

**Skycrest
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

00715 JAN 24 8

FPSC-COMMISSION CLERK



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

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

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

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

2b

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

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

101 =input field FWS Skycrest - Water

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

Florida Public Service Commission

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

Line No.	Acct No.	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	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																
Skycrest - Water		Page: 5 of 8																
Docket No. 060368-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)	
				Prior Year		=input field	Skycrest - Water										Average	
				12/31/04		6421	FWS										Balance	
		Explanation: Provide UPIS balances by account for the period beginning 12/31/04 through 12/31/05, and 13 month Average.																
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	Dist. 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																

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

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

Skycrest
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Historical [X] Projected []

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	Acct	Prior Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average
(1)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

1	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4 Dist. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4 Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4 Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4 Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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												
Skycrest - Water		101	6421	FWS	Skycrest - 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) AccountName	(2) Prior Year 12/31/05	(3)-(7)				
				(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	498
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	2,153
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	1,270
13	310.2	Power Generation Equipment	0	0	0	0	0	34,446
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	431
18	304.3	Structures & Improvements	0	0	0	0	0	19,187
19	311.3	Pumping Equipment	0	0	0	0	0	19,559
20	320.3	Water Treatment Equipment	0	0	0	0	0	999
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	26,307
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	36,761
28	333.4	Services	0	0	0	0	0	4,007
29	334.4	Meters & Meter Installations	0	0	0	0	0	6,517
30	335.4	Hydrants	0	0	0	0	0	2,341
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	3,567
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	158,043

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

Florida Public Service Commission

Skycrest

Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-4

Page: 2 of 2

Preparer: Robert M. Griffin

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	12/31/00 Balance		NA
2001			
34	Additions		NA
35	Retirements		NA
36	Adjustments		NA
37	12/31/01 Balance		NA
2002			
38	Additions		NA
39	Retirements		NA
40	Adjustments		NA
41	12/31/02 Balance		NA
2003			
42	Additions		NA
43	Retirements		NA
44	Adjustments		NA
45	06/30/04 Amend. Order Balance	153,192	NA
2004			
46	Additions	669	NA
47	Retirements	(390)	NA
48	Adjustments	0	NA
49	12/31/04 Balance	153,471	NA
2005			
50	Additions	4,182	NA
51	Retirements	(2,928)	NA
52	Adjustments	1,412	NA
53	12/31/05 Balance	156,137	NA
2006			
54	Additions	29,940	NA
55	Retirements	(2,481)	NA
56	Adjustments	3,559	NA
57	12/31/06 Balance	187,156	NA
2007			
58	Additions	5,500	NA
59	Retirements	(1,208)	NA
60	Adjustments	1,745	NA
61	12/31/07 Balance	193,193	NA

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

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

=input field

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

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

Florida Public Service Commission

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

Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
		Lookup from Amend Order							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	498	498	498	498	498	498	498
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	19,187	19,187	19,187	19,187	19,187	19,187	19,187
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,579	1,579	1,579	1,579	1,579	1,579	1,579
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	1,270	1,270	1,270	1,270	1,270	1,270	1,270
13	310.2	Power Generation Equipment	34,446	34,446	34,446	34,446	34,446	34,446	34,446
14	311.2	Pumping Equipment	19,559	19,559	19,559	19,559	19,559	19,559	19,559
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	431	431	431	431	431	431	431
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	750	750	750	750	750	750	750
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	26,307	26,307	26,307	26,307	26,307	26,307	26,307
27	331.4	Transm. & Distribution Mains	36,666	36,666	36,666	36,666	36,666	36,666	36,666
28	333.4	Services	4,007	4,007	4,007	4,007	4,007	4,007	4,007
29	334.4	Meters & Meter Installations	6,151	6,151	6,151	6,151	6,151	6,151	6,151
30	335.4	Hydrants	2,341	2,341	2,341	2,341	2,341	2,341	2,341
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	153,192	153,192	153,192	153,192	153,192	153,192	153,192

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

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
				Jul	Aug	Sep	Oct	Nov	Dec	
1		INTANGIBLE PLANT								
2	301.1	Organization								
3	302.1	Franchises								
4	339.1	Other Plant & Misc. Equipment								
5		SOURCE OF SUPPLY & PUMPING PLANT								
6	303.2	Land & Land Rights								
7	304.2	Structures & Improvements								
8	305.2	Collect. & Impound Reservoirs								
9	306.2	Lake, River & Other Intakes								
10	307.2	Wells & Springs						574		
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	574	95	669

95 CWIP @ acquisition

Schedule of Water Plant in Service By Primary Account- 2004 Retirements-July through December 2004								Florida Public Service Commission			
Skycrest - Water		[input field]						Schedule: A-5			
Docket No. 060368-WS		Explanation: Provide Retirements that were physically made after the date of Acquisition 6/30/04.						Page: 7 of 8			
Schedule Year Ended: 2004								Preparer: <name>			
Historic [x] or Projected []											
Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec		
1		INTANGIBLE PLANT									
2	301.1	Organization									
3	302.1	Franchises									
4	339.1	Other Plant & Misc. Equipment									
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights									
7	304.2	Structures & Improvements									
8	305.2	Collect. & Impound Reservoirs									
9	306.2	Lake, River & Other Intakes									
10	307.2	Wells & Springs						(390)			
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	(390)	0	(390)	

Schedule of Water Plant in Service By Primary Account- 2004 Adjustments to UPIS-July through December 2004									Florida Public Service Commission		
Skycrest - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>		<div style="border: 1px solid black; display: inline-block; width: 50px; height: 15px; margin-bottom: 5px;"></div> =input field Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2004 since the date of Acquisition 6/30/04.							Schedule: A-5 Page: 8 of 8 Preparer: <name>		
Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec		
1		INTANGIBLE PLANT									
2	301.1	Organization									
3	302.1	Franchises									
4	339.1	Other Plant & Misc. Equipment									
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights									
7	304.2	Structures & Improvements									
8	305.2	Collect. & Impound Reservoirs									
9	306.2	Lake, River & Other Intakes									
10	307.2	Wells & Springs									
11	308.2	Infiltration Galleries & Tunnels									
12	309.2	Supply Mains									
13	310.2	Power Generation Equipment									
14	311.2	Pumping Equipment									
15	339.2	Other Plant & Misc. Equipment									
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights									
18	304.3	Structures & Improvements									
19	311.3	Pumping Equipment									
20	320.3	Water Treatment Equipment									
21	339.3	Other Plant & Misc. Equipment									
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights									
24	304.4	Structures & Improvements									
25	311.4	Pumping Equipment									
26	330.4	Distr. Reservoirs & Standpipes									
27	331.4	Transm. & Distribution Mains									
28	333.4	Services									
29	334.4	Meters & Meter Installations									
30	335.4	Hydrants									
31	336.4	Backflow Prevention									
32	339.4	Other Plant & Misc. Equipment									
33		GENERAL PLANT									
34	303.5	Land & Land Rights									
35	304.5	Structures & Improvements									
36	340.5	Office Furniture & Equipment									
37	340.51	Computer Equipment									
38	341.5	Transportation Equipment									
39	342.5	Stores Equipment									
40	343.5	Tools, Shop & Garage Equipment									
41	344.5	Laboratory Equipment									
42	345.5	Power Operated Equipment									
43	346.5	Communication Equipment									
44	347.5	Miscellaneous Equipment									
45	348.5	Other Tangible Plant									
46		TOTAL		0	0	0	0	0	0		0

Schedule of Water Plant in Service By Primary Account- 2004 Adjusted UPIS Balances- June through December 2004									Florida Public Service Commission					
Skycrest - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>									Explanation: Provide Adjusted UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.			Schedule: A-5 Page: 4 of 8 Preparer: <name>		
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04					
1		INTANGIBLE PLANT												
2	301.1	Organization	0	0	0	0	0	0	0					
3	302.1	Franchises	498	498	498	498	498	498	498					
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	19,187	19,187	19,187	19,187	19,187	19,187	19,187					
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0					
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0					
10	307.2	Wells & Springs	1,579	1,579	1,579	1,579	1,579	1,763	1,763					
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0					
12	309.2	Supply Mains	1,270	1,270	1,270	1,270	1,270	1,270	1,270					
13	310.2	Power Generation Equipment	34,446	34,446	34,446	34,446	34,446	34,446	34,446					
14	311.2	Pumping Equipment	19,559	19,559	19,559	19,559	19,559	19,559	19,559					
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0					
16		WATER TREATMENT PLANT												
17	303.3	Land & Land Rights	431	431	431	431	431	431	431					
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	750	750	750	750	750	750	750					
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0					
22		TRANSMISSION & DISTRIBUTION PLANT												
23	303.4	Land & Land Rights	0	0	0	0	0	0	0					
24	304.4	Structures & Improvements	0	0	0	0	0	0	0					
25	311.4	Pumping Equipment	0	0	0	0	0	0	0					
26	330.4	Distr. Reservoirs & Standpipes	26,307	26,307	26,307	26,307	26,307	26,307	26,307					
27	331.4	Transm. & Distribution Mains	36,666	36,666	36,666	36,666	36,666	36,666	36,666					
28	333.4	Services	4,007	4,007	4,007	4,007	4,007	4,007	4,007					
29	334.4	Meters & Meter Installations	6,151	6,151	6,151	6,151	6,151	6,151	6,151					
30	335.4	Hydrants	2,341	2,341	2,341	2,341	2,341	2,341	2,341					
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	153,192	153,192	153,192	153,192	153,192	153,376	153,471					

Schedule of Water Plant in Service By Primary Account- 2005 CWIP to Plant -Jan through December 2005		FWS Properties										Florida Public Service Commission				
Skycrest - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []		Explanation: Provide amounts for projects that were physically placed in service during 2005.										Schedule: A-5 Page: 6 of 8 Preparer: <name>				
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														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				249										249
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				366										366
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements							3,567							3,567
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	615	0	0	0	3,567	0	0	0	0	0	4,182

Schedule of Water Plant in Service By Primary Account- 2005		FWS Properties										Florida Public Service Commission				
Retirements-January through December 2005		=input field										Schedule: A-5				
Skycrest - Water		Explanation: Provide Retirements that were physically made during 2005.										Page: 7 of 8				
Docket No. 060368-WS												Preparer: <name>				
Schedule Year Ended: 2005																
Historic [x] or Projected []																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														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				(177)										(177)
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				(267)										(267)
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								(2,484)						(2,484)
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	(444)	0	0	0	(2,484)	0	0	0	0	0	(2,928)

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

Schedule of Water Plant in Service By Primary Account- 2005 Adjusted UPIS Balances- December 2004 through December 2005													FWS Properties			Florida Public Service Commission		
Skycrest - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []													Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/05 , and 13 month average			Schedule: A-5 Page: 4 of 8 Preparer: <name>		
Line No.	Acct No.	(1) AccountName	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance		
1		INTANGIBLE PLANT																
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
3	302.1	Franchises	498	498	498	498	498	498	498	498	498	498	498	498	498	498		
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	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187		
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
10	307.2	Wells & Springs	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763		
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	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270		
13	310.2	Power Generation Equipment	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446		
14	311.2	Pumping Equipment	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559		
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	431	431	431	431	431	431	431	431	431	431	431	431	431	431		
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	750	750	750	822	822	822	822	822	822	822	822	822	822	805		
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	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307		
27	331.4	Transm. & Distribution Mains	36,761	36,761	36,761	36,761	36,761	36,761	36,761	36,761	36,761	36,761	36,761	36,761	36,761	36,761		
28	333.4	Services	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007		
29	334.4	Meters & Meter Installations	6,151	6,151	6,151	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,227		
30	335.4	Hydrants	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341		
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
33		GENERAL PLANT																
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
35	304.5	Structures & Improvements	0	0	0	0	0	0	1,083	1,083	1,083	1,083	1,083	1,083	1,083	500		
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	153,471	153,471	153,471	153,642	153,642	153,642	153,642	154,725	154,725	154,725	154,725	154,725	154,725	154,102		

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Skycrest

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	498	498	498	498	498	498	498	498	498	498	498	498	498	498
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	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763
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	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270
13	310.2	Power Generation Equipment	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446
14	311.2	Pumping Equipment	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559
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	431	431	431	431	431	431	431	431	431	431	431	431	431	431
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	750	750	750	822	822	822	822	822	822	822	822	822	822	805
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	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307
27	331.4	Transm. & Distribution Mains	36,761	36,761	36,761	36,761	36,761	36,761	36,761	36,761	36,761	36,761	36,761	36,761	36,761	36,761
28	333.4	Services	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007
29	334.4	Meters & Meter Installations	6,151	6,151	6,151	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,227
30	335.4	Hydrants	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341
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	1,083	1,083	1,083	1,083	1,083	1,083	500
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	132	869	1,098	1,412	270
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	153,471	153,471	153,471	153,642	153,642	153,642	153,642	154,725	154,725	154,857	155,594	155,823	156,137	154,372
47		Subtotal Land & Land Rights	431	431	431	431	431	431	431	431	431	431	431	431	431	431

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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		
Skycrest - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [] or Projected [x]															Schedule: A-5 Page: 6 of 8 Preparer: <name>		
Explanation: Provide amounts by month for projects that were physically placed in service during 2006.																	
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total	
1		INTANGIBLE PLANT														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													25,500	25,500	
8	305.2	Collect. & Impound Reservoirs														0	
9	306.2	Lake, River & Other Intakes														0	
10	307.2	Wells & Springs														0	
11	308.2	Infiltration Galleries & Tunnels														0	
12	309.2	Supply Mains														0	
13	310.2	Power Generation Equipment														0	
14	311.2	Pumping Equipment														0	
15	339.2	Other Plant & Misc. Equipment														0	
16		WATER TREATMENT PLANT														0	
17	303.3	Land & Land Rights														0	
18	304.3	Structures & Improvements													0	0	
19	311.3	Pumping Equipment														0	
20	320.3	Water Treatment Equipment														0	
21	339.3	Other Plant & Misc. Equipment														0	
22		TRANSMISSION & DISTRIBUTION PLANT														0	
23	303.4	Land & Land Rights														0	
24	304.4	Structures & Improvements														0	
25	311.4	Pumping Equipment														0	
26	330.4	Distr. Reservoirs & Standpipes														0	
27	331.4	Transm. & Distribution Mains							1,000			1,000			1,000	3,000	
28	333.4	Services														0	
29	334.4	Meters & Meter Installations							480			480			480	1,440	
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	1,480	0	0	1,480	0	0	26,980	29,940	

Schedule of Water Plant in Service By Primary Account- 2006													Florida Public Service Commission			
Retirements-January through December 2006																
Skycrest - Water													Schedule: A-5			
Docket No. 060368-WS													Page: 7 of 8			
Schedule Year Ended: 2006													Preparer: <name>			
Historic [] or Projected [x]																
Explanation: Provide Retirements that were physically made during 2006.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Totals
1		INTANGIBLE PLANT														0
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements													(1,500)	(1,500)
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements													0	0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														0
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains							(109)			(109)			(109)	(327)
28	333.4	Services														0
29	334.4	Meters & Meter Installations							(218)			(218)			(218)	(654)
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	(327)	0	0	(327)	0	0	(1,827)	(2,481)

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

Schedule of Water Plant in Service By Primary Account- 2006 Adjusted UPIS Balances- December 2005 through December 2006													Florida Public Service Commission			
Skycrest - Water													Schedule:	A-5		
Docket No. 060368-WS													Page:	4 of 8		
Schedule Year Ended: 2006													Preparer:	<name>		
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average																
Historic [] or Projected [x]																
Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	498	498	498	498	498	498	498	498	498	498	498	498	498	498
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	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	43,187	21,033
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763
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	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270
13	310.2	Power Generation Equipment	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446
14	311.2	Pumping Equipment	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559
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	431	431	431	431	431	431	431	431	431	431	431	431	431	431
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	822	822	822	822	822	822	822	822	822	822	822	822	822	822
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	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307
27	331.4	Transm. & Distribution Mains	36,761	36,761	36,761	36,761	36,761	36,761	37,652	37,652	37,652	38,543	38,543	38,543	39,434	37,583
28	333.4	Services	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007
29	334.4	Meters & Meter Installations	6,250	6,250	6,250	6,250	6,250	6,250	6,512	6,512	6,512	6,774	6,774	6,774	7,036	6,492
30	335.4	Hydrants	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083
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	154,725	154,725	154,725	154,725	154,725	154,725	155,878	155,878	155,878	157,031	157,031	157,031	182,184	157,635

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Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Skycrest

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-5

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	498	498	498	498	498	498	498	498	498	498	498	498	498	498
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	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	43,187	21,033
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763
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	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270
13	310.2	Power Generation Equipment	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446
14	311.2	Pumping Equipment	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559
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	431	431	431	431	431	431	431	431	431	431	431	431	431	431
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	822	822	822	822	822	822	822	822	822	822	822	822	822	822
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	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307
27	331.4	Transm. & Distribution Mains	36,761	36,761	36,761	36,761	36,761	36,761	36,761	37,652	37,652	38,543	38,543	38,543	39,434	37,583
28	333.4	Services	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007
29	334.4	Meters & Meter Installations	6,250	6,250	6,250	6,250	6,250	6,250	6,512	6,512	6,512	6,774	6,774	6,774	7,036	6,492
30	335.4	Hydrants	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083
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	1,412	1,412	1,412	1,535	1,535	2,036	2,126	2,126	2,126	2,126	2,126	2,126	4,972	2,082
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	156,137	156,137	156,137	156,260	156,260	156,761	158,004	158,004	158,004	159,157	159,157	159,157	187,156	159,718
47		Subtotal Land & Land Rights	431	431	431	431	431	431	431	431	431	431	431	431	431	431



Schedule of Water Plant in Service By Primary Account- 2007 CWIP to Plant -Jan through December 2007			FWS Properties										Florida Public Service Commission		
Skycrest - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x]			Explanation: Provide amounts for projects that were physically placed in service during 2007.										Schedule: A-5 Page: 6 of 8 Preparer: <name>		
Line No	Acct No	AccountName	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) Total
1		INTANGIBLE PLANT													
2	301.1	Organization													0
3	302.1	Franchises													0
4	339.1	Other Plant & Misc. Equipment													0
5		SOURCE OF SUPPLY & PUMPING PLANT													
6	303.2	Land & Land Rights													0
7	304.2	Structures & Improvements			250			250			250			250	1,000
8	305.2	Collect. & Impound Reservoirs													0
9	306.2	Lake, River & Other Intakes													0
10	307.2	Wells & Springs													0
11	308.2	Infiltration Galleries & Tunnels													0
12	309.2	Supply Mains													0
13	310.2	Power Generator 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	Disr. Reservoirs & Standpipes													0
27	331.4	Transm. & Distribution Mains			750			750			750			750	3,000
28	333.4	Services													0
29	334.4	Meters & Meter Installations			375			375			375			375	1,500
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	1,375	0	0	1,375	0	0	1,375	0	0	1,375	5,500

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Schedule of Water Plant in Service By Primary Account- 2007 Retirements-January through December 2007													Florida Public Service Commission			
Skycrest - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x]													Schedule: A-5 Page: 7 of 8 Preparer: <name>			
Explanation: Provide Retirements that were physically made during 2007																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements			(56)				(56)			(56)		(56)		(224)
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements			0				0			0		0		0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains			(82)				(82)			(82)		(82)		(328)
28	333.4	Services														0
29	334.4	Meters & Meter Installations			(164)				(164)			(164)		(164)		(656)
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	(302)	0	0	(302)	0	0	(302)	0	0	(302)	(1,208)

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

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Schedule of Water Plant in Service By Primary Account- 2007														FWS Properties		Florida Public Service Commission	
Adjusted UPIS Balances- December 2006 through December 2007																	
Skycrest - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x]														Schedule: A-5 Page: 4 of 8 Preparer: <name>			
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average																	
Line No.	Acct No.	(1) AccountName	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance	
1		INTANGIBLE PLANT															
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	302.1	Franchises	498	498	498	498	498	498	498	498	498	498	498	498	498	498	
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	43,187	43,187	43,187	43,381	43,381	43,381	43,575	43,575	43,575	43,769	43,769	43,769	43,963	43,515	
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	307.2	Wells & Springs	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	
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	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	
13	310.2	Power Generation Equipment	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	
14	311.2	Pumping Equipment	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	
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	431	431	431	431	431	431	431	431	431	431	431	431	431	431	
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	822	822	822	822	822	822	822	822	822	822	822	822	822	822	
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	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	
27	331.4	Transm. & Distribution Mains	39,434	39,434	39,434	40,102	40,102	40,102	40,770	40,770	40,770	41,438	41,438	41,438	42,106	40,564	
28	333.4	Services	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	
29	334.4	Meters & Meter Installations	7,036	7,036	7,036	7,247	7,247	7,247	7,458	7,458	7,458	7,669	7,669	7,669	7,880	7,393	
30	335.4	Hydrants	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
33		GENERAL PLANT															
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
35	304.5	Structures & Improvements	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	
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	182,184	182,184	182,184	183,257	183,257	183,257	184,330	184,330	184,330	185,403	185,403	185,403	186,476	184,000	
														TRUE	TRUE		

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Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-5

SKycrest

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 Plant in Service by primary account for each month of the Projected Rate Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	498	498	498	498	498	498	498	498	498	498	498	498	498	498
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	43,187	43,187	43,187	43,381	43,381	43,381	43,575	43,575	43,575	43,769	43,769	43,769	43,963	43,515
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763
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	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270
13	310.2	Power Generation Equipment	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446
14	311.2	Pumping Equipment	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559
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	431	431	431	431	431	431	431	431	431	431	431	431	431	431
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	822	822	822	822	822	822	822	822	822	822	822	822	822	822
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	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307
27	331.4	Transm. & Distribution Mains	39,434	39,434	39,434	40,102	40,102	40,102	40,770	40,770	40,770	41,438	41,438	41,438	42,106	40,564
28	333.4	Services	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007
29	334.4	Meters & Meter Installations	7,036	7,036	7,036	7,247	7,247	7,247	7,458	7,458	7,458	7,669	7,669	7,669	7,880	7,393
30	335.4	Hydrants	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083
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	4,972	5,070	5,201	5,449	5,648	5,806	5,963	6,084	6,192	6,387	6,491	6,590	6,717	5,890
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	187,156	187,254	187,385	188,706	188,905	189,063	190,293	190,414	190,522	191,790	191,894	191,993	193,193	189,890
47		Subtotal Land & Land Rights	431	431	431	431	431	431	431	431	431	431	431	431	431	431

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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

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

108 =input field
 6421 FWS Skycrest - Water

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

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

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

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Schedule of Water Accumulated Depreciation By Primary Account- 2005															Florida Public Service Commission	
Monthly Accumulated Depreciation Balances- per books- 2005															Schedule:	A-9
Skycrest - Water															Page:	2 of 8
Docket No. 060368-WS															Preparer:	<name>
Schedule Year Ended: 2005																
Historic [x] or Projected []																
108 [] =input field 6421 FWS Skycrest - Water																
Explanation: Provide Accumulated Depreciation balances by account for the period beginning 12/31/04 through 12/31/05, and 13 month average for 2005																
Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

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

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

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

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

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

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Schedule of Water Accumulated Depreciation By Primary Account- 2006								
Monthly Accumulated Depreciation Balances- per books- 2006								
Skycrest - Water		108	6421	FWS	Skycrest - Water			
Docket No. 060368-WS		Explanation: Provide Accumulated Depreciation balances by account for the p						
Schedule Year Ended: 2006		beginning 12/31/05 through 12/31/06, and 13 month averages for 2006						
Historic [] or Projected [x]								
Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06
1		INTANGIBLE PLANT						Linked
2	301.1	Organization	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	292
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	1,297
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	403
13	310.2	Power Generation Equipment	0	0	0	0	0	1,339
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	3,587
19	311.3	Pumping Equipment	0	0	0	0	0	7,341
20	320.3	Water Treatment Equipment	0	0	0	0	0	779
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	(1,338)
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	13,692
28	333.4	Services	0	0	0	0	0	1,909
29	334.4	Meters & Meter Installations	0	0	0	0	0	2,824
30	335.4	Hydrants	0	0	0	0	0	965
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	74
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	33,163

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

Florida Public Service Commission

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

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

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	12/31/00 Balance		NA
2001			
34	Additions		NA
35	Retirements		NA
36	Adjustments		NA
37	12/31/01 Balance		NA
2002			
38	Additions		NA
39	Retirements		NA
40	Adjustments		NA
41	12/31/02 Balance		NA
2003			
42	Additions		NA
43	Retirements		NA
44	Adjustments		NA
45	06/30/04 Amend. Order Balance	24,416	NA
2004			
46	Additions	2,703	NA
47	Retirements	(390)	NA
48	Adjustments	0	NA
49	12/31/04 Balance	26,729	NA
2005			
50	Additions	5,434	NA
51	Retirements	(2,928)	NA
52	Adjustments	49	NA
53	12/31/05 Balance	29,283	NA
2006			
54	Additions	5,582	NA
55	Retirements	(2,481)	NA
56	Adjustments	356	NA
57	12/31/06 Balance	32,741	NA
2007			
58	Additions	6,413	NA
59	Retirements	(1,208)	NA
60	Adjustments	994	NA
61	12/31/07 Balance	38,940	NA

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

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

FWS Properties

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) AccountName	(2) Prior Year 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT	From LOOKUP						
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	272	272	272	272	272	272	272
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	2,637	2,637	2,637	2,637	2,637	2,637	2,637
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,185	1,185	1,185	1,185	1,185	1,185	1,185
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	346	346	346	346	346	346	346
13	310.2	Power Generation Equipment	(1,389)	(1,389)	(1,389)	(1,389)	(1,389)	(1,389)	(1,389)
14	311.2	Pumping Equipment	5,792	5,792	5,792	5,792	5,792	5,792	5,792
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	750	750	750	750	750	750	750
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	(2,464)	(2,464)	(2,464)	(2,464)	(2,464)	(2,464)	(2,464)
27	331.4	Transm. & Distribution Mains	12,338	12,338	12,338	12,338	12,338	12,338	12,338
28	333.4	Services	1,750	1,750	1,750	1,750	1,750	1,750	1,750
29	334.4	Meters & Meter Installations	2,316	2,316	2,316	2,316	2,316	2,316	2,316
30	335.4	Hydrants	883	883	883	883	883	883	883
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	24,416	24,416	24,416	24,416	24,416	24,416	24,416

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Schedule of Water Accumulated Depreciation By Primary Account- 2004 Adjusted UPIS Balances- June through December Balances for Depn Exp Calc				FWS Properties					Florida Public Service Commission		
Skycrest - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected []				Explanation: Provide Adjusted UPIS balances by account for the period beginning 6/30/04 through the year ended 12/31/04					Schedule: A-9	Page: UPIS 4 of 8	Preparer: <name>
Line No.	Acct No.	(1) AccountName	(2) Prior Year 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0	0	0	0	0	0		
3	302.1	Franchises	498	498	498	498	498	498	498		
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	19,187	19,187	19,187	19,187	19,187	19,187	19,187		
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0		
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0		
10	307.2	Wells & Springs	1,579	1,579	1,579	1,579	1,579	1,763	1,763		
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0		
12	309.2	Supply Mains	1,270	1,270	1,270	1,270	1,270	1,270	1,270		
13	310.2	Power Generation Equipment	34,446	34,446	34,446	34,446	34,446	34,446	34,446		
14	311.2	Pumping Equipment	19,559	19,559	19,559	19,559	19,559	19,559	19,559		
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	431	431	431	431	431	431	431		
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	750	750	750	750	750	750	750		
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0	0	0	0	0	0		
24	304.4	Structures & Improvements	0	0	0	0	0	0	0		
25	311.4	Pumping Equipment	0	0	0	0	0	0	0		
26	330.4	Distr. Reservoirs & Standpipes	26,307	26,307	26,307	26,307	26,307	26,307	26,307		
27	331.4	Transm. & Distribution Mains	36,666	36,666	36,666	36,666	36,666	36,666	36,761		
28	333.4	Services	4,007	4,007	4,007	4,007	4,007	4,007	4,007		
29	334.4	Meters & Meter Installations	6,151	6,151	6,151	6,151	6,151	6,151	6,151		
30	335.4	Hydrants	2,341	2,341	2,341	2,341	2,341	2,341	2,341		
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	153,192	153,192	153,192	153,192	153,192	153,376	153,471		

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Schedule of Water Accumulated Depreciation By Primary Account- 2004				FWS Properties					
Depreciation Rates for Water Accounts- 2004									
Skycrest - Water		This Schedule shows the Commission Authorized Depreciation rates for 2004							
Docket No. 060368-WS									
Schedule Year Ended: 2004									
Historic [x] or Projected []									
Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT	From FWS Depr LOOKUP		Monthly Rates				
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	302.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
4	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights							
7	304.2	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
8	305.2	Collect. & Impound Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	306.2	Lake, River & Other Intakes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	307.2	Wells & Springs	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	309.2	Supply Mains	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
13	310.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
15	339.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights							
18	304.3	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
20	320.3	Water Treatment Equipment	4.55%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%
21	339.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights							
24	304.4	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
25	311.4	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
26	330.4	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	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
36	340.5	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	341.5	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	343.5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	344.5	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
44	347.5	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

FWS Properties

Florida Public Service Commission

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

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

Explanation: Provide monthly Depreciation Expense for 2004

Line No.	Acct No.	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)										
				July	Aug	Sep	Oct	Nov	Dec										
1		INTANGIBLE PLANT																	
2	301.1	Organization		0	0	0	0	0	0	0									
3	302.1	Franchises		1	1	1	1	1	1	1									
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		48	48	48	48	48	48	48									
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0									
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0									
10	307.2	Wells & Springs		4	4	4	4	5	5	5									
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0									
12	309.2	Supply Mains		3	3	3	3	3	3	3									
13	310.2	Power Generation Equipment		144	144	144	144	144	144	144									
14	311.2	Pumping Equipment		81	81	81	81	81	81	81									
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		3	3	3	3	3	3	3									
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		59	59	59	59	59	59	59									
27	331.4	Transm. & Distribution Mains		68	68	68	68	68	68	68									
28	333.4	Services		8	8	8	8	8	8	8									
29	334.4	Meters & Meter Installations		26	26	26	26	26	26	26									
30	335.4	Hydrants		4	4	4	4	4	4	4									
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		450	450	450	450	451	451	451	2,703								

Schedule of Water Accumulated Depreciation By Primary Account- 2004			FWS Properties					Florida Public Service Commission	
Retirements-July through December 2004									
Skycrest - Water			=input field					Schedule: A-9	
Docket No. 060368-WS			Explanation: Provide Retirements that were physically made after the date of					Page: 7 of 8	
Schedule Year Ended: 2004			Acquisition 6/30/04					Preparer: <name>	
Historic [X] or Projected []									
Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec
1		INTANGIBLE PLANT							
2	301.1	Organization		0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights		0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	(390)	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	(390)	0

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

FWS Properties

Florida Public Service Commission

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

[] =input field

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

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

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

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

FWS Properties

Florida Public Service Commission

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

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

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

Line No.	Acct No	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	272	273	274	275	276	277	278
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	2,637	2,685	2,734	2,782	2,831	2,879	2,928
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,185	1,189	1,194	1,198	1,203	817	822
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	346	349	352	355	358	361	364
13	310.2	Power Generation Equipment	(1,389)	(1,245)	(1,102)	(958)	(815)	(671)	(528)
14	311.2	Pumping Equipment	5,792	5,873	5,955	6,036	6,118	6,199	6,281
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	750	753	756	759	761	764	767
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	(2,464)	(2,405)	(2,346)	(2,286)	(2,227)	(2,168)	(2,109)
27	331.4	Transm. & Distribution Mains	12,338	12,406	12,474	12,542	12,610	12,678	12,746
28	333.4	Services	1,750	1,758	1,767	1,775	1,783	1,792	1,800
29	334.4	Meters & Meter Installations	2,316	2,342	2,367	2,393	2,419	2,444	2,470
30	335.4	Hydrants	883	887	892	896	900	905	909
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	24,416	24,866	25,316	25,767	26,217	26,278	26,729
									26,729

Schedule of Water Accumulated Depreciation By Primary Account- 2005 Adjusted 2005 UPIS Balances for Depn Exp Calc.													Florida Public Service Commission			
Skycrest - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []													Schedule: Page: Preparer:	A-9 UPIS 4 of 8 <name>		
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/05.																
Line No.	Accl No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	498	498	498	498	498	498	498	498	498	498	498	498	498	498
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	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763
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	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270
13	310.2	Power Generation Equipment	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446
14	311.2	Pumping Equipment	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559
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	431	431	431	431	431	431	431	431	431	431	431	431	431	431
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	750	750	750	822	822	822	822	822	822	822	822	822	822	805
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	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307
27	331.4	Transm. & Distribution Mains	36,761	36,761	36,761	36,761	36,761	36,761	36,761	36,761	36,761	36,761	36,761	36,761	36,761	36,761
28	333.4	Services	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007
29	334.4	Meters & Meter Installations	6,151	6,151	6,151	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,227
30	335.4	Hydrants	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341
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	1,083	1,083	1,083	1,083	1,083	1,083	500
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	153,471	153,471	153,471	153,642	153,642	153,642	153,642	154,725	154,725	154,725	154,725	154,725	154,725	154,102

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

Florida Public Service Commission

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

This Schedule shows the Commission Authorized Depreciation rates for 2005

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

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

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

Florida Public Service Commission

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

Explanation: Provide the monthly Depreciation Expense for 2005

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

Line No.	Acct No.	(1) AccountName	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2005 Total
1		INTANGIBLE PLANT													
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1	1	1	1	1	1	1	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	48	48	48	48	48	48	48	48	48	48	48	48	581
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	5	5	5	5	5	5	5	5	5	5	5	5	59
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	5	5	5	5	5	0
12	309.2	Supply Mains	3	3	3	3	3	3	3	0	0	0	0	0	0
13	310.2	Power Generation Equipment	144	144	144	144	144	144	144	3	3	3	3	3	36
14	311.2	Pumping Equipment	81	81	81	81	81	81	81	144	144	144	144	144	1,722
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	81	81	81	81	81	978
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	3	3	3	3	3	3	3	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	3	3	3	3	3	37
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	59	59	59	59	59	59	59	59	59	59	59	59	711
28	333.4	Services	68	68	68	68	68	68	68	68	68	68	68	68	817
29	334.4	Meters & Meter Installations	8	8	8	8	8	8	8	8	8	8	8	8	100
30	335.4	Hydrants	26	26	26	26	26	26	26	26	26	26	26	26	312
31	336.4	Backflow Prevention	4	4	4	4	4	4	4	4	4	4	4	4	52
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	3	3	3	3	3	16
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	451	451	452	452	452	452	454	454	454	454	454	454	5,434

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

Skycrest - Water
Docket No. 060368-W5
Schedule Year Ended: 2005
Historic [x] or Projected []

=input field
Explanation: Provide Retirements for 2005

Florida Public Service Commission

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	(177)	0	0	0	0	0	0	0	0	0	(177)
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	(267)	0	0	0	0	0	0	0	0	0	(267)
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	(2,484)	0	0	0	0	0	(2,484)
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	(444)	0	0	0	(2,484)	0	0	0	0	0	(2,928)

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

Florida Public Service Commission

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

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

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

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

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

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	278	279	280	281	282	283	284	285	287	288	289	290	291	284
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	2,928	2,976	3,025	3,073	3,122	3,170	3,218	3,267	3,315	3,364	3,412	3,461	3,509	3,218
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	822	827	832	837	842	847	852	857	862	866	871	876	881	852
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	364	367	370	373	376	379	382	385	388	391	394	397	400	382
13	310.2	Power Generation Equipment	(528)	(384)	(241)	(97)	46	190	333	477	620	764	907	1,051	1,194	333
14	311.2	Pumping Equipment	6,281	6,362	6,444	6,525	6,607	6,688	6,770	6,851	6,933	7,014	7,096	7,177	7,259	6,770
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	767	770	773	599	602	605	608	611	614	618	621	624	627	649
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	(2,109)	(2,049)	(1,990)	(1,931)	(1,872)	(1,812)	(1,753)	(1,694)	(1,635)	(1,575)	(1,516)	(1,457)	(1,398)	(1,753)
27	331.4	Transm. & Distribution Mains	12,746	12,814	12,882	12,950	13,018	13,086	13,154	13,222	13,290	13,358	13,426	13,494	13,562	13,154
28	333.4	Services	1,800	1,808	1,817	1,825	1,833	1,842	1,850	1,859	1,867	1,875	1,884	1,892	1,900	1,850
29	334.4	Meters & Meter Installations	2,470	2,495	2,521	2,280	2,306	2,332	2,358	2,384	2,410	2,436	2,462	2,488	2,514	2,420
30	335.4	Hydrants	909	913	918	922	926	931	935	939	944	948	952	957	961	935
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	26,729	27,179	27,630	27,638	28,090	28,541	28,993	26,963	27,417	27,872	28,326	28,780	29,235	27,953
			TRUE												29,235	

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Skycrest

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Schedule: A-9

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	278	279	280	281	282	283	284	285	287	288	289	290	291	284
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	2,928	2,976	3,025	3,073	3,122	3,170	3,218	3,267	3,315	3,364	3,412	3,461	3,509	3,218
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	822	827	832	837	842	847	852	857	862	866	871	876	881	852
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	364	367	370	373	376	379	382	385	388	391	394	397	400	382
13	310.2	Power Generation Equipment	(528)	(384)	(241)	(97)	46	190	333	477	620	764	907	1,051	1,194	333
14	311.2	Pumping Equipment	6,281	6,362	6,444	6,525	6,607	6,688	6,770	6,851	6,933	7,014	7,096	7,177	7,259	6,770
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	767	770	773	599	602	605	608	611	614	618	621	624	627	649
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	(2,109)	(2,049)	(1,990)	(1,931)	(1,872)	(1,812)	(1,753)	(1,694)	(1,635)	(1,575)	(1,516)	(1,457)	(1,398)	(1,753)
27	331.4	Transm. & Distribution Mains	12,746	12,814	12,882	12,950	13,018	13,086	13,154	13,222	13,290	13,358	13,426	13,494	13,562	13,154
28	333.4	Services	1,800	1,808	1,817	1,825	1,833	1,842	1,850	1,859	1,867	1,875	1,884	1,892	1,900	1,850
29	334.4	Meters & Meter Installations	2,470	2,495	2,521	2,280	2,306	2,332	2,358	2,384	2,410	2,436	2,462	2,488	2,514	2,420
30	335.4	Hydrants	909	913	918	922	926	931	935	939	944	948	952	957	961	935
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	(2,481)	(2,479)	(2,476)	(2,473)	(2,470)	(2,468)	(1,142)
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	2	14	29	49	7
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	26,729	27,179	27,630	27,638	28,090	28,541	28,993	26,963	27,417	27,874	28,340	28,810	29,283	27,961
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

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

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

Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	498	498	498	498	498	498	498	498	498	498	498	498	498	498
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	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	43,187	21,033
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763
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	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270
13	310.2	Power Generation Equipment	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446
14	311.2	Pumping Equipment	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559
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	431	431	431	431	431	431	431	431	431	431	431	431	431	431
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	822	822	822	822	822	822	822	822	822	822	822	822	822	822
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	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307
27	331.4	Transm. & Distribution Mains	36,761	36,761	36,761	36,761	36,761	36,761	37,652	37,652	37,652	38,543	38,543	38,543	39,434	37,583
28	333.4	Services	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007
29	334.4	Meters & Meter Installations	6,250	6,250	6,250	6,250	6,250	6,250	6,512	6,512	6,512	6,774	6,774	6,774	7,036	6,492
30	335.4	Hydrants	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083
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	154,725	154,725	154,725	154,725	154,725	154,725	155,878	155,878	155,878	157,031	157,031	157,031	182,184	157,635

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

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3) Jan	(4) Feb	(5) Mar	(6) Apr	Change to Guideline Lives								(13)	(14)	(15) Memo Guideline Rates	(16) Memo Guideline Lives
								(7) Monthly Rates May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec				
1		INTANGIBLE PLANT																	
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40	
3	302.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40	
4	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
5		SOURCE OF SUPPLY & PUMPING PLANT																	
6	303.2	Land & Land Rights																	
7	304.2	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32	
8	305.2	Collect. & Impound Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	2.00%	50	
9	306.2	Lake, River & Other Intakes	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40	
10	307.2	Wells & Springs	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.33%	40	
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40	
12	309.2	Supply Mains	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	2.86%	35	
13	310.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20	
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20	
15	339.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18	
16		WATER TREATMENT PLANT																	
17	303.3	Land & Land Rights																	
18	304.3	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32	
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20	
20	320.3	Water Treatment Equipment	4.55%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	4.55%	22	
21	339.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18	
22		TRANSMISSION & DISTRIBUTION PLANT																	
23	303.4	Land & Land Rights																	
24	304.4	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32	
25	311.4	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20	
26	330.4	Distr. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	2.70%	37	
27	331.4	Transm. & Distribution Mains	2.22%	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	3.03%	0.25%	0.25%	0.25%	0.25%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40	
36	340.5	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15	
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	16.67%	6	
38	341.5	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	16.67%	6	
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18	
40	343.5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	6.25%	16	
41	344.5	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15	
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	8.33%	12	
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	10.00%	10	
44	347.5	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15	
45	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	10.00%	10	

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

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

Explanation: Provide the monthly Depreciation Expense for 2006

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

Line No.	Acct No.	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) 2006 Total
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		1	1	1	1	1	1	1	1	1	1	1	1	12
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		48	48	48	48	50	50	50	50	50	50	50	112	656
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		5	5	5	5	5	5	5	5	5	5	5	5	59
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		3	3	3	3	3	3	3	3	3	3	3	3	36
13	310.2	Power Generation Equipment		144	144	144	144	144	144	144	144	144	144	144	144	1,722
14	311.2	Pumping Equipment		81	81	81	81	81	81	81	81	81	81	81	81	978
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		3	3	3	3	3	3	3	3	3	3	3	3	37
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		59	59	59	59	59	59	59	59	59	59	59	59	711
27	331.4	Transm. & Distribution Mains		68	68	68	68	71	73	73	73	75	75	75	76	863
28	333.4	Services		8	8	8	8	8	8	8	8	8	8	8	8	100
29	334.4	Meters & Meter Installations		26	26	26	26	26	27	27	27	28	28	28	29	326
30	335.4	Hydrants		4	4	4	4	4	4	4	4	4	4	4	4	52
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		3	3	3	3	2	2	2	2	2	2	2	2	29
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		454	454	454	454	459	461	461	461	464	464	464	529	5,582

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

Florida Public Service Commission

Skycrest - Water
Docket No. 060368-W5
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) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2006 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	(1,500)	(1,500)
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	(109)	0	0	(109)	0	0	(109)	(327)
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	(218)	0	0	(218)	0	0	(218)	(654)
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	(327)	0	0	(327)	0	0	(1,827)	(2,481)

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

Florida Public Service Commission

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

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

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

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

Schedule of Water Accumulated Depreciation By Primary Account- 2006														Florida Public Service Commission		
Adjusted Accumulated Depreciation Balances - December 2005 through December 2006														Schedule: A-9		
Skycrest - Water														Page: 4 of 8		
Docket No. 060368-WS														Preparer: <name>		
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) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	291	292	293	294	295	296	297	298	299	300	301	302	303	297
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	3,509	3,558	3,606	3,654	3,703	3,753	3,803	3,853	3,903	3,953	4,003	4,053	2,665	3,693
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	881	886	891	896	901	906	910	915	920	925	930	935	940	910
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	400	403	406	410	413	416	419	422	425	428	431	434	437	419
13	310.2	Power Generation Equipment	1,194	1,338	1,482	1,625	1,769	1,912	2,056	2,199	2,343	2,486	2,630	2,773	2,917	2,056
14	311.2	Pumping Equipment	7,259	7,340	7,422	7,503	7,585	7,666	7,748	7,829	7,911	7,992	8,074	8,155	8,237	7,748
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	627	630	633	636	639	642	646	649	652	655	658	661	664	646
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	(1,398)	(1,338)	(1,279)	(1,220)	(1,161)	(1,101)	(1,042)	(983)	(924)	(864)	(805)	(746)	(687)	(1,042)
27	331.4	Transm. & Distribution Mains	13,562	13,631	13,699	13,767	13,835	13,906	13,970	13,943	14,016	13,982	14,056	14,131	14,098	13,884
28	333.4	Services	1,900	1,909	1,917	1,925	1,934	1,942	1,950	1,959	1,967	1,975	1,984	1,992	2,000	1,950
29	334.4	Meters & Meter Installations	2,514	2,540	2,567	2,593	2,619	2,645	2,454	2,481	2,508	2,318	2,347	2,375	2,186	2,473
30	335.4	Hydrants	961	965	970	974	978	983	987	991	996	1,000	1,004	1,009	1,013	987
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	(2,468)	(2,465)	(2,462)	(2,459)	(2,457)	(2,454)	(2,452)	(2,450)	(2,448)	(2,445)	(2,443)	(2,441)	(2,439)	(2,453)
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	29,235	29,689	30,143	30,598	31,052	31,511	31,645	32,106	32,568	32,705	33,169	33,633	32,336	31,568
			TRUE													32,335.63

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-9

Skycrest

Page: 4 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Schedule Year Ending 12/31/06

Historical [] Projected [X]

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	291	292	293	294	295	296	297	298	299	300	301	302	303	297
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	3,509	3,558	3,606	3,654	3,703	3,753	3,803	3,853	3,903	3,953	4,003	4,053	2,665	3,693
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	881	886	891	896	901	906	910	915	920	925	930	935	940	910
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	400	403	406	410	413	416	419	422	425	428	431	434	437	419
13	310.2	Power Generation Equipment	1,194	1,338	1,482	1,625	1,769	1,912	2,056	2,199	2,343	2,486	2,630	2,773	2,917	2,056
14	311.2	Pumping Equipment	7,259	7,340	7,422	7,503	7,585	7,666	7,748	7,829	7,911	7,992	8,074	8,155	8,237	7,748
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	627	630	633	636	639	642	646	649	652	655	658	661	664	646
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	(1,398)	(1,338)	(1,279)	(1,220)	(1,161)	(1,101)	(1,042)	(983)	(924)	(864)	(805)	(746)	(687)	(1,042)
27	331.4	Transm. & Distribution Mains	13,562	13,631	13,699	13,767	13,835	13,906	13,870	13,943	14,016	13,982	14,056	14,131	14,098	13,884
28	333.4	Services	1,900	1,909	1,917	1,925	1,934	1,942	1,950	1,959	1,967	1,975	1,984	1,992	2,000	1,950
29	334.4	Meters & Meter Installations	2,514	2,540	2,567	2,593	2,619	2,645	2,671	2,697	2,723	2,749	2,775	2,801	2,827	2,473
30	335.4	Hydrants	961	965	970	974	978	983	987	991	996	1,000	1,004	1,009	1,013	987
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	(2,468)	(2,465)	(2,462)	(2,459)	(2,457)	(2,454)	(2,452)	(2,450)	(2,448)	(2,445)	(2,443)	(2,441)	(2,439)	(2,453)
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	49	68	88	109	131	159	188	218	247	277	307	336	405	199
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	29,283	29,757	30,231	30,707	31,183	31,669	31,833	32,324	32,815	32,982	33,475	33,969	32,741	31,767
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	498	498	498	498	498	498	498	498	498	498	498	498	498	498
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	43,187	43,187	43,187	43,381	43,381	43,381	43,575	43,575	43,575	43,769	43,769	43,769	43,963	43,515
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763
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	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270
13	310.2	Power Generation Equipment	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446
14	311.2	Pumping Equipment	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559	19,559
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		TREATMENT PLANT														
17	303.3	Land & Land Rights	431	431	431	431	431	431	431	431	431	431	431	431	431	431
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	822	822	822	822	822	822	822	822	822	822	822	822	822	822
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	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307	26,307
27	331.4	Transm. & Distribution Mains	39,434	39,434	39,434	40,102	40,102	40,102	40,770	40,770	40,770	41,438	41,438	41,438	42,106	40,564
28	333.4	Services	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007
29	334.4	Meters & Meter Installations	7,036	7,036	7,036	7,247	7,247	7,247	7,458	7,458	7,458	7,669	7,669	7,669	7,880	7,393
30	335.4	Hydrants	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083
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	182,184	182,184	182,184	183,257	183,257	183,257	184,330	184,330	184,330	185,403	185,403	185,403	186,476	184,000

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

Florida Public Service Commission

Skycrest - 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) Account Name	(2) Annual Rate	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) Monthly Rates May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec
1		INTANGIBLE PLANT													
2	301.1	Organization	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
3	302.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
4	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5		SOURCE OF SUPPLY & PUMPING PLANT													
6	303.2	Land & Land Rights													
7	304.2	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
8	305.2	Collect. & Impound Reservoirs	2.00%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%
9	306.2	Lake, River & Other Intakes	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
10	307.2	Wells & Springs	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
11	308.2	Infiltration Galleries & Tunnels	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
12	309.2	Supply Mains	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
13	310.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
15	339.2	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
16		WATER TREATMENT PLANT													
17	303.3	Land & Land Rights													
18	304.3	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
20	320.3	Water Treatment Equipment	4.55%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%
21	339.3	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
22		TRANSMISSION & DISTRIBUTION PLANT													
23	303.4	Land & Land Rights													
24	304.4	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
25	311.4	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
26	330.4	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%
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

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

Explanation: Provide the monthly Depreciation Expense for 2007

Florida Public Service Commission

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

Line No.	Acct No.	(1) AccountName	(2) - (13)												(14)	(15)
			(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total	
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1	1	1	1	1	1	1	1	1	1	1	1	1	12
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	112	112	113	113	113	113	113	113	114	114	114	114	114	1,361
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	5	5	5	5	5	5	5	5	5	5	5	5	5	59
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	3	3	3	3	3	3	3	3	3	3	3	3	3	36
13	310.2	Power Generation Equipment	144	144	144	144	144	144	144	144	144	144	144	144	144	1,722
14	311.2	Pumping Equipment	81	81	81	81	81	81	81	81	81	81	81	81	81	978
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	3	3	3	3	3	3	3	3	3	3	3	3	3	37
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	59	59	59	59	59	59	59	59	59	59	59	59	59	711
27	331.4	Transm. & Distribution Mains	76	76	78	78	78	79	79	79	80	80	80	80	82	946
28	333.4	Services	8	8	8	8	8	8	8	8	8	8	8	8	8	100
29	334.4	Meters & Meter Installations	29	29	30	30	30	31	31	31	32	32	32	32	33	371
30	335.4	Hydrants	4	4	4	4	4	4	4	4	4	4	4	4	4	52
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	2	2	2	2	2	2	2	2	2	2	2	2	2	27
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	529	529	532	532	532	535	535	535	538	538	538	540	6,412.79	
															6,412.79	

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

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

[] =input field
Explanation: Provide Retirements for 2007

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

Line No.	Acct No.	(1) AccountName	(2)	(3)	(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 2007 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	(56)	0	0	(56)	0	0	(56)	0	0	(56)	(224)
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains		0	0	(82)	0	0	(82)	0	0	(82)	0	0	(82)	(328)
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	(164)	0	0	(164)	0	0	(164)	0	0	(164)	(656)
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	(302)	0	0	(302)	0	0	(302)	0	0	(302)	(1,208)

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

Florida Public Service Commission

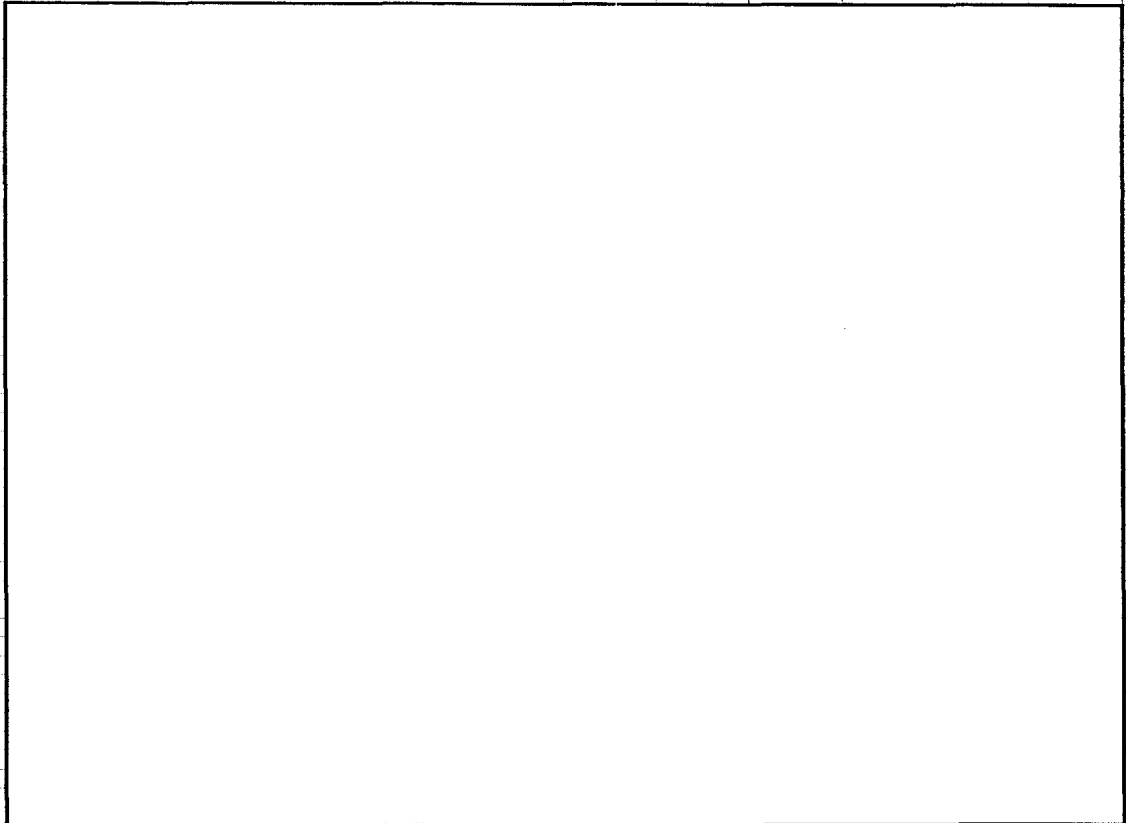
Skycrest - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic [] or Projected [x]

=input field

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

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														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- 2007
 Adjusted Accumulated Depreciation Balances - December 2006 through December 2007

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2)	(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	303	304	305	306	307	308	309	310	311	312	314	315	316	309
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	2,665	2,778	2,890	2,947	3,060	3,173	3,230	3,344	3,457	3,515	3,629	3,743	3,802	3,249
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	940	945	950	955	959	964	969	974	979	984	989	994	999	969
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	437	440	443	446	449	452	455	458	461	464	467	470	473	455
13	310.2	Power Generation Equipment	2,917	3,060	3,204	3,347	3,491	3,634	3,778	3,921	4,065	4,208	4,352	4,496	4,639	3,778
14	311.2	Pumping Equipment	8,237	8,318	8,400	8,481	8,563	8,644	8,726	8,807	8,889	8,970	9,052	9,133	9,215	8,726
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	664	667	670	674	677	680	683	686	689	692	695	698	702	683
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	(687)	(627)	(568)	(509)	(450)	(390)	(331)	(272)	(213)	(153)	(94)	(35)	25	(331)
27	331.4	Transm. & Distribution Mains	14,098	14,175	14,251	14,247	14,325	14,402	14,399	14,478	14,557	14,556	14,636	14,716	14,716	14,428
28	333.4	Services	2,000	2,009	2,017	2,025	2,034	2,042	2,051	2,059	2,067	2,076	2,084	2,092	2,101	2,051
29	334.4	Meters & Meter Installations	2,186	2,215	2,245	2,111	2,141	2,171	2,038	2,069	2,100	1,968	2,000	2,032	1,901	2,091
30	335.4	Hydrants	1,013	1,017	1,022	1,026	1,030	1,035	1,039	1,043	1,048	1,052	1,056	1,061	1,065	1,039
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	(2,439)	(2,436)	(2,434)	(2,432)	(2,430)	(2,427)	(2,425)	(2,423)	(2,421)	(2,418)	(2,416)	(2,414)	(2,412)	(2,425)
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	32,335.63	32,865	33,395	33,625	34,157	34,689	34,922	35,457	35,992	36,227	36,765	37,302	37,540	35,021
			TRUE													FALSE

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Skycrest

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 Act	No.	Account Name	12/31/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average

1	INFANGIBLE PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	301.1 Organization		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises		303	304	305	306	307	308	308	309	310	311	312	314	316	309
4	339.1 Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	303.2 Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements		2,665	2,778	2,890	2,947	3,060	3,173	3,230	3,344	3,457	3,515	3,629	3,743	3,802	3,249
8	305.2 Collect & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs		940	945	950	959	964	969	974	979	984	989	994	999	999	969
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		437	440	443	446	449	452	455	458	461	464	467	470	473	455
13	310.2 Power Generation Equipment		2,917	3,060	3,204	3,347	3,491	3,634	3,778	3,921	4,065	4,208	4,352	4,496	4,639	3,778
14	311.2 Pumping Equipment		8,237	8,400	8,481	8,563	8,644	8,726	8,807	8,889	8,970	9,052	9,133	9,215	9,297	8,726
15	339.2 Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	303.3 Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3 Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3 Water Treatment Equipment		664	667	670	674	677	680	683	686	689	692	695	696	702	683
21	339.3 Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	303.4 Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4 Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4 Distr. Reservoirs & Standpipes		(687)	(627)	(568)	(509)	(450)	(390)	(331)	(272)	(213)	(153)	(94)	(35)	25	(331)
27	331.4 Transm. & Distribution Mains		14,098	14,175	14,251	14,325	14,402	14,478	14,556	14,636	14,716	14,796	14,876	14,956	15,036	14,428
28	333.4 Services		2,000	2,009	2,017	2,025	2,034	2,042	2,051	2,059	2,067	2,076	2,084	2,092	2,101	2,051
29	334.4 Meters & Meter Installations		2,186	2,215	2,245	2,274	2,303	2,332	2,361	2,390	2,419	2,448	2,477	2,506	2,535	2,091
30	335.4 Hydrants		1,013	1,017	1,022	1,026	1,030	1,035	1,039	1,043	1,048	1,052	1,056	1,061	1,065	1,039
31	336.4 Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4 Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	GENERAL PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	303.5 Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5 Structures & Improvements		(2,439)	(2,436)	(2,434)	(2,432)	(2,430)	(2,427)	(2,425)	(2,423)	(2,421)	(2,418)	(2,416)	(2,414)	(2,412)	(2,425)
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		405	475	548	623	702	782	865	950	1,036	1,125	1,215	1,306	1,400	879
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		32,741	33,341	33,942	34,248	34,859	35,472	35,787	36,407	37,027	37,352	37,979	38,608	38,940	35,900
47	Subtotal Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Contributions in Aid of Construction by Classification - 2004		June through December CIAC Balances per Books - 2004		Classification - 2004		Florida Public Service Commission			
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Cash CIAC:								
2	Water Treatment Equipment								
3	Meter Fees								
4	Main Extension Charge								
5	Service Installation Fees								
6	Total Cash CIAC								
7	Property CIAC:								
8	Dist Reservoirs & Standpipes								
9	T&D Mains								
10	Services								
11	Meters/Meter Installation								
12	Hydrants								
13	Total Property CIAC								
14	Total Water CIAC								

Florida Public Service Commission

Schedule: A-12
Page: 2 of 2
Preparer:

271 Skycrest - Water
6421 FWS Skycrest - Water
=input field
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.

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

54a

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Skycrest

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

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



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

Florida Public Service Commission

Skycrest

Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-11

Page: 2 of 2

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
23	Additions		NA
24	Adjustments		NA
25	12/31/00 Balance		NA
2001			
26	Additions		NA
27	Adjustments		NA
28	12/31/01 Balance		NA
2002			
29	Additions		NA
30	Adjustments		NA
31	12/31/02 Balance		NA
2003			
32	Additions		NA
33	Adjustments		NA
34	06/30/04 Amend. Order Balance	18,766	NA
2004			
35	Additions	0	NA
36	Adjustments	0	NA
37	12/31/04 Balance	18,766	NA
2005			
38	Additions	90	NA
39	Adjustments	0	NA
40	12/31/05 Balance	18,856	NA
2006			
41	Additions	0	NA
42	Adjustments	0	NA
43	12/31/06 Balance	18,856	NA
2007			
44	Additions	0	NA
45	Adjustments	0	NA
46	12/31/07 Balance	18,856	NA

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

Schedule of Water Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission	
CIAC Amendatory Order Balances as of 6/30/04								Schedule: A-12	
								Page: 5 of 8	
Skycrest - Water								Preparer:	
Docket No. 060368-WS								Explanation: Provide the CIAC Balances by month by Classification	
Schedule Year Ended: 2004								based on amounts in the PSC's Amendatory Order	
Historic [x] or Projected []									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04	
Cash CIAC:									
1	Water Treatment Equipment	6,804	6,804	6,804	6,804	6,804	6,804	6,804	
2	Meter Fees	1,345	1,345	1,345	1,345	1,345	1,345	1,345	
3	Main Extension Charge	717	717	717	717	717	717	717	
4	Service Installation Fees	0	0	0	0	0	0	0	
5	Total Cash CIAC	8,867	8,867	8,867	8,867	8,867	8,867	8,867	
Property CIAC:									
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	
7	T&D Mains	6,341	6,341	6,341	6,341	6,341	6,341	6,341	
8	Services	1,217	1,217	1,217	1,217	1,217	1,217	1,217	
9	Meters/Meter Installation	0	0	0	0	0	0	0	
10	Hydrants	2,341	2,341	2,341	2,341	2,341	2,341	2,341	
11	Total Property CIAC	9,899	9,899	9,899	9,899	9,899	9,899	9,899	
12	Total Water CIAC	18,766	18,766	18,766	18,766	18,766	18,766	18,766	
TRUE									

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

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Schedule of Water Contributions in Aid of Construction by Classification - 2004		July		Aug		Sep		Oct		Nov		Dec		Florida Public Service Commission	
Line No	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	Schedule:	Page:
Skywest - Water															
Docket No. 060368 WS															
Schedule Year Ended: 2004															
Historic [X] or Projected []															
=input field															
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2004															
1	Cash CIAC														
2	Water Treatment Equipment														
3	Meter Fees														
4	Main Extension Charge- Service Installation Fees														
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0		
Property CIAC															
6	Dist Reservoirs & Sump Pumps														
7	T&D Mains														
8	Services														
9	Meters/Meter Installation														
10	Hydrants														
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0		
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0		

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
Skycrest - Water								Page: 4 of 8
Docket No. 060368-WS								Preparer:
Schedule Year Ended: 2004								
Historic [x] or Projected []								
Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.								
Line No.	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04
	Cash CIAC:							
1	Water Treatment Equipment	6,804	6,804	6,804	6,804	6,804	6,804	6,804
2	Meter Fees	1,345	1,345	1,345	1,345	1,345	1,345	1,345
3	Main Extension Charge	717	717	717	717	717	717	717
4	Service Installation Fees	0	0	0	0	0	0	0
5	Total Cash CIAC	8,867	8,867	8,867	8,867	8,867	8,867	8,867
	Property CIAC							
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
7	T&D Mains	6,341	6,341	6,341	6,341	6,341	6,341	6,341
8	Services	1,217	1,217	1,217	1,217	1,217	1,217	1,217
9	Meters/Meter Installation	0	0	0	0	0	0	0
10	Hydrants	2,341	2,341	2,341	2,341	2,341	2,341	2,341
11	Total Property CIAC	9,899	9,899	9,899	9,899	9,899	9,899	9,899
12	Total Water CIAC	18,766	18,766	18,766	18,766	18,766	18,766	18,766
								TRUE

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

Florida Public Service Commission

Skycrest - Water

Input field

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

Docket No. 060368-WS

Explanation: Provide a Schedule showing additions to CIAC during 2005

Schedule Year Ended: 2005

Historic [x] or Projected []

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) 2005 Total
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
	Cash CIAC:	CIAC acct													
1	Water Treatment Equipment	320	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	334	0	0	90	0	0	0	0	0	0	0	0	0	90
3	Main Extension Charge	331	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	333	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC		0	0	90	0	0	0	0	0	0	0	0	0	90
	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	90	0	0	0	0	0	0	0	0	0	90

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

Skycrest - Water

Input field

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

Docket No. 060368-WS

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

Schedule Year Ended: 2005

Historic [x] or Projected []

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) 2005 Total
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
	Cash CIAC:														
1	Water Treatment Equipment														0
2	Meter Fees														0
3	Main Extension Charge														0
4	Service Installation Fees														0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
	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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Line No	Description	Schedule of Water Contributions in Aid of Construction by Classification - 2005												
		12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05
1	Cash CIAC	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804
2	Water Treatment Equipment	1,345	1,345	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,415
3	Main Extension Charge	717	717	717	717	717	717	717	717	717	717	717	717	717
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	8,667	8,667	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,936
6	Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0
8	T&D Mains	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341
9	Meters/Meter Installation	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217
10	Hydrants	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341
11	Total Property CIAC	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899
12	Total Water CIAC	18,766	18,766	18,766	18,766	18,766	18,766	18,766	18,766	18,766	18,766	18,766	18,766	18,835
														TRUE

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

Florida Public Service Commission

Schedule: A-12

Page: 4 of 8

Preparer: _____

Test Year End: 12/31/05

Average Balance: (15)

Historic [x] or Projected []

Schedule Year Ended: 2005

Docket No. 060368-WS

Skycrest - Water

Explanation: Provide Adjusted CIAC balances by account for 2005

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Skycrest

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 last year, base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804
2	Meter Fees	1,345	1,345	1,345	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,415
3	Main Extension Charge	717	717	717	717	717	717	717	717	717	717	717	717	717	717
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	8,867	8,867	8,867	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,936
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341
8	Services	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217
9	Meters/Meter installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341
11	Total Property CIAC	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899
12	Total Water CIAC	18,766	18,766	18,766	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,835
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0



Schedule of Water Contributions in Aid of Construction by Classification- 2006														Florida Public Service Commission		
CIAC Additions - 2006														Schedule: A-12		
Skycrest - Water														Page: 6 of 8		
Docket No. 060368-WS														Preparer:		
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Explanation: Provide a Schedule showing additions to CIAC during 2006																
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006 Total		
Cash CIAC:		CIAC acct														
1	Water Treatment Equipment	320	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	334	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	331	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	333	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:																
6	Dist Reservoirs & Standpipes															0
7	T&D Mains															0
8	Services															0
9	Meters/Meter Installation															0
10	Hydrants															0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Schedule of Water Contributions in Aid of Construction by Classification- 2006														Florida Public Service Commission		
Adjustments to CIAC-2006														Schedule: A-12		
Skycrest - Water														Page: 8 of 8		
Docket No. 060368-WS														Preparer:		
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2006																
Line No.	AccountName	(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	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	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

these rows are extracted from the FWS456CIAC tab

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

Florida Public Service Commission

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

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

Explanation: Provide Adjusted CIAC balances by account for 2006

Line No	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804
2	Meter Fees	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435
3	Main Extension Charge	717	717	717	717	717	717	717	717	717	717	717	717	717	717
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341
8	Services	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341
11	Total Property CIAC	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899
12	Total Water CIAC	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856

TRUE

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Skycrest

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) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804
2	Meter Fees	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435
3	Main Extension Charge	717	717	717	717	717	717	717	717	717	717	717	717	717	717
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341
8	Services	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341
11	Total Property CIAC	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899
12	Total Water CIAC	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

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

Explanation: Provide a Schedule showing additions to CIAC during 2007

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

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
	Cash CIAC	CIAC acct													
1	Water Treatment Equipment	320													0
2	Meter Fees	334													0
3	Main Extension Charge	331													0
4	Service Installation Fees	333													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- 2007
 Adjustments to CIAC-2007

Florida Public Service Commission

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

Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2007

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

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
	Cash CIAC:														
1	Water Treatment Equipment														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- 2007		Florida Public Service Commission													
Adjusted CIAC Balances- 2007		Schedule: A-12 Page: 4 of 8 Preparer:													
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/06	01/31/07	02/29/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance
Explanation: Provide Adjusted CIAC balances by account for 2007															
1	Cash CIAC:														
2	Water Treatment Equipment	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804
3	Water Meters	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435
4	Main Extension Charge	717	717	717	717	717	717	717	717	717	717	717	717	717	717
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Total Cash CIAC	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957
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	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341
10	Services	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217
11	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Hydrants	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341
13	Total Property CIAC	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899
14	Total Water CIAC	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856
														4 yr	TRUE
															FALSE

67a

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Skycrest

Docket No. 060368-WS

Test Year Ending 12/31/07

Schedule A-12

Page 5 of 5

Preparer: Robert M. Griffin

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

Line No	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804
2	Meter Fees	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435
3	Main Extension Charge	717	717	717	717	717	717	717	717	717	717	717	717	717	717
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341
8	Services	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341
11	Total Property CIAC	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899
12	Total Water CIAC	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Line 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:							
	Water Treatment Equipment	0	0	0	0	0	0	0
	Meter Fees	0	0	0	0	0	0	0
	Main Extension Charge	0	0	0	0	0	0	0
	Service Installation Fees	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0
	Property CIAC:							
	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
	T&D Mains	0	0	0	0	0	0	0
	Services	0	0	0	0	0	0	0
	Meters/Meter Installation	0	0	0	0	0	0	0
	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

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 AOUA) through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.

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

Skycrest - Water
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6421 FWS
Skycrest - Water

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Skycrest

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: A-14

Page: 2 of 5

Preparer: Robert M. Griffin

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

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

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

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

Florida Public Service Commission

Skycrest

Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-13

Page: 2 of 2

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
23	Additions		NA
24	Adjustments		NA
25	12/31/00 Balance		NA
2001			
26	Additions		NA
27	Adjustments		NA
28	12/31/01 Balance		NA
2002			
29	Additions		NA
30	Adjustments		NA
31	12/31/02 Balance		NA
2003			
32	Additions		NA
33	Adjustments		NA
34	06/30/04 Amend. Order Balance	7,431	NA
2004			
35	Additions	277	NA
36	Adjustments	0	NA
37	12/31/04 Balance	7,708	NA
2005			
38	Additions	605	NA
39	Adjustments	0	NA
40	12/31/05 Balance	8,313	NA
2006			
41	Additions	572	NA
42	Adjustments	0	NA
43	12/31/06 Balance	8,885	NA
2007			
44	Additions	565	NA
45	Adjustments	0	NA
46	12/31/07 Balance	9,450	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

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

Schedule: A-12
 Page:
 Preparer:

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

	Cronin Jackson 06/30/04	Amendatory Order Adjustment	Allocation to match Amendatory Order Total @ 6/30/04	Categories-lines 22 to 35 below
	From Lookup			
1	Capacity Charges 271.1	148	148	Water Treatment Equipment
2	Meter Fees	220	220	Meter Fees
3	CIAC-1999 Acquisition	1,605	1,605	Water Treatment Equipment
4	Unclaimed Refunds	3	3	Water Treatment Equipment
5	Main Ext Charge	44	44	Main Extension Charge
6	Serv Install Charge	0	0	Service Installation Charge
7	Total Cash CIAC	2,020	2,020	
	Property CIAC 271.5			
8	Dist Res & Standpipes	0	0	Dist Res & Standpipes
9	T&D Mains	3,468	3,468	T&D Mains
10	Services	677	677	Services
11	Meter/Meter Installation	0	0	Meter/Meter Installation
21	Hydrants	1,266	1,266	Hydrants
22	Total Property CIAC	5,411	5,411	
23	Total Water CIAC	7,431	7,431	

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	1,756
25	Meter Fees	220
26	Main Extension Charge	44
27	Service Installation Fees	0
28	Total Cash CIAC	2,020
	Property CIAC:	
29	Dist Res & Standpipes	0
30	T&D Mains	3,468
31	Services	677
32	Meter/Meter Installation	0
33	Hydrants	1,266
34	Total Property CIAC	5,411
35	Total Water CIAC	7,431

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CALCULATE CIAC AMORTIZATION RATES									
Schedule of Water Amortization of CIAC by Classification- 2004					Florida Public Service Commission				
Calculate Amortization Rates					Schedule: A-12				
Skycres1 - Water					Page:				
Docket No. 060368-WS					Preparer:				
Schedule Year Ended: 2004									
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>									
					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)		3.63%		0.30%	
2	CIAC-1999 Acquisition	271.3		Water Treatment Equip (see Composite Calc)		3.63%		0.30%	
3	Unclaimed Refunds	271.3		Water Treatment Equip (see Composite Calc)		3.63%		0.30%	
4	Main Ext Charge	271.3		Main Extension Charge acct 331.4		2.22%		0.19%	
5	Serv Install Charge	271.3		Service Installation Charge acct 333.4		2.50%		0.21%	
6	Meter Fees	271.3		Meter Fees acct 334.4		5.00%		0.42%	
7	Total Cash CIAC								
Contributed Property									
8	Dist Res & Standpipe	271.2				2.70%		0.23%	
9	T&D Mains	330.4				2.22%		0.19%	
10	Services	331.4				2.50%		0.21%	
11	Meters/Meter Installation	333.4				5.00%		0.42%	
12	Hydrants	334.4				2.22%		0.19%	

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Composite Rate Calculation:			UPIS Balance 6/30/04			2004 Depreciation Rate		Annual Depreciation Expense
			Adjusted Bal	Contr Prop	For Comp Calc	Annual	Monthly	
1	INTANGIBLE PLANT	INTANGIBLE PLANT						
2	Organization	301.1	0			0.00%		
3	Franchises	302.1	498			2.50%		
4	Other Plant & Misc. Equipment	339.1	0			0.00%		
5	SOURCE OF SUPPLY & PUMPING PLANT							
6	Land & Land Rights	303.2	0			0.00%		
7	Structures & Improvements	304.2	19,187		19,187	3.03%	0.25%	581
8	Collect. & Impound Reservoirs	305.2	0			0.00%		
9	Lake, River & Other Intakes	306.2	0			0.00%		
10	Wells & Springs	307.2	1,579		1,579	3.33%	0.28%	53
11	Infiltration Galleries & Tunnels	308.2	0			0.00%		
12	Supply Mains	309.2	1,270		1,270	2.86%	0.24%	36
13	Power Generation Equipment	310.2	34,446		34,446	5.00%	0.42%	1,722
14	Pumping Equipment	311.2	19,559		19,559	5.00%	0.42%	978
15	Other Plant & Misc. Equipment	339.2	0			0.00%		
16	WATER TREATMENT PLANT							
17	Land & Land Rights	303.3	431			0.00%		
18	Structures & Improvements	304.3	0		0	3.03%	0.25%	0
19	Pumping Equipment	311.3	0			5.00%		
20	Water Treatment Equipment	320.3	750		750	4.55%	0.38%	34
21	Other Plant & Misc. Equipment	339.3	0			0.00%		
22	TRANSMISSION & DISTRIBUTION PLANT							
23	Land & Land Rights	303.4	0			0.00%		
24	Structures & Improvements	304.4	0		0	3.03%	0.25%	0
25	Pumping Equipment	311.4	0			5.00%		
26	Distr. Reservoirs & Standpipes	330.4	26,307	0	26,307	2.70%	0.23%	711
27	Transm. & Distribution Mains	331.4	36,666	(6,341)	30,325	2.22%	0.19%	674
28	Services	333.4	4,007	(1,217)	2,790	2.50%	0.21%	70
29	Meters & Meter Installations	334.4	6,151	0	6,151	5.00%	0.42%	308
30	Hydrants	335.4	2,341	(2,341)	(0)	2.22%	0.19%	(0)
31	Backflow Prevention	336.4	0			0.00%		
32	Other Plant & Misc. Equipment	339.4	0		0	0.00%	0.00%	0
33	GENERAL PLANT							
34	Land & Land Rights	303.5	0			0.00%		
35	Structures & Improvements	304.5	0			3.03%		
36	Office Furniture & Equipment	340.5	0			0.00%		
37	Computer Equipment	340.51	0			0.00%		
38	Transportation Equipment	341.5	0			0.00%		
39	Stores Equipment	342.5	0			0.00%		
40	Tools, Shop & Garage Equipment	343.5	0			0.00%		
41	Laboratory Equipment	344.5	0			6.67%		
42	Power Operated Equipment	345.5	0			0.00%		
43	Communication Equipment	346.5	0			0.00%		
44	Miscellaneous Equipment	347.5	0			0.00%		
45	Other Tangible Plant	348.5	0			0.00%		
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization				142,364			5,167
					TRUE			Composite Rate 3.63%

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Line No.	Description	Annual Depr Rate	Mo Depr Rate
Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data			
	Cash CIAC:		
64	Water Treatment Equipment	3.63%	0.30%
65	Meter Fees	5.00%	0.42%
66	Main Extension Charge	2.22%	0.19%
67	Service Installation Fees	2.50%	0.21%
	Property CIAC:		
68	Dist Res & Standpipe	2.70%	0.23%
69	T&D Mains	2.22%	0.19%
70	Services	2.50%	0.21%
71	Meters/Meter Installation	5.00%	0.42%
72	Hydrants	2.22%	0.19%

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

Florida Public Service Commission

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

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

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

Line No.	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04
Cash CIAC:								
1	Water Treatment Equipment	6,804	6,804	6,804	6,804	6,804	6,804	6,804
2	Meter Fees	1,345	1,345	1,345	1,345	1,345	1,345	1,345
3	Main Extension Charge	717	717	717	717	717	717	717
4	Service Installation Fees	0	0	0	0	0	0	0
5	Total Cash CIAC	8,867	8,867	8,867	8,867	8,867	8,867	8,867
Property CIAC:								
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
7	T&D Mains	6,341	6,341	6,341	6,341	6,341	6,341	6,341
8	Services	1,217	1,217	1,217	1,217	1,217	1,217	1,217
9	Meters/Meter Installation	0	0	0	0	0	0	0
10	Hydrants	2,341	2,341	2,341	2,341	2,341	2,341	2,341
11	Total Property CIAC	9,899	9,899	9,899	9,899	9,899	9,899	9,899
12	Total Water CIAC	18,766	18,766	18,766	18,766	18,766	18,766	18,766

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

Florida Public Service Commission

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

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

Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories

=input field

Line No.	(1) Description	(2) Annual Rates	(3) July	(4) Aug	(5) Monthly Rates Sep	(6) Oct	(7) Nov	(8) Dec
Cash CIAC:								
1	Water Treatment Equipment	3.63%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
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									Florida Public Service Commission		
Skycrest - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected []			[] =input field						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		21	21	21	21	21	21	123		
2	Meter Fees		6	6	6	6	6	6	34		
3	Main Extension Charge		1	1	1	1	1	1	8		
4	Service Installation Fees		0	0	0	0	0	0	0		
5	Total Cash CIAC		28	28	28	28	28	28	165		
Property CIAC:											
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0		
7	T&D Mains		12	12	12	12	12	12	70		
8	Services		3	3	3	3	3	3	15		
9	Meters/Meter Installation		0	0	0	0	0	0	0		
10	Hydrants		4	4	4	4	4	4	26		
11	Total Property CIAC		19	19	19	19	19	19	112		
12	Total Water CIAC		46	46	46	46	46	46	277		
Schedule of Water Amortization of CIAC by Classification- 2004 Adjustments to CIAC-July through December 2004											
Skycrest - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected []			[] =input field						Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2004		Schedule: A-14 Page: 2, wrk-5 Preparer:
Line No.	(1) Description	(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec	(9) 2004 Total		
Cash CIAC:											
1	Water Treatment Equipment										
2	Meter Fees										
3	Main Extension Charge										
4	Service Installation Fees										
5	Total Cash CIAC		0	0	0	0	0	0	0		
Property CIAC:											
6	Dist Reservoirs & Standpipes										
7	T&D Mains										
8	Services										
9	Meters/Meter Installation										
10	Hydrants										
11	Total Property CIAC		0	0	0	0	0	0	0		
12	Total Water CIAC		0	0	0	0	0	0	0		

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

Florida Public Service Commission

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

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

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

(1) Line No	(2) Description	(3) 06/30/04	(4) 07/31/04	(5) 08/31/04	(6) 09/30/04	(7) 10/31/04	(8) 11/30/04	(9) 12/31/04
	Cash CIAC:							
1	Water Treatment Equipment	1,756	1,777	1,797	1,818	1,838	1,859	1,879
2	Meter Fees	220	226	231	237	242	248	254
3	Main Extension Charge	44	45	47	48	49	51	52
4	Service Installation Fees	0	0	0	0	0	0	0
5	Total Cash CIAC	2,020	2,048	2,075	2,103	2,130	2,158	2,185
	Property CIAC:							
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
7	T&D Mains	3,468	3,480	3,491	3,503	3,515	3,527	3,538
8	Services	677	680	682	685	687	690	692
9	Meters/Meter Installation	0	0	0	0	0	0	0
10	Hydrants	1,266	1,270	1,275	1,279	1,283	1,288	1,292
11	Total Property CIAC	5,411	5,430	5,448	5,467	5,485	5,504	5,523
12	Total Water CIAC	7,431	7,477	7,523	7,569	7,616	7,662	7,708

CALCULATE CIAC AMORTIZATION RATES		input field		Florida Public Service Commission	
Schedule of Water Amortization of CIAC by Classification - 2005		Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates		Schedule: A-12	
Calculate Amortization Rates for Calendar Year 2005		Categories-lines to below		Preparer:	
Skycrest - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []					
		Annual Depn Rate	Monthly Depn Rate		
1	Cash CIAC				
2	Capacity Charges	3.63%	0.30%		
3	CIAC-1989 Acquisition	3.63%	0.30%		
4	Unclaimed Refunds	3.63%	0.30%		
5	Main Ext Charge	2.22%	0.19%		
6	Serv Install Charge	2.50%	0.21%		
7	Meter Fees	5.00%	0.42%		
	Total Cash CIAC				
8	Contributed Property				
9	Dist Res & Standpipe	2.70%	0.23%		
10	T&D Mains	2.22%	0.19%		
11	Services	2.50%	0.21%		
12	Meters/Meter Installation	5.00%	0.42%		
	Hydrants	2.22%	0.19%		

10/0

Composite Rate Calculation		UPIS Balance 12/31/04			Depreciation Rate		Depreciation
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense
1	INTANGIBLE PLANT						
2	Organization	301.1					
3	Franchises	302.1			0.00%		
4	Other Plant & Misc. Equipment	339.1			2.50%		
5	SOURCE OF SUPPLY & PUMPING PLANT				0.00%		
6	Land & Land Rights	303.2			0.00%		
7	Structures & Improvements	304.2			0.00%		
8	Collect. & Impound Reservoirs	305.2		19,187	3.03%	0.25%	581
9	Lake, River & Other Intakes	306.2			0.00%		
10	Wells & Springs	307.2			0.00%		
11	Infiltration Galleries & Tunnels	308.2		1,763	3.33%	0.28%	59
12	Supply Mains	309.2			0.00%		
13	Power Generation Equipment	310.2		1,270	2.86%	0.24%	36
14	Pumping Equipment	311.2		34,446	5.00%	0.42%	1,722
15	Other Plant & Misc. Equipment	339.2		19,559	5.00%	0.42%	978
16	WATER TREATMENT PLANT				0.00%		
17	Land & Land Rights	303.3			0.00%		
18	Structures & Improvements	304.3			0.00%		
19	Pumping Equipment	311.3		0	3.03%	0.25%	0
20	Water Treatment Equipment	320.3			5.00%		
21	Other Plant & Misc. Equipment	339.3		750	4.55%	0.38%	34
22	TRANSMISSION & DISTRIBUTION PLANT				0.00%		
23	Land & Land Rights	303.4			0.00%		
24	Structures & Improvements	304.4			0.00%		
25	Pumping Equipment	311.4		0	3.03%	0.25%	0
26	Distr. Reservoirs & Standpipes	330.4			5.00%		
27	Transm. & Distribution Mains	331.4		26,307	2.70%	0.23%	711
28	Services	333.4		36,761	2.22%	0.19%	676
29	Meters & Meter Installations	334.4		(6,341)	2.50%	0.21%	70
30	Hydrants	335.4		0	5.00%	0.42%	308
31	Backflow Prevention	336.4		(2,341)	2.22%	0.19%	(0)
32	Other Plant & Misc. Equipment	339.4	Y	0	0.00%		
33	GENERAL PLANT				0.00%	0.00%	0
34	Land & Land Rights	303.5			0.00%		
35	Structures & Improvements	304.5			0.00%		
36	Office Furniture & Equipment	340.5	Y	0	3.03%		
37	Computer Equipment	340.51		0	0.00%		
38	Transportation Equipment	341.5		0	0.00%		
39	Stores Equipment	342.5		0	0.00%		
40	Tools, Shop & Garage Equipment	343.5		0	0.00%		
41	Laboratory Equipment	344.5		0	0.00%		
42	Power Operated Equipment	345.5		0	6.67%		
43	Communication Equipment	346.5		0	0.00%		
44	Miscellaneous Equipment	347.5		0	0.00%		
45	Other Tangible Plant	348.5		0	0.00%		
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			142,643			5,175
				TRUE			3.63%

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

Line No.	Description	Annual Depr Rate	Mo Depr Rate
64	Cash CIAC:		
65	Water Treatment Equipment	3.63%	0.30%
66	Meter Fees	5.00%	0.42%
66	Main Extension Charge	2.22%	0.19%
67	Service Installation Fees	2.50%	0.21%
68	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 - 2005
Adjusted CIAC Balances - 2005

Florida Public Service Commission

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

Explanation: Provide Adjusted CIAC balances by account for 2005

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

Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804
2	Meter Fees	1,345	1,345	1,345	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,415
3	Main Extension Charge	717	717	717	717	717	717	717	717	717	717	717	717	717	717
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	8,867	8,867	8,867	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,936
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341
8	Services	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341
11	Total Property CIAC	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899
12	Total Water CIAC	18,766	18,766	18,766	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,835

Schedule of Water Amortization of CIAC by Classification - 2005
CIAC Amortization Rates - 2005

Florida Public Service Commission

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

Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories

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

Line No.	(1) Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec
Cash CIAC:														
1	Water Treatment Equipment	3.63%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
2	Meter Fees	5.09%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
4	Service Installation Fees	7.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
5	Total Cash CIAC													
Property CIAC:														
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
7	T&D Mains	2.22%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
8	Services	2.50%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
10	Hydrants	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%

03

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

Florida Public Service Commission

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

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

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

Line No.	Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End: 12/31/05	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	1,879	1,900	1,921	1,941	1,962	1,982	2,003	2,023	2,044	2,065	2,085	2,106	2,126	2,003
2	Meter Fees	254	259	265	271	277	283	289	295	301	307	313	319	325	289
3	Main Extension Charge	52	53	55	56	57	59	60	61	63	64	65	67	68	60
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	2,185	2,213	2,240	2,268	2,296	2,324	2,352	2,379	2,407	2,435	2,463	2,491	2,519	2,352
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	3,538	3,552	3,565	3,578	3,591	3,605	3,618	3,631	3,644	3,657	3,671	3,684	3,697	3,618
8	Services	692	697	702	707	712	718	723	728	733	738	743	748	753	723
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	1,292	1,296	1,301	1,305	1,309	1,314	1,318	1,322	1,327	1,331	1,335	1,340	1,344	1,318
11	Total Property CIAC	5,523	5,545	5,568	5,591	5,613	5,636	5,658	5,681	5,704	5,726	5,749	5,771	5,794	5,658
12	Total Water CIAC	7,708	7,758	7,808	7,858	7,909	7,959	8,010	8,060	8,111	8,161	8,212	8,262	8,313	8,010
															TRUE

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Skycrest

Schedule: A-14

Docket No. 060368-WS

Page: 3 of 5

Test Year Ending 12/31/05

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	1,879	1,900	1,921	1,941	1,962	1,982	2,003	2,023	2,044	2,065	2,085	2,106	2,126	2,003
2	Meter Fees	254	259	265	271	277	283	289	295	301	307	313	319	325	289
3	Main Extension Charge	52	53	55	56	57	59	60	61	63	64	65	67	68	60
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	2,185	2,213	2,240	2,268	2,296	2,324	2,352	2,379	2,407	2,435	2,463	2,491	2,519	2,352
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	3,538	3,552	3,565	3,578	3,591	3,605	3,618	3,631	3,644	3,657	3,671	3,684	3,697	3,618
8	Services	692	697	702	707	712	718	723	728	733	738	743	748	753	723
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	1,292	1,296	1,301	1,305	1,309	1,314	1,318	1,322	1,327	1,331	1,335	1,340	1,344	1,318
11	Total Property	5,523	5,545	5,568	5,591	5,613	5,636	5,658	5,681	5,704	5,726	5,749	5,771	5,794	5,658
12	Total Water	7,708	7,758	7,808	7,858	7,909	7,959	8,010	8,060	8,111	8,161	8,212	8,262	8,313	8,010
SEWER															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

CALCULATE CIAC AMORTIZATION RATES - January thru April 2006		Florida Public Service Commission	
Schedule of Water Amortization of CIAC by Classification - 2006		Schedule: A-12	
Calculate Amortization Rates for Calendar Year 2005		Page:	
Skycrest - Water		Preparer:	
Docket No. 060368-WS		Monthly	
Schedule Year Ended: 2006		Depn	
Historic [X] or Projected [X]		Rate	
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates		Annual	
=input field		Depn	
Categories:lines to below		Rate	
1	Cash CIAC		
2	Capacity Charges	271.1	3.63%
3	CIAC-1999 Acquisition	271.3	3.63%
4	Unclaimed Refunds	271.3	2.22%
5	Main Extl Charge	271.3	2.50%
6	Serv Install Charge	271.3	5.00%
7	Meter Fees	271.3	
	Total Cash CIAC		
8	Contributed Property	271.2	2.70%
9	Dist Res & Standpipe	300.4	2.22%
10	T&D Mains	331.4	2.50%
11	Services	333.4	5.00%
12	Meters/Meter Installation	334.4	2.22%
	Hydrants	335.4	0.19%

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Line No	Description	Cash C/AC	Water Treatment Equipment	Meter Fees	Main Extension Charge	Service Installation Fees	Property C/AC	Dist Fees & Standpipe	T&D Mains	Services	Meters/Meter Installation	Hydrants
64		0.00%	0.00%	0.42%	0.24%	0.21%						
65		0.00%	0.00%	0.42%	0.24%	0.21%						
66		0.00%	0.00%	0.42%	0.24%	0.21%						
67		0.00%	0.00%	0.42%	0.24%	0.21%						
68		0.00%	0.00%	0.42%	0.24%	0.21%						
69		0.00%	0.00%	0.42%	0.24%	0.21%						
70		0.00%	0.00%	0.42%	0.24%	0.21%						
71		0.00%	0.00%	0.42%	0.24%	0.21%						
72		0.00%	0.00%	0.42%	0.24%	0.21%						

Explanation: Rearrange Amortization Rates for C/AC shown above into new Categories that combine certain data

Annual Depr Rate

Mo Depr Rate

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

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

Florida Public Service Commission

Skycrest - 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 Dep'n Rate	Monthly Dep'n Rate
Categories-lines to below					
1	Cash CIAC:				
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)	3.83%	0.32%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	3.83%	0.32%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	3.83%	0.32%
4	Main Ext Charge	271.3	Main Extension Charge acct 331.4	2.33%	0.19%
5	Serv Install Charge	271.3	Service Installation Charge acct 333.4	2.50%	0.21%
6	Meter Fees	271.3	Meter Fees acct 334.4	5.00%	0.42%
7	Total Cash CIAC				
8	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%

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Composite Rate Calculation:		UPIS Balance 4/30/06			Guideline Less eff 50k		Depreciation Rate		Depreciation Expense	
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly				
1	INTANGIBLE PLANT									
2	Organization	301.1								
3	Franchises	302.1			2.50%					
4	Other Plant & Misc. Equipment	339.1	498		2.50%					
5	SOURCE OF SUPPLY & PUMPING PLANT				0.00%					
6	Land & Land Rights	303.2								
7	Structures & Improvements	304.2	19,187	19,187	3.13%	0.26%	600		501	vs annual Depn pre Guideline
8	Collect. & Impound Reservoirs	305.2	0		2.00%					
9	Lake, River & Other Intakes	306.2	0		2.50%					
10	Wells & Springs	307.2	1,763	1,763	3.33%	0.28%	59		59	
11	Infiltration Galleries & Tunnels	308.2	0		2.50%					
12	Supply Mains	309.2	1,270	1,270	2.86%	0.24%	36		36	
13	Power Generation Equipment	310.2	34,446	34,446	5.00%	0.42%	1,722		1,722	
14	Pumping Equipment	311.2	19,559	19,559	5.00%	0.42%	978		978	
15	Other Plant & Misc. Equipment	339.2	0		5.56%					
16	WATER TREATMENT PLANT									
17	Land & Land Rights	303.3	431		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	822	822	4.55%	0.38%	37		37	
21	Other Plant & Misc. Equipment	339.3	0		5.56%					
22	TRANSMISSION & DISTRIBUTION PLANT									
23	Land & Land Rights	303.4	0		0.00%					
24	Structures & Improvements	304.4	0	0	3.13%	0.26%	0		0	
25	Pumping Equipment	311.4	0		5.00%					
26	Distr. Reservoirs & Standpipes	330.4	26,307	26,307	2.70%	0.23%	711		711	
27	Transm. & Distribution Mains	331.4	36,761	(6,341) 30,420	2.33%	0.19%	855		678	
28	Services	333.4	4,007	(1,217) 2,790	2.50%	0.21%	100		70	
29	Meters & Meter Installations	334.4	6,250	0 6,250	5.00%	0.42%	313		313	
30	Hydrants	335.4	2,341	(2,341) (0)	2.22%	0.19%	52		(0)	
31	Backflow Prevention	336.4	0		6.67%					
32	Other Plant & Misc. Equipment	339.4	0	0	4.00%	0.33%	0		0	
33	GENERAL PLANT									
34	Land & Land Rights	303.5	0		0.00%					
35	Structures & Improvements	304.5	1,083		2.50%					
36	Office Furniture & Equipment	340.5	0		6.67%					
37	Computer Equipment	340.51	0		16.67%					
38	Transportation Equipment	341.5	0		16.67%					
39	Stores Equipment	342.5	0		5.56%					
40	Tools, Shop & Garage Equipn	343.5	0		6.25%					
41	Laboratory Equipment	344.5	0		6.67%					
42	Power Operated Equipment	345.5	0		8.33%					
43	Communication Equipment	346.5	0		10.00%					
44	Miscellaneous Equipment	347.5	0		6.67%					
45	Other Tangible Plant	348.5	0		10.00%					
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			142,814			5,463		5,183	Composite Rate 3.83%
				TRUE			5,463		5,183	

of

Line No.	Description	Annual Depr Rate	Mo Depr Rate
Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data			
Cash CIAC:			
64	Water Treatment Equipment	3.83%	0.32%
65	Meter Fees	5.00%	0.42%
66	Main Extension Charge	2.33%	0.19%
67	Service Installation Fees	2.50%	0.21%
Property CIAC:			
68	Dist Res & Standpipe	2.70%	0.23%
69	T&D Mains	2.35%	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		
Skycrest - Water														Page: 4 of 8		
Docket No. 060368-WS														Preparer:		
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Explanation: Provide Adjusted CIAC balances by account for 2006																
Line No	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance	
Cash CIAC:																
1	Water Treatment Equipment	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	
2	Meter Fees	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	
3	Main Extension Charge	717	717	717	717	717	717	717	717	717	717	717	717	717	717	
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Total Cash CIAC	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	
Property CIAC:																
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	T&D Mains	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	
8	Services	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Hydrants	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	
11	Total Property CIAC	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	
12	Total Water CIAC	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	
Schedule of Water Amortization of CIAC by Classification- 2006														Florida Public Service Commission		
CIAC Amortization Rates - 2006														Schedule: A-14		
Skycrest - 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) Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Guideline Rates	(16) Guideline Lives
Cash CIAC:																
1	Water Treatment Equipment	3.63%	0.30%	0.30%	0.30%	0.30%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	3.83%
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%
Property CIAC:																
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	2.70%
7	T&D Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%
10	Hydrants	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%

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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

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

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

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

Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total
Cash CIAC:															
1	Water Treatment Equipment		21	21	21	21	22	22	22	22	22	22	22	22	256
2	Meter Fees		6	6	6	6	6	6	6	6	6	6	6	6	72
3	Main Extension Charge		1	1	1	1	1	1	1	1	1	1	1	1	16
4	Service Installation Fees		0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC		28	28	28	28	29	29	29	29	29	29	29	29	344
Property CIAC:															
6	Dist Reservoirs & Stancpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains		12	12	12	12	12	12	12	12	12	12	12	12	145
8	Services		3	3	3	3	3	3	3	3	3	3	3	3	30
9	Meters/Meter Installation		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants		4	4	4	4	4	4	4	4	4	4	4	4	52
11	Total Property CIAC		19	19	19	19	19	19	19	19	19	19	19	19	228
12	Total Water CIAC		47	47	47	47	48	48	48	48	48	48	48	48	572
			0.25%	0.25%	0.25%	0.25%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.03%

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

Florida Public Service Commission

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

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 Adjusted Accum Amort of CIAC Balances- 2006													Florida Public Service Commission		
Skycrest - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]													Schedule: A-14 Page: 2, wrk-8 Preparer:		
Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average.															
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year End 12/31/06	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	2,126	2,147	2,167	2,188	2,209	2,230	2,252	2,274	2,295	2,317	2,339	2,360	2,382	2,253
2	Meter Fees	325	331	337	343	349	355	361	367	372	378	384	390	396	361
3	Main Extension Charge	68	69	71	72	73	75	76	77	79	80	82	83	84	76
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	2,519	2,547	2,575	2,603	2,630	2,659	2,689	2,718	2,747	2,776	2,805	2,834	2,863	2,689
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	3,697	3,709	3,720	3,732	3,744	3,756	3,769	3,781	3,793	3,805	3,818	3,830	3,842	3,769
8	Services	753	756	758	761	763	766	768	771	773	776	778	781	783	768
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	1,344	1,348	1,353	1,357	1,361	1,366	1,370	1,374	1,379	1,383	1,387	1,392	1,396	1,370
11	Total Property CIAC	5,794	5,813	5,831	5,850	5,869	5,888	5,907	5,926	5,945	5,964	5,983	6,003	6,022	5,907
12	Total Water CIAC	8,313	8,359	8,406	8,452	8,499	8,547	8,595	8,644	8,692	8,740	8,788	8,836	8,885	8,597
														8,885	

9/1/06

Schedule of Accumulated Amortization of CIAC by Classification

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

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	2,126	2,147	2,167	2,188	2,209	2,230	2,252	2,274	2,295	2,317	2,339	2,360	2,382	2,253
2	Meter Fees	325	331	337	343	349	355	361	367	372	378	384	390	396	361
3	Main Extension Charge	68	69	71	72	73	75	76	77	79	80	82	83	84	76
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	2,519	2,547	2,575	2,603	2,630	2,659	2,689	2,718	2,747	2,776	2,805	2,834	2,863	2,689
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	3,697	3,709	3,720	3,732	3,744	3,756	3,769	3,781	3,793	3,805	3,818	3,830	3,842	3,769
8	Services	753	756	758	761	763	766	768	771	773	776	778	781	783	768
9	Meters/Meter Installaton	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	1,344	1,348	1,353	1,357	1,361	1,366	1,370	1,374	1,379	1,383	1,387	1,392	1,396	1,370
11	Total Property	5,794	5,813	5,831	5,850	5,869	5,888	5,907	5,926	5,945	5,964	5,983	6,003	6,022	5,907
12	Total Water	8,313	8,359	8,406	8,452	8,499	8,547	8,595	8,644	8,692	8,740	8,788	8,836	8,885	8,597
SEWER															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

CALCULATE CIAC AMORTIZATION RATES- January thru December 2007

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

Florida Public Service Commission

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

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

Schedule: A-12
 Page:
 Preparer:

Categories-lines to below

			Annual Depn Rate	Monthly Dep'n Rate
1	Cash CIAC			
1	Capacity Charges	271.1		
2	CIAC-1999 Acquisition	271.3		
3	Unclaimed Refunds	271.3		
4	Main Ext Charge	271.3		
5	Serv Install Charge	271.3		
6	Meter Fees	271.3		
7	Total Cash CIAC			
8	Contributed Property	271.2		
8	Dist Res & Standpipe	330.4	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%
	Water Treatment Equip (see Composite Calc)		3.57%	0.30%
	Water Treatment Equip (see Composite Calc)		3.57%	0.30%
	Water Treatment Equip (see Composite Calc)		3.57%	0.30%
	Main Extension Charge acct 331.4		2.33%	0.24%
	Service Installation Charge acct 333.4		2.50%	0.21%
	Meter Fees acct 334.4		5.00%	0.42%

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Composite Rate Calculation:			UPIS Balance 12/31/06			Depreciation Rate		Depreciation Expense
			Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	
1	INTANGIBLE PLANT							
2	Organization	301.1	0			2.50%		
3	Franchises	302.1	498			2.50%		
4	Other Plant & Misc. Equipment	339.1	0			0.00%		
5	SOURCE OF SUPPLY & PUMPING PLANT		0			0.00%		
6	Land & Land Rights	303.2	0			0.00%		
7	Structures & Improvements	304.2	43,187		43,187	3.13%	0.26%	1,350
8	Collect. & Impound Reservoirs	305.2	0			2.00%		
9	Lake, River & Other Intakes	306.2	0			2.50%		
10	Wells & Springs	307.2	1,763		1,763	3.33%	0.28%	59
11	Infiltration Galleries & Tunnels	308.2	0			2.50%		
12	Supply Mains	309.2	1,270		1,270	2.86%	0.24%	36
13	Power Generation Equipment	310.2	34,446		34,446	5.00%	0.42%	1,722
14	Pumping Equipment	311.2	19,559		19,559	5.00%	0.42%	978
15	Other Plant & Misc. Equipment	339.2	0			5.56%		
16	WATER TREATMENT PLANT		0			0.00%		
17	Land & Land Rights	303.3	431			0.00%		
18	Structures & Improvements	304.3	0		0	3.13%	0.26%	0
19	Pumping Equipment	311.3	0			5.00%		
20	Water Treatment Equipment	320.3	822		822	4.55%	0.38%	37
21	Other Plant & Misc. Equipment	339.3	0			5.56%		
22	TRANSMISSION & DISTRIBUTION PLANT		0			0.00%		
23	Land & Land Rights	303.4	0			0.00%		
24	Structures & Improvements	304.4	0		0	3.13%	0.26%	0
25	Pumping Equipment	311.4	0			5.00%		
26	Distr. Reservoirs & Standpipes	330.4	26,307	0	26,307	2.70%	0.23%	711
27	Transm. & Distribution Mains	331.4	39,434	(6,341)	33,093	2.33%	0.19%	770
28	Services	333.4	4,007	(1,217)	2,790	2.50%	0.21%	70
29	Meters & Meter Installations	334.4	7,036	0	7,036	5.00%	0.42%	352
30	Hydrants	335.4	2,341	(2,341)	(0)	2.22%	0.19%	(0)
31	Backflow Prevention	336.4	0			6.67%		
32	Other Plant & Misc. Equipment	339.4	0		0	4.00%	0.33%	0
33	GENERAL PLANT		0			0.00%		
34	Land & Land Rights	303.5	0			0.00%		
35	Structures & Improvements	304.5	1,083			2.50%		
36	Office Furniture & Equipment	340.5	0			6.67%		
37	Computer Equipment	340.51	0			16.67%		
38	Transportation Equipment	341.5	0			16.67%		
39	Stores Equipment	342.5	0			5.56%		
40	Tools, Shop & Garage Equipment	343.5	0			6.25%		
41	Laboratory Equipment	344.5	0			6.67%		
42	Power Operated Equipment	345.5	0			8.33%		
43	Communication Equipment	346.5	0			10.00%		
44	Miscellaneous Equipment	347.5	0			6.67%		
45	Other Tangible Plant	348.5	0			10.00%		
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization				170,273			6,084
					TRUE			3.57%

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Line No.	Descriptor	Annual Depr Rate	Mo Depr Rate
Explanation: Rearrange Amortization Rates for CIAC shown above into new categories that combine certain data			
64	Cash CIAC		
65	Water Treatment Equipment	3.57%	0.30%
66	Water Fees	5.00%	0.42%
67	Main Extension Charge	2.33%	0.24%
67	Service Installation Fees	2.50%	0.21%
Property CIAC			
68	Dist Res & Standpipe	2.70%	0.23%
69	T&D Mains	2.33%	0.19%
70	Services	2.50%	0.21%
71	Meters/Meter Installation	5.00%	0.42%
72	Hydrants	2.22%	0.19%

Schedule of Water Amortization of CIAC by Classification- 2007 Adjusted CIAC Balances- 2007															Florida Public Service Commission	
Skycrest - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [X]															Schedule: A-12 Page: 4 of 8 Preparer:	
Explanation: Provide Adjusted CIAC balances by account for 2007																
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance	
Cash CIAC:																
1	Water Treatment Equipment	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	
2	Meter Fees	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	
3	Main Extension Charge	717	717	717	717	717	717	717	717	717	717	717	717	717	717	
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Total Cash CIAC	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	8,957	
Property CIAC:																
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	T&D Mains	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	6,341	
8	Services	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Hydrants	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	
11	Total Property CIAC	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	
12	Total Water CIAC	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	18,856	

Schedule of Water Amortization of CIAC by Classification- 2007 CIAC Amortization Rates - 2005															Florida Public Service Commission	
Skycrest - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [X]															Schedule: A-14 Page: 2, wrk-3 Preparer:	
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories																
[] =input field																
Line No.	Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec		
Cash CIAC:																
1	Water Treatment Equipment	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%		
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%		

Line	No	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007 Total
12		Total Water CIAC	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	3.00%
11		Total Property CIAC	19	19	19	19	19	19	19	19	19	19	19	19	230
10		Hydrants	4	4	4	4	4	4	4	4	4	4	4	4	52
9		Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0
8		Services	3	3	3	3	3	3	3	3	3	3	3	3	30
7		T&D Mains	12	12	12	12	12	12	12	12	12	12	12	12	147
6		Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0
5		Total Cash CIAC	20	20	20	20	20	20	20	20	20	20	20	20	243
4		Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
3		Main Extension Charge	2	2	2	2	2	2	2	2	2	2	2	2	20
2		Meter Fees	6	6	6	6	6	6	6	6	6	6	6	6	72
1		Water Treatment Equipment	20	20	20	20	20	20	20	20	20	20	20	20	243
(1)	(1)	Cash CIAC	20	20	20	20	20	20	20	20	20	20	20	20	243
(2)	(2)	Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
(3)	(3)	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0
(4)	(4)	T&D Mains	12	12	12	12	12	12	12	12	12	12	12	12	147
(5)	(5)	Services	3	3	3	3	3	3	3	3	3	3	3	3	30
(6)	(6)	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0
(7)	(7)	Hydrants	4	4	4	4	4	4	4	4	4	4	4	4	52
(8)	(8)	Total Property CIAC	19	19	19	19	19	19	19	19	19	19	19	19	230
(9)	(9)	Total Water CIAC	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	3.00%
(10)	(10)	Total Cash CIAC	20	20	20	20	20	20	20	20	20	20	20	20	243
(11)	(11)	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
(12)	(12)	Main Extension Charge	2	2	2	2	2	2	2	2	2	2	2	2	20
(13)	(13)	Meter Fees	6	6	6	6	6	6	6	6	6	6	6	6	72
(14)	(14)	Water Treatment Equipment	20	20	20	20	20	20	20	20	20	20	20	20	243
(15)	(15)	Total	20	20	20	20	20	20	20	20	20	20	20	20	243

Schedule of Water Amortization of CIAC by Classification- 2007

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

Explanation: Provide a Schedule showing additions to CIAC during 2007

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

Florida Public Service Commission

Schedule of Water Amortization of CIAC by Classification- 2007

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

Explanation: Provide Adjustments to CIAC Amendatory Order balances, other than changes resulting from CIAC Additions for 2007

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

Florida Public Service Commission

Line No.	Description	Schedule of Water Amortization of CIAC by Classification - 2007												Florida Public Service Commission Schedule: A-14 Page: 2, wrk-8	
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		(14)
Adjusted Accum Amort of CIAC Balances - 2007		Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average.													
Skycrest - Water Docket No. 060368.WS Schedule Year Ended: 2007 Historic [] or Projected [X]															
		12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance
Cash CIAC:															
1	Water Treatment Equipment	2,382	2,402	2,423	2,443	2,463	2,483	2,504	2,524	2,544	2,565	2,585	2,605	2,625	2,504
2	Meter Fees	396	402	408	414	420	426	432	438	444	450	456	462	468	432
3	Main Extension Charge	84	86	88	89	91	93	95	96	98	100	101	103	105	95
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	2,863	2,891	2,919	2,947	2,975	3,003	3,031	3,059	3,086	3,114	3,142	3,170	3,198	3,031
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	3,842	3,855	3,867	3,879	3,891	3,904	3,916	3,928	3,941	3,953	3,965	3,977	3,990	3,916
8	Services	783	786	789	791	794	796	798	801	804	806	809	811	814	798
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	1,396	1,400	1,405	1,409	1,413	1,418	1,422	1,426	1,431	1,435	1,439	1,444	1,448	1,422
11	Total Property CIAC	6,022	6,041	6,060	6,079	6,098	6,118	6,137	6,156	6,175	6,194	6,213	6,233	6,252	6,137
12	Total Water CIAC	8,885	8,932	8,979	9,026	9,073	9,120	9,167	9,214	9,262	9,309	9,356	9,403	9,450	9,167

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	2,382	2,402	2,423	2,443	2,463	2,483	2,504	2,524	2,544	2,565	2,585	2,605	2,625	2,504
2	Meter Fees	396	402	408	414	420	426	432	438	444	450	456	462	468	432
3	Main Extension Charge	84	86	88	89	91	93	95	96	98	100	101	103	105	95
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	2,863	2,891	2,919	2,947	2,975	3,003	3,031	3,059	3,086	3,114	3,142	3,170	3,198	3,031
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	3,842	3,855	3,867	3,879	3,891	3,904	3,916	3,928	3,941	3,953	3,965	3,977	3,990	3,916
8	Services	783	786	789	791	794	796	799	801	804	806	809	811	814	799
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	1,396	1,400	1,405	1,409	1,413	1,418	1,422	1,426	1,431	1,435	1,439	1,444	1,448	1,422
11	Total Property	6,022	6,041	6,060	6,079	6,098	6,118	6,137	6,156	6,175	6,194	6,213	6,233	6,252	6,137
12	Total Water	8,885	8,932	8,979	9,026	9,073	9,120	9,167	9,214	9,262	9,309	9,356	9,403	9,450	9,167
SEWER															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0