,832           | 8,832           | 8,832           | 8,832           | 8,832           | 8,832           | 8,832           | 8,832            | 8,832            | 8,832                             | 8,832            | 8,832            | 8,832                   |
| 5  | Total Cash CIAC              | 66,879          | 66,879          | 66,879          | 68,258          | 68,258          | 68,258          | 69,637          | 69,637          | 69,637           | 71,016           | 71,016                            | 71,016           | 72,395           | 69,213                  |
| Property CIAC:   |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                                   |                  |                  |                         |
| 6  | Dist Reservoirs & Standpipes | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                                 | 0                | 0                | 0                       |
| 7  | T&D Mains                    | 26,326          | 26,326          | 26,326          | 26,326          | 26,326          | 26,326          | 26,326          | 26,326          | 26,326           | 26,326           | 26,326                            | 26,326           | 26,326           | 26,326                  |
| 8  | Services                     | 9,080           | 9,080           | 9,080           | 9,080           | 9,080           | 9,080           | 9,080           | 9,080           | 9,080            | 9,080            | 9,080                             | 9,080            | 9,080            | 9,080                   |
| 9  | Meters/Meter Installation    | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                                 | 0                | 0                | 0                       |
| 10   | Hydrants                     | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660            | 6,660            | 6,660                             | 6,660            | 6,660            | 6,660                   |
| 11   | Total Property CIAC          | 42,066          | 42,066          | 42,066          | 42,066          | 42,066          | 42,066          | 42,066          | 42,066          | 42,066           | 42,066           | 42,066                            | 42,066           | 42,066           | 42,066                  |
| 12   | Total Water CIAC             | 108,945         | 108,945         | 108,945         | 110,324         | 110,324         | 110,324         | 111,703         | 111,703         | 111,703          | 113,082          | 113,082                           | 113,082          | 114,461          | 111,279                 |
|  |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                                   | TRUE             |                  |                         |
|  |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                                   | 4 yr             | FALSE            |                         |

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Quail Ridge

Docket No. 060368-WS

Test Year Ending 12/31/07

Schedule: A-12

Page: 5 of 5

Preparer: Robert M. Griffin

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

| Line No.       | (1)<br>Description              | (2)<br>Prior Year<br>12/31/06 | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct | (13)<br>Nov | (14)<br>Test Year Enc<br>Dec | (15)<br>Average<br>Balance |
|----------------|---------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|------------------------------|----------------------------|
| <b>WATER</b>   |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| Cash CIAC:     |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| 1              | Water Treatment Equipment       | 40,027                        | 40,027     | 40,027     | 40,027     | 40,027     | 40,027     | 40,027     | 40,027     | 40,027      | 40,027      | 40,027      | 40,027      | 40,027                       | 40,027                     |
| 2              | Meter Fees                      | 12,771                        | 12,771     | 12,771     | 14,150     | 14,150     | 14,150     | 15,529     | 15,529     | 15,529      | 16,908      | 16,908      | 16,908      | 18,287                       | 15,105                     |
| 3              | Main Extension Charge           | 5,249                         | 5,249      | 5,249      | 5,249      | 5,249      | 5,249      | 5,249      | 5,249      | 5,249       | 5,249       | 5,249       | 5,249       | 5,249                        | 5,249                      |
| 4              | Service Installation Fees       | 8,832                         | 8,832      | 8,832      | 8,832      | 8,832      | 8,832      | 8,832      | 8,832      | 8,832       | 8,832       | 8,832       | 8,832       | 8,832                        | 8,832                      |
| 5              | Total Cash CIAC                 | 66,879                        | 66,879     | 66,879     | 68,258     | 68,258     | 68,258     | 69,637     | 69,637     | 69,637      | 71,016      | 71,016      | 71,016      | 72,395                       | 69,213                     |
| Property CIAC: |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| 6              | Dist Reservoirs & Standpipes    | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                          |
| 7              | T&D Mains                       | 26,326                        | 26,326     | 26,326     | 26,326     | 26,326     | 26,326     | 26,326     | 26,326     | 26,326      | 26,326      | 26,326      | 26,326      | 26,326                       | 26,326                     |
| 8              | Services                        | 9,080                         | 9,080      | 9,080      | 9,080      | 9,080      | 9,080      | 9,080      | 9,080      | 9,080       | 9,080       | 9,080       | 9,080       | 9,080                        | 9,080                      |
| 9              | Meters/Meter Installation       | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                          |
| 10             | Hydrants                        | 6,660                         | 6,660      | 6,660      | 6,660      | 6,660      | 6,660      | 6,660      | 6,660      | 6,660       | 6,660       | 6,660       | 6,660       | 6,660                        | 6,660                      |
| 11             | Total Property CIAC             | 42,066                        | 42,066     | 42,066     | 42,066     | 42,066     | 42,066     | 42,066     | 42,066     | 42,066      | 42,066      | 42,066      | 42,066      | 42,066                       | 42,066                     |
| 12             | Total Water CIAC                | 108,945                       | 108,945    | 108,945    | 110,324    | 110,324    | 110,324    | 111,703    | 111,703    | 111,703     | 113,082     | 113,082     | 113,082     | 114,461                      | 111,279                    |
| <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 Amortization of CIAC by Classification- 2004                     |                              |   |                 |                 |                     |                 |                 | Florida Public Service Commission |     |
|--|------------------------------|---|-----------------|-----------------|---------------------|-----------------|-----------------|-----------------------------------|-----|
| June through December Accum Amort CIAC Balances per Books- 2004                    |                              |   |                 |                 |                     |                 |                 |                                   |     |
| Quail Ridge - Water  |                              | 272   | 6419            | FWS             | Quail Ridge - Water |                 |                 | Schedule: A-14                    |     |
| 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. |                 |                 |                     |                 |                 | Page: 2 of 2                      |     |
| Schedule Year Ended: 2004  |                              |   |                 |                 |                     |                 |                 | Preparer:                         |     |
| Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/> |                              |   |                 |                 |                     |                 |                 |                                   |     |
| Line No.   | Description                  | (1)<br>06/30/04   | (2)<br>07/31/04 | (3)<br>08/31/04 | (4)<br>09/30/04     | (5)<br>10/31/04 | (6)<br>11/30/04 | (7)<br>12/31/04                   | (8) |
| Cash CIAC:   |                              |   |                 |                 |                     |                 |                 |                                   |     |
| 1  | Water Treatment Equipment    | 0   | 0               | 0               | 0                   | 0               | 0               | 0                                 | 0   |
| 2  | Meter Fees                   | 0   | 0               | 0               | 0                   | 0               | 0               | 0                                 | 0   |
| 3  | Main Extension Charge        | 0   | 0               | 0               | 0                   | 0               | 0               | 0                                 | 0   |
| 4  | Service Installation Fees    | 0   | 0               | 0               | 0                   | 0               | 0               | 0                                 | 0   |
| 5  | Total Cash CIAC              | 0   | 0               | 0               | 0                   | 0               | 0               | 0                                 | 0   |
| Property CIAC:   |                              |   |                 |                 |                     |                 |                 |                                   |     |
| 6  | Dist Reservoirs & Standpipes | 0   | 0               | 0               | 0                   | 0               | 0               | 0                                 | 0   |
| 7  | T&D Mains                    | 0   | 0               | 0               | 0                   | 0               | 0               | 0                                 | 0   |
| 8  | Services                     | 0   | 0               | 0               | 0                   | 0               | 0               | 0                                 | 0   |
| 9  | Meters/Meter Installation    | 0   | 0               | 0               | 0                   | 0               | 0               | 0                                 | 0   |
| 10   | Hydrants                     | 0   | 0               | 0               | 0                   | 0               | 0               | 0                                 | 0   |
| 11   | Total Property CIAC          | 0   | 0               | 0               | 0                   | 0               | 0               | 0                                 | 0   |
| 12   | Total Water CIAC             | 0   | 0               | 0               | 0                   | 0               | 0               | 0                                 | 0   |

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| Schedule of Water Amortization of CIAC by Classification- 2005 |                              |  |                 |                 |                 |                     |                 |                 |                 |                  |                  |                  | Florida Public Service Commission |                                   |                            |  |
|--|------------------------------|--|-----------------|-----------------|-----------------|---------------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|-----------------------------------|-----------------------------------|----------------------------|--|
| Accum Amort CIAC Balances per Books- 2005                      |                              |  |                 |                 |                 |                     |                 |                 |                 |                  |                  |                  | Schedule:                         | A-14                              |                            |  |
| Quail Ridge - Water  |                              | 272  | 6419            | FWS             |                 | Quail Ridge - Water |                 |                 |                 |                  |                  |                  | Page:                             | 2 of 2                            |                            |  |
| Docket No. 060368-WS   |                              | Explanation: Provide the Amort of CIAC Balances per books by month by Classification |                 |                 |                 |                     |                 |                 |                 |                  |                  |                  |                                   |                                   | Preparer:                  |  |
| Schedule Year Ended: 2005                                      |                              | for the year ended 12/31/05.   |                 |                 |                 |                     |                 |                 |                 |                  |                  |                  |                                   |                                   |                            |  |
| Historic [x] or Projected [ ]                                  |                              |  |                 |                 |                 |                     |                 |                 |                 |                  |                  |                  |                                   |                                   |                            |  |
| Line No.   | Description                  | (2)<br>12/31/04  | (3)<br>01/31/05 | (4)<br>02/28/05 | (5)<br>03/31/05 | (6)<br>04/30/05     | (7)<br>05/31/05 | (8)<br>06/30/05 | (9)<br>07/31/05 | (10)<br>08/31/05 | (11)<br>09/30/05 | (12)<br>10/31/05 | (13)<br>11/30/05                  | (14)<br>Test Year End<br>12/31/05 | (15)<br>Average<br>Balance |  |
| Cash CIAC:   |                              |  |                 |                 |                 |                     |                 |                 |                 |                  |                  |                  |                                   |                                   |                            |  |
| 1  | Water Treatment Equipment    | 0  | 0               | 0               | 0               | 0                   | 0               | 0               | 0               | 0                | 0                | 0                | 0                                 | 0                                 | 0                          |  |
| 2  | Meter Fees                   | 0  | 0               | 0               | 0               | 0                   | 0               | 0               | 0               | 0                | 0                | 0                | 0                                 | 0                                 | 0                          |  |
| 3  | Main Extension Charge        | 0  | 0               | 0               | 0               | 0                   | 0               | 0               | 0               | 0                | 0                | 0                | 0                                 | 0                                 | 0                          |  |
| 4  | Service Installation Fees    | 0  | 0               | 0               | 0               | 0                   | 0               | 0               | 0               | 0                | 0                | 0                | 0                                 | 0                                 | 0                          |  |
| 5  | Total Cash CIAC              | 0  | 0               | 0               | 0               | 0                   | 0               | 0               | 0               | 0                | 0                | 0                | 0                                 | 0                                 | 0                          |  |
| Property CIAC:   |                              |  |                 |                 |                 |                     |                 |                 |                 |                  |                  |                  |                                   |                                   |                            |  |
| 6  | Dist Reservoirs & Standpipes | 0  | 0               | 0               | 0               | 0                   | 0               | 0               | 0               | 0                | 0                | 0                | 0                                 | 0                                 | 0                          |  |
| 7  | T&D Mains                    | 0  | 0               | 0               | 0               | 0                   | 0               | 0               | 0               | 0                | 0                | 0                | 0                                 | 0                                 | 0                          |  |
| 8  | Services                     | 0  | 0               | 0               | 0               | 0                   | 0               | 0               | 0               | 0                | 0                | 0                | 0                                 | 0                                 | 0                          |  |
| 9  | Meters/Meter Installation    | 0  | 0               | 0               | 0               | 0                   | 0               | 0               | 0               | 0                | 0                | 0                | 0                                 | 0                                 | 0                          |  |
| 10   | Hydrants                     | 0  | 0               | 0               | 0               | 0                   | 0               | 0               | 0               | 0                | 0                | 0                | 0                                 | 0                                 | 0                          |  |
| 11   | Total Property CIAC          | 0  | 0               | 0               | 0               | 0                   | 0               | 0               | 0               | 0                | 0                | 0                | 0                                 | 0                                 | 0                          |  |
| 12   | Total Water CIAC             | 0  | 0               | 0               | 0               | 0                   | 0               | 0               | 0               | 0                | 0                | 0                | 0                                 | 0                                 | 0                          |  |

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Schedule of Accumulated Amortization of CIAC by Classification  
 Test Year Average Balance  
 Quail Ridge  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-14  
 Page: 2 of 5  
 Preparer: Robert M. Griffin

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

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

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| Schedule of Water Amortization of CIAC by Classification- 2006 |                              |  |                 |                 |                     |                 | Florida Public Service Commission |  |
|--|------------------------------|--|-----------------|-----------------|---------------------|-----------------|-----------------------------------|--|
| Quail Ridge - Water  |                              | 272  | 6419            | FWS             | Quail Ridge - Water | Schedule: A-14  |                                   |  |
| Docket No. 060368-WS   |                              | Explanation: Provide the Amort of CIAC Balances by month by Classification |                 |                 |                     |                 | Page: 2 of 2                      |  |
| Schedule Year Ended: 2006                                      |                              | for the year ended 12/31/06  |                 |                 |                     |                 | Preparer:                         |  |
| Historic [x] or Projected [x]                                  |                              |  |                 |                 |                     |                 |                                   |  |
| Line No.   | Description                  | (2)<br>12/31/05  | (3)<br>01/31/06 | (4)<br>02/28/06 | (5)<br>03/31/06     | (6)<br>04/30/06 | (7)<br>05/31/06                   |  |
| Cash CIAC:   |                              |  |                 |                 |                     |                 |                                   |  |
| 1  | Water Treatment Equipment    | 0  | 0               | 0               | 0                   | 0               | 0                                 |  |
| 2  | Meter Fees                   | 0  | 0               | 0               | 0                   | 0               | 0                                 |  |
| 3  | Main Extension Charge        | 0  | 0               | 0               | 0                   | 0               | 0                                 |  |
| 4  | Service Installation Fees    | 0  | 0               | 0               | 0                   | 0               | 0                                 |  |
| 5  | Total Cash CIAC              | 0  | 0               | 0               | 0                   | 0               | 0                                 |  |
| Property CIAC:   |                              |  |                 |                 |                     |                 |                                   |  |
| 6  | Dist Reservoirs & Standpipes | 0  | 0               | 0               | 0                   | 0               | 0                                 |  |
| 7  | T&D Mains                    | 0  | 0               | 0               | 0                   | 0               | 0                                 |  |
| 8  | Services                     | 0  | 0               | 0               | 0                   | 0               | 0                                 |  |
| 9  | Meters/Meter Installation    | 0  | 0               | 0               | 0                   | 0               | 0                                 |  |
| 10   | Hydrants                     | 0  | 0               | 0               | 0                   | 0               | 0                                 |  |
| 11   | Total Property CIAC          | 0  | 0               | 0               | 0                   | 0               | 0                                 |  |
| 12   | Total Water CIAC             | 0  | 0               | 0               | 0                   | 0               | 0                                 |  |

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

**Florida Public Service Commission**

**Quail Ridge**  
**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)<br>Description            | (2)<br>Water<br>Year End<br>Balance | (3)<br>Sewer<br>Year End<br>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 | 9,952                               | NA                                  |
| 2004  |                               |                                     |                                     |
| 35  | Additions                     | 1,026                               | NA                                  |
| 36  | Adjustments                   | 0                                   | NA                                  |
| 37  | 12/31/04 Balance              | 10,978                              | NA                                  |
| 2005  |                               |                                     |                                     |
| 38  | Additions                     | 2,776                               | NA                                  |
| 39  | Adjustments                   | 0                                   | NA                                  |
| 40  | 12/31/05 Balance              | 13,754                              | NA                                  |
| 2006  |                               |                                     |                                     |
| 41  | Additions                     | 3,276                               | NA                                  |
| 42  | Adjustments                   | 0                                   | NA                                  |
| 43  | 12/31/06 Balance              | 17,030                              | NA                                  |
| 2007  |                               |                                     |                                     |
| 44  | Additions                     | 3,421                               | NA                                  |
| 45  | Adjustments                   | 0                                   | NA                                  |
| 46  | 12/31/07 Balance              | 20,451                              | 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

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

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

Schedule: A-12  
 Page:  
 Preparer:

|    |                          | Cronin Jackson<br>06/30/04 | Amendatory Order<br>Adjustment | Allocation to match<br>Amendatory Order Total<br>@ 6/30/04 | Categories-lines 22 to 35 below |
|----|--------------------------|----------------------------|--------------------------------|--|---------------------------------|
|    | Cash CIAC:               | From Lookup                |                                |  |                                 |
| 1  | Capacity Charges 271.1   | 2,406                      |                                | 2,406  | Water Treatment Equipment       |
| 2  | Meter Fees               | 2,506                      |                                | 2,506  | Meter Fees                      |
| 3  | CIAC-1999 Acquisition    | 0                          |                                | 0  | Water Treatment Equipment       |
| 4  | Unclaimed Refunds        | 0                          |                                | 0  | Water Treatment Equipment       |
| 5  | Main Ext Charge          | 83                         |                                | 83   | Main Extension Charge           |
| 6  | Serv install Charge      | 15                         |                                | 15   | Service Installation Charge     |
| 7  | Total Cash CIAC          | 5,010                      | 0                              | 5,010  |                                 |
|    | Property CIAC 271.5      | 271.5                      |                                |  |                                 |
| 8  | Dist Res & Standpipes    | 330.4                      | 0                              | 0  | Dist Res & Standpipes           |
| 9  | T&D Mains                | 331.4                      | 3,068                          | 3,068  | T&D Mains                       |
| 10 | Services                 | 333.4                      | 1,135                          | 1,135  | Services                        |
| 11 | Meter/Meter Installation | 334.4                      | 0                              | 0  | Meter/Meter Installation        |
| 21 | Hydrants                 | 335.4                      | 739                            | 739  | Hydrants                        |
| 22 | Total Property CIAC      | 4,942                      | 0                              | 4,942  |                                 |
| 23 | Total Water CIAC         | 9,952                      | 0                              | 9,952  |                                 |

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

| Line No. | Description               | Amendatory Order Balances as Calculated |
|----------|---------------------------|---|
|          | Cash CIAC:                |   |
| 24       | Water Treatment Equipment | 2,406                                   |
| 25       | Meter Fees                | 2,506                                   |
| 26       | Main Extension Charge     | 83                                      |
| 27       | Service Installation Fees | 15                                      |
| 28       | Total Cash CIAC           | 5,010                                   |
|          | Property CIAC:            |   |
| 29       | Dist Res & Standpipes     | 0                                       |
| 30       | T&D Mains                 | 3,068                                   |
| 31       | Services                  | 1,135                                   |
| 32       | Meter/Meter Installation  | 0                                       |
| 33       | Hydrants                  | 739                                     |
| 34       | Total Property CIAC       | 4,942                                   |
| 35       | Total Water CIAC          | 9,952                                   |

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| Schedule of Water Amortization of CIAC by Classification - 2004 |                              |   |              |              |              |              |              | Florida Public Service Commission |  |  |
|---|------------------------------|---|--------------|--------------|--------------|--------------|--------------|-----------------------------------|--|--|
| Amort of CIAC Amendatory Order Balances as of 6/30/04           |                              |   |              |              |              |              |              |                                   |  |  |
| Quail Ridge - Water   |                              | =input field  |              |              |              |              |              | Schedule: A-14                    |  |  |
| Docket No. 060368-WS  |                              | Explanation: Provide the Accumulated Amort of CIAC Balances as of 6/30/04 by Classification |              |              |              |              |              | Page: 2, wrk-1                    |  |  |
| Schedule Year Ended: 2004                                       |                              | based on amounts in the PSC's Amendatory Order issued February 27, 2006                     |              |              |              |              |              | Preparer:                         |  |  |
| Historic [x] or Projected [ ]                                   |                              |   |              |              |              |              |              |                                   |  |  |
| Line No.  | (1) Description              | (2) 06/30/04  | (3) 07/31/04 | (4) 08/31/04 | (5) 09/30/04 | (6) 10/31/04 | (7) 11/30/04 | (8) 12/31/04                      |  |  |
| Cash CIAC:  |                              |   |              |              |              |              |              |                                   |  |  |
| 1   | Water Treatment Equipment    | 2,406   | 2,406        | 2,406        | 2,406        | 2,406        | 2,406        | 2,406                             |  |  |
| 2   | Meter Fees                   | 2,506   | 2,506        | 2,506        | 2,506        | 2,506        | 2,506        | 2,506                             |  |  |
| 3   | Main Extension Charge        | 83  | 83           | 83           | 83           | 83           | 83           | 83                                |  |  |
| 4   | Service Installation Fees    | 15  | 15           | 15           | 15           | 15           | 15           | 15                                |  |  |
| 5   | Total Cash CIAC              | 5,010   | 5,010        | 5,010        | 5,010        | 5,010        | 5,010        | 5,010                             |  |  |
| Property CIAC:  |                              |   |              |              |              |              |              |                                   |  |  |
| 6   | Dist Reservoirs & Standpipes | 0   | 0            | 0            | 0            | 0            | 0            | 0                                 |  |  |
| 7   | T&D Mains                    | 3,068   | 3,068        | 3,068        | 3,068        | 3,068        | 3,068        | 3,068                             |  |  |
| 8   | Services                     | 1,135   | 1,135        | 1,135        | 1,135        | 1,135        | 1,135        | 1,135                             |  |  |
| 9   | Meters/Meter Installation    | 0   | 0            | 0            | 0            | 0            | 0            | 0                                 |  |  |
| 10  | Hydrants                     | 739   | 739          | 739          | 739          | 739          | 739          | 739                               |  |  |
| 11  | Total Property CIAC          | 4,942   | 4,942        | 4,942        | 4,942        | 4,942        | 4,942        | 4,942                             |  |  |
| 12  | Total Water CIAC             | 9,952   | 9,952        | 9,952        | 9,952        | 9,952        | 9,952        | 9,952                             |  |  |

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| CALCULATE CIAC AMORTIZATION RATES  |       | Florida Public Service Commission |                    |
|--|-------|-----------------------------------|--------------------|
| Schedule of Water Amortization of CIAC by Classification: 2004   |       | Page: A-12                        |                    |
| Calculate Amortization Rates   |       | Preparer:                         |                    |
| Quail Ridge - Water  |       | Monthly Dep'n Rate                |                    |
| Docket No. 060368-W5   |       |                                   |                    |
| Schedule Year: Ender: 2004   |       |                                   |                    |
| Historic [X] or Projected [ ]  |       |                                   |                    |
| Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates and calculate composite rates based on methodology employed by Cronin Jackson for Annual Reports (see 12/2/04 calculation) |       |                                   |                    |
| =input field   |       |                                   |                    |
| Categories: lines to below   |       |                                   |                    |
|  |       | Annual Dep'n Rate                 | Monthly Dep'n Rate |
| Cash CIAC:   |       |                                   |                    |
| 1 Capacity Charges   | 271.1 | 2.13%                             | 0.18%              |
| 2 CIAC-1999 Acquisition  | 271.3 | 2.13%                             | 0.18%              |
| 3 Unclaimed Refunds  | 271.3 | 2.13%                             | 0.18%              |
| 4 Main Ext Charge  | 271.3 | 2.22%                             | 0.19%              |
| 5 Serv Install Charge  | 271.3 | 2.50%                             | 0.21%              |
| 6 Meter Fees   | 271.3 | 5.00%                             | 0.42%              |
| 7 Total Cash CIAC  |       |                                   |                    |
| Contributed Property   |       |                                   |                    |
| 8 Dist Res & Standpipe   | 271.2 | 2.70%                             | 0.23%              |
| 9 T&D Mains  | 339.4 | 2.22%                             | 0.19%              |
| 10 Services  | 339.4 | 2.50%                             | 0.21%              |
| 11 Meters/Meter Installation   | 339.4 | 5.00%                             | 0.42%              |
| 12 Hydrants  | 339.4 | 2.22%                             | 0.19%              |

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| Composite Rate Calculation: |  | UPIS Balance 6/30/04 |                    |               | 2004 Depreciation Rate |         | Annual               |                      |  |
|-----------------------------|--|----------------------|--------------------|---------------|------------------------|---------|----------------------|----------------------|--|
|                             |  | Adjusted Bal         | Contr Prop         | For Comp Calc | Annual                 | Monthly | Depreciation Expense |                      |  |
| 1                           | INTANGIBLE PLANT   | INTANGIBLE PLANT     |                    |               |                        |         |                      |                      |  |
| 2                           | Organization   | 301.1                |                    |               | 0.00%                  |         |                      |                      |  |
| 3                           | Franchises   | 302.1                |                    |               | 0.00%                  |         |                      |                      |  |
| 4                           | Other Plant & Misc. Equipment                                | 339.1                |                    |               | 0.00%                  |         |                      |                      |  |
| 5                           | SOURCE OF SUPPLY & PUMPING PLANT                             |                      |                    |               |                        |         |                      |                      |  |
| 6                           | Land & Land Rights   | 303.2                | 3,804              |               | 0.00%                  |         |                      |                      |  |
| 7                           | Structures & Improvements                                    | 304.2                | 0                  | 0             | 3.13%                  | 0.26%   | 0                    |                      |  |
| 8                           | Collect. & Impound Reservoirs                                | 305.2                | 0                  |               | 0.00%                  |         |                      |                      |  |
| 9                           | Lake, River & Other Intakes                                  | 306.2                | 0                  |               | 0.00%                  |         |                      |                      |  |
| 10                          | Wells & Springs  | 307.2                | 14,810             | 14,810        | 3.33%                  | 0.28%   | 494                  |                      |  |
| 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                | 0                  | 0             | 5.00%                  | 0.42%   | 0                    |                      |  |
| 14                          | Pumping Equipment  | 311.2                | 23,088             | 23,088        | 0.00%                  | 0.00%   | 0                    |                      |  |
| 15                          | Other Plant & Misc. Equipment                                | 339.2                | 0                  |               | 0.00%                  |         |                      |                      |  |
| 16                          | WATER TREATMENT PLANT  |                      |                    |               |                        |         |                      |                      |  |
| 17                          | Land & Land Rights   | 303.3                | 0                  |               | 0.00%                  |         |                      |                      |  |
| 18                          | Structures & Improvements                                    | 304.3                | 0                  | 0             | 3.13%                  | 0.26%   | 0                    |                      |  |
| 19                          | Pumping Equipment  | 311.3                | 0                  |               | 0.00%                  |         |                      |                      |  |
| 20                          | Water Treatment Equipment                                    | 320.3                | 1,028              | 1,028         | 4.55%                  | 0.38%   | 47                   |                      |  |
| 21                          | Other Plant & Misc. Equipment                                | 339.3                | 0                  |               | 0.00%                  |         |                      |                      |  |
| 22                          | TRANSMISSION & DISTRIBUTION PLANT                            |                      |                    |               |                        |         |                      |                      |  |
| 23                          | Land & Land Rights   | 303.4                | 0                  |               | 0.00%                  |         |                      |                      |  |
| 24                          | Structures & Improvements                                    | 304.4                | 0                  | 0             | 3.13%                  | 0.26%   | 0                    |                      |  |
| 25                          | Pumping Equipment  | 311.4                | 0                  |               | 0.00%                  |         |                      |                      |  |
| 26                          | Distr. Reservoirs & Standpipes                               | 330.4                | Contributed 27,428 | 0             | 27,428                 | 2.70%   | 0.23%                | 741                  |  |
| 27                          | Transm. & Distribution Mains                                 | 331.4                | Contributed 69,521 | (26,326)      | 43,196                 | 2.22%   | 0.19%                | 960                  |  |
| 28                          | Services   | 333.4                | Contributed 9,182  | (9,080)       | 102                    | 2.50%   | 0.21%                | 3                    |  |
| 29                          | Meters & Meter Installations                                 | 334.4                | Contributed 3,828  | 0             | 3,828                  | 5.00%   | 0.42%                | 191                  |  |
| 30                          | Hydrants   | 335.4                | Contributed 6,660  | (6,660)       | 0                      | 2.22%   | 0.19%                | 0                    |  |
| 31                          | Backflow Prevention  | 336.4                | 0                  |               | 0.00%                  |         |                      |                      |  |
| 32                          | Other Plant & Misc. Equipment                                | 339.4                | 811                | 811           | 0.00%                  | 0.00%   | 0                    |                      |  |
| 33                          | GENERAL PLANT  |                      |                    |               |                        |         |                      |                      |  |
| 34                          | Land & Land Rights   | 303.5                | 0                  |               | 0.00%                  |         |                      |                      |  |
| 35                          | Structures & Improvements                                    | 304.5                | 0                  |               | 3.13%                  |         |                      |                      |  |
| 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                  |               | 6.67%                  |         |                      |                      |  |
| 45                          | Other Tangible Plant   | 348.5                | 0                  |               | 0.00%                  |         |                      |                      |  |
| 63                          | UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization |                      |                    | 114,291       |                        |         | 2,436                | Composite Rate 2.13% |  |
|                             |  |                      |                    | TRUE          |                        |         |                      |                      |  |

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| Line No.      | Description               | Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data | Annual Depr Rate | Mo Depr Rate |
|---------------|---------------------------|--|------------------|--------------|
| 64            | Cash CIAC                 |  |                  |              |
| 64            | Water Treatment Equipment |  | 2.13%            | 0.18%        |
| 65            | Meter Fees                |  | 5.00%            | 0.42%        |
| 66            | Main Extension Charge     |  | 2.22%            | 0.19%        |
| 67            | Service Installation Fees |  | 2.50%            | 0.21%        |
| Property CIAC |                           |  |                  |              |
| 68            | Dist Res & Standpipe      |  | 2.70%            | 0.23%        |
| 69            | T&D Mains                 |  | 2.22%            | 0.19%        |
| 70            | Services                  |  | 2.50%            | 0.21%        |
| 71            | Meters/Meter Installation |  | 5.00%            | 0.42%        |
| 72            | Hydrants                  |  | 2.22%            | 0.19%        |

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

Florida Public Service Commission

Quail Ridge - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2004  
 Historic  or Projected

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

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

| Line No.       | Description                  | (1)<br>06/30/04 | (2)<br>07/31/04 | (3)<br>08/31/04 | (4)<br>09/30/04 | (5)<br>10/31/04 | (6)<br>11/30/04 | (7)<br>12/31/04 |
|----------------|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Cash CIAC:     |                              |                 |                 |                 |                 |                 |                 |                 |
| 1              | Water Treatment Equipment    | 23,926          | 23,926          | 23,926          | 23,926          | 23,926          | 24,626          | 25,326          |
| 2              | Meter Fees                   | 10,791          | 10,791          | 10,791          | 10,791          | 10,791          | 10,881          | 10,971          |
| 3              | Main Extension Charge        | 892             | 892             | 892             | 892             | 892             | 1,035           | 1,178           |
| 4              | Service Installation Fees    | 233             | 233             | 233             | 233             | 233             | 679             | 1,125           |
| 5              | Total Cash CIAC              | 35,842          | 35,842          | 35,842          | 35,842          | 35,842          | 37,221          | 38,600          |
| Property CIAC: |                              |                 |                 |                 |                 |                 |                 |                 |
| 6              | Dist Reservoirs & Standpipes | 0               | 0               | 0               | 0               | 0               | 0               | 0               |
| 7              | T&D Mains                    | 26,326          | 26,326          | 26,326          | 26,326          | 26,326          | 26,326          | 26,326          |
| 8              | Services                     | 9,080           | 9,080           | 9,080           | 9,080           | 9,080           | 9,080           | 9,080           |
| 9              | Meters/Meter Installation    | 0               | 0               | 0               | 0               | 0               | 0               | 0               |
| 10             | Hydrants                     | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           |
| 11             | Total Property CIAC          | 42,066          | 42,066          | 42,066          | 42,066          | 42,066          | 42,066          | 42,066          |
| 12             | Total Water CIAC             | 77,908          | 77,908          | 77,908          | 77,908          | 77,908          | 79,287          | 80,666          |

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

Florida Public Service Commission

Quail Ridge - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2004  
 Historic  or Projected

Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories

Input field

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

| Line No.       | Description                  | (2)<br>Annual Rates | (3)<br>July | (4)<br>Aug | (5)<br>Monthly Rates<br>Sep | (6)<br>Oct | (7)<br>Nov | (8)<br>Dec |
|----------------|------------------------------|---------------------|-------------|------------|-----------------------------|------------|------------|------------|
| Cash CIAC:     |                              |                     |             |            |                             |            |            |            |
| 1              | Water Treatment Equipment    | 2.13%               | 0.18%       | 0.18%      | 0.18%                       | 0.18%      | 0.18%      | 0.18%      |
| 2              | Meter Fees                   | 5.00%               | 0.42%       | 0.42%      | 0.42%                       | 0.42%      | 0.42%      | 0.42%      |
| 3              | Main Extension Charge        | 2.22%               | 0.19%       | 0.19%      | 0.19%                       | 0.19%      | 0.19%      | 0.19%      |
| 4              | Service Installation Fees    | 2.50%               | 0.21%       | 0.21%      | 0.21%                       | 0.21%      | 0.21%      | 0.21%      |
| Property CIAC: |                              |                     |             |            |                             |            |            |            |
| 6              | Dist Reservoirs & Standpipes | 2.70%               | 0.23%       | 0.23%      | 0.23%                       | 0.23%      | 0.23%      | 0.23%      |
| 7              | T&D Mains                    | 2.22%               | 0.19%       | 0.19%      | 0.19%                       | 0.19%      | 0.19%      | 0.19%      |
| 8              | Services                     | 2.50%               | 0.21%       | 0.21%      | 0.21%                       | 0.21%      | 0.21%      | 0.21%      |
| 9              | Meters/Meter Installation    | 5.00%               | 0.42%       | 0.42%      | 0.42%                       | 0.42%      | 0.42%      | 0.42%      |
| 10             | Hydrants                     | 2.22%               | 0.19%       | 0.19%      | 0.19%                       | 0.19%      | 0.19%      | 0.19%      |

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

=input field

Florida Public Service Commission

Quail Ridge - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2004  
 Historic  or Projected

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

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

| Line No.       | (1) Description              | (2) | (3) July | (4) Aug | (5) Sep | (6) Oct | (7) Nov | (8) Dec | (9) 2004 Total |
|----------------|------------------------------|-----|----------|---------|---------|---------|---------|---------|----------------|
| Cash CIAC:     |                              |     |          |         |         |         |         |         |                |
| 1              | Water Treatment Equipment    |     | 42       | 42      | 42      | 42      | 44      | 45      | 259            |
| 2              | Meter Fees                   |     | 45       | 45      | 45      | 45      | 45      | 46      | 271            |
| 3              | Main Extension Charge        |     | 2        | 2       | 2       | 2       | 2       | 2       | 11             |
| 4              | Service Installation Fees    |     | 0        | 0       | 0       | 0       | 1       | 2       | 6              |
| 5              | Total Cash CIAC              |     | 90       | 90      | 90      | 90      | 92      | 95      | 546            |
| Property CIAC: |                              |     |          |         |         |         |         |         |                |
| 6              | Dist Reservoirs & Standpipes |     | 0        | 0       | 0       | 0       | 0       | 0       | 0              |
| 7              | T&D Mains                    |     | 49       | 49      | 49      | 49      | 49      | 49      | 293            |
| 8              | Services                     |     | 19       | 19      | 19      | 19      | 19      | 19      | 114            |
| 9              | Meters/Meter Installation    |     | 0        | 0       | 0       | 0       | 0       | 0       | 0              |
| 10             | Hydrants                     |     | 12       | 12      | 12      | 12      | 12      | 12      | 74             |
| 11             | Total Property CIAC          |     | 80       | 80      | 80      | 80      | 80      | 80      | 480            |
| 12             | Total Water CIAC             |     | 170      | 170     | 170     | 170     | 172     | 175     | 1,026          |

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

=input field

Florida Public Service Commission

Quail Ridge - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2004  
 Historic  or Projected

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

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

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

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| Schedule of Water Amortization of CIAC by Classification- 2004                     |                              |          |          |          |          |          |          |          | Florida Public Service Commission   |          |
|--|------------------------------|----------|----------|----------|----------|----------|----------|----------|---|----------|
| Adjusted Amortization of CIAC Balances- June through December 2004                 |                              |          |          |          |          |          |          |          | Schedule:   | A-14     |
| Quail Ridge - Water  |                              |          |          |          |          |          |          |          | Page:   | 2, wrk-8 |
| Docket No. 060368-WS   |                              |          |          |          |          |          |          |          | Preparer:   |          |
| Schedule Year Ended: 2004  |                              |          |          |          |          |          |          |          | Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04   |          |
| Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/> |                              |          |          |          |          |          |          |          | when the Florida Water Services properties were acquired by AQUA, Inc.  |          |
|  |                              |          |          |          |          |          |          |          | through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date. |          |
| (1)  | (2)                          | (3)      | (4)      | (5)      | (6)      | (7)      | (8)      | (9)      |   |          |
| Line No.   | Description                  | 06/30/04 | 07/31/04 | 08/31/04 | 09/30/04 | 10/31/04 | 11/30/04 | 12/31/04 |   |          |
|  | Cash CIAC:                   |          |          |          |          |          |          |          |   |          |
| 1  | Water Treatment Equipment    | 2,406    | 2,448    | 2,491    | 2,533    | 2,576    | 2,620    | 2,665    |   |          |
| 2  | Meter Fees                   | 2,506    | 2,551    | 2,596    | 2,641    | 2,686    | 2,731    | 2,777    |   |          |
| 3  | Main Extension Charge        | 83       | 85       | 86       | 88       | 90       | 92       | 94       |   |          |
| 4  | Service Installation Fees    | 15       | 15       | 16       | 16       | 17       | 18       | 21       |   |          |
| 5  | Total Cash CIAC              | 5,010    | 5,100    | 5,189    | 5,279    | 5,368    | 5,461    | 5,556    |   |          |
|  | Property CIAC:               |          |          |          |          |          |          |          |   |          |
| 6  | Dist Reservoirs & Standpipes | 0        | 0        | 0        | 0        | 0        | 0        | 0        |   |          |
| 7  | T&D Mains                    | 3,068    | 3,117    | 3,166    | 3,214    | 3,263    | 3,312    | 3,361    |   |          |
| 8  | Services                     | 1,135    | 1,154    | 1,173    | 1,192    | 1,211    | 1,230    | 1,249    |   |          |
| 9  | Meters/Meter Installation    | 0        | 0        | 0        | 0        | 0        | 0        | 0        |   |          |
| 10   | Hydrants                     | 739      | 751      | 764      | 776      | 788      | 801      | 813      |   |          |
| 11   | Total Property CIAC          | 4,942    | 5,022    | 5,102    | 5,182    | 5,262    | 5,342    | 5,422    |   |          |
| 12   | Total Water CIAC             | 9,952    | 10,122   | 10,291   | 10,461   | 10,630   | 10,803   | 10,978   | FALSE   |          |

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| CALCULATE CIAC AMORTIZATION RATES                              |                           |       |  |   |                  |                                   |  |  |  |
|--|---------------------------|-------|--|---|------------------|-----------------------------------|--|--|--|
| Schedule of Water Amortization of CIAC by Classification- 2005 |                           |       |  |   |                  | Florida Public Service Commission |  |  |  |
| Calculate Amortization Rates for Calendar Year 2005            |                           |       |  | =input field  |                  | Schedule: A-12                    |  |  |  |
| Quail Ridge - Water  |                           |       |  | Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates |                  | Page:                             |  |  |  |
| Docket No. 060368-WS   |                           |       |  |   |                  | Preparer:                         |  |  |  |
| Schedule Year Ended: 2005                                      |                           |       |  |   |                  |                                   |  |  |  |
| Historic [x] or Projected [ ]                                  |                           |       |  |   |                  |                                   |  |  |  |
|  |                           |       |  |   | Annual Depn Rate | Monthly Dep'n Rate                |  |  |  |
| Categories-lines to below                                      |                           |       |  |   |                  |                                   |  |  |  |
|  | Cash CIAC:                |       |  |   |                  |                                   |  |  |  |
| 1  | Capacity Charges          | 271.1 |  | Water Treatment Equip (see Composite Calc)  | 2.13%            | 0.18%                             |  |  |  |
| 2  | CIAC-1999 Acquisition     | 271.3 |  | Water Treatment Equip (see Composite Calc)  | 2.13%            | 0.18%                             |  |  |  |
| 3  | Unclaimed Refunds         | 271.3 |  | Water Treatment Equip (see Composite Calc)  | 2.13%            | 0.18%                             |  |  |  |
| 4  | Main Ext Charge           | 271.3 |  | Main Extension Charge acct 331.4  | 2.22%            | 0.19%                             |  |  |  |
| 5  | Serv Install Charge       | 271.3 |  | Service Installation Charge acct 333.4  | 2.50%            | 0.21%                             |  |  |  |
| 6  | Meter Fees                | 271.3 |  | Meter Fees acct 334.4   | 5.00%            | 0.42%                             |  |  |  |
| 7  | Total Cash CIAC           |       |  |   |                  |                                   |  |  |  |
|  | Contributed Property      | 271.2 |  |   |                  |                                   |  |  |  |
| 8  | Dist Res & Standpipe      | 330.4 |  |   | 2.70%            | 0.23%                             |  |  |  |
| 9  | T&D Mains                 | 331.4 |  |   | 2.22%            | 0.19%                             |  |  |  |
| 10   | Services                  | 333.4 |  |   | 2.50%            | 0.21%                             |  |  |  |
| 11   | Meters/Meter Installation | 334.4 |  |   | 5.00%            | 0.42%                             |  |  |  |
| 12   | Hydrants                  | 335.4 |  |   | 2.22%            | 0.19%                             |  |  |  |

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| Composite Rate Calculation |  |        | UPIS Balance 12/31/04 |            |               | Depreciation Rate |         | Depreciation         |
|----------------------------|--|--------|-----------------------|------------|---------------|-------------------|---------|----------------------|
|                            |  |        | Adj Bal               | Contr Prop | For Comp Calc | Annual            | Monthly | Expense              |
| 1                          | INTANGIBLE PLANT   |        |                       |            |               |                   |         |                      |
| 2                          | Organization   | 301.1  | 0                     |            |               | 0.00%             |         |                      |
| 3                          | Franchises   | 302.1  | 0                     |            |               | 0.00%             |         |                      |
| 4                          | Other Plant & Misc. Equipment                                | 339.1  | 0                     |            |               | 0.00%             |         |                      |
| 5                          | SOURCE OF SUPPLY & PUMPING PLANT                             |        |                       |            |               |                   |         |                      |
| 6                          | Land & Land Rights   | 303.2  | 3,804                 |            |               | 0.00%             |         |                      |
| 7                          | Structures & Improvements                                    | 304.2  | 0                     |            | 0             | 3.13%             | 0.26%   | 0                    |
| 8                          | Collect. & Impound Reservoirs                                | 305.2  | 0                     |            |               | 0.00%             |         |                      |
| 9                          | Lake, River & Other Intakes                                  | 306.2  | 0                     |            |               | 0.00%             |         |                      |
| 10                         | Wells & Springs  | 307.2  | 14,810                |            | 14,810        | 3.33%             | 0.28%   | 494                  |
| 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  | 0                     |            | 0             | 5.00%             | 0.42%   | 0                    |
| 14                         | Pumping Equipment  | 311.2  | 23,088                |            | 23,088        | 0.00%             | 0.00%   | 0                    |
| 15                         | Other Plant & Misc. Equipment                                | 339.2  | 0                     |            |               | 0.00%             |         |                      |
| 16                         | WATER TREATMENT PLANT  |        |                       |            |               |                   |         |                      |
| 17                         | Land & Land Rights   | 303.3  | 0                     |            |               | 0.00%             |         |                      |
| 18                         | Structures & Improvements                                    | 304.3  | 0                     |            | 0             | 3.13%             | 0.26%   | 0                    |
| 19                         | Pumping Equipment  | 311.3  | 0                     |            |               | 0.00%             |         |                      |
| 20                         | Water Treatment Equipment                                    | 320.3  | 1,028                 |            | 1,028         | 4.55%             | 0.38%   | 47                   |
| 21                         | Other Plant & Misc. Equipment                                | 339.3  | 0                     |            |               | 0.00%             |         |                      |
| 22                         | TRANSMISSION & DISTRIBUTION PLANT                            |        |                       |            |               |                   |         |                      |
| 23                         | Land & Land Rights   | 303.4  | 0                     |            |               | 0.00%             |         |                      |
| 24                         | Structures & Improvements                                    | 304.4  | 0                     |            | 0             | 3.13%             | 0.26%   | 0                    |
| 25                         | Pumping Equipment  | 311.4  | 0                     |            |               | 0.00%             |         |                      |
| 26                         | Distr. Reservoirs & Standpipes                               | 330.4  | 27,428                | 0          | 27,428        | 2.70%             | 0.23%   | 741                  |
| 27                         | Transm. & Distribution Mains                                 | 331.4  | 69,650                | (26,328)   | 43,325        | 2.22%             | 0.19%   | 963                  |
| 28                         | Services   | 333.4  | 9,182                 | (9,080)    | 102           | 2.50%             | 0.21%   | 3                    |
| 29                         | Meters & Meter Installations                                 | 334.4  | 3,828                 | 0          | 3,828         | 5.00%             | 0.42%   | 191                  |
| 30                         | Hydrants   | 335.4  | 6,660                 | (6,660)    | 0             | 2.22%             | 0.19%   | 0                    |
| 31                         | Backflow Prevention  | 336.4  | 0                     |            |               | 0.00%             |         |                      |
| 32                         | Other Plant & Misc. Equipment                                | 339.4  | 811                   |            | 811           | 0.00%             | 0.00%   | 0                    |
| 33                         | GENERAL PLANT  |        |                       |            |               |                   |         |                      |
| 34                         | Land & Land Rights   | 303.5  | 0                     |            |               | 0.00%             |         |                      |
| 35                         | Structures & Improvements                                    | 304.5  | 0                     |            |               | 3.13%             |         |                      |
| 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                     |            |               | 6.67%             |         |                      |
| 45                         | Other Tangible Plant   | 348.5  | 0                     |            |               | 0.00%             |         |                      |
| 63                         | UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization |        |                       |            | 114,420       |                   |         | 2,438                |
|                            |  |        |                       |            | TRUE          |                   |         | Composite Rate 2.13% |

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|          |                           | Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data |  |  |  |                  |              |  |  |  |  |
|----------|---------------------------|--|--|--|--|------------------|--------------|--|--|--|--|
| Line No. | Description               |  |  |  |  | Annual Depr Rate | Mo Depr Rate |  |  |  |  |
|          | Cash CIAC:                |  |  |  |  |                  |              |  |  |  |  |
| 64       | Water Treatment Equipment |  |  |  |  | 2.13%            | 0.18%        |  |  |  |  |
| 65       | Meter Fees                |  |  |  |  | 5.00%            | 0.42%        |  |  |  |  |
| 66       | Main Extension Charge     |  |  |  |  | 2.22%            | 0.19%        |  |  |  |  |
| 67       | Service Installation Fees |  |  |  |  | 2.50%            | 0.21%        |  |  |  |  |
|          | Property CIAC:            |  |  |  |  |                  |              |  |  |  |  |
| 68       | Dist Res & Standpipe      |  |  |  |  | 2.70%            | 0.23%        |  |  |  |  |
| 69       | T&D Mains                 |  |  |  |  | 2.22%            | 0.19%        |  |  |  |  |
| 70       | Services                  |  |  |  |  | 2.50%            | 0.21%        |  |  |  |  |
| 71       | Meters/Meter Installation |  |  |  |  | 5.00%            | 0.42%        |  |  |  |  |
| 72       | Hydrants                  |  |  |  |  | 2.22%            | 0.19%        |  |  |  |  |

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| Line No   | Description               | Annual Rates   |          |          |          |               |          |          |          |          |          |          |          |          |         |         |        |
|---|---------------------------|--|----------|----------|----------|---------------|----------|----------|----------|----------|----------|----------|----------|----------|---------|---------|--------|
|   |                           | (2)  | (3)      | (4)      | (5)      | Monthly Rates |          |          | (7)      | (8)      | (9)      | (10)     | (11)     | (12)     | (13)    | (14)    |        |
| 1   | Cash CIAC:                | 25,326   | 27,426   | 28,126   | 28,826   | 29,526        | 33,326   | 33,726   | 33,726   | 33,726   | 34,426   | 35,126   | 37,226   | 37,226   | 37,226  | 38,626  | 32,488 |
| 2   | Water Treatment Equipment | 10,971   | 11,241   | 11,331   | 11,421   | 11,511        | 12,051   | 12,141   | 12,051   | 12,141   | 12,141   | 12,231   | 12,591   | 12,591   | 12,591  | 12,591  | 11,892 |
| 3   | Meter Fees                | 1,178  | 1,607    | 1,550    | 1,893    | 2,036         | 2,608    | 3,037    | 2,894    | 3,037    | 3,037    | 3,180    | 3,912    | 3,912    | 3,912   | 4,358   | 2,758  |
| 4   | Main Extension Charge     | 1,125  | 2,463    | 2,809    | 3,355    | 3,801         | 5,585    | 6,477    | 5,585    | 6,477    | 6,923    | 7,369    | 8,547    | 8,547    | 8,547   | 8,547   | 5,571  |
| 5   | Total Cash CIAC           | 38,600   | 42,737   | 44,116   | 45,495   | 46,874        | 52,390   | 55,148   | 55,148   | 55,827   | 56,527   | 57,906   | 62,043   | 62,043   | 63,422  | 64,122  | 52,709 |
| 6   | Property CIAC:            | 0  | 0        | 0        | 0        | 0             | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       | 0       | 0      |
| 7   | T&D Mains                 | 26,326   | 26,326   | 26,326   | 26,326   | 26,326        | 26,326   | 26,326   | 26,326   | 26,326   | 26,326   | 26,326   | 26,326   | 26,326   | 26,326  | 26,326  | 26,326 |
| 8   | Services                  | 9,080  | 9,080    | 9,080    | 9,080    | 9,080         | 9,080    | 9,080    | 9,080    | 9,080    | 9,080    | 9,080    | 9,080    | 9,080    | 9,080   | 9,080   | 9,080  |
| 9   | Meters/Meter Installation | 0  | 0        | 0        | 0        | 0             | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       | 0       | 0      |
| 10  | Hydrants                  | 6,660  | 6,660    | 6,660    | 6,660    | 6,660         | 6,660    | 6,660    | 6,660    | 6,660    | 6,660    | 6,660    | 6,660    | 6,660    | 6,660   | 6,660   | 6,660  |
| 11  | Total Property CIAC       | 42,066   | 42,066   | 42,066   | 42,066   | 42,066        | 42,066   | 42,066   | 42,066   | 42,066   | 42,066   | 42,066   | 42,066   | 42,066   | 42,066  | 42,066  | 42,066 |
| 12  | Total Water CIAC          | 80,666   | 84,803   | 86,192   | 87,561   | 88,940        | 94,456   | 97,214   | 97,214   | 97,893   | 98,593   | 99,972   | 104,109  | 104,109  | 105,488 | 106,188 | 94,774 |
| Schedule of Water Amortization of CIAC by Classification - 2005 |                           | Quail Ridge - Water<br>Docket No. 060368-WS<br>Schedule Year Ended: 2005<br>Historic [x] or Projected [ ]<br>Explanation: Provide a Schedule showing Amortization Rates by CIAC<br>Categories: |          |          |          |               |          |          |          |          |          |          |          |          |         |         |        |
| Schedule of Water Amortization of CIAC by Classification - 2005 |                           | Quail Ridge - Water<br>Docket No. 060368-WS<br>Schedule Year Ended: 2005<br>Historic [x] or Projected [ ]<br>Explanation: Provide Adjusted CIAC Balances by account for 2005                   |          |          |          |               |          |          |          |          |          |          |          |          |         |         |        |
| Line No   | 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 |         |        |
| (15)  | Balance                   | (14)   | (13)     | (12)     | (11)     | (10)          | (9)      | (8)      | (7)      | (6)      | (5)      | (4)      | (3)      | (2)      | (1)     |         |        |
| Florida Public Service Commission                               |                           | Schedule: A-12<br>Page: 4 of 8<br>Preparer:  |          |          |          |               |          |          |          |          |          |          |          |          |         |         |        |
| Florida Public Service Commission                               |                           | Schedule: A-14<br>Page: 2, wrk-3<br>Preparer:  |          |          |          |               |          |          |          |          |          |          |          |          |         |         |        |

| Line No.   | (1) Description              | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) 2005 Total |
|--|------------------------------|---------|---------|---------|---------|---------|---------|---------|----------|----------|----------|----------|----------|-----------------|
| 11   | Total Property CIAC          |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| 12   | Total Water CIAC             |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| CIAC Amortization- 2005  |                              |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| Quail Ridge - 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                           |                              |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| (2)  | (1) Description              | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) 2005 Total |
| 1  | Cash CIAC                    | 49      | 50      | 51      | 52      | 57      | 60      | 60      | 61       | 62       | 66       | 67       | 69       | 705             |
| 2  | Water Treatment Equipment    | 47      | 47      | 48      | 48      | 49      | 50      | 51      | 51       | 51       | 52       | 52       | 52       | 598             |
| 3  | Meter Fees                   | 3       | 3       | 4       | 4       | 5       | 5       | 6       | 6        | 6        | 7        | 7        | 8        | 64              |
| 4  | Main Extension Charge        | 5       | 6       | 7       | 8       | 12      | 13      | 14      | 14       | 15       | 18       | 18       | 18       | 149             |
| 5  | Service Installation Fees    | 104     | 105     | 109     | 112     | 123     | 129     | 131     | 132      | 135      | 143      | 146      | 147      | 1,516           |
| 6  | Total Cash CIAC              | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0        | 0               |
| 7  | Property CIAC                | 55      | 55      | 55      | 55      | 55      | 55      | 55      | 55       | 55       | 55       | 55       | 55       | 659             |
| 8  | Dist Reservoirs & Standpipes | 38      | 38      | 38      | 38      | 38      | 38      | 38      | 38       | 38       | 38       | 38       | 38       | 454             |
| 9  | T&D Mains                    | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0        | 0               |
| 10   | Services                     | 12      | 12      | 12      | 12      | 12      | 12      | 12      | 12       | 12       | 12       | 12       | 12       | 148             |
| 11   | Meters/Meter Installation    | 105     | 105     | 105     | 105     | 105     | 105     | 105     | 105      | 105      | 105      | 105      | 105      | 1,260           |
| 12   | Hydrants                     | 209     | 211     | 214     | 217     | 228     | 234     | 236     | 237      | 240      | 248      | 251      | 252      | 2,776           |
| Total Property CIAC  |                              | 0.25%   | 0.25%   | 0.24%   | 0.24%   | 0.24%   | 0.24%   | 0.24%   | 0.24%    | 0.24%    | 0.24%    | 0.24%    | 0.24%    | 2,933%          |
| Total Water CIAC   |                              |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| Schedule of Water Amortization of CIAC by Classification- 2005   |                              |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| Adjustments to CIAC Amort 2005   |                              |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| Quail Ridge - Water  |                              |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| Docket No. 060368-WS   |                              |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| Schedule Year Ended: 2005  |                              |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| Historic [x] or Projected [ ]  |                              |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2005 |                              |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| (2)  | (1) Description              | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) 2005 Total |
| 1  | Cash CIAC                    | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0        | 0               |
| 2  | Water Treatment Equipment    | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0        | 0               |
| 3  | Meter Fees                   | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0        | 0               |
| 4  | Main Extension Charge        | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0        | 0               |
| 5  | Service Installation Fees    | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0        | 0               |
| 6  | Total Cash CIAC              | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0        | 0               |
| 7  | Property CIAC                | 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               |
| 9  | T&D Mains                    | 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               |
| 11   | Meters/Meter Installation    | 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               |
| Total Property CIAC  |                              | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0        | 0               |
| Total Water CIAC   |                              | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0        | 0               |

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| Schedule of Water Amortization of CIAC by Classification- 2005<br>Adjusted Accumulated Amortization of CIAC Balances- 2005 |                              | Florida Public Service Commission          |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |                  |                                   |                            |
|--|------------------------------|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|-----------------------------------|----------------------------|
| Quail Ridge - Water<br>Docket No. 060368-WS<br>Schedule Year: Ended: 2005<br>Historic [X] or Projected [ ]                 |                              | Schedule:<br>A-14<br>2, wrk-8<br>Preparer: |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |                  |                                   |                            |
| Line No.   | Description                  | (2)<br>Prior Year<br>12/31/04              | (3)<br>01/31/05 | (4)<br>02/28/05 | (5)<br>03/31/05 | (6)<br>04/30/05 | (7)<br>05/31/05 | (8)<br>06/30/05 | (9)<br>07/31/05 | (10)<br>08/31/05 | (11)<br>09/30/05 | (12)<br>10/31/05 | (13)<br>11/30/05 | (14)<br>Test Year End<br>12/31/05 | (15)<br>Average<br>Balance |
| Cash CIAC  |                              |  |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |                  |                                   |                            |
| 1  | Water Treatment Equipment    | 2,665                                      | 2,713           | 2,763           | 2,815           | 2,867           | 2,924           | 2,984           | 3,044           | 3,105            | 3,168            | 3,234            | 3,301            | 3,370                             | 2,986                      |
| 2  | Meter Fees                   | 2,777                                      | 2,824           | 2,871           | 2,919           | 2,966           | 3,016           | 3,066           | 3,117           | 3,167            | 3,218            | 3,270            | 3,323            | 3,375                             | 3,070                      |
| 3  | Main Extension Charge        | 94   | 87              | 100             | 103             | 107             | 112             | 117             | 123             | 129              | 135              | 142              | 150              | 158                               | 120                        |
| 4  | Service Installation Fees    | 21   | 26              | 32              | 39              | 47              | 56              | 72              | 86              | 101              | 116              | 134              | 151              | 169                               | 81                         |
| 5  | Total Cash CIAC              | 5,556                                      | 5,669           | 5,746           | 5,875           | 5,987           | 6,111           | 6,240           | 6,370           | 6,502            | 6,637            | 6,780            | 6,925            | 7,072                             | 6,268                      |
| Property CIAC:   |                              |  |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |                  |                                   |                            |
| 6  | Dist Reservoirs & Standpipes | 0  | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0                | 0                                 | 0                          |
| 7  | T&D Mains                    | 3,361                                      | 3,415           | 3,470           | 3,525           | 3,580           | 3,635           | 3,690           | 3,744           | 3,799            | 3,854            | 3,909            | 3,964            | 4,019                             | 3,680                      |
| 8  | Services                     | 1,249                                      | 1,286           | 1,324           | 1,362           | 1,400           | 1,438           | 1,476           | 1,513           | 1,551            | 1,589            | 1,627            | 1,665            | 1,703                             | 1,476                      |
| 9  | Meters/Meter Installation    | 0  | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0                | 0                                 | 0                          |
| 10   | Hydrants                     | 813  | 825             | 838             | 850             | 862             | 875             | 887             | 899             | 912              | 924              | 936              | 949              | 961                               | 887                        |
| 11   | Total Property CIAC          | 5,422                                      | 5,527           | 5,632           | 5,737           | 5,842           | 5,947           | 6,052           | 6,157           | 6,262            | 6,367            | 6,472            | 6,577            | 6,682                             | 6,052                      |
| 12   | Total Water CIAC             | 10,978                                     | 11,197          | 11,398          | 11,612          | 11,830          | 12,058          | 12,292          | 12,527          | 12,764           | 13,004           | 13,252           | 13,502           | 13,754                            | 12,320                     |
|  |                              |  |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |                  | TRUE                              |                            |

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Quail Ridge

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: A-14

Page: 3 of 5

Preparer: Robert M. Griffin

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

| Line No.     | (1)<br>Description              | (2)<br>Prior Year<br>12/31/04 | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct | (13)<br>Nov | (14)<br>Test Year End<br>Dec | (15)<br>Average<br>Balance |
|--------------|---------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|------------------------------|----------------------------|
| <b>WATER</b> |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| Cash         |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| 1            | Water Treatment Equipment       | 2,665                         | 2,713      | 2,763      | 2,815      | 2,867      | 2,924      | 2,984      | 3,044      | 3,105       | 3,168       | 3,234       | 3,301       | 3,370                        | 2,996                      |
| 2            | Meter Fees                      | 2,777                         | 2,824      | 2,871      | 2,919      | 2,966      | 3,016      | 3,066      | 3,117      | 3,167       | 3,218       | 3,270       | 3,323       | 3,375                        | 3,070                      |
| 3            | Main Extension Charge           | 94                            | 97         | 100        | 103        | 107        | 112        | 117        | 123        | 129         | 135         | 142         | 150         | 158                          | 120                        |
| 4            | Service Installation Fees       | 21                            | 26         | 32         | 39         | 47         | 58         | 72         | 86         | 101         | 116         | 134         | 151         | 169                          | 81                         |
| 5            | Total Cash                      | 5,556                         | 5,660      | 5,766      | 5,875      | 5,987      | 6,111      | 6,240      | 6,370      | 6,502       | 6,637       | 6,780       | 6,925       | 7,072                        | 6,268                      |
| Property     |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| 6            | Dist Reservoirs & Standpipes    | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                          |
| 7            | T&D Mains                       | 3,361                         | 3,415      | 3,470      | 3,525      | 3,580      | 3,635      | 3,690      | 3,744      | 3,799       | 3,854       | 3,909       | 3,964       | 4,019                        | 3,690                      |
| 8            | Services                        | 1,249                         | 1,286      | 1,324      | 1,362      | 1,400      | 1,438      | 1,476      | 1,513      | 1,551       | 1,589       | 1,627       | 1,665       | 1,703                        | 1,476                      |
| 9            | Meters/Meter Installation       | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                          |
| 10           | Hydrants                        | 813                           | 825        | 838        | 850        | 862        | 875        | 887        | 899        | 912         | 924         | 936         | 949         | 961                          | 887                        |
| 11           | Total Property                  | 5,422                         | 5,527      | 5,632      | 5,737      | 5,842      | 5,947      | 6,052      | 6,157      | 6,262       | 6,367       | 6,472       | 6,577       | 6,682                        | 6,052                      |
| 12           | Total Water                     | 10,978                        | 11,187     | 11,398     | 11,612     | 11,830     | 12,058     | 12,292     | 12,527     | 12,764      | 13,004      | 13,252      | 13,502      | 13,754                       | 12,320                     |
| <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

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

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

Schedule: A-12  
 Page:  
 Preparer:

|                           |                           |       |  |            | Annual<br>Dep'n<br>Rate | Monthly<br>Dep'n<br>Rate |
|---------------------------|---------------------------|-------|--|------------|-------------------------|--------------------------|
| Categories-lines to below |                           |       |  |            |                         |                          |
|                           | Cash CIAC:                |       |  |            |                         |                          |
| 1                         | Capacity Charges          | 271.1 | Water Treatment Equip (see Composite Calc) |            | 2.14%                   | 0.00%                    |
| 2                         | CIAC-1999 Acquisition     | 271.3 | Water Treatment Equip (see Composite Calc) |            | 2.14%                   | 0.00%                    |
| 3                         | Unclaimed Refunds         | 271.3 | Water Treatment Equip (see Composite Calc) |            | 2.14%                   | 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 |  |            | 2.22%                   | 0.19%                    |

| Composite Rate Calculation: |  | UPIS Balance 12/31/05 | For Comp   | Depreciation Rate | Depreciation | Depreciation |
|-----------------------------|--|-----------------------|------------|-------------------|--------------|--------------|
|                             |  | Adj Bal               | Contr Prop | Annual            | Monthly      | Expense      |
| 1                           | INTANGIBLE PLANT   |                       |            |                   |              |              |
| 2                           | Organization   | 301.1                 | 0          | 0.00%             |              |              |
| 3                           | Franchises   | 302.1                 | 0          | 0.00%             |              |              |
| 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                 | 0          | 3.13%             | 0.26%        | 0            |
| 8                           | Collect. & Impounding Reservoirs                             | 305.2                 | 0          | 0.00%             |              |              |
| 9                           | Lake, River & Other Intakes                                  | 306.2                 | 0          | 0.00%             |              |              |
| 10                          | Wells & Springs  | 307.2                 | 14,810     | 3.33%             | 0.28%        | 494          |
| 11                          | Infiltration Galleries & Tunnels                             | 308.2                 | 0          | 0.00%             |              |              |
| 12                          | Supply Mains   | 309.2                 | 0          | 0.00%             |              |              |
| 13                          | Power Generation Equipment                                   | 310.2                 | 0          | 5.00%             | 0.42%        | 0            |
| 14                          | Pumping Equipment  | 311.2                 | 23,088     | 0.00%             | 0.00%        | 0            |
| 15                          | Other Plant & Misc. Equipment                                | 339.2                 | 0          | 0.00%             |              |              |
| 16                          | WATER TREATMENT PLANT  |                       |            |                   |              |              |
| 17                          | Land & Land Rights   | 303.3                 | 0          | 0.00%             |              |              |
| 18                          | Structures & Improvements                                    | 304.3                 | 0          | 3.13%             | 0.26%        | 0            |
| 19                          | Pumping Equipment  | 311.3                 | 0          | 0.00%             |              |              |
| 20                          | Water Treatment Equipment                                    | 320.3                 | 1,028      | 4.55%             | 0.38%        | 47           |
| 21                          | Other Plant & Misc. Equipment                                | 339.3                 | 0          | 0.00%             |              |              |
| 22                          | TRANSMISSION & DISTRIBUTION PLANT                            |                       |            |                   |              |              |
| 23                          | Land & Land Rights   | 303.4                 | 0          | 0.00%             |              |              |
| 24                          | Structures & Improvements                                    | 304.4                 | 0          | 3.13%             | 0.26%        | 0            |
| 25                          | Pumping Equipment  | 311.4                 | 0          | 0.00%             |              |              |
| 26                          | Distr. Reservoirs & Standpipes                               | 330.4                 | 27,428     | 2.70%             | 0.23%        | 741          |
| 27                          | Transm. & Distribution Mains                                 | 331.4                 | 69,650     | 2.22%             | 0.19%        | 963          |
| 28                          | Services   | 333.4                 | 9,182      | 2.50%             | 0.21%        | 3            |
| 29                          | Meters & Meter Installations                                 | 334.4                 | 4,018      | 5.00%             | 0.42%        | 201          |
| 30                          | Hydrants   | 335.4                 | 6,660      | 2.22%             | 0.19%        | 0            |
| 31                          | Backflow Prevention  | 336.4                 | 0          | 0.00%             |              |              |
| 32                          | Other Plant & Misc. Equipment                                | 339.4                 | 811        | 0.00%             | 0.00%        | 0            |
| 33                          | GENERAL PLANT  |                       |            |                   |              |              |
| 34                          | Land & Land Rights   | 303.5                 | 0          | 0.00%             |              |              |
| 35                          | Structures & Improvements                                    | 304.5                 | 0          | 0.00%             |              |              |
| 36                          | Office Furniture & Equipment                                 | 340.5                 | 0          | 3.13%             |              |              |
| 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          | 6.67%             |              |              |
| 45                          | Other Tangible Plant   | 348.5                 | 0          | 0.00%             |              |              |
| 63                          | UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization |                       | 114,610    |                   |              | 2,448        |
|                             |  |                       | TRUE       |                   |              | 2.14%        |

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 | 2.14%            | 0.00%        |
| 65       | Meter Fees                | 5.00%            | 0.42%        |
| 66       | Main Extension Charge     | 2.22%            | 0.00%        |
| 67       | Service Installation Fees | 2.50%            | 0.21%        |
|          |                           |                  |              |
|          | Property CIAC             |                  |              |
| 68       | Dist Res & Standpipe      | 2.70%            | 0.23%        |
| 69       | T&D Mains                 | 2.22%            | 0.19%        |
| 70       | Services                  | 2.50%            | 0.21%        |
| 71       | Meters/Meter Installation | 5.00%            | 0.42%        |
| 72       | Hydrants                  | 2.22%            | 0.19%        |

| CALCULATE CIAC AMORTIZATION RATES Beginning May 2006 (Start Guideline Lives)            |                           | Florida Public Service Commission |       |
|---|---------------------------|-----------------------------------|-------|
| Schedule of Water Amortization of CIAC by Classification- 2006                          |                           | Schedule: A-12                    |       |
| Calculate Amortization Rates for Calendar Year 2005                                     |                           | Page:                             |       |
| Quail Ridge - Water   |                           | Preparer:                         |       |
| Docket No. 060366-WS  |                           | Annual Dep'n Rate                 |       |
| Schedule Year Ended: 2006   |                           | Monthly Dep'n Rate                |       |
| Historic (x) or Projected (x)   |                           |                                   |       |
| Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates |                           |                                   |       |
| = Input field   |                           |                                   |       |
| Categories- Lines to below  |                           |                                   |       |
| 1   | Cash CIAC                 |                                   |       |
| 2   | Capacity Charges          | 271.1                             | 4.07% |
| 3   | CIAC-1999 Acquisition     | 271.3                             | 4.07% |
| 4   | Unclaimed Refunds         | 271.3                             | 4.07% |
| 5   | Main Ext Charge           | 271.3                             | 2.33% |
| 6   | Serv Install Charge       | 271.3                             | 2.50% |
| 7   | Meter Fees                | 271.3                             | 5.00% |
| 8   | Total Cash CIAC           |                                   |       |
| 9   | Contributed Property      | 271.2                             | 2.70% |
| 10  | Dist Res & Standpipe      | 330.4                             | 2.33% |
| 11  | T&D Mains                 | 331.4                             | 0.19% |
| 12  | Services                  | 334                               | 2.50% |
| 13  | Meters/Meter Installation | 334.4                             | 5.00% |
| 14  | Hydrants                  | 336.4                             | 2.22% |
| 15  |                           |                                   | 0.19% |



| Composite Rate Calculation |  | UPIS Balance 4/30/06 |            |               | Guideline Lines: eff 5/06<br>Depreciation Rate |         | Depreciation Expense |       |                              |       |
|----------------------------|--|----------------------|------------|---------------|--|---------|----------------------|-------|------------------------------|-------|
|                            |  | Adj Bal              | Contr Prop | For Comp Calc | Annual   | Monthly |                      |       | vs annual Depn pre Guideline |       |
| 1                          | <b>INTANGIBLE PLANT</b>                                      |                      |            |               |  |         |                      |       |                              |       |
| 2                          | Organization 301.1   | 0                    |            |               | 2.50%  |         |                      |       |                              |       |
| 3                          | Franchises 302.1   | 0                    |            |               | 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                                     | 3,804                |            |               | 0.00%  |         |                      |       |                              |       |
| 7                          | Structures & Improvements 304.2                              | 0                    |            | 0             | 3.13%  | 0.26%   | 0                    | 0     |                              |       |
| 8                          | Collect. & Impound Reservoirs 305.2                          | 0                    |            |               | 2.00%  |         |                      |       |                              |       |
| 9                          | Lake, River & Other Intakes 306.2                            | 0                    |            |               | 2.50%  |         |                      |       |                              |       |
| 10                         | Wells & Springs 307.2  | 14,810               |            | 14,810        | 3.33%  | 0.28%   | 494                  | 494   |                              |       |
| 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                             | 0                    |            | 0             | 5.00%  | 0.42%   | 0                    | 0     |                              |       |
| 14                         | Pumping Equipment 311.2                                      | 23,088               |            | 23,088        | 5.00%  | 0.42%   | 1,154                | 0     |                              |       |
| 15                         | Other Plant & Misc. Equipment 339.2                          | 0                    |            |               | 5.56%  |         |                      |       |                              |       |
| 16                         | <b>WATER TREATMENT PLANT</b>                                 |                      |            |               |  |         |                      |       |                              |       |
| 17                         | Land & Land Rights 303.3                                     | 0                    |            |               | 0.00%  |         |                      |       |                              |       |
| 18                         | Structures & Improvements 304.3                              | 0                    |            | 0             | 3.13%  | 0.26%   | 0                    | 0     |                              |       |
| 19                         | Pumping Equipment 311.3                                      | 0                    |            |               | 5.00%  |         |                      |       |                              |       |
| 20                         | Water Treatment Equipment 320.3                              | 1,028                |            | 1,028         | 4.55%  | 0.38%   | 47                   | 47    |                              |       |
| 21                         | Other Plant & Misc. Equipment 339.3                          | 0                    |            |               | 5.56%  |         |                      |       |                              |       |
| 22                         | <b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>                 |                      |            |               |  |         |                      |       |                              |       |
| 23                         | Land & Land Rights 303.4                                     | 0                    |            |               | 0.00%  |         |                      |       |                              |       |
| 24                         | Structures & Improvements 304.4                              | 0                    |            | 0             | 3.13%  | 0.26%   | 0                    | 0     |                              |       |
| 25                         | Pumping Equipment 311.4                                      | 0                    |            |               | 5.00%  |         |                      |       |                              |       |
| 26                         | Distr. Reservoirs & Standpipe 330.4                          | 27,428               | 0          | 27,428        | 2.70%  | 0.23%   | 741                  | 741   |                              |       |
| 27                         | Transm. & Distribution Mains 331.4                           | 69,650               | (26,326)   | 43,325        | 2.33%  | 0.19%   | 1,620                | 963   |                              |       |
| 28                         | Services 333.4   | 9,182                | (9,080)    | 102           | 2.50%  | 0.21%   | 230                  | 3     |                              |       |
| 29                         | Meters & Meter Installations 334.4                           | 4,018                | 0          | 4,018         | 5.00%  | 0.42%   | 201                  | 201   |                              |       |
| 30                         | Hydrants 335.4   | 6,660                | (6,660)    | 0             | 2.22%  | 0.19%   | 148                  | 0     |                              |       |
| 31                         | Backflow Prevention 336.4                                    | 0                    |            |               | 6.67%  |         |                      |       |                              |       |
| 32                         | Other Plant & Misc. Equipment 339.4                          | 811                  |            | 811           | 4.00%  | 0.33%   | 32                   | 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 Equip 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 |                      |            | 114,610       |  |         | 4,667                | 4,667 | Composite Rate               | 4.07% |
|                            |  |                      |            | TRUE          |  |         | 4,667                | 2,448 |                              |       |

| Line No | Description                             | Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data | Annual Depr Rate | Mo Depr Rate |
|---------|---|--|------------------|--------------|
| 64      | Cash CIAC:<br>Water Treatment Equipment |  | 4.07%            | 0.34%        |
| 65      | Meter Fees                              |  | 5.00%            | 0.42%        |
| 66      | Main Extension Charge                   |  | 2.33%            | 0.19%        |
| 67      | Service Installation Fees               |  | 2.50%            | 0.21%        |
| 68      | Property CIAC:<br>Dist Res & Standpipe  |  | 2.70%            | 0.23%        |
| 69      | T&D Mains                               |  | 2.33%            | 0.19%        |
| 70      | Services                                |  | 2.50%            | 0.21%        |
| 71      | Meters/Meter Installation               |  | 5.00%            | 0.42%        |
| 72      | Hydrants                                |  | 2.22%            | 0.19%        |

| Schedule of Water Amortization of CIAC by Classification- 2006                         |                              |                     |                 |                 |                 |                             |                 |                 |                 |                  |                  |                  |                  |                  | Florida Public Service Commission |                         |
|--|------------------------------|---------------------|-----------------|-----------------|-----------------|-----------------------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|------------------|-----------------------------------|-------------------------|
| Adjusted CIAC Balances- 2006   |                              |                     |                 |                 |                 |                             |                 |                 |                 |                  |                  |                  |                  |                  | Schedule: A-12                    |                         |
| Quail Ridge - 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)<br>12/31/05     | (3)<br>01/31/06 | (4)<br>02/28/06 | (5)<br>03/31/06 | (6)<br>04/30/06             | (7)<br>05/31/06 | (8)<br>06/30/06 | (9)<br>07/31/06 | (10)<br>08/31/06 | (11)<br>09/30/06 | (12)<br>10/31/06 | (13)<br>11/30/06 | (14)<br>12/31/06 | (15)<br>Average Balance           |                         |
| Cash CIAC:   |                              |                     |                 |                 |                 |                             |                 |                 |                 |                  |                  |                  |                  |                  |                                   |                         |
| 1  | Water Treatment Equipment    | 38,626              | 38,626          | 38,626          | 38,626          | 38,626                      | 38,626          | 39,093          | 39,093          | 39,093           | 39,560           | 39,560           | 39,560           | 40,027           | 39,058                            |                         |
| 2  | Meter Fees                   | 12,591              | 12,591          | 12,591          | 12,591          | 12,591                      | 12,591          | 12,651          | 12,651          | 12,651           | 12,711           | 12,711           | 12,711           | 12,771           | 12,646                            |                         |
| 3  | Main Extension Charge        | 4,358               | 4,358           | 4,358           | 4,358           | 4,358                       | 4,358           | 4,655           | 4,655           | 4,655            | 4,952            | 4,952            | 4,952            | 5,249            | 4,632                             |                         |
| 4  | Service Installation Fees    | 8,547               | 8,547           | 8,547           | 8,547           | 8,547                       | 8,547           | 8,642           | 8,642           | 8,642            | 8,737            | 8,737            | 8,737            | 8,832            | 8,635                             |                         |
| 5  | Total Cash CIAC              | 64,122              | 64,122          | 64,122          | 64,122          | 64,122                      | 64,122          | 65,041          | 65,041          | 65,041           | 65,960           | 65,960           | 65,960           | 66,879           | 64,971                            |                         |
| Property CIAC:   |                              |                     |                 |                 |                 |                             |                 |                 |                 |                  |                  |                  |                  |                  |                                   |                         |
| 6  | Dist Reservoirs & Standpipes | 0                   | 0               | 0               | 0               | 0                           | 0               | 0               | 0               | 0                | 0                | 0                | 0                | 0                | 0                                 |                         |
| 7  | T&D Mains                    | 26,326              | 26,326          | 26,326          | 26,326          | 26,326                      | 26,326          | 26,326          | 26,326          | 26,326           | 26,326           | 26,326           | 26,326           | 26,326           | 26,326                            |                         |
| 8  | Services                     | 9,080               | 9,080           | 9,080           | 9,080           | 9,080                       | 9,080           | 9,080           | 9,080           | 9,080            | 9,080            | 9,080            | 9,080            | 9,080            | 9,080                             |                         |
| 9  | Meters/Meter Installation    | 0                   | 0               | 0               | 0               | 0                           | 0               | 0               | 0               | 0                | 0                | 0                | 0                | 0                | 0                                 |                         |
| 10   | Hydrants                     | 6,660               | 6,660           | 6,660           | 6,660           | 6,660                       | 6,660           | 6,660           | 6,660           | 6,660            | 6,660            | 6,660            | 6,660            | 6,660            | 6,660                             |                         |
| 11   | Total Property CIAC          | 42,066              | 42,066          | 42,066          | 42,066          | 42,066                      | 42,066          | 42,066          | 42,066          | 42,066           | 42,066           | 42,066           | 42,066           | 42,066           | 42,066                            |                         |
| 12   | Total Water CIAC             | 106,188             | 106,188         | 106,188         | 106,188         | 106,188                     | 106,188         | 107,107         | 107,107         | 107,107          | 108,026          | 108,026          | 108,026          | 108,945          | 107,036                           |                         |
| Schedule of Water Amortization of CIAC by Classification- 2006                         |                              |                     |                 |                 |                 |                             |                 |                 |                 |                  |                  |                  |                  |                  | Florida Public Service Commission |                         |
| CIAC Amortization Rates - 2006   |                              |                     |                 |                 |                 |                             |                 |                 |                 |                  |                  |                  |                  |                  | Schedule: A-14                    |                         |
| Quail Ridge - 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  | (1)<br>Description           | (2)<br>Annual Rates | (3)<br>Jan      | (4)<br>Feb      | (5)<br>Mar      | (6)<br>Monthly Rates<br>Apr | (7)<br>May      | (8)<br>Jun      | (9)<br>Jul      | (10)<br>Aug      | (11)<br>Sep      | (12)<br>Oct      | (13)<br>Nov      | (14)<br>Dec      | (15)<br>Guideline Rates           | (16)<br>Guideline Lives |
| Cash CIAC:   |                              |                     |                 |                 |                 |                             |                 |                 |                 |                  |                  |                  |                  |                  |                                   |                         |
| 1  | Water Treatment Equipment    | 2.14%               | 0.18%           | 0.18%           | 0.18%           | 0.18%                       | 0.34%           | 0.34%           | 0.34%           | 0.34%            | 0.34%            | 0.34%            | 0.34%            | 0.34%            | 4.07%                             |                         |
| 2  | Meter Fees                   | 5.00%               | 0.42%           | 0.42%           | 0.42%           | 0.42%                       | 0.42%           | 0.42%           | 0.42%           | 0.42%            | 0.42%            | 0.42%            | 0.42%            | 0.42%            | 5.00%                             |                         |
| 3  | Main Extension Charge        | 2.22%               | 0.19%           | 0.19%           | 0.19%           | 0.19%                       | 0.19%           | 0.19%           | 0.19%           | 0.19%            | 0.19%            | 0.19%            | 0.19%            | 0.19%            | 2.33%                             |                         |
| 4  | Service Installation Fees    | 2.50%               | 0.21%           | 0.21%           | 0.21%           | 0.21%                       | 0.21%           | 0.21%           | 0.21%           | 0.21%            | 0.21%            | 0.21%            | 0.21%            | 0.21%            | 2.50%                             |                         |
| Property CIAC:   |                              |                     |                 |                 |                 |                             |                 |                 |                 |                  |                  |                  |                  |                  |                                   |                         |
| 6  | Dist Reservoirs & Standpipes | 2.70%               | 0.23%           | 0.23%           | 0.23%           | 0.23%                       | 0.23%           | 0.23%           | 0.23%           | 0.23%            | 0.23%            | 0.23%            | 0.23%            | 0.23%            | 2.70%                             |                         |
| 7  | T&D Mains                    | 2.22%               | 0.19%           | 0.19%           | 0.19%           | 0.19%                       | 0.19%           | 0.19%           | 0.19%           | 0.19%            | 0.19%            | 0.19%            | 0.19%            | 0.19%            | 2.33%                             |                         |
| 8  | Services                     | 2.50%               | 0.21%           | 0.21%           | 0.21%           | 0.21%                       | 0.21%           | 0.21%           | 0.21%           | 0.21%            | 0.21%            | 0.21%            | 0.21%            | 0.21%            | 2.50%                             |                         |
| 9  | Meters/Meter Installation    | 5.00%               | 0.42%           | 0.42%           | 0.42%           | 0.42%                       | 0.42%           | 0.42%           | 0.42%           | 0.42%            | 0.42%            | 0.42%            | 0.42%            | 0.42%            | 5.00%                             |                         |
| 10   | Hydrants                     | 2.22%               | 0.19%           | 0.19%           | 0.19%           | 0.19%                       | 0.19%           | 0.19%           | 0.19%           | 0.19%            | 0.19%            | 0.19%            | 0.19%            | 0.19%            | 2.22%                             |                         |

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

Florida Public Service Commission

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

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

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

| Line No.       | (1) Description              | (2) | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) 2006 Total |
|----------------|------------------------------|-----|---------|---------|---------|---------|---------|---------|---------|----------|----------|----------|----------|----------|-----------------|
| Cash CIAC:     |                              |     |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| 1              | Water Treatment Equipment    |     | 69      | 69      | 69      | 69      | 131     | 133     | 133     | 133      | 134      | 134      | 134      | 136      | 1,343           |
| 2              | Meter Fees                   |     | 52      | 52      | 52      | 52      | 52      | 53      | 53      | 53       | 53       | 53       | 53       | 53       | 633             |
| 3              | Main Extension Charge        |     | 8       | 8       | 8       | 8       | 8       | 9       | 9       | 9        | 10       | 10       | 10       | 10       | 107             |
| 4              | Service Installation Fees    |     | 18      | 18      | 18      | 18      | 18      | 18      | 18      | 18       | 18       | 18       | 18       | 18       | 216             |
| 5              | Total Cash CIAC              |     | 147     | 147     | 147     | 147     | 210     | 212     | 212     | 212      | 215      | 215      | 215      | 218      | 2,296           |
| Property CIAC: |                              |     |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| 6              | Dist Reservoirs & Standpipes |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0        | 0               |
| 7              | T&D Mains                    |     | 49      | 49      | 49      | 49      | 51      | 51      | 51      | 51       | 51       | 51       | 51       | 51       | 603             |
| 8              | Services                     |     | 19      | 19      | 19      | 19      | 19      | 19      | 19      | 19       | 19       | 19       | 19       | 19       | 227             |
| 9              | Meters/Meter Installation    |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0        | 0               |
| 10             | Hydrants                     |     | 12      | 12      | 12      | 12      | 12      | 12      | 12      | 12       | 12       | 12       | 12       | 12       | 148             |
| 11             | Total Property CIAC          |     | 80      | 80      | 80      | 80      | 82      | 82      | 82      | 82       | 82       | 82       | 82       | 82       | 978             |
| 12             | Total Water CIAC             |     | 227     | 227     | 227     | 227     | 292     | 295     | 295     | 295      | 297      | 297      | 297      | 300      | 3,276           |
|                |                              |     | 0.21%   | 0.21%   | 0.21%   | 0.21%   | 0.28%   | 0.28%   | 0.28%   | 0.28%    | 0.28%    | 0.28%    | 0.28%    | 0.28%    | 3.06%           |

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

Florida Public Service Commission

Quail Ridge - 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

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

| Line No.       | (1) Description              | (2) | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) 2006 Total |
|----------------|------------------------------|-----|---------|---------|---------|---------|---------|---------|---------|----------|----------|----------|----------|----------|-----------------|
| Cash CIAC:     |                              |     |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| 1              | Water Treatment Equipment    |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 2              | Meter Fees                   |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 3              | Main Extension Charge        |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 4              | Service Installation Fees    |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 5              | Total Cash CIAC              |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0        | 0               |
| Property CIAC: |                              |     |         |         |         |         |         |         |         |          |          |          |          |          |                 |
| 6              | Dist Reservoirs & Standpipes |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 7              | T&D Mains                    |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 8              | Services                     |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 9              | Meters/Meter Installation    |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 10             | Hydrants                     |     |         |         |         |         |         |         |         |          |          |          |          |          | 0               |
| 11             | Total Property CIAC          |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0        | 0               |
| 12             | Total Water CIAC             |     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0        | 0               |

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| Schedule of Water Amortization of CIAC by Classification- 2006 |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |                  | Florida Public Service Commission  |                            |
|--|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|--|----------------------------|
| Adjusted Accum Amort of CIAC Balances- 2006                    |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |                  | Schedule: A-14   |                            |
| Quail Ridge - Water  |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |                  | Page: 2, wrk-8   |                            |
| Docket No. 060368-WS   |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |                  | Preparer:  |                            |
| Schedule Year Ended: 2006                                      |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |                  | Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the |                            |
| Historic [x] or Projected [x]                                  |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |                  | period beginning 12/31/05 through the year ended 12/31/06, and 13 month average.           |                            |
| Line No.   | Description                  | (2)<br>12/31/05 | (3)<br>01/31/06 | (4)<br>02/28/06 | (5)<br>03/31/06 | (6)<br>04/30/06 | (7)<br>05/31/06 | (8)<br>06/30/06 | (9)<br>07/31/06 | (10)<br>08/31/06 | (11)<br>09/30/06 | (12)<br>10/31/06 | (13)<br>11/30/06 | (14)<br>Test Year End<br>12/31/06  | (15)<br>Average<br>Balance |
| Cash CIAC:   |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |                  |  |                            |
| 1  | Water Treatment Equipment    | 3,370           | 3,438           | 3,507           | 3,576           | 3,645           | 3,776           | 3,908           | 4,041           | 4,174            | 4,308            | 4,442            | 4,576            | 4,712  | 3,960                      |
| 2  | Meter Fees                   | 3,375           | 3,428           | 3,480           | 3,533           | 3,585           | 3,638           | 3,690           | 3,743           | 3,796            | 3,849            | 3,902            | 3,955            | 4,008  | 3,691                      |
| 3  | Main Extension Charge        | 158             | 166             | 174             | 182             | 190             | 199             | 208             | 217             | 226              | 235              | 245              | 254              | 265  | 209                        |
| 4  | Service Installation Fees    | 169             | 187             | 205             | 223             | 240             | 258             | 276             | 294             | 312              | 330              | 349              | 367              | 385  | 277                        |
| 5  | Total Cash CIAC              | 7,072           | 7,219           | 7,366           | 7,513           | 7,661           | 7,870           | 8,083           | 8,295           | 8,508            | 8,723            | 8,938            | 9,153            | 9,370  | 8,136                      |
| Property CIAC:   |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |                  |  |                            |
| 6  | Dist Reservoirs & Standpipes | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0                | 0  | 0                          |
| 7  | T&D Mains                    | 4,019           | 4,067           | 4,116           | 4,165           | 4,214           | 4,285           | 4,316           | 4,367           | 4,418            | 4,469            | 4,520            | 4,571            | 4,622  | 4,317                      |
| 8  | Services                     | 1,703           | 1,721           | 1,740           | 1,759           | 1,778           | 1,797           | 1,816           | 1,835           | 1,854            | 1,873            | 1,892            | 1,911            | 1,930  | 1,816                      |
| 9  | Meters/Meter Installation    | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                | 0                | 0  | 0                          |
| 10   | Hydrants                     | 961             | 973             | 986             | 998             | 1,010           | 1,023           | 1,035           | 1,047           | 1,060            | 1,072            | 1,084            | 1,097            | 1,109  | 1,035                      |
| 11   | Total Property CIAC          | 6,682           | 6,762           | 6,842           | 6,922           | 7,002           | 7,084           | 7,167           | 7,249           | 7,331            | 7,413            | 7,496            | 7,578            | 7,660  | 7,168                      |
| 12   | Total Water CIAC             | 13,754          | 13,981          | 14,209          | 14,436          | 14,663          | 14,955          | 15,249          | 15,544          | 15,839           | 16,136           | 16,433           | 16,731           | 17,030   | 15,305                     |
|  |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                  |                  | 17,030   |                            |

2/2/06

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Quail Ridge

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       | 3,370                   | 3,438   | 3,507   | 3,576   | 3,645   | 3,776   | 3,908   | 4,041   | 4,174    | 4,308    | 4,442    | 4,576    | 4,712                  | 3,960                |
| 2            | Meter Fees                      | 3,375                   | 3,428   | 3,480   | 3,533   | 3,585   | 3,638   | 3,690   | 3,743   | 3,796    | 3,849    | 3,902    | 3,955    | 4,008                  | 3,691                |
| 3            | Main Extension Charge           | 158                     | 166     | 174     | 182     | 190     | 199     | 208     | 217     | 226      | 235      | 245      | 254      | 265                    | 209                  |
| 4            | Service Installation Fees       | 169                     | 187     | 205     | 223     | 240     | 258     | 276     | 294     | 312      | 330      | 349      | 367      | 385                    | 277                  |
| 5            | Total Cash                      | 7,072                   | 7,219   | 7,366   | 7,513   | 7,661   | 7,870   | 8,083   | 8,295   | 8,508    | 8,723    | 8,938    | 9,153    | 9,370                  | 8,136                |
| Property     |                                 |                         |         |         |         |         |         |         |         |          |          |          |          |                        |                      |
| 6            | Dist Reservoirs & Standpipes    | 0                       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0                    |
| 7            | T&D Mains                       | 4,019                   | 4,067   | 4,116   | 4,165   | 4,214   | 4,265   | 4,316   | 4,367   | 4,418    | 4,469    | 4,520    | 4,571    | 4,622                  | 4,317                |
| 8            | Services                        | 1,703                   | 1,721   | 1,740   | 1,759   | 1,778   | 1,797   | 1,816   | 1,835   | 1,854    | 1,873    | 1,892    | 1,911    | 1,930                  | 1,816                |
| 9            | Meters/Meter Installation       | 0                       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0        | 0                      | 0                    |
| 10           | Hydrants                        | 961                     | 973     | 986     | 998     | 1,010   | 1,023   | 1,035   | 1,047   | 1,060    | 1,072    | 1,084    | 1,097    | 1,109                  | 1,035                |
| 11           | Total Property                  | 6,682                   | 6,762   | 6,842   | 6,922   | 7,002   | 7,084   | 7,167   | 7,249   | 7,331    | 7,413    | 7,496    | 7,578    | 7,660                  | 7,168                |
| 12           | Total Water                     | 13,754                  | 13,981  | 14,209  | 14,436  | 14,663  | 14,955  | 15,249  | 15,544  | 15,839   | 16,136   | 16,433   | 16,731   | 17,030                 | 15,305               |
| <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

Florida Public Service Commission

Calculate Amortization Rates for Calendar Year 2005

=input field

Schedule: A-12

Quail Ridge - Water

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

Page:

Docket No. 060368-WS

Schedule Year Ended: 2007

Preparer:

Historic  or Projected

Annual  
Dep'n  
Rate

Monthly  
Dep'n  
Rate

Categories-lines to below

Cash CIAC:

|    |                           |       |  |            |       |       |
|----|---------------------------|-------|--|------------|-------|-------|
| 1  | Capacity Charges          | 271.1 | Water Treatment Equip (see Composite Calc) |            | 3.24% | 0.27% |
| 2  | CIAC-1999 Acquisition     | 271.3 | Water Treatment Equip (see Composite Calc) |            | 3.24% | 0.27% |
| 3  | Unclaimed Refunds         | 271.3 | Water Treatment Equip (see Composite Calc) |            | 3.24% | 0.27% |
| 4  | Main Extl Charge          | 271.3 | Main Extension Charge                      | acct 331.4 | 2.33% | 0.24% |
| 5  | Serv Install Charge       | 271.3 | Service Installation Charge                | acct 333.4 | 2.50% | 0.21% |
| 6  | Meter Fees                | 271.3 | Meter Fees                                 | acct 334.4 | 5.00% | 0.42% |
| 7  | Total Cash CIAC           |       |  |            |       |       |
|    | Contributed Property      | 271.2 |  |            |       |       |
| 8  | Dist Res & Standpipe      | 330.4 |  |            | 2.70% | 0.23% |
| 9  | T&D Mains                 | 331.4 |  |            | 2.33% | 0.19% |
| 10 | Services                  | 333.4 |  |            | 2.50% | 0.21% |
| 11 | Meters/Meter Installation | 334.4 |  |            | 5.00% | 0.42% |
| 12 | Hydrants                  | 335.4 |  |            | 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                           | <b>INTANGIBLE PLANT</b>                                      |                       |            |                 |                   |         |              |                             |  |  |  |  |  |
| 2                           | Organization   | 301.1                 |            |                 | 2.50%             |         |              |                             |  |  |  |  |  |
| 3                           | Franchises   | 302.1                 |            |                 | 2.50%             |         |              |                             |  |  |  |  |  |
| 4                           | Other Plant & Misc. Equipment                                | 339.1                 |            |                 | 0.00%             |         |              |                             |  |  |  |  |  |
| 5                           | <b>SOURCE OF SUPPLY &amp; PUMPING PLANT</b>                  |                       |            |                 |                   |         |              |                             |  |  |  |  |  |
| 6                           | Land & Land Rights   | 303.2                 | 3,804      |                 | 0.00%             |         |              |                             |  |  |  |  |  |
| 7                           | Structures & Improvements                                    | 304.2                 | 19,959     | 19,959          | 3.13%             | 0.26%   | 624          |                             |  |  |  |  |  |
| 8                           | Collect. & Impound Reservoirs                                | 305.2                 |            |                 | 2.00%             |         |              |                             |  |  |  |  |  |
| 9                           | Lake, River & Other Intakes                                  | 306.2                 |            |                 | 2.50%             |         |              |                             |  |  |  |  |  |
| 10                          | Wells & Springs  | 307.2                 | 14,810     | 14,810          | 3.33%             | 0.28%   | 494          |                             |  |  |  |  |  |
| 11                          | Infiltration Galleries & Tunnels                             | 308.2                 |            |                 | 2.50%             |         |              |                             |  |  |  |  |  |
| 12                          | Supply Mains   | 309.2                 |            | 0               | 2.86%             | 0.24%   | 0            |                             |  |  |  |  |  |
| 13                          | Power Generation Equipment                                   | 310.2                 |            | 0               | 5.00%             | 0.42%   | 0            |                             |  |  |  |  |  |
| 14                          | Pumping Equipment  | 311.2                 | 23,088     | 23,088          | 5.00%             | 0.42%   | 1,154        |                             |  |  |  |  |  |
| 15                          | Other Plant & Misc. Equipment                                | 339.2                 |            |                 | 5.56%             |         |              |                             |  |  |  |  |  |
| 16                          | <b>WATER TREATMENT PLANT</b>                                 |                       |            |                 |                   |         |              |                             |  |  |  |  |  |
| 17                          | Land & Land Rights   | 303.3                 |            |                 | 0.00%             |         |              |                             |  |  |  |  |  |
| 18                          | Structures & Improvements                                    | 304.3                 |            | 0               | 3.13%             | 0.26%   | 0            |                             |  |  |  |  |  |
| 19                          | Pumping Equipment  | 311.3                 |            |                 | 5.00%             |         |              |                             |  |  |  |  |  |
| 20                          | Water Treatment Equipment                                    | 320.3                 | 8,028      | 8,028           | 4.55%             | 0.38%   | 365          |                             |  |  |  |  |  |
| 21                          | Other Plant & Misc. Equipment                                | 339.3                 |            |                 | 5.56%             |         |              |                             |  |  |  |  |  |
| 22                          | <b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>                 |                       |            |                 |                   |         |              |                             |  |  |  |  |  |
| 23                          | Land & Land Rights   | 303.4                 |            |                 | 0.00%             |         |              |                             |  |  |  |  |  |
| 24                          | Structures & Improvements                                    | 304.4                 |            | 0               | 3.13%             | 0.26%   | 0            |                             |  |  |  |  |  |
| 25                          | Pumping Equipment  | 311.4                 |            |                 | 5.00%             |         |              |                             |  |  |  |  |  |
| 26                          | Distr. Reservoirs & Standpipes                               | 330.4                 | 27,428     | 27,428          | 2.70%             | 0.23%   | 741          |                             |  |  |  |  |  |
| 27                          | Transm. & Distribution Mains                                 | 331.4                 | 74,108     | (26,326) 47,783 | 2.33%             | 0.19%   | 1,111        |                             |  |  |  |  |  |
| 28                          | Services   | 333.4                 | 9,182      | (9,080) 102     | 2.50%             | 0.21%   | 3            |                             |  |  |  |  |  |
| 29                          | Meters & Meter Installations                                 | 334.4                 | 4,564      | 0 4,564         | 5.00%             | 0.42%   | 228          |                             |  |  |  |  |  |
| 30                          | Hydrants   | 335.4                 | 6,660      | (6,660) 0       | 2.22%             | 0.19%   | 0            |                             |  |  |  |  |  |
| 31                          | Backflow Prevention  | 336.4                 |            |                 | 6.67%             |         |              |                             |  |  |  |  |  |
| 32                          | Other Plant & Misc. Equipment                                | 339.4                 | 811        | 811             | 4.00%             | 0.33%   | 32           |                             |  |  |  |  |  |
| 33                          | <b>GENERAL PLANT</b>   |                       |            |                 |                   |         |              |                             |  |  |  |  |  |
| 34                          | Land & Land Rights   | 303.5                 |            |                 | 0.00%             |         |              |                             |  |  |  |  |  |
| 35                          | Structures & Improvements                                    | 304.5                 |            |                 | 2.50%             |         |              |                             |  |  |  |  |  |
| 36                          | Office Furniture & Equipment                                 | 340.5                 |            |                 | 6.67%             |         |              |                             |  |  |  |  |  |
| 37                          | Computer Equipment   | 340.51                |            |                 | 16.67%            |         |              |                             |  |  |  |  |  |
| 38                          | Transportation Equipment                                     | 341.5                 |            |                 | 16.67%            |         |              |                             |  |  |  |  |  |
| 39                          | Stores Equipment   | 342.5                 |            |                 | 5.56%             |         |              |                             |  |  |  |  |  |
| 40                          | Tools, Shop & Garage Equipment                               | 343.5                 |            |                 | 6.25%             |         |              |                             |  |  |  |  |  |
| 41                          | Laboratory Equipment   | 344.5                 |            |                 | 6.67%             |         |              |                             |  |  |  |  |  |
| 42                          | Power Operated Equipment                                     | 345.5                 |            |                 | 8.33%             |         |              |                             |  |  |  |  |  |
| 43                          | Communication Equipment                                      | 346.5                 |            |                 | 10.00%            |         |              |                             |  |  |  |  |  |
| 44                          | Miscellaneous Equipment                                      | 347.5                 |            |                 | 6.67%             |         |              |                             |  |  |  |  |  |
| 45                          | Other Tangible Plant   | 348.5                 |            |                 | 10.00%            |         |              |                             |  |  |  |  |  |
| 63                          | UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization |                       |            | 146,573         |                   |         | 4,752        | <b>Composite Rate 3.24%</b> |  |  |  |  |  |



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 | 3.24%            | 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%        |

LB

| Schedule of Water Amortization of CIAC by Classification- 2007<br>Adjusted CIAC Balances- 2007            |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  | Florida Public Service Commission           |                  |                  |                         |
|---|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|---|------------------|------------------|-------------------------|
| Quail Ridge - Water<br>Docket No. 060368-WS<br>Schedule Year Ended: 2007<br>Historic [ ] or Projected [X] |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  | Schedule: A-12<br>Page: 4 of 8<br>Preparer: |                  |                  |                         |
| Explanation: Provide Adjusted CIAC balances by account for 2007   |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |   |                  |                  |                         |
| Line No   | Description                  | (2)<br>12/31/06 | (3)<br>01/31/07 | (4)<br>02/28/07 | (5)<br>03/31/07 | (6)<br>04/30/07 | (7)<br>05/31/07 | (8)<br>06/30/07 | (9)<br>07/31/07 | (10)<br>08/31/07 | (11)<br>09/30/07 | (12)<br>10/31/07                            | (13)<br>11/30/07 | (14)<br>12/31/07 | (15)<br>Average Balance |
| Cash CIAC:  |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |   |                  |                  |                         |
| 1   | Water Treatment Equipment    | 40,027          | 40,027          | 40,027          | 40,027          | 40,027          | 40,027          | 40,027          | 40,027          | 40,027           | 40,027           | 40,027                                      | 40,027           | 40,027           | 40,027                  |
| 2   | Meter Fees                   | 12,771          | 12,771          | 12,771          | 14,150          | 14,150          | 14,150          | 15,529          | 15,529          | 15,529           | 16,908           | 16,908                                      | 16,908           | 18,287           | 15,105                  |
| 3   | Main Extension Charge        | 5,249           | 5,249           | 5,249           | 5,249           | 5,249           | 5,249           | 5,249           | 5,249           | 5,249            | 5,249            | 5,249                                       | 5,249            | 5,249            | 5,249                   |
| 4   | Service Installation Fees    | 8,832           | 8,832           | 8,832           | 8,832           | 8,832           | 8,832           | 8,832           | 8,832           | 8,832            | 8,832            | 8,832                                       | 8,832            | 8,832            | 8,832                   |
| 5   | Total Cash CIAC              | 66,879          | 66,879          | 66,879          | 68,258          | 68,258          | 68,258          | 69,637          | 69,637          | 69,637           | 71,016           | 71,016                                      | 71,016           | 72,395           | 69,213                  |
| Property CIAC:  |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |   |                  |                  |                         |
| 6   | Dist Reservoirs & Standpipes | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0   | 0                | 0                | 0                       |
| 7   | T&D Mains                    | 26,326          | 26,326          | 26,326          | 26,326          | 26,326          | 26,326          | 26,326          | 26,326          | 26,326           | 26,326           | 26,326                                      | 26,326           | 26,326           | 26,326                  |
| 8   | Services                     | 9,080           | 9,080           | 9,080           | 9,080           | 9,080           | 9,080           | 9,080           | 9,080           | 9,080            | 9,080            | 9,080                                       | 9,080            | 9,080            | 9,080                   |
| 9   | Meters/Meter Installation    | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0   | 0                | 0                | 0                       |
| 10  | Hydrants                     | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660           | 6,660            | 6,660            | 6,660                                       | 6,660            | 6,660            | 6,660                   |
| 11  | Total Property CIAC          | 42,066          | 42,066          | 42,066          | 42,066          | 42,066          | 42,066          | 42,066          | 42,066          | 42,066           | 42,066           | 42,066                                      | 42,066           | 42,066           | 42,066                  |
| 12  | Total Water CIAC             | 108,945         | 108,945         | 108,945         | 110,324         | 110,324         | 110,324         | 111,703         | 111,703         | 111,703          | 113,082          | 113,082                                     | 113,082          | 114,461          | 111,279                 |

| Schedule of Water Amortization of CIAC by Classification- 2007<br>CIAC Amortization Rates - 2005          |                              |                     |            |            |            |                              |            |            |            |             |             | Florida Public Service Commission             |             |             |  |
|---|------------------------------|---------------------|------------|------------|------------|------------------------------|------------|------------|------------|-------------|-------------|---|-------------|-------------|--|
| Quail Ridge - Water<br>Docket No. 060368-WS<br>Schedule Year Ended: 2007<br>Historic [ ] or Projected [X] |                              |                     |            |            |            |                              |            |            |            |             |             | Schedule: A-14<br>Page: 2, wrk-3<br>Preparer: |             |             |  |
| Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories                             |                              |                     |            |            |            |                              |            |            |            |             |             |   |             |             |  |
| Line No   | Description                  | (2)<br>Annual Rates | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Monthly Rates:<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct                                   | (13)<br>Nov | (14)<br>Dec |  |
| Cash CIAC:  |                              |                     |            |            |            |                              |            |            |            |             |             |   |             |             |  |
| 1   | Water Treatment Equipment    | 3.24%               | 0.27%      | 0.27%      | 0.27%      | 0.27%                        | 0.27%      | 0.27%      | 0.27%      | 0.27%       | 0.27%       | 0.27%   | 0.27%       | 0.27%       |  |
| 2   | Meter Fees                   | 5.00%               | 0.42%      | 0.42%      | 0.42%      | 0.42%                        | 0.42%      | 0.42%      | 0.42%      | 0.42%       | 0.42%       | 0.42%   | 0.42%       | 0.42%       |  |
| 3   | Main Extension Charge        | 2.33%               | 0.24%      | 0.24%      | 0.24%      | 0.24%                        | 0.24%      | 0.24%      | 0.24%      | 0.24%       | 0.24%       | 0.24%   | 0.24%       | 0.24%       |  |
| 4   | Service Installation Fees    | 2.50%               | 0.21%      | 0.21%      | 0.21%      | 0.21%                        | 0.21%      | 0.21%      | 0.21%      | 0.21%       | 0.21%       | 0.21%   | 0.21%       | 0.21%       |  |
| Property CIAC:  |                              |                     |            |            |            |                              |            |            |            |             |             |   |             |             |  |
| 6   | Dist Reservoirs & Standpipes | 2.70%               | 0.23%      | 0.23%      | 0.23%      | 0.23%                        | 0.23%      | 0.23%      | 0.23%      | 0.23%       | 0.23%       | 0.23%   | 0.23%       | 0.23%       |  |
| 7   | T&D Mains                    | 2.33%               | 0.19%      | 0.19%      | 0.19%      | 0.19%                        | 0.19%      | 0.19%      | 0.19%      | 0.19%       | 0.19%       | 0.19%   | 0.19%       | 0.19%       |  |
| 8   | Services                     | 2.50%               | 0.21%      | 0.21%      | 0.21%      | 0.21%                        | 0.21%      | 0.21%      | 0.21%      | 0.21%       | 0.21%       | 0.21%   | 0.21%       | 0.21%       |  |
| 9   | Meters/Meter Installation    | 5.00%               | 0.42%      | 0.42%      | 0.42%      | 0.42%                        | 0.42%      | 0.42%      | 0.42%      | 0.42%       | 0.42%       | 0.42%   | 0.42%       | 0.42%       |  |
| 10  | Hydrants                     | 2.22%               | 0.19%      | 0.19%      | 0.19%      | 0.19%                        | 0.19%      | 0.19%      | 0.19%      | 0.19%       | 0.19%       | 0.19%   | 0.19%       | 0.19%       |  |

| Schedule of Water Amortization of CIAC by Classification- 2007   |                              |       |       |       |       |       |       |       |       |       |       |       |       |            | Florida Public Service Commission |
|--|------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------------|-----------------------------------|
| CIAC Amortization- 2007  |                              |       |       |       |       |       |       |       |       |       |       |       |       |            | Schedule: A-14                    |
| Quail Ridge - Water  |                              |       |       |       |       |       |       |       |       |       |       |       |       |            | Page: 2, wrk-4                    |
| Docket No. 060368-WS   |                              |       |       |       |       |       |       |       |       |       |       |       |       |            | Preparer:                         |
| Schedule Year Ended: 2007  |                              |       |       |       |       |       |       |       |       |       |       |       |       |            |                                   |
| Historic [ ] or Projected [X]  |                              |       |       |       |       |       |       |       |       |       |       |       |       |            |                                   |
| Explanation: Provide a Schedule showing additions to CIAC during 2007  |                              |       |       |       |       |       |       |       |       |       |       |       |       |            |                                   |
| (1)  | (2)                          | (3)   | (4)   | (5)   | (6)   | (7)   | (8)   | (9)   | (10)  | (11)  | (12)  | (13)  | (14)  | (15)       |                                   |
| Line No.   | Description                  | Jan   | Feb   | Mar   | Apr   | May   | Jun   | Jul   | Aug   | Sep   | Oct   | Nov   | Dec   | 2007 Total |                                   |
| Cash CIAC:   |                              |       |       |       |       |       |       |       |       |       |       |       |       |            |                                   |
| 1  | Water Treatment Equipment    | 108   | 108   | 108   | 108   | 108   | 108   | 108   | 108   | 108   | 108   | 108   | 108   | 1,298      |                                   |
| 2  | Meter Fees                   | 53    | 53    | 59    | 59    | 59    | 65    | 65    | 65    | 70    | 70    | 70    | 76    | 765        |                                   |
| 3  | Main Extension Charge        | 12    | 12    | 12    | 12    | 12    | 12    | 12    | 12    | 12    | 12    | 12    | 12    | 150        |                                   |
| 4  | Service Installation Fees    | 18    | 18    | 18    | 18    | 18    | 18    | 18    | 18    | 18    | 18    | 18    | 18    | 221        |                                   |
| 5  | Total Cash CIAC              | 192   | 192   | 198   | 198   | 198   | 204   | 204   | 204   | 210   | 210   | 210   | 215   | 2,434      |                                   |
| Property CIAC:   |                              |       |       |       |       |       |       |       |       |       |       |       |       |            |                                   |
| 6  | Dist Reservoirs & Standpipes | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0          |                                   |
| 7  | T&D Mains                    | 51    | 51    | 51    | 51    | 51    | 51    | 51    | 51    | 51    | 51    | 51    | 51    | 612        |                                   |
| 8  | Services                     | 19    | 19    | 19    | 19    | 19    | 19    | 19    | 19    | 19    | 19    | 19    | 19    | 227        |                                   |
| 9  | Meters/Meter Installation    | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0          |                                   |
| 10   | Hydrants                     | 12    | 12    | 12    | 12    | 12    | 12    | 12    | 12    | 12    | 12    | 12    | 12    | 148        |                                   |
| 11   | Total Property CIAC          | 82    | 82    | 82    | 82    | 82    | 82    | 82    | 82    | 82    | 82    | 82    | 82    | 987        |                                   |
| 12   | Total Water CIAC             | 275   | 275   | 280   | 280   | 280   | 286   | 286   | 286   | 292   | 292   | 292   | 298   | 3,421      |                                   |
|  |                              | 0.25% | 0.25% | 0.25% | 0.25% | 0.25% | 0.26% | 0.26% | 0.26% | 0.26% | 0.26% | 0.26% | 0.26% | 3.07%      |                                   |
| Schedule of Water Amortization of CIAC by Classification- 2007   |                              |       |       |       |       |       |       |       |       |       |       |       |       |            | Florida Public Service Commission |
| Adjustments to CIAC Amort Bal-2007   |                              |       |       |       |       |       |       |       |       |       |       |       |       |            | Schedule: A-14                    |
| Quail Ridge - Water  |                              |       |       |       |       |       |       |       |       |       |       |       |       |            | Page: 2, wrk-5                    |
| Docket No. 060368-WS   |                              |       |       |       |       |       |       |       |       |       |       |       |       |            | Preparer:                         |
| Schedule Year Ended: 2007  |                              |       |       |       |       |       |       |       |       |       |       |       |       |            |                                   |
| Historic [ ] or Projected [X]  |                              |       |       |       |       |       |       |       |       |       |       |       |       |            |                                   |
| Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2007 |                              |       |       |       |       |       |       |       |       |       |       |       |       |            |                                   |
| (1)  | (2)                          | (3)   | (4)   | (5)   | (6)   | (7)   | (8)   | (9)   | (10)  | (11)  | (12)  | (13)  | (14)  | (15)       |                                   |
| Line No.   | Description                  | Jan   | Feb   | Mar   | Apr   | May   | Jun   | Jul   | Aug   | Sep   | Oct   | Nov   | Dec   | 2007 Total |                                   |
| Cash CIAC:   |                              |       |       |       |       |       |       |       |       |       |       |       |       |            |                                   |
| 1  | Water Treatment Equipment    |       |       |       |       |       |       |       |       |       |       |       |       | 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- 2007<br>Adjusted Accum Amort of CIAC Balances- 2007   |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  | Florida Public Service Commission |                  |                  |                         |
|---|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|-----------------------------------|------------------|------------------|-------------------------|
| Quail Ridge - Water<br>Docket No. 060368-WS<br>Schedule Year Ended: 2007<br>Historic [ ] or Projected [X]   |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  | Schedule:<br>Page:                |                  | A-14<br>2, wrk-8 |                         |
| Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average. |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  | Preparer:                         |                  |                  |                         |
| Line No.  | Description                  | (2)<br>12/31/06 | (3)<br>01/31/07 | (4)<br>02/28/07 | (5)<br>03/31/07 | (6)<br>04/30/07 | (7)<br>05/31/07 | (8)<br>06/30/07 | (9)<br>07/31/07 | (10)<br>08/31/07 | (11)<br>09/30/07 | (12)<br>10/31/07                  | (13)<br>11/30/07 | (14)<br>12/31/07 | (15)<br>Average Balance |
| Cash CIAC:  |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                                   |                  |                  |                         |
| 1   | Water Treatment Equipment    | 4,712           | 4,820           | 4,929           | 5,037           | 5,145           | 5,253           | 5,361           | 5,469           | 5,578            | 5,686            | 5,794                             | 5,902            | 6,010            | 5,361                   |
| 2   | Meter Fees                   | 4,008           | 4,061           | 4,114           | 4,173           | 4,232           | 4,291           | 4,356           | 4,421           | 4,485            | 4,556            | 4,626                             | 4,697            | 4,773            | 4,369                   |
| 3   | Main Extension Charge        | 265             | 277             | 290             | 302             | 315             | 327             | 340             | 352             | 365              | 377              | 390                               | 402              | 415              | 340                     |
| 4   | Service Installation Fees    | 385             | 404             | 422             | 440             | 459             | 477             | 496             | 514             | 532              | 551              | 569                               | 588              | 606              | 496                     |
| 5   | Total Cash CIAC              | 9,370           | 9,562           | 9,755           | 9,953           | 10,151          | 10,349          | 10,552          | 10,756          | 10,960           | 11,169           | 11,379                            | 11,588           | 11,804           | 10,565                  |
| Property CIAC:  |                              |                 |                 |                 |                 |                 |                 |                 |                 |                  |                  |                                   |                  |                  |                         |
| 6   | Dist Reservoirs & Standpipes | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                                 | 0                | 0                | 0                       |
| 7   | T&D Mains                    | 4,622           | 4,673           | 4,724           | 4,775           | 4,826           | 4,877           | 4,928           | 4,979           | 5,030            | 5,081            | 5,132                             | 5,183            | 5,234            | 4,928                   |
| 8   | Services                     | 1,930           | 1,948           | 1,967           | 1,986           | 2,005           | 2,024           | 2,043           | 2,062           | 2,081            | 2,100            | 2,119                             | 2,138            | 2,157            | 2,043                   |
| 9   | Meters/Meter Installation    | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                | 0                | 0                                 | 0                | 0                | 0                       |
| 10  | Hydrants                     | 1,109           | 1,121           | 1,134           | 1,146           | 1,158           | 1,171           | 1,183           | 1,195           | 1,208            | 1,220            | 1,232                             | 1,245            | 1,257            | 1,183                   |
| 11  | Total Property CIAC          | 7,660           | 7,743           | 7,825           | 7,907           | 7,989           | 8,072           | 8,154           | 8,236           | 8,318            | 8,401            | 8,483                             | 8,565            | 8,648            | 8,154                   |
| 12  | Total Water CIAC             | 17,030          | 17,305          | 17,579          | 17,860          | 18,140          | 18,420          | 18,706          | 18,992          | 19,278           | 19,570           | 19,862                            | 20,154           | 20,451           | 18,719                  |

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Schedule of Accumulated Amortization of CIAC by Classification  
 Test Year Average Balance  
 Quail Ridge  
 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)<br>Description              | (2)<br>Prior Year<br>12/31/06 | (3)<br>Jan | (4)<br>Feb | (5)<br>Mar | (6)<br>Apr | (7)<br>May | (8)<br>Jun | (9)<br>Jul | (10)<br>Aug | (11)<br>Sep | (12)<br>Oct | (13)<br>Nov | (14)<br>Test Year End<br>Dec | (15)<br>Average<br>Balance |
|--------------|---------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|------------------------------|----------------------------|
| <b>WATER</b> |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| Cash         |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| 1            | Water Treatment Equipment       | 4,712                         | 4,820      | 4,929      | 5,037      | 5,145      | 5,253      | 5,361      | 5,469      | 5,578       | 5,686       | 5,794       | 5,902       | 6,010                        | 5,361                      |
| 2            | Meter Fees                      | 4,008                         | 4,061      | 4,114      | 4,173      | 4,232      | 4,291      | 4,356      | 4,421      | 4,485       | 4,556       | 4,626       | 4,697       | 4,773                        | 4,369                      |
| 3            | Main Extension Charge           | 265                           | 277        | 290        | 302        | 315        | 327        | 340        | 352        | 365         | 377         | 390         | 402         | 415                          | 340                        |
| 4            | Service Installation Fees       | 385                           | 404        | 422        | 440        | 459        | 477        | 496        | 514        | 532         | 551         | 569         | 588         | 606                          | 496                        |
| 5            | Total Cash                      | 9,370                         | 9,562      | 9,755      | 9,953      | 10,151     | 10,349     | 10,552     | 10,756     | 10,960      | 11,169      | 11,379      | 11,588      | 11,804                       | 10,565                     |
| Property     |                                 |                               |            |            |            |            |            |            |            |             |             |             |             |                              |                            |
| 6            | Dist Reservoirs & Standpipes    | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                          |
| 7            | T&D Mains                       | 4,622                         | 4,673      | 4,724      | 4,775      | 4,826      | 4,877      | 4,928      | 4,979      | 5,030       | 5,081       | 5,132       | 5,183       | 5,234                        | 4,928                      |
| 8            | Services                        | 1,930                         | 1,948      | 1,967      | 1,986      | 2,005      | 2,024      | 2,043      | 2,062      | 2,081       | 2,100       | 2,119       | 2,138       | 2,157                        | 2,043                      |
| 9            | Meters/Meter Installation       | 0                             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0           | 0           | 0           | 0           | 0                            | 0                          |
| 10           | Hydrants                        | 1,109                         | 1,121      | 1,134      | 1,146      | 1,158      | 1,171      | 1,183      | 1,195      | 1,208       | 1,220       | 1,232       | 1,245       | 1,257                        | 1,183                      |
| 11           | Total Property                  | 7,660                         | 7,743      | 7,825      | 7,907      | 7,989      | 8,072      | 8,154      | 8,236      | 8,318       | 8,401       | 8,483       | 8,565       | 8,648                        | 8,154                      |
| 12           | Total Water                     | 17,030                        | 17,305     | 17,579     | 17,860     | 18,140     | 18,420     | 18,706     | 18,992     | 19,278      | 19,570      | 19,862      | 20,154      | 20,451                       | 18,719                     |
| <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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