

**St. John's Highlands  
Water**

ORIGINAL

Docket No. 060368-WS

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

Putnam County, Florida

## **Rate Base Workpapers**

Utility Plant in Service  
Accumulated Depreciation  
CIAC  
Accumulated Amortization of CIAC

DOCUMENT NUMBER-DATE

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Index of Rate Base Workpapers - UFS, Accum Depr, CIAC, Accum Amort of CIAC		FWS		Water		Sewer		Sewer	
Describe Workpaper		Water		Sewer		Sewer		Sewer	
Page No.	Page No.	Page No.	Page No.	Page No.	Page No.	Page No.	Page No.	Page No.	Page No.
Company Header Sheet	Company Header Sheet	Company Header Sheet	Company Header Sheet	Company Header Sheet	Company Header Sheet	Company Header Sheet	Company Header Sheet	Company Header Sheet	Company Header Sheet
Index Page	Index Page	Index Page	Index Page	Index Page	Index Page	Index Page	Index Page	Index Page	Index Page
Utility Plant in Service									
Per Books - by month									
2004	2004	2004	2004	2004	2004	2004	2004	2004	2004
Amort Order Balances	7	7	7	7	N/A	N/A	N/A	N/A	N/A
CWIP to Plant	8	8	8	8	N/A	N/A	N/A	N/A	N/A
Retirements	9	9	9	9	N/A	N/A	N/A	N/A	N/A
Adjustments	10	10	10	10	N/A	N/A	N/A	N/A	N/A
2005 Monthly Balances-Adjusted	11	11	11	11	N/A	N/A	N/A	N/A	N/A
CWIP to Plant	12	12	12	12	N/A	N/A	N/A	N/A	N/A
Retirements	13	13	13	13	N/A	N/A	N/A	N/A	N/A
Adjustments	14	14	14	14	N/A	N/A	N/A	N/A	N/A
2006 Monthly Balances-Adjusted	15 a,b	15 a,b	15 a,b	15 a,b	15 a,b	15 a,b	15 a,b	15 a,b	15 a,b
CWIP to Plant	16	16	16	16	16	16	16	16	16
Retirements	17	17	17	17	17	17	17	17	17
Adjustments	18	18	18	18	18	18	18	18	18
2007 Monthly Balances-Adjusted	19 a,b	19 a,b	19 a,b	19 a,b	19 a,b	19 a,b	19 a,b	19 a,b	19 a,b
CWIP to Plant	20	20	20	20	20	20	20	20	20
Retirements	21	21	21	21	21	21	21	21	21
Adjustments	22	22	22	22	22	22	22	22	22
2007 Monthly Balances-Adjusted	23 a,b	23 a,b	23 a,b	23 a,b	23 a,b	23 a,b	23 a,b	23 a,b	23 a,b
Accumulated Depreciation									
Per Books - by month									
2004	24	24	24	24	N/A	N/A	N/A	N/A	N/A
2005	25 a,b	25 a,b	25 a,b	25 a,b	25 a,b	25 a,b	25 a,b	25 a,b	25 a,b
2006	26	26	26	26	26	26	26	26	26
Details of changes and year end balances since Rate through 12/31/07									
Base last established through 12/31/07	27	27	27	27	27 a,b	27 a,b	27 a,b	27 a,b	27 a,b
Adjusted Balances									
2004	28	28	28	28	N/A	N/A	N/A	N/A	N/A
Amort Order Balances	28	28	28	28	N/A	N/A	N/A	N/A	N/A
Depreciable Plant	29	29	29	29	N/A	N/A	N/A	N/A	N/A
Depreciation Rates	30	30	30	30	N/A	N/A	N/A	N/A	N/A
Depreciation Expense	31	31	31	31	N/A	N/A	N/A	N/A	N/A
Retirements	32	32	32	32	N/A	N/A	N/A	N/A	N/A
Adjustments	33	33	33	33	N/A	N/A	N/A	N/A	N/A
2004 Monthly Balances-Adjusted	34	34	34	34	N/A	N/A	N/A	N/A	N/A
Depreciable Plant	35	35	35	35	N/A	N/A	N/A	N/A	N/A
Depreciation Rates	36	36	36	36	N/A	N/A	N/A	N/A	N/A
Depreciation Expense	37	37	37	37	N/A	N/A	N/A	N/A	N/A
Retirements	38	38	38	38	N/A	N/A	N/A	N/A	N/A
Adjustments	39	39	39	39	N/A	N/A	N/A	N/A	N/A
2005 Monthly Balances-Adjusted	40 a,b	40 a,b	40 a,b	40 a,b	40 a,b	40 a,b	40 a,b	40 a,b	40 a,b
Depreciable Plant	41	41	41	41	41	41	41	41	41
Depreciation Rates	42	42	42	42	42	42	42	42	42
Depreciation Expense	43	43	43	43	43	43	43	43	43
Retirements	44	44	44	44	44	44	44	44	44
Adjustments	45	45	45	45	45	45	45	45	45
2006 Monthly Balances-Adjusted	46 a,b	46 a,b	46 a,b	46 a,b	46 a,b	46 a,b	46 a,b	46 a,b	46 a,b
Depreciable Plant	47	47	47	47	47	47	47	47	47
Depreciation Rates	48	48	48	48	48	48	48	48	48
Depreciation Expense	49	49	49	49	49	49	49	49	49
Retirements	50	50	50	50	50	50	50	50	50
Adjustments	51	51	51	51	51	51	51	51	51
2007 Monthly Balances-Adjusted	52 a,b	52 a,b	52 a,b	52 a,b	52 a,b	52 a,b	52 a,b	52 a,b	52 a,b

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

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

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

Note: pages above marked "a" refer to Rate Base Workpapers which exclude Admin level IT amounts which benefit all Florida systems. Pages marked "b" are MFR pages which include appropriate amounts as "Computer Equipment" (acct 340.61)

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

St. John's Highlands - Water  
Docket No. 060368-WS  
Schedule Year Ended: 2004  
Historic  or Projected

101 [ ] =input field  
6450 FWS

St. John's Highlands - 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		Monthly UPIS Balances per Books - 2005		=input field		St. John's Highlands - Water		Florida Public Service Commission								
Line No.	Acct No.	Account Name	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/29/05	(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
St. John's Highlands - Water Docket No. 060368-W5 Schedule Year Ended: 2005 Historic [x] or Projected [ ] 101 6450 FWS St. John's Highlands - Water Explanation: Provide UPIS Balances by account for the period beginning 12/31/04 through 12/31/05, and 13 month Average.																
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. & Inpound 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

4a

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

St. John's Highlands

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-5

Page: 2 of 5

Preparer: Robert M. Griffin

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

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

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

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Schedule of Water Plant in Service By Primary Account- 2006						Florida Public Service Commission	
Monthly UPIS Balances per Books- 2006							
St. John's Highlands - Water						Schedule: A-5	
Docket No. 060368-WS						Page: 5 of 8	
Schedule Year Ended: 2006						Preparer: <name>	
Historic [ ] or Projected [x]							
Explanation: Provide UPIS balances by account for the period beginning 12/31/05 through 12/31/06, and 13 month Average.							

Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0	0	0	0	1,037
18	304.3	Structures & Improvements	0	0	0	0	0	11,566
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	7,078
28	333.4	Services	0	0	0	0	0	2,726
29	334.4	Meters & Meter Installations	0	0	0	0	0	4,344
30	335.4	Hydrants	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	26,749

5

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

Florida Public Service Commission

St. John's Highlands  
Docket No. 060368-WS  
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
2000			
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	12/31/00 Balance		NA
2001			
34	Additions		NA
35	Retirements		NA
36	Adjustments		NA
37	12/31/01 Balance		NA
2002			
38	Additions		NA
39	Retirements		NA
40	Adjustments		NA
41	12/31/02 Balance		NA
2003			
42	Additions		NA
43	Retirements		NA
44	Adjustments		NA
45	06/30/04 Amend. Order Balance	26,749	NA
2004			
46	Additions	0	NA
47	Retirements	0	NA
48	Adjustments	0	NA
49	12/31/04 Balance	26,749	NA
2005			
50	Additions	0	NA
51	Retirements	0	NA
52	Adjustments	1,116	NA
53	12/31/05 Balance	27,865	NA
2006			
54	Additions	4,251	NA
55	Retirements	(873)	NA
56	Adjustments	2,813	NA
57	12/31/06 Balance	34,056	NA
2007			
58	Additions	4,252	NA
59	Retirements	(872)	NA
60	Adjustments	1,379	NA
61	12/31/07 Balance	38,815	NA

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



Schedule of Water Plant in Service By Primary Account- 2004 Amendatory Order Balances as of 6/30/04								Florida Public Service Commission	
St. John's Highlands - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>								Schedule: A-5 Page: 5 of 8 Preparer: <name>	
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.									
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	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	11,566	11,566	11,566	11,566	11,566	11,566	11,566
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	1,037	1,037	1,037	1,037	1,037	1,037	1,037
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	7,076	7,076	7,076	7,076	7,076	7,076	7,076
28	333.4	Services	2,726	2,726	2,726	2,726	2,726	2,726	2,726
29	334.4	Meters & Meter Installations	4,344	4,344	4,344	4,344	4,344	4,344	4,344
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	26,749	26,749	26,749	26,749	26,749	26,749	26,749

7

Schedule of Water Plant in Service By Primary Account- 2004 CWIP to Plant -July through December 2004								Florida Public Service Commission													
St. John's Highlands - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected [ ]		[input field]		Explanation: Provide 2004 amounts for projects that were physically placed in service after acquisition 6/30/04.								Schedule: A-5									
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											

CWIP @ acquisition

8

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

St. John's Highlands - Water  
Docket No. 060368-WS  
Schedule Year Ended: 2004  
Historic [x] or Projected [ ]

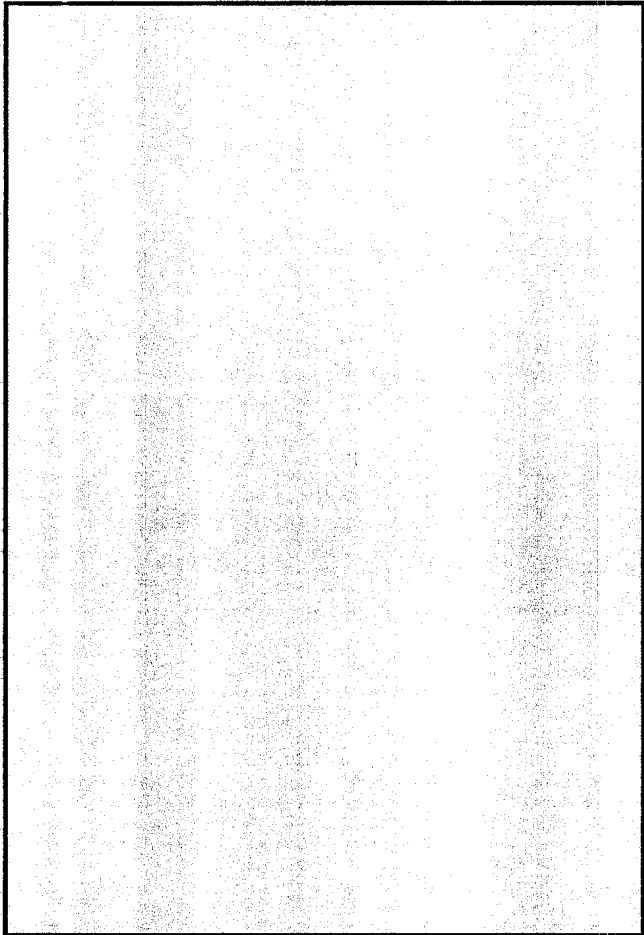
Explanation: Provide Retirements that were physically made  
after the date of Acquisition 6/30/04.

[ ] =input field

Florida Public Service Commission

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

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



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

St. John's Highlands - Water  
Docket No. 060368-WS  
Schedule Year Ended: 2004  
Historic [x] or Projected [ ]

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

=input field

Florida Public Service Commission

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	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

St. John's Highlands - 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 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	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	11,566	11,566	11,566	11,566	11,566	11,566	11,566
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	1,037	1,037	1,037	1,037	1,037	1,037	1,037
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	7,076	7,076	7,076	7,076	7,076	7,076	7,076
28	333.4	Services	2,726	2,726	2,726	2,726	2,726	2,726	2,726
29	334.4	Meters & Meter Installations	4,344	4,344	4,344	4,344	4,344	4,344	4,344
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	26,749	26,749	26,749	26,749	26,749	26,749	26,749

Schedule of Water Plant in Service By Primary Account- 2005 CWIP to Plant -Jan through December 2006													Florida Public Service Commission			
St. John's Highlands - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]													Schedule: A-5 Page: 6 of 8 Preparer: <name>			
Explanation: Provide amounts for projects that were physically placed in service during 2005.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
1		INTANGIBLE PLANT														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													FWS Properties		Florida Public Service Commission	
Retirements-January through December 2005																
St. John's Highlands - Water															Schedule: A-5	
Docket No. 060368-WS															Page: 7 of 8	
Schedule Year Ended: 2005															Preparer: <name>	
Historic [x] or Projected [ ]																
Explanation: Provide Retirements that were physically made during 2005.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														0
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services														0
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														0
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

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

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Schedule of Water Plant in Service By Primary Account- 2005 Adjusted UPIS Balances- December 2004 through December 2005													Florida Public Service Commission			
St. John's Highlands - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]													Schedule: Page: Preparer:	A-5 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 , and 13 month average																
Line No.	Acct No.	(1) AccountName	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566
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	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037
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	7,076	7,076	7,076	7,076	7,076	7,076	7,076	7,076	7,076	7,076	7,076	7,076	7,076	7,076
28	333.4	Services	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726
29	334.4	Meters & Meter Installations	4,344	4,344	4,344	4,344	4,344	4,344	4,344	4,344	4,344	4,344	4,344	4,344	4,344	4,344
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	26,749	26,749	26,749	26,749	26,749	26,749	26,749	26,749	26,749	26,749	26,749	26,749	26,749	26,749

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Schedule of Water Plant in Service By Primary Account

Test Year Average balance

St. John's Highlands

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	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	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566
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	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037
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	7,076	7,076	7,076	7,076	7,076	7,076	7,076	7,076	7,076	7,076	7,076	7,076	7,076	7,076
28	333.4	Services	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726
29	334.4	Meters & Meter Installations	4,344	4,344	4,344	4,344	4,344	4,344	4,344	4,344	4,344	4,344	4,344	4,344	4,344	4,344
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	104	687	868	1,116	213
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	26,749	26,749	26,749	26,749	26,749	26,749	26,749	26,749	26,749	26,853	27,436	27,617	27,865	26,962
47		Subtotal Land & Land Rights	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037

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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			
St. John's Highlands - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [ ] or Projected [x ]													Schedule: A-5 Page: 6 of 8 Preparer: <name>			
Explanation: Provide amounts by month for projects that were physically placed in service during 2006.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														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							1,000			1,000			1,000	3,000
28	333.4	Services														0
29	334.4	Meters & Meter Installations							417			417			417	1,251
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	1,417	0	0	1,417	0	0	1,417	4,251

Schedule of Water Plant in Service By Primary Account- 2006 Retirements-January through December 2006															Florida Public Service Commission		
St. John's Highlands - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [ ] or Projected [x ]													Schedule: A-5 Page: 7 of 8 Preparer: <name>				
Explanation: Provide Retirements that were physically made during 2006.																	
Line No.	Acct No.	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) Totals	(14) 2006	(15) Totals
1		INTANGIBLE PLANT															
2	301.1	Organization															0
3	302.1	Franchises															0
4	339.1	Other Plant & Misc. Equipment															0
5		SOURCE OF SUPPLY & PUMPING PLANT															
6	303.2	Land & Land Rights															0
7	304.2	Structures & Improvements															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								(109)			(109)		(109)		(327)
28	333.4	Services															0
29	334.4	Meters & Meter Installations								(182)			(182)		(182)		(546)
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	(291)	0	0	(291)	0	0	(291)		(873)	

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

St. John's Highlands - Water  
Docket No. 060368-WS  
Schedule Year Ended: 2006  
Historic [ ] or Projected [x ]

[ ] =input field

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

Florida Public Service Commission

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

Line No.	Acct No.	(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 PLANI														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 PLANI														0
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services														0
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														0
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Plant in Service By Primary Account- 2006													FWS Properties		Florida Public Service Commission	
Adjusted UPIS Balances- December 2005 through December 2006																
St. John's Highlands - Water													Schedule:		A-5	
Docket No. 060388-WS													Page:		4 of 8	
Schedule Year Ended: 2006													Preparer:		<name>	
Historic [ ] or Projected [ x ]																
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average																
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	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	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566
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	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037
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	7,076	7,076	7,076	7,076	7,076	7,076	7,967	7,967	7,967	8,858	8,858	8,858	9,749	7,898
28	333.4	Services	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726
29	334.4	Meters & Meter Installations	4,344	4,344	4,344	4,344	4,344	4,344	4,579	4,579	4,579	4,814	4,814	4,814	5,049	4,561
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	26,749	26,749	26,749	26,749	26,749	26,749	27,875	27,875	27,875	29,001	29,001	29,001	30,127	27,888

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Schedule of Water Plant in Service By Primary Account

Test Year Average balance  
 St. John's Highlands  
 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	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	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566
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	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037
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	7,076	7,076	7,076	7,076	7,076	7,076	7,967	7,967	7,967	8,858	8,858	8,858	9,749	7,898
28	333.4	Services	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726
29	334.4	Meters & Meter Installations	4,344	4,344	4,344	4,344	4,344	4,344	4,579	4,579	4,579	4,814	4,814	4,814	5,049	4,561
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	1,116	1,116	1,116	1,213	1,213	1,609	1,680	1,680	1,680	1,680	1,680	1,680	3,929	1,646
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	27,865	27,865	27,865	27,962	27,962	28,358	29,555	29,555	29,555	30,681	30,681	30,681	34,056	29,434
47		Subtotal Land & Land Rights	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037

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Schedule of Water Plant in Service By Primary Account- 2007 CWIP to Plant -Jan through December 2007													Florida Public Service Commission			
St. John's Highlands - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [ ] or Projected [x]													Schedule: A-5 Page: 6 of 8 Preparer: <name>			
FWS Properties																
[ ] =input field																
Explanation: Provide amounts for projects that were physically placed in service during 2007.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
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				750			750			750		750		3,000
28	333.4	Services														0
29	334.4	Meters & Meter Installations				313			313			313		313		1,252
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	1,063	0	0	1,063	0	0	1,063	0	0	1,063	4,252



Schedule of Water Plant in Service By Primary Account- 2007 Retirements-January through December 2007													FWS Properties		Florida Public Service Commission		
St. John's Highlands - 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														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				(82)			(82)			(82)		(82)		(328)	
28	333.4	Services														0	
29	334.4	Meters & Meter Installations				(136)			(136)			(136)		(136)		(544)	
30	335.4	Hydrants														0	
31	336.4	Backflow Prevention														0	
32	339.4	Other Plant & Misc. Equipment														0	
33		GENERAL PLANT														0	
34	303.5	Land & Land Rights														0	
35	304.5	Structures & Improvements														0	
36	340.5	Office Furniture & Equipment														0	
37	340.51	Computer Equipment														0	
38	341.5	Transportation Equipment														0	
39	342.5	Stores Equipment														0	
40	343.5	Tools, Shop & Garage Equipment														0	
41	344.5	Laboratory Equipment														0	
42	345.5	Power Operated Equipment														0	
43	346.5	Communication Equipment														0	
44	347.5	Miscellaneous Equipment														0	
45	348.5	Other Tangible Plant														0	
46	TOTAL			0	0	(218)	0	0	(218)	0	0	(218)	0	0	(218)	(872)	

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

Schedule of Water Plant in Service By Primary Account- 2007 Adjusted UPIS Balances- December 2006 through December 2007													Florida Public Service Commission			
St. John's Highlands - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [ ] or Projected [x ]													Schedule: Page: Preparer:	A-5 4 of 8 <name>		
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average																
Line No.	Acct No.	(1) AccountName	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	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	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566
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	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037
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	9,749	9,749	9,749	10,417	10,417	10,417	11,085	11,085	11,085	11,753	11,753	11,753	12,421	10,879
28	333.4	Services	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726
29	334.4	Meters & Meter Installations	5,049	5,049	5,049	5,226	5,226	5,226	5,403	5,403	5,403	5,580	5,580	5,580	5,757	5,349
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	30,127	30,127	30,127	30,972	30,972	30,972	31,817	31,817	31,817	32,662	32,662	32,662	33,507	31,557
															TRUE	TRUE

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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	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	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566
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	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	9,749	9,749	9,749	10,417	10,417	10,417	11,085	11,085	11,085	11,753	11,753	11,753	12,421	10,879
28	333.4	Services	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726
29	334.4	Meters & Meter Installations	5,049	5,049	5,049	5,226	5,226	5,226	5,403	5,403	5,403	5,580	5,580	5,580	5,757	5,349
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	3,929	4,007	4,110	4,306	4,464	4,589	4,713	4,809	4,894	5,048	5,130	5,208	5,308	4,655
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	34,056	34,134	34,237	35,278	35,436	35,561	36,530	36,626	36,711	37,710	37,792	37,870	38,815	36,212
47		Subtotal Land & Land Rights	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037

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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

St. John's Highlands - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2004  
 Historic [x] or Projected [ ]

108 [ ] =input field  
 64501 FWS St. John's Highlands - 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) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
33		GENERAL PLANT							
34	303.5	Land & Land Rights	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0

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

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance  
 St. John's Highlands  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05  
 Historical [ X ] Projected [ ]

Florida Public Service Commission

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

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

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

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

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Schedule of Water Accumulated Depreciation By Primary Account- 2006								Florida Public Service Commission	
Monthly Accumulated Depreciation Balances- per books- 2006									
St. John's Highlands - Water		108	6450	FWS	St. John's Highlands - Water			Schedule:	A-9
Docket No. 060368-WS		Explanation: Provide Accumulated Depreciation balances by account for the period						Page:	2 of 8
Schedule Year Ended: 2006		beginning 12/31/05 through 12/31/06, and 13 month averages for 2006						Preparer:	<name>
Historic <input type="checkbox"/> or Projected <input checked="" type="checkbox"/>									
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	0	
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights	0	0	0	0	0	0	
7	304.2	Structures & Improvements	0	0	0	0	0	0	
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	
10	307.2	Wells & Springs	0	0	0	0	0	0	
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	
12	309.2	Supply Mains	0	0	0	0	0	0	
13	310.2	Power Generation Equipment	0	0	0	0	0	0	
14	311.2	Pumping Equipment	0	0	0	0	0	0	
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	0	0	0	0	0	0	
18	304.3	Structures & Improvements	0	0	0	0	0	923	
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	3,439	
28	333.4	Services	0	0	0	0	0	1,521	
29	334.4	Meters & Meter Installations	0	0	0	0	0	1,833	
30	335.4	Hydrants	0	0	0	0	0	0	
31	336.4	Backflow Prevention	0	0	0	0	0	0	
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	
33		GENERAL PLANT							
34	303.5	Land & Land Rights	0	0	0	0	0	0	
35	304.5	Structures & Improvements	0	0	0	0	0	0	
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	
37	340.51	Computer Equipment	0	0	0	0	0	0	
38	341.5	Transportation Equipment	0	0	0	0	0	0	
39	342.5	Stores Equipment	0	0	0	0	0	0	
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	
41	344.5	Laboratory Equipment	0	0	0	0	0	0	
42	345.5	Power Operated Equipment	0	0	0	0	0	0	
43	346.5	Communication Equipment	0	0	0	0	0	0	
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	
45	348.5	Other Tangible Plant	0	0	0	0	0	0	
46		TOTAL	0	0	0	0	0	7,716	

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

**Florida Public Service Commission**

**St. John's Highlands**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
2000			
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	12/31/00 Balance		NA
2001			
34	Additions		NA
35	Retirements		NA
36	Adjustments		NA
37	12/31/01 Balance		NA
2002			
38	Additions		NA
39	Retirements		NA
40	Adjustments		NA
41	12/31/02 Balance		NA
2003			
42	Additions		NA
43	Retirements		NA
44	Adjustments		NA
45	06/30/04 Amend. Order Balance	6,431	NA
2004			
46	Additions	397	NA
47	Retirements	0	NA
48	Adjustments	0	NA
49	12/31/04 Balance	6,828	NA
2005			
50	Additions	793	NA
51	Retirements	0	NA
52	Adjustments	39	NA
53	12/31/05 Balance	7,659	NA
2006			
54	Additions	838	NA
55	Retirements	(873)	NA
56	Adjustments	282	NA
57	12/31/06 Balance	7,905	NA
2007			
58	Additions	953	NA
59	Retirements	(872)	NA
60	Adjustments	786	NA
61	12/31/07 Balance	8,773	NA

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

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

FWS Properties

Florida Public Service Commission

St. John's Highlands - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2004  
 Historic [x] or Projected [ ]

[ ] =input field  
 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 Ammendatory Order issued February 27, 2006.

Schedule: A-9  
 Page: 6 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	From LOOKUP	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	351	351	351	351	351	351	351
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	3,178	3,178	3,178	3,178	3,178	3,178	3,178
28	333.4	Services	1,413	1,413	1,413	1,413	1,413	1,413	1,413
29	334.4	Meters & Meter Installations	1,489	1,489	1,489	1,489	1,489	1,489	1,489
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	6,431	6,431	6,431	6,431	6,431	6,431	6,431

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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

St. John's Highlands - 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	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	11,566	11,566	11,566	11,566	11,566	11,566	11,566
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	1,037	1,037	1,037	1,037	1,037	1,037	1,037
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	7,076	7,076	7,076	7,076	7,076	7,076	7,076
28	333.4	Services	2,726	2,726	2,726	2,726	2,726	2,726	2,726
29	334.4	Meters & Meter Installations	4,344	4,344	4,344	4,344	4,344	4,344	4,344
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	26,749	26,749	26,749	26,749	26,749	26,749	26,749

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Line	Acct	(1) Account Name	From FWS MAPBOOKUP			Monthly Rates		
			Annual Rate	(3)	(4)	(5)	(6)	(7)
1		INTANGIBLE PLANT						
2	302 1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	302 1	Franchises	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	339 1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303 2	Land & Land Rights	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
7	304 2	Structures & Improvements	3.03%	3.03%	3.03%	3.03%	3.03%	3.03%
8	306 2	Collect. & Impound Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	307 2	Lake, River & Other Intakes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	307 2	Wells & Springs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11	308 2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	309 2	Supply Mains	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	310 2	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14	311 2	Pumping Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15	339 2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16		WATER TREATMENT PLANT						
17	303 3	Land & Land Rights						
18	304 3	Structures & Improvements	3.03%	3.03%	3.03%	3.03%	3.03%	3.03%
19	311 3	Pumping Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
20	320 3	Water Treatment Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
21	339 3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303 4	Land & Land Rights	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
24	304 4	Structures & Improvements	3.03%	3.03%	3.03%	3.03%	3.03%	3.03%
25	311 4	Pumping Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
26	330 4	Distr. Reservoirs & Standpipes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	331 4	Transm. & Distribution Mains	2.22%	2.22%	2.22%	2.22%	2.22%	2.22%
28	333 4	Meters & Meter Installations	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
29	334 4	Meters & Meter Installations	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
30	335 4	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31	336 4	Backflow Prevention	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
32	339 4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33		GENERAL PLANT						
34	303 5	Land & Land Rights	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
35	304 5	Structures & Improvements	3.03%	3.03%	3.03%	3.03%	3.03%	3.03%
36	340 5	Office Furniture & Equipment	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%
38	341 5	Transportation Equipment	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%
40	343 5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	344 5	Laboratory Equipment	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%
42	345 5	Power Operated Equipment	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%
44	347 5	Miscellaneous Equipment	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%

Schedule of Water Accumulated Depreciation By Primary Account- 2004  
 FWS Properties  
 Florida Public Service Commission  
 St. John's Highlands - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2004  
 Historic [x] or Projected [ ]  
 This Schedule shows the Commission Authorized Depreciation rates for 2004  
 Preparer: <name>  
 Page: 26  
 Schedule: A-9

Schedule of Water Accumulated Depreciation By Primary Account - 2004		FWS Properties												Florida Public Service Commission	
Depreciation Expense - July through December 2004		Provide monthly Depreciation Expense for 2004												Schedule: A-9 Page: 6 of 8 Preparer: <name>	
Line No.	Acct No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(8)	(8)	(8)	(8)	(8)
					July	Aug	Sep	Oct	Nov	Dec					
1		INTANGIBLE PLANT													
2	301.1	Organization			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
4	339.1	Other Plant & Misc. Equipment			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
7	304.2	Structures & Improvements			29	29	29	29	29	29	29	29	29	29	29
8	305.2	Collect. & Impound Reservoirs			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
10	307.2	Wells & Springs			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
12	309.2	Supply Mains			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
14	311.2	Pumping Equipment			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
16		WATER TREATMENT PLANT													
17	303.3	Land & Land Rights			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
19	311.3	Pumping Equipment			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
21	339.3	Other Plant & Misc. Equipment			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
24	304.4	Structures & Improvements			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
26	330.4	Distr. Reservoirs & Standpipes			0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains			13	13	13	13	13	13	13	13	13	13	13
28	333.4	Services			6	6	6	6	6	6	6	6	6	6	6
29	334.4	Meters & Meter Installations			18	18	18	18	18	18	18	18	18	18	18
30	335.4	Hydrants			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
32	339.4	Other Plant & Misc. Equipment			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
35	304.5	Structures & Improvements			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
37	340.51	Computer Equipment			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
39	342.5	Stores Equipment			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
41	344.5	Laboratory Equipment			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
43	346.5	Communication Equipment			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
45	348.5	Other Tangible Plant			0	0	0	0	0	0	0	0	0	0	0
46		TOTAL			66	66	66	66	66	66	66	66	66	66	397

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

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

FWS Properties

Florida Public Service Commission

St. John's Highlands - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2004  
 Historic [x] or Projected [ ]

Explanation: Provide Adjustments to the Accumulated Depreciation Balances in  
 Amordatory 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)											
				Jul	Aug	Sep	Oct	Nov	Dec											
1		INTANGIBLE PLANT																		
2	301.1	Organization																		
3	302.1	Franchises																		
4	339.1	Other Plant & Misc. Equipment																		
5		SOURCE OF SUPPLY & PUMPING PLANT																		
6	303.2	Land & Land Rights																		
7	304.2	Structures & Improvements																		
8	305.2	Collect. & Impound Reservoirs																		
9	306.2	Lake, River & Other Intakes																		
10	307.2	Wells & Springs																		
11	308.2	Infiltration Galleries & Tunnels																		
12	309.2	Supply Mains																		
13	310.2	Power Generation Equipment																		
14	311.2	Pumping Equipment																		
15	339.2	Other Plant & Misc. Equipment																		
16		WATER TREATMENT PLANT																		
17	303.3	Land & Land Rights																		
18	304.3	Structures & Improvements																		
19	311.3	Pumping Equipment																		
20	320.3	Water Treatment Equipment																		
21	339.3	Other Plant & Misc. Equipment																		
22		TRANSMISSION & DISTRIBUTION PLANT																		
23	303.4	Land & Land Rights																		
24	304.4	Structures & Improvements																		
25	311.4	Pumping Equipment																		
26	330.4	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			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

St. John's Highlands - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2004  
 Historic [x] or Projected [ ]

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

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

Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	351	380	409	439	468	497	526
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	3,178	3,191	3,204	3,217	3,230	3,244	3,257
28	333.4	Services	1,413	1,419	1,424	1,430	1,436	1,441	1,447
29	334.4	Meters & Meter Installations	1,489	1,507	1,525	1,543	1,561	1,580	1,598
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	6,431	6,497	6,563	6,629	6,695	6,761	6,828
									6,828



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

Florida Public Service Commission

St. John's Highlands - Water  
Docket No. 060368-WS  
Schedule Year Ended: 2005  
Historic [X] or Projected [ ]

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

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

Line No	Acct No	(1) Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			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	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	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566
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	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037
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	7,076	7,076	7,076	7,076	7,076	7,076	7,076	7,076	7,076	7,076	7,076	7,076	7,076	7,076
28	333.4	Services	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726
29	334.4	Meters & Meter Installations	4,344	4,344	4,344	4,344	4,344	4,344	4,344	4,344	4,344	4,344	4,344	4,344	4,344	4,344
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	26,749	26,749	26,749	26,749	26,749	26,749	26,749	26,749	26,749	26,749	26,749	26,749	26,749	26,749

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

Florida Public Service Commission

St. John's Highlands - 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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	309.2	Supply Mains	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	310.2	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14	311.2	Pumping Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15	339.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
20	320.3	Water Treatment Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
21	339.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22		TRANSMISSION & DISTRIBUTION PLANT													
23	303.4	Land & Land Rights													
24	304.4	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
25	311.4	Pumping Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
26	330.4	Distr. Reservoirs & Standpipes	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%
27	331.4	Transm. & Distribution Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
28	333.4	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
29	334.4	Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
30	335.4	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31	336.4	Backflow Prevention	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
32	339.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33		GENERAL PLANT													
34	303.5	Land & Land Rights													
35	304.5	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
36	340.5	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	341.5	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	343.5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	344.5	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
44	347.5	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

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

St. John's Highlands - Water  
 Docket No. 060368-WS

Schedule Year Ended: 2005

Explanation: Provide the monthly Depreciation Expense for 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) Test Year End Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		29	29	29	29	29	29	29	29	29	29	29	29	350
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	Dist. Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains		13	13	13	13	13	13	13	13	13	13	13	13	157
28	333.4	Services		6	6	6	6	6	6	6	6	6	6	6	6	68
29	334.4	Meters & Meter Installations		18	18	18	18	18	18	18	18	18	18	18	18	217
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		66	66	66	66	66	66	66	66	66	66	66	66	793

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

Florida Public Service Commission

St. John's Highlands - Water  
Docket No. 060368-WS  
Schedule Year Ended: 2005  
Historic [x] or Projected [ ]

=input field  
Explanation: Provide Retirements for 2005

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants		0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

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

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

St. John's Highlands - 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>

Florida Public Service Commission

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	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	526	555	585	614	643	672	701	731	760	789	818	848	877	701
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	3,257	3,270	3,283	3,296	3,309	3,322	3,335	3,348	3,361	3,375	3,388	3,401	3,414	3,335
28	333.4	Services	1,447	1,453	1,458	1,464	1,470	1,475	1,481	1,487	1,493	1,498	1,504	1,510	1,515	1,481
29	334.4	Motors & Meter Installations	1,598	1,616	1,634	1,652	1,670	1,688	1,706	1,724	1,742	1,761	1,779	1,797	1,815	1,706
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	6,828	6,894	6,960	7,026	7,092	7,158	7,224	7,290	7,356	7,422	7,488	7,555	7,621	7,224
		TRUE													7,621	

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

St. John's Highlands

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	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	526	555	585	614	643	672	701	731	760	789	818	848	877	701
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	3,257	3,270	3,283	3,296	3,309	3,322	3,335	3,348	3,361	3,375	3,388	3,401	3,414	3,335
28	333.4	Services	1,447	1,453	1,458	1,464	1,470	1,475	1,481	1,487	1,493	1,498	1,504	1,510	1,515	1,481
29	334.4	Meters & Meter Installations	1,598	1,616	1,634	1,652	1,670	1,688	1,706	1,724	1,742	1,761	1,779	1,797	1,815	1,706
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	1	11	23	39	6
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		6,828	6,894	6,960	7,026	7,092	7,158	7,224	7,290	7,356	7,424	7,499	7,578	7,659	7,230
47	Subtotal Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0	0

TOP

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

St. John's Highlands - 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	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	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566
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	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037
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	7,076	7,076	7,076	7,076	7,076	7,076	7,967	7,967	7,967	8,858	8,858	8,858	9,749	7,898
28	333.4	Services	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726
29	334.4	Meters & Meter Installations	4,344	4,344	4,344	4,344	4,344	4,344	4,579	4,579	4,579	4,814	4,814	4,814	5,049	4,561
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	26,749	26,749	26,749	26,749	26,749	26,749	27,875	27,875	27,875	29,001	29,001	29,001	30,127	27,788



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

Florida Public Service Commission

St. John's Highlands - 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	Change to Guideline Lives												(15) Memo Guideline Rates	(16) Memo Guideline Lives	
				(7) Monthly Rates														
				(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec			
1		INTANGIBLE PLANT																
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
3	302.1	Franchises	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
4	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
5		SOURCE OF SUPPLY & PUMPING PLANT																
6	303.2	Land & Land Rights																
7	304.2	Structures & Improvements	3.03%	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	0.00%	0.00%	0.00%	0.00%	0.00%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.33%	30
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
12	309.2	Supply Mains	0.00%	0.00%	0.00%	0.00%	0.00%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	2.86%	35
13	310.2	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
14	311.2	Pumping Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
15	339.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
16		WATER TREATMENT PLANT																
17	303.3	Land & Land Rights																
18	304.3	Structures & Improvements	3.03%	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	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
20	320.3	Water Treatment Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	4.55%	22
21	339.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
22		TRANSMISSION & DISTRIBUTION PLANT																
23	303.4	Land & Land Rights																
24	304.4	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
25	311.4	Pumping Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
26	330.4	Distr. Reservoirs & Standpipes	0.00%	0.00%	0.00%	0.00%	0.00%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	2.70%	37
27	331.4	Transm. & Distribution Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	43
28	333.4	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
29	334.4	Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
30	335.4	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%	45
31	336.4	Backflow Prevention	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
32	339.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	4.00%	25
33		GENERAL PLANT																
34	303.5	Land & Land Rights																
35	304.5	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
36	340.5	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	16.67%	6
38	341.5	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	16.67%	6
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
40	343.5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	6.25%	16
41	344.5	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	8.33%	12
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	10.00%	10
44	347.5	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
45	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	10.00%	10

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

St. John's Highlands - 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) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
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		29	29	29	29	30	30	30	30	30	30	30	30	358
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
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		13	13	13	13	14	15	15	15	17	17	17	19	183
28	333.4	Services		6	6	6	6	6	6	6	6	6	6	6	6	68
29	334.4	Meters & Meter Installations		18	18	18	18	18	19	19	19	20	20	20	21	229
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		66	66	66	66	68	70	70	70	73	73	73	76	838

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

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

St. John's Highlands - Water  
Docket No. 060368-WS  
Schedule Year Ended: 2006  
Historic [ ] or Projected [x]

Explanation: Provide Retirements for 2006

Line No.	Acct No.	(1) AccountName	(2)												(14) Test Year End	(15) 2006 Total
			(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec		
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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	(109)	0	0	(109)	0	0	(109)	(327)	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	(182)	0	0	(182)	0	0	(182)	(546)	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	(291)	0	0	(291)	0	0	(291)	(873)	0

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

Florida Public Service Commission

St. John's Highlands - Water  
 Docket No. 060368-W5  
 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

Line	Acct	Name	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	12/31/06	Average
1	(1)	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	(15)
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		0	0	0	0	0	0	0	0	0	0	0	0	0	
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	304.2	Structures & Improvements	877	906	935	964	994	1,024	1,054	1,084	1,114	1,144	1,174	1,204	1,235	(14)
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		0	0	0	0	0	0	0	0	0	0	0	0	0	
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	304.3	Structures & Improvements	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		0	0	0	0	0	0	0	0	0	0	0	0	0	
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	330.4	Dist. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	331.4	Transm. & Distribution Mains	3,414	3,427	3,453	3,466	3,480	3,486	3,499	3,507	3,514	3,521	3,528	3,535	3,542	
28	333.4	Services	1,515	1,521	1,527	1,532	1,544	1,549	1,555	1,566	1,572	1,578	1,583	1,588	1,594	
29	334.4	Meters & Meter Installations	1,815	1,833	1,851	1,869	1,905	1,949	1,983	2,017	2,051	2,085	2,119	2,153	2,187	
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
33	GENERAL PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
35	304.5	Structures & Improvements	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		7,621	7,687	7,753	7,819	7,885	7,953	8,021	8,089	8,157	8,225	8,293	8,361	8,429	

Schedule of Water Accumulated Depreciation By Primary Account - 2006

Adjusted Accumulated Depreciation Balances - December 2005 through December 2006

St. John's Highlands - Water

Docket No. 060368-W5

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.

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Preparer: <name>

Florida Public Service Commission

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

St. John's Highlands

Schedule: A-9

Docket No. 060368-WS

Page: 4 of 5

Schedule Year Ending 12/31/06

Preparer: Robert M. Griffin

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	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	877	906	935	964	994	1,024	1,054	1,084	1,114	1,144	1,174	1,204	1,235	1,054
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	3,414	3,427	3,440	3,453	3,466	3,480	3,386	3,402	3,417	3,325	3,343	3,360	3,270	3,399
28	333.4	Services	1,515	1,521	1,527	1,532	1,538	1,544	1,549	1,555	1,561	1,566	1,572	1,578	1,583	1,549
29	334.4	Meters & Meter Installations	1,815	1,833	1,851	1,869	1,887	1,905	1,742	1,761	1,781	1,619	1,639	1,659	1,498	1,758
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	340.5	Computer Equipment	39	54	70	86	103	126	149	172	196	219	242	266	320	157
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	7,659	7,741	7,822	7,905	7,988	8,078	7,881	7,974	8,068	7,873	7,970	8,066	7,905	7,918
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

2006

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

St. John's Highlands - Water  
Docket No. 060368-WS  
Schedule Year Ended: 2007  
Historic [ ] or Projected [x]

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

Florida Public Service Commission

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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	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	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566
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	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037
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	9,749	9,749	9,749	10,417	10,417	10,417	11,085	11,085	11,085	11,753	11,753	11,753	12,421	10,879
28	333.4	Services	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726
29	334.4	Meters & Meter Installations	5,049	5,049	5,049	5,226	5,226	5,226	5,403	5,403	5,403	5,580	5,580	5,580	5,757	5,349
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	30,127	30,127	30,127	30,972	30,972	30,972	31,817	31,817	31,817	32,662	32,662	32,662	33,507	31,557

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

Florida Public Service Commission

St. John's Highlands - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2007  
 Historic [ ] or Projected [x]

This Schedule shows the Depreciation rates based on Guideline Lives

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

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



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

St. John's Highlands - 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  
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 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	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		30	30	30	30	30	30	30	30	30	30	30	30	361
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		19	19	20	20	20	21	21	21	23	23	23	24	255
28	333.4	Services		6	6	6	6	6	6	6	6	6	6	6	6	68
29	334.4	Meters & Meter Installations		21	21	22	22	22	23	23	23	23	23	23	24	269
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		76	76	78	78	78	80	80	80	82	82	82	84	953.46
																953.46

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

St. John's Highlands - Water  
Docket No. 060368-WS  
Schedule Year Ended: 2007  
Historic [ ] or Projected [x]

Explanation: Provide Retirements for 2007

Florida Public Service Commission

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

Line No.	Acct No	(1) AccountName	(2)	(3) - (12)												(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	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT															
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT															
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT															
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	(82)	0	0	(82)	0	0	(82)	0	0	0	(82)	0	(328)
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	(136)	0	0	(136)	0	0	(136)	0	0	0	(136)	0	(544)
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT															
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	(218)	0	0	(218)	0	0	(218)	0	0	0	(218)	0	(872)

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Schedule of Water Accumulated Depreciation By Primary Account- 2007 Adjustments to Accumulated Depreciation-2007													Florida Public Service Commission			
St. John's Highlands - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [ ] or Projected [x]													Schedule: A-9 Page: 8 of 8 Preparer: <name>			
Explanation: Provide Adjustments to the Accumulated Depreciation Balances in Amendatory Order other than changes resulting from Depreciation Expense, or Plant Retirements																
Line No.	Acct No	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														0
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														0
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services														0
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														0
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.5.1	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

St. John's Highlands - 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.

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 Page: 4 of 8  
 Preparer: <name>

Line No.	Acct No	(1) Account Name	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLAN														
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	1,235	1,265	1,295	1,325	1,355	1,385	1,415	1,445	1,475	1,506	1,536	1,566	1,596	1,415
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	3,270	3,289	3,307	3,246	3,266	3,286	3,226	3,247	3,269	3,209	3,232	3,255	3,197	3,254
28	333.4	Services	1,583	1,589	1,595	1,600	1,606	1,612	1,617	1,623	1,629	1,634	1,640	1,646	1,652	1,617
29	334.4	Meters & Meter Installations	1,498	1,519	1,540	1,426	1,447	1,469	1,356	1,378	1,401	1,288	1,311	1,334	1,222	1,399
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	7,585.35	7,661	7,737	7,597	7,674	7,752	7,614	7,694	7,773	7,637	7,719	7,801	7,667	7,685
			TRUE												TRUE	

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance  
 St. John's Highlands  
 Docket No. 060368-WS  
 Schedule Year Ending 12/31/07  
 Historical [ ] Projected [ X ]

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

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

Line	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	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	1,235	1,265	1,295	1,325	1,355	1,385	1,415	1,445	1,475	1,506	1,536	1,566	1,596	1,415
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	3,270	3,289	3,307	3,246	3,266	3,286	3,226	3,247	3,269	3,209	3,232	3,255	3,197	3,254
28	333.4	Services	1,583	1,589	1,595	1,600	1,606	1,612	1,617	1,623	1,629	1,634	1,640	1,646	1,652	1,617
29	334.4	Meters & Meter Installations	1,498	1,519	1,540	1,426	1,447	1,469	1,356	1,378	1,401	1,288	1,311	1,334	1,222	1,399
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	320	376	433	493	555	618	684	751	819	889	960	1,032	1,106	695
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	7,905	8,037	8,170	8,089	8,229	8,371	8,298	8,444	8,592	8,526	8,679	8,833	8,773	8,380
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission		
June through December CIAC Balances per Books- 2004										
		input field								
St. John's Highlands - Water		271	6450	FWS	St. John's Highlands - Water			Schedule:	A-12	
Docket No. 060368-W5		Explanation: Provide the CIAC Balances by month by Classification							Page:	2 of
Schedule Year Ended: 2004		beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA)							Preparer:	
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>		through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04		
Cash CIAC:										
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	
2	Meter Fees	0	0	0	0	0	0	0	0	
3	Main Extension Charge	0	0	0	0	0	0	0	0	
4	Service Installation Fees	0	0	0	0	0	0	0	0	
5	Total Cash CIAC	0	0	0	0	0	0	0	0	
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	
7	T&D Mains	0	0	0	0	0	0	0	0	
8	Services	0	0	0	0	0	0	0	0	
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	
10	Hydrants	0	0	0	0	0	0	0	0	
11	Total Property CIAC	0	0	0	0	0	0	0	0	
12	Total Water CIAC	0	0	0	0	0	0	0	0	

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Schedule of Water Contributions In Aid of Construction by Classification- 2005														Florida Public Service Commission	
CIAC Balances per Books- 2005															
				input field											
St. John's Highlands - Water		271 6450		FWS		St. John's Highlands - Water								Schedule: A-12	
Docket No. 060368-WS														Page: 2 of	
Schedule Year Ended: 2005														Preparer:	
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

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

St. John's Highlands

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 intermedialle year also.

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

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

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Line	Description	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06
1	Water Treatment Equipment	0	0	0	0	0	1,602
2	Water Fees	0	0	0	0	0	5,328
3	Main Extension Charge	0	0	0	0	0	1,842
4	Service Installation Fees	0	0	0	0	0	5,505
5	Total Cash CIAC	0	0	0	0	0	14,276
	Property CIAC:						from Adj bal
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0
8	Services	0	0	0	0	0	480
9	Meters/Meter Installation	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	480
12	Total Water CIAC	0	0	0	0	0	14,756

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

CIAC Balances per Books- 2006

St. John's Highlands - Water

Docket No. 060368-WS

Schedule Year Ended: 2006

Historic [X] or Projected [ ]

Explanation: Provide the CIAC Balances by month by Classification for 2006

St. John's Highlands - Water

FWS

6450

271

Input field

Florida Public Service Commission

Schedule: A-12

Page: 2 of

Prepared:

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

**Florida Public Service Commission**

**St. John's Highlands  
Docket No. 060368-WS**

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

Projected Test Year Ending 12/31/07

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
	2000		
23	Additions		NA
24	Adjustments		NA
25	12/31/00 Balance		NA
	2001		
26	Additions		NA
27	Adjustments		NA
28	12/31/01 Balance		NA
	2002		
29	Additions		NA
30	Adjustments		NA
31	12/31/02 Balance		NA
	2003		
32	Additions		NA
33	Adjustments		NA
34	06/30/04 Amend. Order Balance	14,756	NA
	2004		
35	Additions	0	NA
36	Adjustments	0	NA
37	12/31/04 Balance	14,756	NA
	2005		
38	Additions	0	NA
39	Adjustments	0	NA
40	12/31/05 Balance	14,756	NA
	2006		
41	Additions	0	NA
42	Adjustments	0	NA
43	12/31/06 Balance	14,756	NA
	2007		
44	Additions	0	NA
45	Adjustments	0	NA
46	12/31/07 Balance	14,756	NA

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

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Line No.	Description	Amendatory Order Balances as Calculated	Allocation to match Amendatory Order Total @ 6/30/04	Categories lines 22 to 35 below	Preparer:	Schedule: A-12	Florida Public Service Commission
<b>CONVERT AMENDATORY ORDER BALANCES</b> Schedule of Water Contributions in Aid of Construction by Classification - 2004 CIAC Amendatory Order Balances as of 6/30/04							
<b>St. John's Highlands - Water</b> Docket No. 060388-WS Schedule Year Entered: 2004 Historic [X] or Projected [ ]							
Explanation: Calculate CIAC at 6/30/04 based on Nance's WIPs and Amendatory Order. Assign WIP amounts to CIAC Categories							
Cronin Jackson 06/30/04 H: LOOKUP 1 Capacity Charges 271.1 2 Meter Fees 1,491 3 CIAC-1999 Acquistion 5,328 4 Unclaimed Refunds 0 5 Main Ext Charge 111 6 Serv Install Charge 1,842 5,505 7 Total Cash CIAC 14,276							
Explanation: Rearrange the Cronin Jackson Categories shown above into new Categories that combine certain data							
8 Property CIAC 271.5 9 Dist Res & Standpipes 330.4 10 T&D Mains 331.4 11 Services 480 12 Meter/Meter Installation 334.4 13 Hydrants 335.4 14 Total Property CIAC 480 15 Total Water CIAC 14,756							
14,756 should be 14,756 <diff							
Allocation to match Amendatory Order Total @ 6/30/04 1,491 Water Treatment Equipment 5,328 Meter Fees 0 Water Treatment Equipment 111 Water Treatment Equipment 1,842 Main Extension Charge 5,505 Service Installation Charge 14,276							
0 Dist Res & Standpipes 0 T&D Mains 480 Services 0 Meter/Meter Installation 0 Hydrants 480 14,756 14,756 TRUF							
24 Cash CIAC: 25 Water Treatment Equipment 1,602 26 Meter Fees 5,328 27 Main Extension Charge 1,842 28 Service Installation Fees 5,505 29 Total Cash CIAC 14,276							
29 Property CIAC: 30 Dist Res & Standpipes 0 31 T&D Mains 0 32 Services 480 33 Meter/Meter Installation 0 34 Hydrants 0 35 Total Property CIAC 480 Total Water CIAC 14,756 TRUF							

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Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
1	Water Treatment Equipment	1,602	1,602	1,602	1,602	1,602	1,602	1,602
2	Water Fees	5,328	5,328	5,328	5,328	5,328	5,328	5,328
3	Main Extension Charge	1,842	1,842	1,842	1,842	1,842	1,842	1,842
4	Service Installation Fees	5,505	5,505	5,505	5,505	5,505	5,505	5,505
5	Total Cash CIAC	14,276	14,276	14,276	14,276	14,276	14,276	14,276
6	Property CIAC	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0
8	Services	480	480	480	480	480	480	480
9	Meters/Meter Installation	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0
11	Total Property CIAC	480	480	480	480	480	480	480
12	Total Water CIAC	14,756	14,756	14,756	14,756	14,756	14,756	14,756

Schedule of Water Contributions in Aid of Construction by Classification - 2004  
 CIAC Amenity Order Balances as of 6/30/04  
 St. John's Highlands - Water  
 Docket No. 060366-W5  
 Schedule Year Ended: 2004  
 Historic [x] or Projected [ ]  
 Explanation: Provide the CIAC Balances by month by Classification  
 based on amounts in the PSC's Amenity Order

Florida Public Service Commission  
 Schedule: A-12  
 Page: 5 of 8  
 Preparer:

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Schedule of Water Contributions in Aid of Construction by Classification - 2004								Florida Public Service Commission		
CIAC Additions - July through December 2004										
St. John's Highlands - Water								Schedule: A-12		
Docket No. 060368-WS								Page: 6 of 8		
Schedule Year Ended: 2004								Preparer:		
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>										
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 Extl Charge	331	0	0	0	0	0	0		
6	Serv Install Charge	333	0	0	0	0	0	0		
7	Total Cash CIAC		0	0	0	0	0	0		
	Property CIAC 271.5:									
8	Dist Res & Standpipes									
9	T&D Mains									
10	Services									
11	Meter/Meter Installation									
21	Hydrants									
22	Total Property CIAC		0	0	0	0	0	0		
23	Total Water CIAC		0	0	0	0	0	0		

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Schedule of Water Contributions in Aid of Construction by Classification - 2004 Adjustments to CIAC - July through December 2004		Florida Public Service Commission					
St. John's Highlands - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [X] or Projected [ ]		Schedule: A-12 Page: 8 of 8 Preparer:					
Line No.	Description	July	Aug	Sep	Oct	Nov	Dec
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Explanation: Provide Adjustments to CIAC Ammendatory Order balances other than changes resulting from CIAC Additions for 2004							
1	Water Treatment Equipment						
2	Water Fees						
3	Main Extension Charge						
4	Service Installation Fees						
5	Total Cash CIAC	0	0	0	0	0	0
Property CIAC:							
6	Dist Reservoirs & Standpipes						
7	T&D Mains						
8	Services						
9	Meters/Meter Installation						
10	Hydrants						
11	Total Property CIAC	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0

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	
St. John's Highlands - Water								Page:	4 of 8	
Docket No. 060368-WS								Preparer:		
Schedule Year Ended: 2004								Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04		
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>								when the Florida Water Services properties were acquired by AQUA, Inc.		
								through the year ended 12/31/04. While 2005 is the historical test year, balances		
								back to 6/30/04 are needed since adjustments to book balances are made beginning that date.		
Line		(1)	(2)	(3)	(4)	(5)	(6)	(7)		
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	1,602	1,602	1,602	1,602	1,602	1,602	1,602		
2	Meter Fees	5,328	5,328	5,328	5,328	5,328	5,328	5,328		
3	Main Extension Charge	1,842	1,842	1,842	1,842	1,842	1,842	1,842		
4	Service Installation Fees	5,505	5,505	5,505	5,505	5,505	5,505	5,505		
5	Total Cash CIAC	14,276	14,276	14,276	14,276	14,276	14,276	14,276		
	Property CIAC									
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0		
7	T&D Mains	0	0	0	0	0	0	0		
8	Services	480	480	480	480	480	480	480		
9	Meters/Meter Installation	0	0	0	0	0	0	0		
10	Hydrants	0	0	0	0	0	0	0		
11	Total Property CIAC	480	480	480	480	480	480	480		
12	Total Water CIAC	14,756	14,756	14,756	14,756	14,756	14,756	14,756		
									TRUE	

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Schedule of Water Contributions in Aid of Construction by Classification - 2005																	
St. John's Highlands - Water																	
Docket No. 060308-WS																	
Schedule Year Ended: 2005																	
Historic [X] or Projected [ ]																	
Line No.	Description	CIAC acct	Explanation: Provide a Schedule showing additions to CIAC during 2005														
			(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 2005 Total		
1	Cash CIAC:	320	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Water Treatment Equipment	304	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Fees	331	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Main Extension Charge	333	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Property CIAC:																
7	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	T&D Mains		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Meters/Meter Installation		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Florida Public Service Commission Schedule: A-12 Page: 6 of 8 Preparer:																	
0 these rows are 0 extracted from the 0 FWS486CIAC tab																	
Schedule of Water Contributions in Aid of Construction by Classification - 2005																	
St. John's Highlands - Water																	
Docket No. 060308-WS																	
Schedule Year Ended: 2005																	
Historic [X] or Projected [ ]																	
Line No.	Description	CIAC acct	Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2005														
			(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) 2005 Total		
1	Cash CIAC:		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Fees		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Main Extension Charge		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Property CIAC:																
7	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	T&D Mains		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Meters/Meter Installation		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Florida Public Service Commission Schedule: A-12 Page: 8 of 8 Preparer:																	



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

Florida Public Service Commission

St. John's Highlands - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2005  
 Historic [x] or Projected [ ]

Explanation: Provide Adjusted CIAC balances by account for 2005

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

Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	Test Year End 12/31/05	Average Balance
<b>Cash CIAC:</b>															
1	Water Treatment Equipment	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602
2	Meter Fees	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328
3	Main Extension Charge	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842
4	Service Installation Fees	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505
5	<b>Total Cash CIAC</b>	<b>14,276</b>	<b>14,276</b>	<b>14,276</b>	<b>14,276</b>	<b>14,276</b>	<b>14,276</b>	<b>14,276</b>	<b>14,276</b>	<b>14,276</b>	<b>14,276</b>	<b>14,276</b>	<b>14,276</b>	<b>14,276</b>	<b>14,276</b>
<b>Property CIAC:</b>															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	480	480	480	480	480	480	480	480	480	480	480	480	480	480
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	<b>Total Property CIAC</b>	<b>480</b>	<b>480</b>	<b>480</b>	<b>480</b>	<b>480</b>	<b>480</b>	<b>480</b>	<b>480</b>	<b>480</b>	<b>480</b>	<b>480</b>	<b>480</b>	<b>480</b>	<b>480</b>
12	<b>Total Water CIAC</b>	<b>14,756</b>	<b>14,756</b>	<b>14,756</b>	<b>14,756</b>	<b>14,756</b>	<b>14,756</b>	<b>14,756</b>	<b>14,756</b>	<b>14,756</b>	<b>14,756</b>	<b>14,756</b>	<b>14,756</b>	<b>14,756</b>	<b>14,756</b>

TRUE

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance  
**St. John's Highlands**  
**Docket No. 060368-WS**  
 Test Year Ending 12/31/05

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

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602
2	Meter Fees	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328
3	Main Extension Charge	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842
4	Service Installation Fees	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505
5	Total Cash CIAC	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276
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	480	480	480	480	480	480	480	480	480	480	480	480	480	480
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	480	480	480	480	480	480	480	480	480	480	480	480	480	480
12	Total Water CIAC	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

St. John's Highlands - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2006  
 Historic [x] or Projected [x]

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

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) 2006 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
2	Meter Fees	334	0	0	0	0	0								0
3	Main Extension Charge	331	0	0	0	0	0								0
4	Service Installation Fees	333	0	0	0	0	0								0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
	Property CIAC														
6	Dist Reservoirs & Standpipes														0
7	T&D Mains														0
8	Services														0
9	Meters/Meter Installation														0
10	Hydrants														0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

St. John's Highlands - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2006  
 Historic [x] or Projected [x]

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

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

Line No.	AccountName	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) 2006 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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Schedule of Water Contributions in Aid of Construction by Classification- 2006															Florida Public Service Commission		
Adjusted CIAC Balances- 2006															Schedule:	A-12	
St. John's Highlands - 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	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	
2	Meter Fees	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	
3	Main Extension Charge	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	
4	Service Installation Fees	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	
5	Total Cash CIAC	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	
Property CIAC:																	
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	Services	480	480	480	480	480	480	480	480	480	480	480	480	480	480	480	
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	Total Property CIAC	480	480	480	480	480	480	480	480	480	480	480	480	480	480	480	
12	Total Water CIAC	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	
															TRUE		

USA

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance  
**St. John's Highlands**  
**Docket No. 060368-WS**  
 Test Year Ending 12/31/06

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC															
1	Water Treatment Equipment	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602
2	Meter Fees	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328
3	Main Extension Charge	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842
4	Service Installation Fees	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505
5	Total Cash CIAC	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276
Property CIAC															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	I&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	480	480	480	480	480	480	480	480	480	480	480	480	480	480
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	480	480	480	480	480	480	480	480	480	480	480	480	480	480
12	Total Water CIAC	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756
<b>SEWER</b>															
Cash CIAC															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction by Classification - 2007		Florida Public Service Commission														
CIAC Additions - 2007		Schedule: A-12														
St. John's Highlands - Water		Page: 6 of 8														
Docket No. 060368-WS		Preparer:														
Schedule Year Ended: 2007																
Historic [ ] or Projected [X]																
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	Total
1	Cash CIAC:															
2	Water Treatment Equipment	320														0
3	Meter Fees	334														0
4	Main Extension Charge	331														0
5	Service Installation Fees	333														0
	Total Cash CIAC															0
6	Property CIAC															0
7	Dist Reservoirs & Standpipes															0
8	T&D Mains															0
9	Services															0
10	Meters/Meter Installation															0
11	Hydrants															0
11	Total Property CIAC															0
12	Total Water CIAC															0
Schedule of Water Contributions in Aid of Construction by Classification - 2007		Florida Public Service Commission														
Adjustments to CIAC-2007		Schedule: A-12														
St. John's Highlands - Water		Page: 8 of 8														
Docket No. 060368-WS		Preparer:														
Schedule Year Ended: 2007																
Historic [ ] or Projected [X]																
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	Total
1	Cash CIAC:															
2	Water Treatment Equipment															0
3	Meter Fees															0
4	Main Extension Charge															0
5	Service Installation Fees															0
	Total Cash CIAC															0
6	Property CIAC															0
7	Dist Reservoirs & Standpipes															0
8	T&D Mains															0
9	Services															0
10	Meters/Meter Installation															0
11	Hydrants															0
11	Total Property CIAC															0
12	Total Water CIAC															0

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Schedule of Water Contributions in Aid of Construction by Classification, 2007		Florida Public Service Commission													
Adjusted CIAC Balances, 2007		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
St. John's Highlands - Water		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
Docket No. 060368 WS		Explanation: Provide Adjusted CIAC balances by account for 2007													
Schedule Year Ended: 2007															
Historic: <input type="checkbox"/> or Projected <input checked="" type="checkbox"/>															
Line No.	Description														
Cash CIAC:															
1	Water Treatment Equipment	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602
2	Meter Fees	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328
3	Main Extension Charge	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842
4	Service Installation Fees	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505
5	Total Cash CIAC	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276
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	480	480	480	480	480	480	480	480	480	480	480	480	480	480
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	480	480	480	480	480	480	480	480	480	480	480	480	480	480
12	Total Water CIAC	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756
														4 Yr.	TRUE
															FALSE

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

St. John's Highlands

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 last year, base year and intermediate year also.

Line No	(1) Description	(2) Prior Year 12.31.06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602
2	Meter Fees	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328
3	Main Extension Charge	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842
4	Service Installation Fees	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505
5	Total Cash CIAC	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276
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	480	480	480	480	480	480	480	480	480	480	480	480	480	480
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	480	480	480	480	480	480	480	480	480	480	480	480	480	480
12	Total Water CIAC	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Amortization of CIAC by Classification- 2004								Florida Public Service Commission	
June through December Accum Amort CIAC Balances per Books- 2004									
		=input field							
St. John's Highlands - Water		272	6450	FWS	St. John's Highlands - Water			Schedule:	A-14
Docket No. 060368-WS		Explanation: Provide the Amort of CIAC Balances per books by month by Classification						Page:	2 of 2
Schedule Year Ended: 2004		beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA)						Preparer:	
Historic [x] or Projected [ ]		through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.							
Line No.	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	(8)
Cash CIAC:									
1	Water Treatment Equipment	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0
Property CIAC:									
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0

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Schedule of Water Amortization of CIAC by Classification- 2005												Florida Public Service Commission			
Accum Amort CIAC Balances per Books- 2005												Schedule:	A-14		
St. John's Highlands - Water												Page:	2 of 2		
Docket No. 060368-WS												Preparer:			
Schedule Year Ended: 2005															
Historic [x] or Projected [ ]															
Explanation: Provide the Amort of CIAC Balances per books by month by Classification for the year ended 12/31/05.															
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	Test Year End 12/31/05	Average Balance
Cash CIAC:															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

St. John's Highlands

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: A-14

Page: 2 of 5

Preparer: Robert M. Griffin

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

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

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

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Schedule of Water Amortization of CIAC by Classification- 2006							Florida Public Service Commission	
		=input field						
St. John's Highlands - Water		272	6450	FWS	St. John's Highlands - Water			Schedule: A-14
Docket No. 060368-WS		Explanation: Provide the Amort of CIAC Balances by month by Classification						Page: 2 of 2
Schedule Year Ended: 2006		for the year ended 12/31/06						Preparer:
Historic [x] or Projected [x]								
		(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Description	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	
Cash CIAC:								
1	Water Treatment Equipment	0	0	0	0	0	0	
2	Meter Fees	0	0	0	0	0	0	
3	Main Extension Charge	0	0	0	0	0	0	
4	Service Installation Fees	0	0	0	0	0	0	
5	Total Cash CIAC	0	0	0	0	0	0	
Property CIAC:								
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	
7	T&D Mains	0	0	0	0	0	0	
8	Services	0	0	0	0	0	0	
9	Meters/Meter Installation	0	0	0	0	0	0	
10	Hydrants	0	0	0	0	0	0	
11	Total Property CIAC	0	0	0	0	0	0	
12	Total Water CIAC	0	0	0	0	0	0	

02

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

**Florida Public Service Commission**

**St. John's Highlands**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
	2000		
23	Additions		NA
24	Adjustments		NA
25	12/31/00 Balance		NA
	2001		
26	Additions		NA
27	Adjustments		NA
28	12/31/01 Balance		NA
	2002		
29	Additions		NA
30	Adjustments		NA
31	12/31/02 Balance		NA
	2003		
32	Additions		NA
33	Adjustments		NA
34	06/30/04 Amend. Order Balance	5,865	NA
	2004		
35	Additions	253	NA
36	Adjustments	0	NA
37	12/31/04 Balance	6,118	NA
	2005		
38	Additions	519	NA
39	Adjustments	0	NA
40	12/31/05 Balance	6,637	NA
	2006		
41	Additions	509	NA
42	Adjustments	0	NA
43	12/31/06 Balance	7,146	NA
	2007		
44	Additions	519	NA
45	Adjustments	0	NA
46	12/31/07 Balance	7,665	NA

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

CONVERT AMENDATORY ORDER BALANCES

Schedule of Water Amortization of CIAC by Classification - 2004

Florida Public Service Commission

CIAC Amendatory Order Balances as of 6/30/04

St. John's Highlands - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2004  
 Historic [x] or Projected [ ]

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

Schedule: A-12  
 Page:  
 Preparer:

	Cronin Jackson 06/30/04 From Lookup	Amendatory Order Adjustment	Allocation to match Amendatory Order Total @ 6/30/04	Categories-lines 22 to 35 below
Cash CIAC:				
1	Capacity Charges 271.1	143	143	Water Treatment Equipment
2	Meter Fees	1,597	1,597	Meter Fees
3	CIAC-1999 Acquisition	0	0	Water Treatment Equipment
4	Unclaimed Refunds	34	34	Water Treatment Equipment
5	Main Ext Charge	163	163	Main Extension Charge
6	Serv Install Charge	3,799	3,799	Service Installation Charge
7	<b>Total Cash CIAC</b>	<b>5,736</b>	<b>5,736</b>	
Property CIAC 271.5:				
8	Dist Res & Standpipes	330.4	0	Dist Res & Standpipes
9	T&D Mains	331.4	129	T&D Mains
10	Services	333.4	0	Services
11	Meter/Meter Installation	334.4	0	Meter/Meter Installation
21	Hydrants	335.4	0	Hydrants
22	<b>Total Property CIAC</b>	<b>129</b>	<b>129</b>	
23	<b>Total Water CIAC</b>	<b>5,865</b>	<b>5,865</b>	

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	177
25	Meter Fees	1,597
26	Main Extension Charge	163
27	Service Installation Fees	3,799
28	<b>Total Cash CIAC</b>	<b>5,736</b>
Property CIAC:		
29	Dist Res & Standpipes	0
30	T&D Mains	129
31	Services	0
32	Meter/Meter Installation	0
33	Hydrants	0
34	<b>Total Property CIAC</b>	<b>129</b>
35	<b>Total Water CIAC</b>	<b>5,865</b>

Schedule of Water Amortization of CIAC by Classification - 2004								Florida Public Service Commission	
Amort of CIAC Amendatory Order Balances as of 6/30/04									
St. John's Highlands - Water								Schedule: A-14	
Docket No. 060368-W5								Page: 2, wrk-1	
Schedule Year Ended: 2004								Preparer:	
Historic [x] or Projected [ ]									
Explanation: Provide the Accumulated Amort of CIAC Balances as of 6/30/04 by Classification based on amounts in the PSC's Amendatory Order issued February 27, 2006									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04	
Cash CIAC:									
1	Water Treatment Equipment	177	177	177	177	177	177	177	
2	Meter Fees	1,597	1,597	1,597	1,597	1,597	1,597	1,597	
3	Main Extension Charge	163	163	163	163	163	163	163	
4	Service Installation Fees	3,799	3,799	3,799	3,799	3,799	3,799	3,799	
5	Total Cash CIAC	5,736	5,736	5,736	5,736	5,736	5,736	5,736	
Property CIAC:									
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	
7	T&D Mains	129	129	129	129	129	129	129	
8	Services	0	0	0	0	0	0	0	
9	Meters/Meter Installation	0	0	0	0	0	0	0	
10	Hydrants	0	0	0	0	0	0	0	
11	Total Property CIAC	129	129	129	129	129	129	129	
12	Total Water CIAC	5,865	5,865	5,865	5,865	5,865	5,865	5,865	

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CALCULATE CIAC AMORTIZATION RATES		Florida Public Service Commission	
Schedule of Water Amortization of CIAC by Classification - 2004		Schedule: A-12	
Calculate Amortization Rates		Page:	
St. John's Highlands - Water		Preparer:	
Docket No. 060368.WS		Annual Dep'n Rate	
Schedule Year Ended: 2004		Monthly Dep'n Rate	
Historic [X] or Projected [ ]			
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates and calculate composite rates based on methodology employed by Cronin Jackson for Annual Reports (see 12/21/04 calculation)			
=input field			
Categories-lines to below			
1	Cash CIAC:		
2	Capacity Charges	271.1	3.10%
3	CIAC-1999 Acquisition	271.3	3.10%
4	Unclaimed Refunds	271.3	3.10%
5	Main Ext Charge	271.3	2.22%
6	Serv Install Charge	271.3	2.50%
7	Meter Fees	271.3	5.00%
8	Total Cash CIAC		
9	Contributed Property	271.2	0.00%
10	Dist Res. & Standpipe	330.4	2.22%
11	T&D Mains	331.4	2.50%
12	Services	333.4	5.00%
	Meters/Meter Installation	334.4	0.00%
	Hydrants	335.4	0.00%



Composite Rate Calculation:		UPIS Balance 6/30/04			2004 Depreciation Rate		Annual Depreciation Expense		
		Adjusted Bal	Contr Prop	For Comp Calc	Annual	Monthly			
1	INTANGIBLE PLANT								
2	Organization	301.1			0.00%				
3	Franchises	302.1			0.00%				
4	Other Plant & Misc. Equipment	339.1			0.00%				
5	SOURCE OF SUPPLY & PUMPING PLANT				0.00%				
6	Land & Land Rights	303.2			0.00%				
7	Structures & Improvements	304.2	11,566	11,566	3.03%	0.25%	350		
8	Collect. & Impound Reservoirs	305.2			0.00%				
9	Lake, River & Other Intakes	306.2			0.00%				
10	Wells & Springs	307.2		0	0.00%	0.00%	0		
11	Infiltration Galleries & Tunnels	308.2			0.00%				
12	Supply Mains	309.2		0	0.00%	0.00%	0		
13	Power Generation Equipment	310.2		0	0.00%	0.00%	0		
14	Pumping Equipment	311.2		0	0.00%	0.00%	0		
15	Other Plant & Misc. Equipment	339.2			0.00%				
16	WATER TREATMENT PLANT				0.00%				
17	Land & Land Rights	303.3	1,037		0.00%				
18	Structures & Improvements	304.3		0	3.03%	0.25%	0		
19	Pumping Equipment	311.3			0.00%				
20	Water Treatment Equipment	320.3		0	0.00%	0.00%	0		
21	Other Plant & Misc. Equipment	339.3			0.00%				
22	TRANSMISSION & DISTRIBUTION PLANT				0.00%				
23	Land & Land Rights	303.4			0.00%				
24	Structures & Improvements	304.4		0	3.03%	0.25%	0		
25	Pumping Equipment	311.4			0.00%				
26	Distr. Reservoirs & Standpipes	330.4	Contributed	0	0.00%	0.00%	0		
27	Transm. & Distribution Mains	331.4	Contributed	7,076	2.22%	0.19%	157		
28	Services	333.4	Contributed	2,726	(480)	2.50%	0.21%	56	
29	Meters & Meter Installations	334.4	Contributed	4,344	0	4.344	5.00%	0.42%	217
30	Hydrants	335.4	Contributed	0	0	0	0.00%	0.00%	0
31	Backflow Prevention	336.4		0			0.00%		
32	Other Plant & Misc. Equipment	339.4		0			0.00%	0.00%	0
33	GENERAL PLANT								
34	Land & Land Rights	303.5			0.00%				
35	Structures & Improvements	304.5			3.03%				
36	Office Furniture & Equipment	340.5			0.00%				
37	Computer Equipment	340.51			0.00%				
38	Transportation Equipment	341.5			0.00%				
39	Stores Equipment	342.5			0.00%				
40	Tools, Shop & Garage Equipment	343.5			0.00%				
41	Laboratory Equipment	344.5			6.67%				
42	Power Operated Equipment	345.5			0.00%				
43	Communication Equipment	346.5			0.00%				
44	Miscellaneous Equipment	347.5			0.00%				
45	Other Tangible Plant	348.5			0.00%				
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			25,232			781	Composite Rate 3.10%	

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Line No.	Description	Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data	Annual Depr. Rate	Mo Depr. Rate
64	Cash CIAC Water Treatment Equipment		3.10%	0.26%
65	Meter Fees		5.00%	0.42%
66	Main Extension Charge		2.22%	0.19%
67	Service Installation Fees		2.50%	0.21%
68	Property CIAC Dist Res & Standpipe		0.00%	0.00%
69	T&D Mains		2.22%	0.19%
70	Services		2.50%	0.21%
71	Meters/Meter Installation		5.00%	0.42%
72	Hydrants		0.00%	0.00%

Schedule of Water Amortization of CIAC by Classification - 2004											
Adjusted CIAC Balances - June through December 2004											
St. John's Highlands - 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	Florida Public Service Commission		
									Schedule: A-12	Page: 4 of 8	
									Preparer:		
Cash CIAC:											
1	Water Treatment Equipment	1,602	1,602	1,602	1,602	1,602	1,602	1,602			
2	Meter Fees	5,328	5,328	5,328	5,328	5,328	5,328	5,328			
3	Main Extension Charge	1,842	1,842	1,842	1,842	1,842	1,842	1,842			
4	Service Installation Fees	5,505	5,505	5,505	5,505	5,505	5,505	5,505			
5	Total Cash CIAC	14,276	14,276	14,276	14,276	14,276	14,276	14,276			
Property CIAC:											
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0			
7	T&D Mains	0	0	0	0	0	0	0			
8	Services	480	480	480	480	480	480	480			
9	Meters/Meter Installation	0	0	0	0	0	0	0			
10	Hydrants	0	0	0	0	0	0	0			
11	Total Property CIAC	480	480	480	480	480	480	480			
12	Total Water CIAC	14,756	14,756	14,756	14,756	14,756	14,756	14,756			
Schedule of Water Amortization of CIAC by Classification - 2004											
CIAC Amortization Rates - July through December 2004											
St. John's Highlands - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [X] or Projected [ ]											
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories											
Line No.	Description	(2) Annual Rates	(3) July	(4) Aug	(5) Monthly Rates Sep	(6) Oct	(7) Nov	(8) Dec	Florida Public Service Commission		
									Schedule: A-14	Page: 2, wrk-3	
									Preparer:		
Cash CIAC:											
1	Water Treatment Equipment	3.10%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%			
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%			
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%			
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%			
Property CIAC:											
6	Dist Reservoirs & Standpipes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
7	T&D Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%			
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%			
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%			
10	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			

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Schedule of Water Amortization of CIAC by Classification - 2004 CIAC Amortization - July through December 2004		Florida Public Service Commission							
St. John's Highlands - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [X] or Projected [ ]		Schedule: A-14 Page: 2, wrk-4 Preparer:							
Line No	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		July	Aug	Sep	Oct	Nov	Dec	Total	2004 Total
1	Cash CIAC:								
2	Water Treatment Equipment	4	4	4	4	4	4	4	25
3	Meter Fees	22	22	22	22	22	22	22	133
4	Main Extension Charge	3	3	3	3	3	3	3	20
5	Service Installation Fees	11	11	11	11	11	11	11	69
	Total Cash CIAC:	41	41	41	41	41	41	41	247
6	Property CIAC:								
7	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0
8	T&D Mains	0	0	0	0	0	0	0	0
9	Services	1	1	1	1	1	1	1	6
10	Meters/Water Installation	0	0	0	0	0	0	0	0
11	Hydrants	0	0	0	0	0	0	0	0
	Total Property CIAC:	1	1	1	1	1	1	1	6
12	Total Water CIAC:	42	42	42	42	42	42	42	253
Explanation: Provide Adjustments to CIAC Amortization Order balances other than changes resulting from CIAC Additions for 2004									
=input field									
Explanation: Provide Adjustments to CIAC Amortization Order balances other than changes resulting from CIAC Additions for 2004									
=input field									
1	Cash CIAC:								
2	Water Treatment Equipment	0	0	0	0	0	0	0	0
3	Meter Fees	0	0	0	0	0	0	0	0
4	Main Extension Charge	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0
	Total Cash CIAC:	0	0	0	0	0	0	0	0
6	Property CIAC:								
7	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0
8	T&D Mains	0	0	0	0	0	0	0	0
9	Services	0	0	0	0	0	0	0	0
10	Meters/Water Installation	0	0	0	0	0	0	0	0
11	Hydrants	0	0	0	0	0	0	0	0
	Total Property CIAC:	0	0	0	0	0	0	0	0
12	Total Water CIAC:	0	0	0	0	0	0	0	0

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

St. John's Highlands - 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.

Florida Public Service Commission

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	177	181	185	189	194	198	202
2	Meter Fees	1,597	1,619	1,641	1,664	1,686	1,708	1,730
3	Main Extension Charge	163	166	170	173	177	180	183
4	Service Installation Fees	3,799	3,810	3,822	3,833	3,845	3,856	3,868
5	Total Cash CIAC	5,736	5,777	5,818	5,860	5,901	5,942	5,9#3
Property CIAC								
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
7	T&D Mains	129	129	129	129	129	129	129
8	Services	0	1	2	3	4	5	6
9	Meters/Meter Installation	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0
11	Total Property CIAC	129	130	131	132	133	134	135
12	Total Water CIAC	5,865	5,907	5,949	5,992	6,034	6,076	6,118

FALSE

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CALCULATE CIAC AMORTIZATION RATES		Florida Public Service Commission	Schedule: A-12	Page: 12
Schedule of Water Amortization of CIAC by Classification-2005		Preparer:		
Calculate Amortization Rates for Calendar Year 2005		Monthly Dep'n Rate		
St. John's Highlands - Water		Annual Dep'n Rate		
Docket No. 060368-WS		Categories-lines to below		
Schedule Year Ended: 2005		Water Treatment Equip (see Composite Calc)		
Historic [X] or Projected [ ]		Water Treatment Equip (see Composite Calc)		
		Main Ext Charge		
		Service Installation Charge		
		Meter Fees		
		Total Cash CIAC		
		Contributed Property		
		Dist Res & Standpipe		
		T&D Mains		
		Services		
		Meters/Meter Installation		
		Hydrants		
1	Capacity Charges	271.1	3.10%	0.26%
2	CIAC-1999 Acquisition	271.3	3.10%	0.26%
3	Unclaimed Refunds	271.3	2.22%	0.19%
4	Main Ext Charge	271.3	2.50%	0.21%
5	Serv Install Charge	271.3	5.00%	0.42%
6	Meter Fees	271.3		
7	Total Cash CIAC			
8	Contributed Property	271.2	0.00%	0.00%
9	Dist Res & Standpipe	330.4	2.22%	0.19%
10	T&D Mains	331.4	2.50%	0.21%
11	Services	334.4	5.00%	0.42%
12	Meters/Meter Installation	335.4	0.00%	0.00%
	Hydrants			

Line	Composite Rate Calculation:	Adj Bal	UPIS Balance 12/31/04		Depreciation Rate Annual	Depreciation Rate Monthly	Depreciation Expense
			Contr Prop	For Comp Calc			
1	INTANGIBLE PLANT						
2	Organization	301.1	0	0	0.00%	0.00%	0
3	Franchises	307.1	0	0	0.00%	0.00%	0
4	Other Plant & Misc. Equipment	339.1	0	0	0.00%	0.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	Land & Land Rights	303.2	0	0	0.00%	0.25%	350
7	Structures & Improvements	304.2	11,566	0	3.03%		
8	Collect. & Impound Reservoirs	305.2	0	0	0.00%	0.00%	0
9	Lake, River & Other Intakes	306.2	0	0	0.00%	0.00%	0
10	Wells & Springs	307.2	0	0	0.00%	0.00%	0
11	Infiltration Galleries & Tunnels	308.2	0	0	0.00%	0.00%	0
12	Supply Mains	309.2	0	0	0.00%	0.00%	0
13	Power Generation Equipment	310.2	0	0	0.00%	0.00%	0
14	Pumping Equipment	311.2	0	0	0.00%	0.00%	0
15	Other Plant & Misc. Equipment	339.2	0	0	0.00%	0.00%	0
16	WATER TREATMENT PLANT						
17	Land & Land Rights	303.3	1,037	0	0.00%	0.00%	0
18	Structures & Improvements	304.3	0	0	3.03%	0.25%	0
19	Pumping Equipment	311.3	0	0	0.00%	0.00%	0
20	Water Treatment Equipment	320.3	0	0	0.00%	0.00%	0
21	Other Plant & Misc. Equipment	339.3	0	0	0.00%	0.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT						
23	Land & Land Rights	303.4	0	0	0.00%	0.00%	0
24	Structures & Improvements	304.4	0	0	0.00%	0.00%	0
25	Pumping Equipment	311.4	0	0	0.00%	0.25%	0
26	Dist. Reservoirs & Standpipes	330.4	0	0	0.00%	0.00%	0
27	Transm. & Distribution Mains	331.4	0	0	0.00%	0.00%	0
28	Services	333.4	7,076	0	0.00%	0.00%	0
29	Meters & Meter Installations	334.4	2,726	(480)	2.22%	0.19%	157
30	Hydrants	335.4	4,344	0	2.50%	0.21%	56
31	Backflow Prevention	336.4	0	0	5.00%	0.42%	217
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	0.00%	0.00%	0
35	Structures & Improvements	304.5	0	0	0.00%	0.00%	0
36	Office Furniture & Equipment	340.5	0	0	3.03%	0.00%	0
37	Computer Equipment	340.51	0	0	0.00%	0.00%	0
38	Transportation Equipment	341.5	0	0	0.00%	0.00%	0
39	Stores Equipment	342.5	0	0	0.00%	0.00%	0
40	Tools, Shop & Garage Equipment	343.5	0	0	0.00%	0.00%	0
41	Laboratory Equipment	344.5	0	0	0.00%	0.00%	0
42	Power Operated Equipment	345.5	0	0	6.67%		
43	Communication Equipment	346.5	0	0	0.00%	0.00%	0
44	Miscellaneous Equipment	347.5	0	0	0.00%	0.00%	0
45	Other Tangible Plant	348.5	0	0	0.00%	0.00%	0
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization		25,232	TRUE			781
	Composite Rate						3.10%

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

Line No.	Description	Annual Depr. Rate	Mo Depr. Rate
64	Cash CIAC		
65	Water Treatment Equipment	3.10%	0.26%
66	Meter Fees	5.00%	0.42%
67	Main Extension Charge	2.22%	0.19%
68	Service Installation Fees	2.50%	0.21%
69	Property CIAC		
70	Dist Res. & Standpipe	0.00%	0.00%
71	T&D Mains	2.22%	0.19%
72	Services	2.50%	0.21%
73	Meters/Meter Installation	5.00%	0.42%
74	Hydrants	0.00%	0.00%



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

Florida Public Service Commission

St. John's Highlands - 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	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602
2	Meter Fees	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328
3	Main Extension Charge	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842
4	Service Installation Fees	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505
5	Total Cash CIAC	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276
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	480	480	480	480	480	480	480	480	480	480	480	480	480	480
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	480	480	480	480	480	480	480	480	480	480	480	480	480	480
12	Total Water CIAC	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756

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

Florida Public Service Commission

St. John's Highlands - 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	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	3.10%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
5	Total Cash CIAC													
Property CIAC														
6	Dist Reservoirs & Standpipes	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%
7	T&D Mains	2.22%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
8	Services	2.50%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
10	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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11 Total Property CIAC														
12 Total Water CIAC														
CIAC Amortization- 2005														
St. John's Highlands - Water														
Docket No. 060368-WS														
Schedule Year Ended: 2005														
Historic [x] or Projected [ ]														
Explanation: Provide a Schedule showing additions to CIAC during 2005 from the date of Acquisition														
Florida Public Service Commission														
Schedule: A-14														
Page: 2, wrk-4														
Preparer:														
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2005 Total
Cash CIAC:														
1	Water Treatment Equipment	4	4	4	4	4	4	4	4	4	4	4	4	50
2	Meter Fees	22	22	22	22	22	22	22	22	22	22	22	22	266
3	Main Extension Charge	3	3	3	3	3	3	3	3	3	3	3	3	41
4	Service Installation Fees	11	11	11	11	11	11	11	11	11	11	11	11	138
5	Total Cash CIAC	41	41	41	41	41	41	41	41	41	41	41	41	495
Property CIAC:														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	2	2	2	2	2	2	2	2	2	2	2	2	24
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	2	2	2	2	2	2	2	2	2	2	2	2	24
12	Total Water CIAC	43	43	43	43	43	43	43	43	43	43	43	43	519
		0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	3.51%
Schedule of Water Amortization of CIAC by Classification- 2005														
Adjustments to CIAC Amort Bal-2005														
St. John's Highlands - Water														
Docket No. 060368-WS														
Schedule Year Ended: 2005														
Historic [x] or Projected [ ]														
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2005														
Florida Public Service Commission														
Schedule: A-14														
Page: 2, wrk-5														
Preparer:														
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2005 Total
Cash CIAC:														
1	Water Treatment Equipment													0
2	Meter Fees													0
3	Main Extension Charge													0
4	Service Installation Fees													0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:														
6	Dist Reservoirs & Standpipes													0
7	T&D Mains													0
8	Services													0
9	Meters/Meter Installation													0
10	Hydrants													0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

St. John's Highlands - 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:  
 Page:  
 Preparer:

A-14  
 2, wrk-8

Line No.	Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
<b>Cash CIAC:</b>															
1	Water Treatment Equipment	202	206	210	214	218	222	227	231	235	239	243	247	251	227
2	Meter Fees	1,730	1,752	1,775	1,797	1,819	1,841	1,863	1,886	1,908	1,930	1,952	1,974	1,997	1,863
3	Main Extension Charge	183	187	190	194	197	201	204	207	211	214	218	221	224	204
4	Service Installation Fees	3,868	3,879	3,891	3,902	3,914	3,925	3,937	3,948	3,960	3,971	3,983	3,994	4,005	3,937
5	<b>Total Cash CIAC</b>	<b>5,983</b>	<b>6,024</b>	<b>6,066</b>	<b>6,107</b>	<b>6,148</b>	<b>6,189</b>	<b>6,231</b>	<b>6,272</b>	<b>6,313</b>	<b>6,354</b>	<b>6,395</b>	<b>6,437</b>	<b>6,478</b>	<b>6,231</b>
<b>Property CIAC:</b>															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	129	129	129	129	129	129	129	129	129	129	129	129	129	129
8	Services	6	8	10	12	14	16	18	20	22	24	26	28	30	18
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	<b>Total Property CIAC</b>	<b>135</b>	<b>137</b>	<b>139</b>	<b>141</b>	<b>143</b>	<b>145</b>	<b>147</b>	<b>149</b>	<b>151</b>	<b>153</b>	<b>155</b>	<b>157</b>	<b>159</b>	<b>147</b>
12	<b>Total Water CIAC</b>	<b>6,118</b>	<b>6,161</b>	<b>6,205</b>	<b>6,248</b>	<b>6,291</b>	<b>6,334</b>	<b>6,378</b>	<b>6,421</b>	<b>6,464</b>	<b>6,507</b>	<b>6,550</b>	<b>6,594</b>	<b>6,637</b>	<b>6,378</b>
															TRUE

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Schedule of Accumulated Amortization of CIAC by Classification  
 Test Year Average Balance  
 St. John's Highlands  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-14  
 Page: 3 of 5  
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	202	206	210	214	218	222	227	231	235	239	243	247	251	227
2	Meter Fees	1,730	1,752	1,775	1,797	1,819	1,841	1,863	1,886	1,908	1,930	1,952	1,974	1,997	1,863
3	Main Extension Charge	183	187	190	194	197	201	204	207	211	214	218	221	224	204
4	Service Installation Fees	3,868	3,879	3,891	3,902	3,914	3,925	3,937	3,948	3,960	3,971	3,983	3,994	4,005	3,937
5	Total Cash	5,983	6,024	6,066	6,107	6,148	6,189	6,231	6,272	6,313	6,354	6,395	6,437	6,478	6,231
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	129	129	129	129	129	129	129	129	129	129	129	129	129	129
8	Services	6	8	10	12	14	16	18	20	22	24	26	28	30	18
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	135	137	139	141	143	145	147	149	151	153	155	157	159	147
12	Total Water	6,118	6,161	6,205	6,248	6,291	6,334	6,378	6,421	6,464	6,507	6,550	6,594	6,637	6,378
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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CALCULATE CIAC AMORTIZATION RATES- January thru April 2006

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

St. John's Highlands - Water  
Docket No. 060368-WS  
Schedule Year Ended: 2006  
Historic [x] or Projected [ ]

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

Florida Public Service Commission

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)		3.10%	0.00%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)		3.10%	0.00%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)		3.10%	0.00%
4	Main Ext Charge	271.3	Main Extension Charge acct 331.4		2.22%	0.00%
5	Serv Install Charge	271.3	Service Installation Charge acct 333.4		2.50%	0.21%
6	Meter Fees	271.3	Meter Fees acct 334.4		5.00%	0.42%
7	Total Cash CIAC					
8	Contributed Property	271.2				
8	Dist Res & Standpipe	330.4			0.00%	0.00%
9	T&D Mains	331.4			2.22%	0.19%
10	Services	333.4			2.50%	0.21%
11	Meters/Meter Installation	334.4			5.00%	0.42%
12	Hydrants	335.4			0.00%	0.00%

Composite Rate Calculation:		UPIS Balance 12/31/05			Depreciation Rate		Depreciation Expense				
		Adj Bal	Cont'r Prop	For Comp Calc	Annual	Monthly					
1	<b>INTANGIBLE PLANT</b>										
2	Organization 301.1	0			0.00%						
3	Franchises 302.1	0			0.00%						
4	Other Plant & Misc. Equipment 339.1	0			0.00%						
5	<b>SOURCE OF SUPPLY &amp; PUMPING PLANT</b>										
6	Land & Land Rights 303.2	0			0.00%						
7	Structures & Improvements 304.2	11,566		11,566	3.03%	0.25%	350				
8	Collect. & Impound Reservoir 305.2	0			0.00%						
9	Lake, River & Other Intakes 306.2	0			0.00%						
10	Wells & Springs 307.2	0		0	0.00%	0.00%	0				
11	Infiltration Galleries & Tunnels 308.2	0			0.00%						
12	Supply Mains 309.2	0		0	0.00%	0.00%	0				
13	Power Generation Equipment 310.2	0		0	0.00%	0.00%	0				
14	Pumping Equipment 311.2	0		0	0.00%	0.00%	0				
15	Other Plant & Misc. Equipment 339.2	0			0.00%						
16	<b>WATER TREATMENT PLANT</b>										
17	Land & Land Rights 303.3	1,037			0.00%						
18	Structures & Improvements 304.3	0		0	3.03%	0.25%	0				
19	Pumping Equipment 311.3	0			0.00%						
20	Water Treatment Equipment 320.3	0		0	0.00%	0.00%	0				
21	Other Plant & Misc. Equipment 339.3	0			0.00%						
22	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>										
23	Land & Land Rights 303.4	0			0.00%						
24	Structures & Improvements 304.4	0		0	3.03%	0.25%	0				
25	Pumping Equipment 311.4	0			0.00%						
26	Distr. Reservoirs & Standpipes 330.4	0	0	0	0.00%	0.00%	0				
27	Transm. & Distribution Mains 331.4	7,076	0	7,076	2.22%	0.19%	157				
28	Services 333.4	2,726	(480)	2,246	2.50%	0.21%	56				
29	Meters & Meter Installations 334.4	4,344	0	4,344	5.00%	0.42%	217				
30	Hydrants 335.4	0	0	0	0.00%	0.00%	0				
31	Backflow Prevention 336.4	0			0.00%						
32	Other Plant & Misc. Equipment 339.4	0		0	0.00%	0.00%	0				
33	<b>GENERAL PLANT</b>										
34	Land & Land Rights 303.5	0			0.00%						
35	Structures & Improvements 304.5	0			3.03%						
36	Office Furniture & Equipment 340.5	0			0.00%						
37	Computer Equipment 340.51	0			0.00%						
38	Transportation Equipment 341.5	0			0.00%						
39	Stores Equipment 342.5	0			0.00%						
40	Tools, Shop & Garage Equipm 343.5	0			0.00%						
41	Laboratory Equipment 344.5	0			6.67%						
42	Power Operated Equipment 345.5	0			0.00%						
43	Communication Equipment 346.5	0			0.00%						
44	Miscellaneous Equipment 347.5	0			0.00%						
45	Other Tangible Plant 348.5	0			0.00%						
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			25,232			781				Composite Rate 3.10%
				TRUE							

L.A.

Line No.	Description	Annual Depr Rate	Mo Depr Rate						
Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data									
64	Cash CIAC: Water Treatment Equipment	3.10%	0.00%						
65	Meter Fees	5.00%	0.42%						
66	Main Extension Charge	2.22%	0.00%						
67	Service Installation Fees	2.50%	0.21%						
68	Property CIAC:								
69	Dist Res & Standpipe	0.00%	0.00%						
70	T&D Mains	2.22%	0.19%						
71	Services	2.50%	0.21%						
72	Meters/Meter Installation Hydrants	5.00%	0.42%						
		0.00%	0.00%						

CALCULATE CIAC AMORTIZATION RATES Beginning May 2006 (Start Guideline Lives)									
Schedule of Water Amortization of CIAC by Classification- 2006 Calculate Amortization Rates for Calendar Year 2005					Florida Public Service Commission				
St. John's Highlands - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]		Explanation: <input type="text"/> =input field Identify CIAC Amortization Rates based on Annual Report Depreciation Rates			Schedule:	A-12			
					Page:				
					Preparer:				
					Annual Depn Rate	Monthly Dep'n Rate			
Categories-lines to below									
	Cash CIAC:								
1	Capacity Charges	271.1		Water Treatment Equip (see Composite Calc)	3.22%	0.27%			
2	CIAC-1999 Acquisition	271.3		Water Treatment Equip (see Composite Calc)	3.22%	0.27%			
3	Unclaimed Refunds	271.3		Water Treatment Equip (see Composite Calc)	3.22%	0.27%			
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								
	Contributed Property	271.2							
8	Dist Res & Standpipe	330.4			2.70%	0.23%			
9	T&D Mains	331.4			2.33%	0.19%			
10	Services	333.4			2.50%	0.21%			
11	Meters/Meter Installation	334.4			5.00%	0.42%			
12	Hydrants	335.4			2.22%	0.19%			



Composite Rate Calculation:			UPIS Balance 4/30/06		Guideline Lives eff 5/06		Depreciation Expense	vs annual Depn pre Guideline	350
			Adj Bal	Contr Prop	For Comp Calc	Annual			
1	INTANGIBLE PLANT								
2	Organization	301.1	0			2.50%			
3	Franchises	302.1	0			2.50%			
4	Other Plant & Misc. Equipment	339.1	0			0.00%			
5	SOURCE OF SUPPLY & PUMPING PLANT								
6	Land & Land Rights	303.2	0			0.00%			
7	Structures & Improvements	304.2	11,566		11,566	3.13%	0.26%	361	
8	Collect. & Impound Reservoirs	305.2	0			2.00%			
9	Lake, River & Other Intakes	306.2	0			2.50%			
10	Wells & Springs	307.2	0		0	3.33%	0.28%	0	0
11	Infiltration Galleries & Tunnels	308.2	0			2.50%			
12	Supply Mains	309.2	0		0	2.86%	0.24%	0	0
13	Power Generation Equipment	310.2	0		0	5.00%	0.42%	0	0
14	Pumping Equipment	311.2	0		0	5.00%	0.42%	0	0
15	Other Plant & Misc. Equipment	339.2	0			5.56%			
16	WATER TREATMENT PLANT								
17	Land & Land Rights	303.3	1,037			0.00%			
18	Structures & Improvements	304.3	0		0	3.13%	0.26%	0	0
19	Pumping Equipment	311.3	0			5.00%			
20	Water Treatment Equipment	320.3	0		0	4.55%	0.38%	0	0
21	Other Plant & Misc. Equipment	339.3	0			5.56%			
22	TRANSMISSION & DISTRIBUTION PLANT								
23	Land & Land Rights	303.4	0			0.00%			
24	Structures & Improvements	304.4	0		0	3.13%	0.26%	0	0
25	Pumping Equipment	311.4	0			5.00%			
26	Distr. Reservoirs & Standpipes	330.4	0	0	0	2.70%	0.23%	0	0
27	Transm. & Distribution Mains	331.4	7,076	0	7,076	2.33%	0.19%	165	167
28	Services	333.4	2,726	(480)	2,246	2.50%	0.21%	68	56
29	Meters & Meter Installations	334.4	4,344	0	4,344	5.00%	0.42%	217	217
30	Hydrants	335.4	0	0	0	2.22%	0.19%	0	0
31	Backflow Prevention	336.4	0			6.67%			
32	Other Plant & Misc. Equipment	339.4	0		0	4.00%	0.33%	0	0
33	GENERAL PLANT								
34	Land & Land Rights	303.5	0			0.00%			
35	Structures & Improvements	304.5	0			2.50%			
36	Office Furniture & Equipment	340.5	0			6.67%			
37	Computer Equipment	340.51	0			16.67%			
38	Transportation Equipment	341.5	0			16.67%			
39	Stores Equipment	342.5	0			5.56%			
40	Tools, Shop & Garage Equipm	343.5	0			6.25%			
41	Laboratory Equipment	344.5	0			6.67%			
42	Power Operated Equipment	345.5	0			8.33%			
43	Communication Equipment	346.5	0			10.00%			
44	Miscellaneous Equipment	347.5	0			6.67%			
45	Other Tangible Plant	348.5	0			10.00%			
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization				25,232			811	Composite Rate 3.22%
					TRUE			811	781

		Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data									
Line No	Description										
						Annual Depr Rate	Mo Depr Rate				
	Cash CIAC:										
64	Water Treatment Equipment					3.22%	0.27%				
65	Meter Fees					5.00%	0.42%				
66	Main Extension Charge					2.33%	0.19%				
67	Service Installation Fees					2.50%	0.21%				
	Property CIAC:										
68	Dist Res & Standpipe					2.70%	0.23%				
69	T&D Mains					2.33%	0.19%				
70	Services					2.50%	0.21%				
71	Meters/Meter Installation					5.00%	0.42%				
72	Hydrants					2.22%	0.19%				

Schedule of Water Amortization of CIAC by Classification - 2006															Florida Public Service Commission	
Adjusted CIAC Balances - 2006																
St. John's Highlands - Water															Schedule: A-12	
Docket No. 060368-WS															Page: 4 of 8	
Schedule Year Ended: 2006															Preparer:	
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	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602
2	Meter Fees	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328
3	Main Extension Charge	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842
4	Service Installation Fees	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505
5	Total Cash CIAC	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276
Property CIAC:																
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	480	480	480	480	480	480	480	480	480	480	480	480	480	480	480
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	480	480	480	480	480	480	480	480	480	480	480	480	480	480	480
12	Total Water CIAC	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756
Schedule of Water Amortization of CIAC by Classification - 2006															Florida Public Service Commission	
CIAC Amortization Rates - 2006																
St. John's Highlands - Water															Schedule: A-14	
Docket No. 060368-WS															Page: 2, wrk-3	
Schedule Year Ended: 2006															Preparer:	
Historic [x] or Projected [x]																
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories for 2006																
Line No.	Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Guideline Rates	(16) Guideline Lives
Cash CIAC:																
1	Water Treatment Equipment	3.10%	0.26%	0.26%	0.26%	0.26%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	3.22%	
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.42%	0.42%	0.42%	0.42%	5.00%	
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	
Property CIAC:																
6	Dist Reservoirs & Standpipes	0.00%	0.00%	0.00%	0.00%	0.00%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	2.70%	
7	T&D Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	
10	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%	

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

Florida Public Service Commission

St. John's Highlands - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2006  
 Historic [x] or Projected [x]

[ ] =input field  
 Explanation: Provide a Schedule showing additions to CIAC during 2006  
 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		4	4	4	4	4	4	4	4	4	4	4	4	51
2	Meter Fees		22	22	22	22	22	22	22	22	22	22	22	22	266
3	Main Extension Charge		3	3	3	3	4	4	4	4	4	4	4	4	42
4	Service Installation Fees		11	11	11	11	11	11	11	11	11	11	11	11	138
5	Total Cash CIAC		41	41	41	41	42	42	42	42	42	42	42	42	497
Property CIAC:															
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services		1	1	1	1	1	1	1	1	1	1	1	1	12
9	Meters/Meter Installation		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC		1	1	1	1	1	1	1	1	1	1	1	1	12
12	Total Water CIAC		42	42	42	42	43	43	43	43	43	43	43	43	509
			0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	3.45%

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

Florida Public Service Commission

St. John's Highlands - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2006  
 Historic [x] or Projected [x]

[ ] =input field  
 Explanation: Provide Adjustments to CIAC Amortatory Order balances, other than  
 changes resulting from CIAC Additions for 2006

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

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

Schedule of Water Amortization of CIAC by Classification - 2006												Florida Public Service Commission			
Adjusted Accum Amort of CIAC Balances - 2006												Schedule: A-14			
St. John's Highlands - Water												Page: 2, wrk-8			
Docket No. 060368-WS												Preparer:			
Schedule Year Ended: 2006															
Historic [x] or Projected [x]															
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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	Test Year End 12/31/06	Average Balance
Cash CIAC:															
1	Water Treatment Equipment	251	256	260	264	268	272	276	281	285	289	294	298	302	277
2	Meter Fees	1,997	2,019	2,041	2,063	2,085	2,108	2,130	2,152	2,174	2,196	2,219	2,241	2,263	2,130
3	Main Extension Charge	224	228	231	235	238	242	245	249	252	256	259	263	267	245
4	Service Installation Fees	4,005	4,017	4,028	4,040	4,051	4,063	4,074	4,086	4,097	4,109	4,120	4,132	4,143	4,074
5	Total Cash CIAC	6,478	6,519	6,560	6,601	6,643	6,684	6,726	6,767	6,809	6,850	6,892	6,933	6,975	6,726
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	129	129	129	129	129	129	129	129	129	129	129	129	129	129
8	Services	30	31	32	33	34	35	36	37	38	39	40	41	42	36
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	159	160	161	162	163	164	165	166	167	168	169	170	171	165
12	Total Water CIAC	6,637	6,679	6,721	6,763	6,806	6,848	6,891	6,933	6,976	7,018	7,061	7,103	7,146	6,891
														7,146	

9/4/06

Schedule of Accumulated Amortization of CIAC by Classification  
 Test Year Average Balance  
 St. John's Highlands  
 Docket No. 060368-WS  
 Test Year Ending 12/31/06

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	251	256	260	264	268	272	276	281	285	289	294	298	302	277
2	Meter Fees	1,997	2,019	2,041	2,063	2,085	2,108	2,130	2,152	2,174	2,196	2,219	2,241	2,263	2,130
3	Main Extension Charge	224	228	231	235	238	242	245	249	252	256	259	263	267	245
4	Service Installation Fees	4,005	4,017	4,028	4,040	4,051	4,063	4,074	4,086	4,097	4,109	4,120	4,132	4,143	4,074
5	Total Cash	6,478	6,519	6,560	6,601	6,643	6,684	6,726	6,767	6,809	6,850	6,892	6,933	6,975	6,726
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	129	129	129	129	129	129	129	129	129	129	129	129	129	129
8	Services	30	31	32	33	34	35	36	37	38	39	40	41	42	36
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	159	160	161	162	163	164	165	166	167	168	169	170	171	165
12	Total Water	6,637	6,679	6,721	6,763	6,806	6,848	6,891	6,933	6,976	7,018	7,061	7,103	7,146	6,891
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

YTB

CALCULATE CIAC AMORTIZATION RATES - January thru December 2007		Input field		Florida Public Service Commission	
Schedule of Water Amortization of CIAC by Classification - 2007		Schedule: A-12		Page: Preparer:	
Calculate Amortization Rates for Calendar Year 2005		Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates		Annual Depn Rate	
St. John's Highlands - Water		Categories-lines to below		Monthly Depn Rate	
Docket No. 060363 WS					
Schedule Year Ended: 2007					
Historic [ ] or Projected [X]					
1	Cash CIAC	271.1	Water Treatment Equip (see Composite Calc)	3.13%	0.26%
2	Capacity Charges	271.3	Water Treatment Equip (see Composite Calc)	3.13%	0.26%
3	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	3.13%	0.26%
4	Unclaimed Refunds	271.3	Main Extension Charge acct 331.4	2.33%	0.24%
5	Main Ext Charge	271.3	Service Installation Charge acct 333.4	2.50%	0.21%
6	Serv Install Charge	271.3	Meter Fees	5.00%	0.42%
7	Meter Fees	271.3			
7	Total Cash CIAC				
8	Contributed Property	271.2			
9	Dist Res & Standpipe	330.4		2.70%	0.23%
10	T&D Mains	331.4		2.33%	0.19%
10	Services	333.4		2.50%	0.21%
11	Meters/Meter Installation	334.4		5.00%	0.42%
12	Hydrants	335.4		2.22%	0.19%

Composite Rate Calculation:		UPIS Balance 12/31/06			Depreciation Rate		Depreciation Expense													
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly														
1	INTANGIBLE PLANT																			
2	Organization	301.1	0		2.50%															
3	Franchises	302.1	0		2.50%															
4	Other Plant & Misc. Equipment	339.1	0		0.00%															
5	SOURCE OF SUPPLY & PUMPING PLANT		0		0.00%															
6	Land & Land Rights	303.2	0		0.00%															
7	Structures & Improvements	304.2	11,566	11,566	3.13%	0.26%	361													
8	Collect. & Impound Reservoirs	305.2	0		2.00%															
9	Lake, River & Other Intakes	306.2	0		2.50%															
10	Wells & Springs	307.2	0	0	3.33%	0.28%	0													
11	Infiltration Galleries & Tunnels	308.2	0		2.50%															
12	Supply Mains	309.2	0	0	2.86%	0.24%	0													
13	Power Generation Equipment	310.2	0	0	5.00%	0.42%	0													
14	Pumping Equipment	311.2	0	0	5.00%	0.42%	0													
15	Other Plant & Misc. Equipment	339.2	0		5.56%															
16	WATER TREATMENT PLANT		0		0.00%															
17	Land & Land Rights	303.3	1,037		0.00%															
18	Structures & Improvements	304.3	0	0	3.13%	0.26%	0													
19	Pumping Equipment	311.3	0		5.00%															
20	Water Treatment Equipment	320.3	0	0	4.55%	0.38%	0													
21	Other Plant & Misc. Equipment	339.3	0		5.56%															
22	TRANSMISSION & DISTRIBUTION PLANT		0		0.00%															
23	Land & Land Rights	303.4	0		0.00%															
24	Structures & Improvements	304.4	0	0	3.13%	0.26%	0													
25	Pumping Equipment	311.4	0		5.00%															
26	Distr. Reservoirs & Standpipes	330.4	0	0	2.70%	0.23%	0													
27	Transm. & Distribution Mains	331.4	9,749	0	2.33%	0.19%	227													
28	Services	333.4	2,726	(480)	2,246	2.50%	0.21%	56												
29	Meters & Meter Installations	334.4	5,049	0	5,049	5.00%	0.42%	252												
30	Hydrants	335.4	0	0	2.22%	0.19%	0													
31	Backflow Prevention	336.4	0		6.67%															
32	Other Plant & Misc. Equipment	339.4	0	0	4.00%	0.33%	0													
33	GENERAL PLANT		0		0.00%															
34	Land & Land Rights	303.5	0		0.00%															
35	Structures & Improvements	304.5	0		2.50%															
36	Office Furniture & Equipment	340.5	0		6.67%															
37	Computer Equipment	340.51	0		16.67%															
38	Transportation Equipment	341.5	0		16.67%															
39	Stores Equipment	342.5	0		5.56%															
40	Tools, Shop & Garage Equipment	343.5	0		6.25%															
41	Laboratory Equipment	344.5	0		6.67%															
42	Power Operated Equipment	345.5	0		8.33%															
43	Communication Equipment	346.5	0		10.00%															
44	Miscellaneous Equipment	347.5	0		6.67%															
45	Other Tangible Plant	348.5	0		10.00%															
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			28,610			897	Composite Rate 3.13%												
				TRUE																

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Line No	Description	Annual Depr Rate	Mo Depr Rate
64	Cash CIAC		
65	Water Treatment Equipment	3.13%	0.26%
66	Meter Fees	5.00%	0.42%
67	Main Extension Charge	2.33%	0.24%
67	Service Installation Fees	2.50%	0.21%
68	Property CIAC		
69	Dist Res & Standpipe	2.70%	0.23%
70	T&D Mains	2.33%	0.19%
71	Meters	2.50%	0.21%
71	Meters/Meter Installation	5.00%	0.42%
72	Hydrants	2.22%	0.19%

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

Schedule of Water Amortization of CIAC by Classification - 2007 Adjusted CIAC Balances - 2007												Florida Public Service Commission			
St. John's Highlands - Water Docket No. 060368-WS												Schedule:	A-12		
Explanation: Provide Adjusted CIAC balances by account for 2007												Page:	4 of 8		
Schedule Year Ended: 2007												Preparer:			
Historic [ ] or Projected [X]															
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
Cash CIAC															
1	Water Treatment Equipment	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602
2	Meter Fees	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328
3	Main Extension Charge	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842
4	Service Installation Fees	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505
5	Total Cash CIAC	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276
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	480	480	480	480	480	480	480	480	480	480	480	480	480	480
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	480	480	480	480	480	480	480	480	480	480	480	480	480	480
12	Total Water CIAC	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756

Schedule of Water Amortization of CIAC by Classification - 2007 CIAC Amortization Rates - 2005												Florida Public Service Commission			
St. John's Highlands - Water Docket No. 060368-WS												Schedule:	A-14		
Explanation: Provide a Schedule showing Amortization Rates by CIAC												Page:	2, wrk-3		
Categories												Preparer:			
Historic [ ] or Projected [X]															
Line No.	(1) Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	
Cash CIAC															
1	Water Treatment Equipment	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
3	Main Extension Charge	2.33%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
Property CIAC															
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	
7	T&D Mains	2.33%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
10	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	

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

Florida Public Service Commission

St. John's Highlands - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2007  
 Historic [ ] or Projected [X]

Explanation: Provide a Schedule showing additions to CIAC during 2007

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

Line No	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
Cash CIAC															
1	Water Treatment Equipment		4	4	4	4	4	4	4	4	4	4	4	4	50
2	Meter Fees		22	22	22	22	22	22	22	22	22	22	22	22	266
3	Main Extension Charge		4	4	4	4	4	4	4	4	4	4	4	4	53
4	Service Installation Fees		11	11	11	11	11	11	11	11	11	11	11	11	138
5	Total Cash CIAC		42	42	42	42	42	42	42	42	42	42	42	42	507
Property CIAC															
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services		1	1	1	1	1	1	1	1	1	1	1	1	12
9	Meters/Meter Installation		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC		1	1	1	1	1	1	1	1	1	1	1	1	12
12	Total Water CIAC		43	43	43	43	43	43	43	43	43	43	43	43	519
			0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	3.52%

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

Florida Public Service Commission

St. John's Highlands - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2007  
 Historic [ ] or Projected [X]

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

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

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

bb

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

Florida Public Service Commission

St. John's Highlands - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2007  
 Historic [ ] or Projected [X]

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

Preparer:

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

Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
<b>Cash CIAC:</b>															
1	Water Treatment Equipment	302	306	311	315	319	323	327	332	336	340	344	348	352	327
2	Meter Fees	2,263	2,285	2,307	2,330	2,352	2,374	2,396	2,418	2,441	2,463	2,485	2,507	2,529	2,396
3	Main Extension Charge	267	271	275	280	284	289	293	297	302	306	310	315	319	293
4	Service Installation Fees	4,143	4,155	4,166	4,177	4,189	4,200	4,212	4,223	4,235	4,246	4,258	4,269	4,281	4,212
5	Total Cash CIAC	6,975	7,017	7,059	7,102	7,144	7,186	7,228	7,271	7,313	7,355	7,397	7,439	7,482	7,228
<b>Property CIAC:</b>															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	129	129	129	129	129	129	129	129	129	129	129	129	129	129
8	Services	42	43	44	45	46	47	48	49	50	51	52	53	54	48
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	171	172	173	174	175	176	177	178	179	180	181	182	183	177
12	Total Water CIAC	7,146	7,189	7,232	7,276	7,319	7,362	7,405	7,449	7,492	7,535	7,578	7,621	7,665	7,405

1002

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	302	306	311	315	319	323	327	332	336	340	344	348	352	327
2	Meter Fees	2,263	2,285	2,307	2,330	2,352	2,374	2,396	2,418	2,441	2,463	2,485	2,507	2,529	2,396
3	Main Extension Charge	267	271	275	280	284	289	293	297	302	306	310	315	319	293
4	Service Installation Fees	4,143	4,155	4,166	4,177	4,189	4,200	4,212	4,223	4,235	4,246	4,258	4,269	4,281	4,212
5	Total Cash	6,975	7,017	7,059	7,102	7,144	7,186	7,228	7,271	7,313	7,355	7,397	7,439	7,482	7,228
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	129	129	129	129	129	129	129	129	129	129	129	129	129	129
8	Services	42	43	44	45	46	47	48	49	50	51	52	53	54	48
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	171	172	173	174	175	176	177	178	179	180	181	182	183	177
12	Total Water	7,146	7,189	7,232	7,276	7,319	7,362	7,405	7,449	7,492	7,535	7,578	7,621	7,665	7,405
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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