

060368-WS

**Tangerine  
Water**

Docket No. 060368-WS

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

Orange County, Florida

## **Rate Base Workpapers**

Utility Plant in Service

Accumulated Depreciation

CIAC

Accumulated Amortization of CIAC

DOCUMENT NUMBER-DATE

00719 JAN 24 5

FPSC-COMMISSION CLERK



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

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

**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	76	76	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
2007 Monthly Balances	100 a,b	100 a,b	100 a,b	100 a,b

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

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

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

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

Schedule of Water Plant in Service By Primary Account - 2005		Monthly UPIS Balances per Books - 2005		Tangerine - Water		Docket No. 060368-WS		Schedule Year Ended: 2005		Historic [X] or Projected [ ]		Florida Public Service Commission				
Line No.	Acct No.	Account Name	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
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

Schedule of Water Plant in Service By Primary Account  
 Test Year Average balance  
 Tangerine  
 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								
Monthly UPIS Balances per Books- 2006								
				=input field				
Tangerine - Water		101	6428	FWS	Tangerine - Water			
Docket No. 060368-WS		Explanation: Provide UPIS balances by account for the period beginning 12/31/05						
Schedule Year Ended: 2006		through 12/31/06, and 13 month Average.						
Historic [ ] or Projected [x]								
Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	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	3,572
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	12,817
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	10,110
13	310.2	Power Generation Equipment	0	0	0	0	0	43,408
14	311.2	Pumping Equipment	0	0	0	0	0	1,565
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	13,363
20	320.3	Water Treatment Equipment	0	0	0	0	0	1,247
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	27,724
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	126,821
28	333.4	Services	0	0	0	0	0	7,477
29	334.4	Meters & Meter Installations	0	0	0	0	0	21,729
30	335.4	Hydrants	0	0	0	0	0	1,045
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	270,878

5

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

**Florida Public Service Commission**

**Tangerine**  
**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	264,752	NA
2004			
46	Additions	1,045	NA
47	Retirements	(355)	NA
48	Adjustments	0	NA
49	12/31/04 Balance	265,442	NA
2005			
50	Additions	3,804	NA
51	Retirements	(2,780)	NA
52	Adjustments	3,075	NA
53	12/31/05 Balance	269,541	NA
2006			
54	Additions	225,641	NA
55	Retirements	(36,326)	NA
56	Adjustments	7,750	NA
57	12/31/06 Balance	466,606	NA
2007			
58	Additions	259,372	NA
59	Retirements	(7,032)	NA
60	Adjustments	3,800	NA
61	12/31/07 Balance	722,746	NA

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

6



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

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Florida Public Service Commission

Tangerine - Water

Docket No. 060368-WS

Explanation: Provide UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc.

Schedule: A-5

Page: 5 of 8

Preparer: <name>

Schedule Year Ended: 2004

Historic [X] or Projected [ ]

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	3,572	3,572	3,572	3,572	3,572	3,572	3,572
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	12,817	12,817	12,817	12,817	12,817	12,817	12,817
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	10,110	10,110	10,110	10,110	10,110	10,110	10,110
13	310.2	Power Generation Equipment	43,408	43,408	43,408	43,408	43,408	43,408	43,408
14	311.2	Pumping Equipment	13,363	13,363	13,363	13,363	13,363	13,363	13,363
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	750	750	750	750	750	750	750
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	27,724	27,724	27,724	27,724	27,724	27,724	27,724
27	331.4	Transm. & Distribution Mains	126,273	126,273	126,273	126,273	126,273	126,273	126,273
28	333.4	Services	7,477	7,477	7,477	7,477	7,477	7,477	7,477
29	334.4	Meters & Meter Installations	18,213	18,213	18,213	18,213	18,213	18,213	18,213
30	335.4	Hydrants	1,045	1,045	1,045	1,045	1,045	1,045	1,045
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	264,752	264,752	264,752	264,752	264,752	264,752	264,752

7

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

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

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

Florida Public Service Commission

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

Line No.	Acct No.	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Jul	Aug	Sep	Oct	Nov	Dec	
1		INTANGIBLE PLANT							
2	301.1	Organization							
3	302.1	Franchises							
4	339.1	Other Plant & Misc. Equipment							
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights							
7	304.2	Structures & Improvements							
8	305.2	Collect. & Impound Reservoirs							
9	306.2	Lake, River & Other Intakes							
10	307.2	Wells & Springs							
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							497
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							548
28	333.4	Services							CWIP @ acquisition
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	1,045

1,045

Schedule of Water Plant in Service By Primary Account- 2004 Retirements-July through December 2004								Florida Public Service Commission	
Tangerine - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>		<div style="border: 1px solid black; width: 100px; height: 15px; display: inline-block;"></div> =input field Explanation: Provide Retirements that were physically made after the date of Acquisition 6/30/04.						Schedule: A-5 Page: 7 of 8 Preparer: <name>	
Line No.	Acct No.	(1) AccountName	(2)	(3) 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						(355)	
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	(355)	0
								(355)	

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

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Tangerine - 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.

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

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

Florida Public Service Commission

Tangerine - 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>

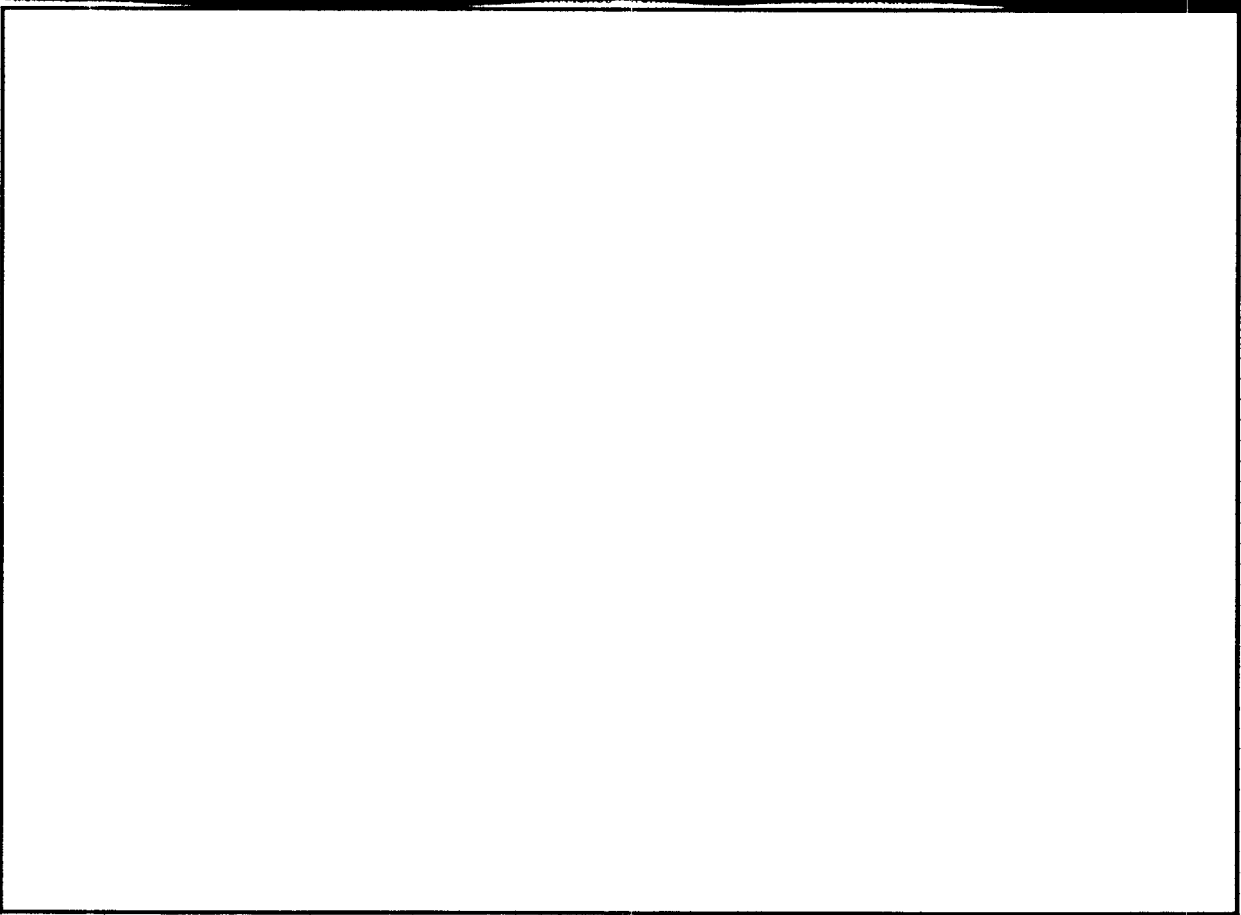
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	3,572	3,572	3,572	3,572	3,572	3,572	3,572
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	12,817	12,817	12,817	12,817	12,817	12,817	12,817
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	10,110	10,110	10,110	10,110	10,110	10,110	10,110
13	310.2	Power Generation Equipment	43,408	43,408	43,408	43,408	43,408	43,408	43,408
14	311.2	Pumping Equipment	13,363	13,363	13,363	13,363	13,363	13,363	13,363
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	750	750	750	750	395	892	
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	27,724	27,724	27,724	27,724	27,724	27,724	27,724
27	331.4	Transm. & Distribution Mains	126,273	126,273	126,273	126,273	126,273	126,273	126,821
28	333.4	Services	7,477	7,477	7,477	7,477	7,477	7,477	7,477
29	334.4	Meters & Meter Installations	18,213	18,213	18,213	18,213	18,213	18,213	18,213
30	335.4	Hydrants	1,045	1,045	1,045	1,045	1,045	1,045	1,045
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	264,752	264,752	264,752	264,752	264,752	264,397	265,442

Schedule of Water Plant in Service By Primary Account- 2005 CWIP to Plant - Jan through December 2005		FWS Properties											Florida Public Service Commission			
Tangerine - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]		[Redacted] =input field											Schedule: A-5 Page: 6 of 8 Preparer: <name>			
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services														0
29	334.4	Meters & Meter Installations													3,804	3,804
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	0	0	0	0	0	0	3,804	3,804

12

Schedule of Water Plant in Service By Primary Account- 2005 Retirements-January through December 2005													Florida Public Service Commission			
Tangerine - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]													Schedule: A-5 Page: 7 of 8 Preparer: <name>			
Explanation: Provide Retirements that were physically made during 2005.																
Line No.	Acct No.	(1) Account Name	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services														0
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants												(2,780)		(2,780)
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	0	0	0	0	0	0	(2,780)	(2,780)

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



11



Schedule of Water Plant in Service By Primary Account- 2005 Adjusted UPIS Balances- December 2004 through December 2005													Florida Public Service Commission			
Tangerine - 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	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572
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	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817
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	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110
13	310.2	Power Generation Equipment	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408
14	311.2	Pumping Equipment	13,363	13,363	13,363	13,363	13,363	13,363	13,363	13,363	13,363	13,363	13,363	13,363	13,363	13,363
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	892	892	892	892	892	892	892	892	892	892	892	892	892	892
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724
27	331.4	Transm. & Distribution Mains	126,821	126,821	126,821	126,821	126,821	126,821	126,821	126,821	126,821	126,821	126,821	126,821	126,821	126,821
28	333.4	Services	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477
29	334.4	Meters & Meter Installations	18,213	18,213	18,213	18,213	18,213	18,213	18,213	18,213	18,213	18,213	18,213	18,213	19,237	18,292
30	335.4	Hydrants	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045
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	265,442	265,442	265,442	265,442	265,442	265,442	265,442	265,442	265,442	265,442	265,442	265,442	266,466	265,521

15w

Schedule of Water Plant in Service By Primary Account

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

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

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.	Account Name	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average Balance
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	302.1 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	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572
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	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817
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	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110
13	310.2 Power Generation Equipment	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408
14	311.2 Pumping Equipment	13,363	13,363	13,363	13,363	13,363	13,363	13,363	13,363	13,363	13,363	13,363	13,363	13,363	13,363
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	892	892	892	892	892	892	892	892	892	892	892	892	892	892
21	339.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4 Distr. Reservoirs & Standpipes	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724
27	331.4 Transm. & Distribution Mains	126,821	126,821	126,821	126,821	126,821	126,821	126,821	126,821	126,821	126,821	126,821	126,821	126,821	126,821
28	334.4 Services	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477
29	334.4 Meters & Meter Installations	18,213	18,213	18,213	18,213	18,213	18,213	18,213	18,213	18,213	18,213	18,213	18,213	18,213	18,213
30	335.4 Hydrants	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045
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, Shop & Garage 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	265,442	265,442	265,442	265,442	265,442	265,442	265,442	265,442	265,442	265,442	267,334	267,832	269,541	266,109
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 Plant in Service By Primary Account- 2006  
 CWIP to Plant -Jan through December 2006

Florida Public Service Commission

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

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

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

=input field

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														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													32,000	32,000
14	311.2	Pumping Equipment														1,565
15	339.2	Other Plant & Misc. Equipment			1,565											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							50,000			50,000			50,000	150,000
28	333.4	Services														0
29	334.4	Meters & Meter Installations							13,692			13,692			14,692	42,076
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			1,565	0	0	0	0	63,692	0	0	63,692	0	0	96,692
																225,641

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

Florida Public Service Commission

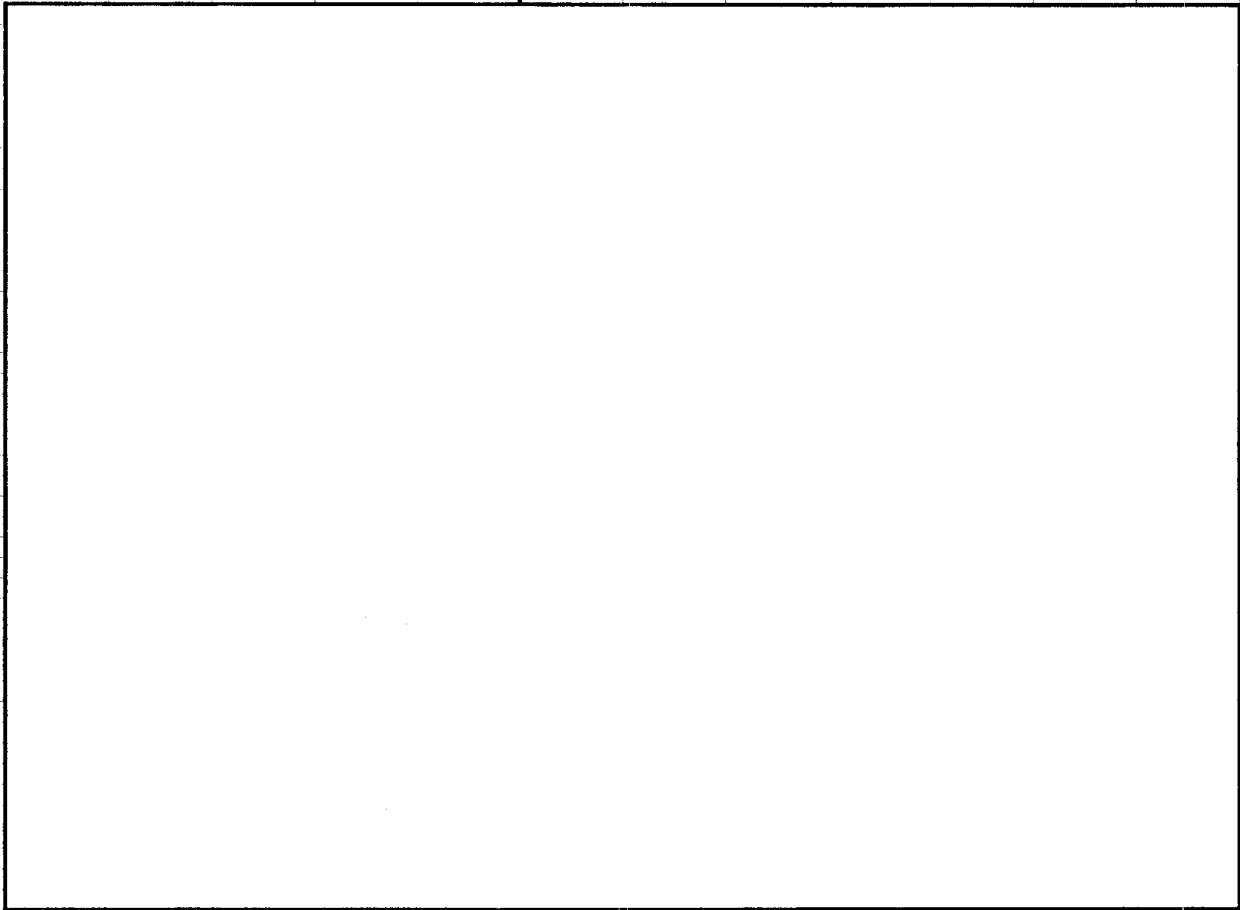
Tangerine - Water  
Docket No. 060368-WS  
Schedule Year Ended: 2006  
Historic [ ] or Projected [ x ]

Explanation: Provide Retirements that were physically made during 2006.

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Totals
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														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													(10,994)	(10,994)
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							(5,444)			(5,444)			(5,444)	(16,332)
28	333.4	Services														0
29	334.4	Meters & Meter Installations							(3,000)			(3,000)			(3,000)	(9,000)
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	(8,444)	0	0	(8,444)	0	0	(19,438)	(36,326)

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



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Schedule of Water Plant in Service By Primary Account- 2006															Florida Public Service Commission	
Adjusted UPIS Balances- December 2005 through December 2006															Schedule:	A-5
Tangerine - Water															Page:	4 of 8
Docket No. 060368-WS															Preparer:	<name>
Schedule Year Ended: 2006															Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average	
Historic [ ] or Projected [x ]																
Line No.	Acct No.	(1) 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	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572
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	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817
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	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110
13	310.2	Power Generation Equipment	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408
14	311.2	Pumping Equipment	13,363	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,807
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	892	892	892	892	892	892	892	892	892	892	892	892	892	892
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724
27	331.4	Transm. & Distribution Mains	126,821	126,821	126,821	126,821	126,821	126,821	171,377	171,377	171,377	215,933	215,933	215,933	260,489	167,950
28	333.4	Services	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477
29	334.4	Meters & Meter Installations	19,237	19,237	19,237	19,237	19,237	19,237	29,929	29,929	29,929	40,621	40,621	40,621	52,313	29,183
30	335.4	Hydrants	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045
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	266,466	268,031	268,031	268,031	268,031	268,031	323,279	323,279	323,279	378,527	378,527	378,527	455,781	320,601

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Tangerine

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	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572
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	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817
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	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110
13	310.2	Power Generation Equipment	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	64,414	45,024
14	311.2	Pumping Equipment	13,363	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,807
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	892	892	892	892	892	892	892	892	892	892	892	892	892	892
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724
27	331.4	Transm. & Distribution Mains	126,821	126,821	126,821	126,821	126,821	126,821	171,377	171,377	171,377	215,933	215,933	215,933	260,489	167,950
28	333.4	Services	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477
29	334.4	Meters & Meter Installations	19,237	19,237	19,237	19,237	19,237	19,237	29,929	29,929	29,929	40,621	40,621	40,621	52,313	29,183
30	335.4	Hydrants	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045
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	3,075	3,075	3,075	3,342	3,342	4,433	4,628	4,628	4,628	4,628	4,628	4,628	10,825	4,534
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	269,541	271,105	271,105	271,372	271,372	272,463	327,907	327,907	327,907	383,155	383,155	383,155	466,606	325,135
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 Plant in Service By Primary Account- 2007 CWIP to Plant -Jan through December 2007													FWS Properties		Florida Public Service Commission	
Tangerine - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [ ] or Projected [x ]													Schedule: A-5 Page: 6 of 8 Preparer: <name>			
Explanation: Provide amounts for projects that were physically placed in service during 2007.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements				250			250				250		250	1,000
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements			0				0			0		0		0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment							200,000							200,000
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains			12,500				12,500			12,500		12,500		50,000
28	333.4	Services														0
29	334.4	Meters & Meter Installations			2,093				2,093			2,093		2,093		8,372
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	14,843	0	0	214,843	0	0	14,843	0	0	14,843	259,372

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Schedule of Water Plant in Service By Primary Account- 2007 Retirements-January through December 2007													Florida Public Service Commission			
Tangerine - Water													Schedule: A-5			
Docket No. 060368-WS													Page: 7 of 8			
Schedule Year Ended: 2007													Preparer: <name>			
Historic [ ] or Projected [x ]																
Explanation: Provide Retirements that were physically made during 2007																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs				(56)			(56)			(56)		(56)		(224)
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements				0			0			0		0		0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services				(1,361)			(1,361)			(1,361)		(1,361)		(5,444)
29	334.4	Meters & Meter Installations				(341)			(341)			(341)		(341)		(1,364)
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	(1,758)	0	0	(1,758)	0	0	(1,758)	0	0	(1,758)	(7,032)

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

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Schedule of Water Plant in Service By Primary Account- 2007 Adjusted UPIS Balances- December 2006 through December 2007													Florida Public Service Commission			
Tangerine - 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	3,572	3,572	3,572	3,766	3,766	3,766	3,960	3,960	3,960	4,154	4,154	4,154	4,348	3,900
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	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817
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	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110
13	310.2	Power Generation Equipment	64,414	64,414	64,414	64,414	64,414	64,414	64,414	64,414	64,414	64,414	64,414	64,414	64,414	64,414
14	311.2	Pumping Equipment	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928
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	892	892	892	892	892	892	200,892	200,892	200,892	200,892	200,892	200,892	200,892	108,584
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724
27	331.4	Transm. & Distribution Mains	260,489	260,489	260,489	271,628	271,628	271,628	282,767	282,767	282,767	293,906	293,906	293,906	305,045	279,340
28	333.4	Services	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477
29	334.4	Meters & Meter Installations	52,313	52,313	52,313	54,065	54,065	54,065	55,817	55,817	55,817	57,569	57,569	57,569	59,321	55,278
30	335.4	Hydrants	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045
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	455,781	455,781	455,781	468,866	468,866	468,866	681,951	681,951	681,951	695,036	695,036	695,036	708,121	585,617
															TRUE	TRUE

MB

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Tangerine

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [ ] Projected [ X ]

Schedule: A-5

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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	3,572	3,572	3,572	3,766	3,766	3,766	3,960	3,960	3,960	4,154	4,154	4,154	4,348	3,900
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	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817
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	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110
13	310.2	Power Generation Equipment	64,414	64,414	64,414	64,414	64,414	64,414	64,414	64,414	64,414	64,414	64,414	64,414	64,414	64,414
14	311.2	Pumping Equipment	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928
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	892	892	892	892	892	892	200,892	200,892	200,892	200,892	200,892	200,892	200,892	108,584
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724
27	331.4	Transm. & Distribution Mains	260,489	260,489	260,489	271,628	271,628	271,628	282,767	282,767	282,767	293,906	293,906	293,906	305,045	279,340
28	333.4	Services	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477
29	334.4	Meters & Meter Installations	52,313	52,313	52,313	54,065	54,065	54,065	55,817	55,817	55,817	57,569	57,569	57,569	59,321	55,278
30	335.4	Hydrants	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045
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	10,825	11,040	11,324	11,864	12,299	12,642	12,985	13,248	13,483	13,907	14,133	14,350	14,625	12,825
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	466,606	466,821	467,104	480,730	481,164	481,508	694,935	695,199	695,434	708,942	709,169	709,385	722,746	598,442
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

FWS Properties

Florida Public Service Commission

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

108 [ ] =input field  
 6428 FWS Tangerine - 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.

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 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

h2

Schedule of Water Accumulated Depreciation By Primary Account- 2005																
Monthly Accumulated Depreciation Balances, per books- 2005																
Tangerine - Water																
Docket No. 060368-W/S																
Schedule Year Ended: 2005																
Historic [X] or Projected [ ]																
Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT	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. & Inbound 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

25a

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Tangerine

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Schedule: A-9

Page: 2 of 5

Preparer: Robert M. Griffin

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

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

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

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Schedule of Water Accumulated Depreciation By Primary Account- 2006								
Monthly Accumulated Depreciation Balances- per books- 2006								
Tangerine - Water		108	6428	FWS	Tangerine - Water			
Docket No. 060368-WS		Explanation: Provide Accumulated Depreciation balances by account for the period						
Schedule Year Ended: 2006		beginning 12/31/05 through 12/31/06, and 13 month averages for 2006						
Historic [ ] or Projected [x]								
Line 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	2,160
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	4,505
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	8,639
13	310.2	Power Generation Equipment	0	0	0	0	0	14,498
14	311.2	Pumping Equipment	0	0	0	0	0	26
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	6,715
20	320.3	Water Treatment Equipment	0	0	0	0	0	824
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	23,652
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	50,738
28	333.4	Services	0	0	0	0	0	762
29	334.4	Meters & Meter Installations	0	0	0	0	0	14,777
30	335.4	Hydrants	0	0	0	0	0	(97)
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	127,198

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

**Florida Public Service Commission**

**Tangerine**

**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	113,585	NA
2004			
46	Additions	4,187	NA
47	Retirements	(355)	NA
48	Adjustments	0	NA
49	12/31/04 Balance	117,417	NA
2005			
50	Additions	8,396	NA
51	Retirements	(2,780)	NA
52	Adjustments	106	NA
53	12/31/05 Balance	123,139	NA
2006			
54	Additions	10,273	NA
55	Retirements	(36,326)	NA
56	Adjustments	776	NA
57	12/31/06 Balance	97,862	NA
2007			
58	Additions	20,418	NA
59	Retirements	(7,032)	NA
60	Adjustments	2,165	NA
61	12/31/07 Balance	113,413	NA

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

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

FWS Properties

Florida Public Service Commission

Tangerine - 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 Amendatory Order issued February 27, 2006.

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

Line No.	Acct No.	(1) AccountName	(2) Prior Year 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT	From LOOKUP						
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	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	1,983	1,983	1,983	1,983	1,983	1,983	1,983
8	305.2	Collect & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0
10	307.2	Wells & Springs	3,828	3,828	3,828	3,828	3,828	3,828	3,828
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	8,182	8,182	8,182	8,182	8,182	8,182	8,182
13	310.2	Power Generation Equipment	11,061	11,061	11,061	11,061	11,061	11,061	11,061
14	311.2	Pumping Equipment	5,657	5,657	5,657	5,657	5,657	5,657	5,657
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	750	750	750	750	750	750	750
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	22,465	22,465	22,465	22,465	22,465	22,465	22,465
27	331.4	Transm. & Distribution Mains	46,069	46,069	46,069	46,069	46,069	46,069	46,069
28	333.4	Services	466	466	466	466	466	466	466
29	334.4	Meters & Meter Installations	13,258	13,258	13,258	13,258	13,258	13,258	13,258
30	335.4	Hydrants	(134)	(134)	(134)	(134)	(134)	(134)	(134)
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	113,585	113,585	113,585	113,585	113,585	113,585	113,585

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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

Tangerine - 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	3,572	3,572	3,572	3,572	3,572	3,572	3,572
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	12,817	12,817	12,817	12,817	12,817	12,817	12,817
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	10,110	10,110	10,110	10,110	10,110	10,110	10,110
13	310.2	Power Generation Equipment	43,408	43,408	43,408	43,408	43,408	43,408	43,408
14	311.2	Pumping Equipment	13,363	13,363	13,363	13,363	13,363	13,363	13,363
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	750	750	750	750	395	892	
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	27,724	27,724	27,724	27,724	27,724	27,724	27,724
27	331.4	Transm. & Distribution Mains	126,273	126,273	126,273	126,273	126,273	126,273	126,821
28	333.4	Services	7,477	7,477	7,477	7,477	7,477	7,477	7,477
29	334.4	Meters & Meter Installations	18,213	18,213	18,213	18,213	18,213	18,213	18,213
30	335.4	Hydrants	1,045	1,045	1,045	1,045	1,045	1,045	1,045
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	264,752	264,752	264,752	264,752	264,752	264,397	265,442

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Schedule of Water Accumulated Depreciation By Primary Account- 2004				FWS Properties					
Depreciation Rates for Water Accounts- 2004									
Tangerine - Water		This Schedule shows the Commission Authorized Depreciation rates for 2004							
Docket No. 060368-WS									
Schedule Year Ended: 2004									
Historic [x] or Projected [ ]									
Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT	From FWS Depn LOOKUP		Monthly Rates				
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	302.1	Franchises	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights							
7	304.2	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
8	305.2	Collect. & Impound Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	306.2	Lake, River & Other Intakes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	307.2	Wells & Springs	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	309.2	Supply Mains	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
13	310.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
15	339.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights							
18	304.3	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
20	320.3	Water Treatment Equipment	4.55%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%
21	339.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights							
24	304.4	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
25	311.4	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
26	330.4	Distr. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
27	331.4	Transm. & Distribution Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
28	333.4	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
29	334.4	Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
30	335.4	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
31	336.4	Backflow Prevention	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
32	339.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33		GENERAL PLANT							
34	303.5	Land & Land Rights							
35	304.5	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
36	340.5	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	341.5	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	343.5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	344.5	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
44	347.5	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

FWS Properties

Florida Public Service Commission

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

Explanation: Provide monthly Depreciation Expense for 2004

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

Line No.	Acct No.	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			July	Aug	Sep	Oct	Nov	Dec	
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	9	9	9	9	9	9	9
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	36	36	36	36	36	36	36
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	24	24	24	24	24	24	24
13	310.2	Power Generation Equipment	181	181	181	181	181	181	181
14	311.2	Pumping Equipment	56	56	56	56	56	56	56
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	3	3	3	3	1	3	3
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	62	62	62	62	62	62	62
27	331.4	Transm. & Distribution Mains	234	234	234	234	234	234	235
28	333.4	Services	16	16	16	16	16	16	16
29	334.4	Meters & Meter Installations	76	76	76	76	76	76	76
30	335.4	Hydrants	2	2	2	2	2	2	2
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	698	698	698	698	696	699	4,187

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

FWS Properties

Florida Public Service Commission

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

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

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

Line No	Acct No	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)			
				Jul	Aug	Sep	Oct	Nov	Dec			
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	(355)	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	(355)	0	(355)		

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

FWS Properties

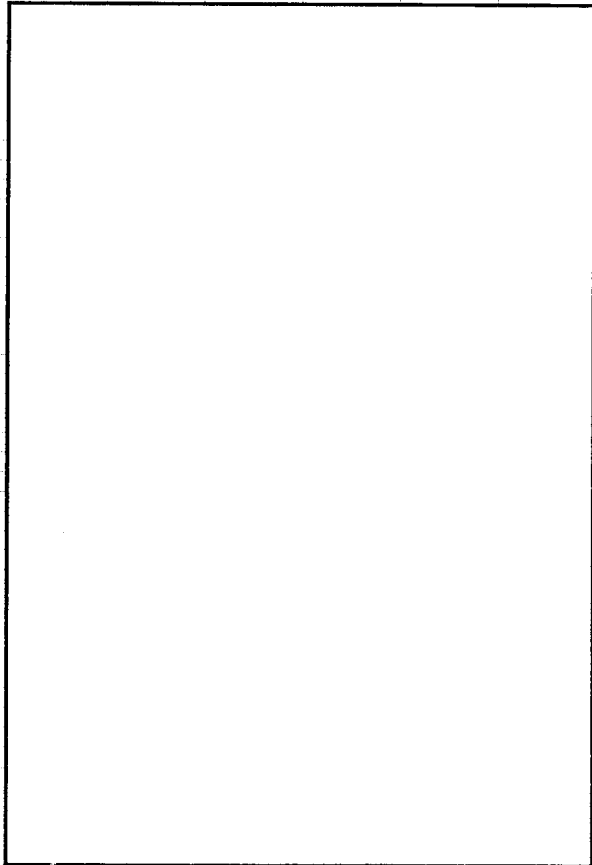
Florida Public Service Commission

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

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

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

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



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

FWS Properties

Florida Public Service Commission

Tangerine - 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	1,983	1,992	2,001	2,010	2,019	2,028	2,037
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0
10	307.2	Wells & Springs	3,828	3,864	3,899	3,935	3,970	4,006	4,042
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	8,182	8,206	8,230	8,254	8,278	8,302	8,326
13	310.2	Power Generation Equipment	11,061	11,242	11,423	11,604	11,784	11,965	12,146
14	311.2	Pumping Equipment	5,657	5,713	5,768	5,824	5,880	5,935	5,991
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	750	753	756	759	761	408	411
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	22,465	22,527	22,590	22,652	22,715	22,777	22,840
27	331.4	Transm. & Distribution Mains	46,069	46,303	46,537	46,771	47,004	47,238	47,473
28	333.4	Services	466	482	497	513	528	544	559
29	334.4	Meters & Meter Installations	13,258	13,334	13,410	13,486	13,562	13,637	13,713
30	335.4	Hydrants	(134)	(132)	(130)	(128)	(126)	(124)	(122)
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	113,585	114,283	114,981	115,678	116,376	116,717	117,417

117,417



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

Florida Public Service Commission

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

Tangerine - 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.

Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572
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	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817
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	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110
13	310.2	Power Generation Equipment	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408
14	311.2	Pumping Equipment	13,363	13,363	13,363	13,363	13,363	13,363	13,363	13,363	13,363	13,363	13,363	13,363	13,363	13,363
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	892	892	892	892	892	892	892	892	892	892	892	892	892	892
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	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724
27	331.4	Transm. & Distribution Mains	126,821	126,821	126,821	126,821	126,821	126,821	126,821	126,821	126,821	126,821	126,821	126,821	126,821	126,821
28	333.4	Services	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477
29	334.4	Meters & Meter Installations	18,213	18,213	18,213	18,213	18,213	18,213	18,213	18,213	18,213	18,213	18,213	18,213	18,213	18,213
30	335.4	Hydrants	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045
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	265,442	265,442	265,442	265,442	265,442	265,442	265,442	265,442	265,442	265,442	265,442	265,442	266,466	265,521

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

Florida Public Service Commission

Tangerine - 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) 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%	0.00%	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	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	309.2	Supply Mains	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
13	310.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
15	339.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16		WATER TREATMENT PLANT													
17	303.3	Land & Land Rights													
18	304.3	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
20	320.3	Water Treatment Equipment	4.55%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%
21	339.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22		TRANSMISSION & DISTRIBUTION PLANT													
23	303.4	Land & Land Rights													
24	304.4	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
25	311.4	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
26	330.4	Distr. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
27	331.4	Transm. & Distribution Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
28	333.4	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
29	334.4	Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
30	335.4	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
31	336.4	Backflow Prevention	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
32	339.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33		GENERAL PLANT													
34	303.5	Land & Land Rights													
35	304.5	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
36	340.5	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	341.5	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	343.5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	344.5	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
44	347.5	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

Florida Public Service Commission

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

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

Explanation: Provide the monthly Depreciation Expense for 2005

Line No.	Acct No.	(1) AccountName	(2)	(3) 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		9	9	9	9	9	9	9	9	9	9	9	9	108
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		36	36	36	36	36	36	36	36	36	36	36	36	427
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		24	24	24	24	24	24	24	24	24	24	24	24	289
13	310.2	Power Generation Equipment		181	181	181	181	181	181	181	181	181	181	181	181	2,170
14	311.2	Pumping Equipment		56	56	56	56	56	56	56	56	56	56	56	56	668
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		3	3	3	3	3	3	3	3	3	3	3	3	41
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		62	62	62	62	62	62	62	62	62	62	62	62	749
27	331.4	Transm. & Distribution Mains		235	235	235	235	235	235	235	235	235	235	235	235	2,818
28	333.4	Services		16	16	16	16	16	16	16	16	16	16	16	16	187
29	334.4	Meters & Meter Installations		76	76	76	76	76	76	76	76	76	76	76	76	915
30	335.4	Hydrants		2	2	2	2	2	2	2	2	2	2	2	2	23
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		699	699	699	699	699	699	699	699	699	699	699	704	8,396

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

Florida Public Service Commission

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

Explanation: Provide Retirements for 2005

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

=input field

Line No	Acct No	(1) Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year Enc	(15) 2005
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	(2,780)	(2,780)
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	(2,780)	(2,780)

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

Florida Public Service Commission

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

[ ] =input field

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

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

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

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

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) 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	2,037	2,046	2,055	2,064	2,073	2,082	2,091	2,100	2,109	2,118	2,127	2,136	2,145	2,091
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	4,042	4,077	4,113	4,148	4,184	4,220	4,255	4,291	4,326	4,362	4,398	4,433	4,469	4,255
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	8,326	8,351	8,375	8,399	8,423	8,447	8,471	8,495	8,519	8,543	8,567	8,591	8,615	8,471
13	310.2	Power Generation Equipment	12,146	12,327	12,508	12,689	12,870	13,051	13,231	13,412	13,593	13,774	13,955	14,136	14,317	13,231
14	311.2	Pumping Equipment	5,991	6,047	6,102	6,158	6,214	6,269	6,325	6,381	6,437	6,492	6,548	6,604	6,659	6,325
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	411	415	418	421	425	428	432	435	438	442	445	448	452	432
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	22,840	22,907	22,965	23,027	23,089	23,152	23,214	23,277	23,339	23,402	23,464	23,527	23,589	23,214
27	331.4	Transm. & Distribution Mains	47,473	47,708	47,943	48,178	48,412	48,647	48,882	49,117	49,352	49,587	49,822	50,056	50,291	48,882
28	333.4	Services	559	575	591	606	622	637	653	669	684	700	715	731	746	653
29	334.4	Meters & Meter Installations	13,713	13,789	13,865	13,941	14,017	14,093	14,169	14,245	14,320	14,396	14,472	14,548	14,624	13,955
30	335.4	Hydrants	(122)	(120)	(119)	(117)	(115)	(113)	(111)	(109)	(107)	(105)	(103)	(101)	(99)	(111)
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	117,417	118,116	118,815	119,515	120,214	120,913	121,613	122,312	123,011	123,711	124,410	125,109	125,808	121,399
		TRUE													123,033	

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Tangerine

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Schedule: A-9

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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 & PUMPHOUSE PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	2,037	2,046	2,055	2,064	2,073	2,082	2,091	2,100	2,109	2,118	2,127	2,136	2,145	2,091
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	4,042	4,077	4,113	4,148	4,184	4,220	4,255	4,291	4,326	4,362	4,398	4,433	4,469	4,255
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	8,326	8,351	8,375	8,399	8,423	8,447	8,471	8,495	8,519	8,543	8,567	8,591	8,615	8,471
13	310.2	Power Generation Equipment	12,146	12,327	12,508	12,689	12,870	13,051	13,231	13,412	13,593	13,774	13,955	14,136	14,317	13,231
14	311.2	Pumping Equipment	5,991	6,047	6,102	6,158	6,214	6,269	6,325	6,381	6,437	6,492	6,548	6,604	6,659	6,325
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	411	415	418	421	425	428	432	435	438	442	445	448	452	432
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	22,840	22,902	22,965	23,027	23,089	23,152	23,214	23,277	23,339	23,402	23,464	23,527	23,589	23,214
27	331.4	Transm. & Distribution Mains	47,473	47,708	47,943	48,178	48,412	48,647	48,882	49,117	49,352	49,587	49,822	50,056	50,291	48,882
28	333.4	Services	559	575	591	606	622	637	653	669	684	700	715	731	746	653
29	334.4	Meters & Meter Installations	13,713	13,789	13,865	13,941	14,017	14,093	14,169	14,245	14,320	14,396	14,472	14,548	11,848	13,955
30	335.4	Hydrants	(122)	(120)	(119)	(117)	(115)	(113)	(111)	(109)	(107)	(105)	(103)	(101)	(99)	(111)
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	4	30	63	106	16
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	117,417	118,116	118,815	119,515	120,214	120,913	121,613	122,312	123,011	123,715	124,440	125,173	123,139	121,415
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

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

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

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

Line No	Acct No	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572
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	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817
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	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110
13	310.2	Power Generation Equipment	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408
14	311.2	Pumping Equipment	13,363	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928
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	892	892	892	892	892	892	892	892	892	892	892	892	892	892
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724
27	331.4	Transm. & Distribution Mains	126,821	126,821	126,821	126,821	126,821	126,821	171,377	171,377	171,377	215,933	215,933	215,933	260,489	167,950
28	333.4	Services	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477
29	334.4	Meters & Meter Installations	19,237	19,237	19,237	19,237	19,237	19,237	29,929	29,929	29,929	40,621	40,621	40,621	52,313	29,183
30	335.4	Hydrants	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045
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	266,466	268,031	268,031	268,031	268,031	268,031	323,279	323,279	323,279	378,527	378,527	378,527	455,781	320,601



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

Tangerine - Water  
 Docket No. 060368-W5  
 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

Florida Public Service Commission  
 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	
				(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) Monthly Rates				(8)	(9)	(10)	(11)			(12)
								May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
1		INTANGIBLE PLANT																
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
3	302.1	Franchises	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	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.33%	40
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
12	309.2	Supply Mains	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	2.86%	35
13	310.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
15	339.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
16		WATER TREATMENT PLANT																
17	303.3	Land & Land Rights																
18	304.3	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
20	320.3	Water Treatment Equipment	4.55%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	4.55%	22
21	339.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
22		TRANSMISSION & DISTRIBUTION PLANT																
23	303.4	Land & Land Rights																
24	304.4	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
25	311.4	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
26	330.4	Distr. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	2.70%	37
27	331.4	Transm. & Distribution Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	43
28	333.4	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
29	334.4	Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
30	335.4	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%	45
31	336.4	Backflow Prevention	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
32	339.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	4.00%	25
33		GENERAL PLANT																
34	303.5	Land & Land Rights																
35	304.5	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
36	340.5	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	16.67%	6
38	341.5	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	16.67%	6
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
40	343.5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	6.25%	16
41	344.5	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	8.33%	12
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	10.00%	10
44	347.5	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
45	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	10.00%	10

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

Tangerine - 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		9	9	9	9	9	9	9	9	9	9	9	9	110
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		36	36	36	36	36	36	36	36	36	36	36	36	427
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		24	24	24	24	24	24	24	24	24	24	24	24	289
13	310.2	Power Generation Equipment		181	181	181	181	181	181	181	181	181	181	181	268	2,258
14	311.2	Pumping Equipment		62	62	62	62	62	62	62	62	62	62	62	62	746
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		3	3	3	3	3	3	3	3	3	3	3	3	41
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		62	62	62	62	62	62	62	62	62	62	62	62	749
27	331.4	Transm. & Distribution Mains		235	235	235	235	246	332	332	332	418	418	418	505	3,942
28	333.4	Services		16	16	16	16	16	16	16	16	16	16	16	16	187
29	334.4	Meters & Meter Installations		80	80	80	80	80	125	125	125	169	169	169	218	1,501
30	335.4	Hydrants		2	2	2	2	2	2	2	2	2	2	2	2	23
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		710	710	710	710	721	852	852	852	983	983	983	1,206	10,273

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

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

[ ] =input field  
Explanation: Provide Retirements for 2006

Florida Public Service Commission

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2006 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	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	(10,994)	(10,994)
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	(5,444)	0	0	(5,444)	0	0	(5,444)	(16,332)
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	(3,000)	0	0	(3,000)	0	0	(3,000)	(9,000)
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	(8,444)	0	0	(8,444)	0	0	(19,438)	(36,326)

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

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

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

Florida Public Service Commission

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	0

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

Florida Public Service Commission

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

Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month averages.

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

Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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	2,145	2,154	2,163	2,172	2,181	2,191	2,200	2,209	2,219	2,228	2,237	2,247	2,256	2,200
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	4,469	4,504	4,540	4,576	4,611	4,647	4,682	4,718	4,754	4,789	4,825	4,860	4,896	4,682
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	8,615	8,639	8,663	8,688	8,712	8,736	8,760	8,784	8,808	8,832	8,856	8,880	8,904	8,760
13	310.2	Power Generation Equipment	14,317	14,497	14,678	14,859	15,040	15,221	15,402	15,583	15,764	15,944	16,125	16,306	16,487	14,563
14	311.2	Pumping Equipment	6,659	6,721	6,784	6,846	6,908	6,970	7,032	7,095	7,157	7,219	7,281	7,343	7,406	7,032
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	452	455	459	462	465	469	472	475	479	482	486	489	492	472
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	23,589	23,651	23,714	23,776	23,839	23,901	23,964	24,026	24,088	24,151	24,213	24,276	24,338	23,964
27	331.4	Transm. & Distribution Mains	50,291	50,526	50,761	50,996	51,231	51,476	46,365	46,697	47,029	42,003	42,422	42,840	37,901	46,964
28	333.4	Services	746	762	778	793	809	824	840	855	871	887	902	918	933	840
29	334.4	Meters & Meter Installations	11,848	11,928	12,009	12,089	12,169	12,249	9,374	9,498	9,623	6,792	6,962	7,131	4,349	9,694
30	335.4	Hydrants	(99)	(97)	(95)	(93)	(91)	(89)	(88)	(86)	(84)	(82)	(80)	(78)	(76)	(88)
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	123,033	123,743	124,453	125,163	125,873	126,585	119,003	119,855	120,707	113,246	114,229	115,212	96,980	119,084
		TRUE													96,980.12	

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-9

Tangerine

Page: 4 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Schedule Year Ending 12/31/06

Historical [ ] Projected [ X ]

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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	2,145	2,154	2,163	2,172	2,181	2,191	2,200	2,209	2,219	2,228	2,237	2,247	2,256	2,200
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	4,469	4,504	4,540	4,576	4,611	4,647	4,682	4,718	4,754	4,789	4,825	4,860	4,896	4,682
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	8,615	8,639	8,663	8,688	8,712	8,736	8,760	8,784	8,808	8,832	8,856	8,880	8,904	8,760
13	310.2	Power Generation Equipment	14,317	14,497	14,678	14,859	15,040	15,221	15,402	15,583	15,764	15,944	16,125	16,306	16,487	14,563
14	311.2	Pumping Equipment	6,659	6,721	6,784	6,846	6,908	6,970	7,032	7,095	7,157	7,219	7,281	7,343	7,406	7,032
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	452	455	459	462	465	469	472	475	479	482	486	489	492	472
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	23,589	23,651	23,714	23,776	23,839	23,901	23,964	24,026	24,088	24,151	24,213	24,276	24,338	23,964
27	331.4	Transm. & Distribution Mains	50,291	50,526	50,761	50,996	51,231	51,476	46,365	46,697	47,029	42,003	42,422	42,840	37,901	46,964
28	333.4	Services	746	762	778	793	809	824	840	855	871	887	902	918	933	840
29	334.4	Meters & Meter Installations	11,848	11,928	12,009	12,089	12,169	12,249	9,374	9,498	9,623	6,792	6,962	7,131	4,349	9,694
30	335.4	Hydrants	(99)	(97)	(95)	(93)	(91)	(89)	(88)	(86)	(84)	(82)	(80)	(78)	(76)	(88)
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	106	149	192	238	284	346	410	475	539	603	667	732	882	433
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	123,139	123,892	124,645	125,401	126,158	126,940	119,413	120,329	121,246	113,849	114,897	115,944	97,862	119,517
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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	3,572	3,572	3,572	3,766	3,766	3,766	3,960	3,960	3,960	4,154	4,154	4,154	4,348	3,900
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	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817
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	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110
13	310.2	Power Generation Equipment	64,414	64,414	64,414	64,414	64,414	64,414	64,414	64,414	64,414	64,414	64,414	64,414	64,414	64,414
14	311.2	Pumping Equipment	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928
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	892	892	892	892	892	892	200,892	200,892	200,892	200,892	200,892	200,892	200,892	108,584
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724
27	331.4	Transm & Distribution Mains	260,489	260,489	260,489	271,628	271,628	271,628	282,767	282,767	282,767	293,906	293,906	293,906	305,045	279,340
28	333.4	Services	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477
29	334.4	Meters & Meter Installations	52,313	52,313	52,313	54,065	54,065	54,065	55,817	55,817	55,817	57,569	57,569	57,569	59,321	55,278
30	335.4	Hydrants	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045
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	455,781	455,781	455,781	468,866	468,866	468,866	681,951	681,951	681,951	695,036	695,036	695,036	708,121	585,617

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

Florida Public Service Commission

Tangerine - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2007  
 Historic  or Projected

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

This Schedule shows the Depreciation rates based on Guideline Lives

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

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

Florida Public Service Commission

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

Explanation: Provide the monthly Depreciation Expense for 2007

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

Line No.	Acct No.	(1) 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		9	9	10	10	10	10	10	10	11	11	11	11	123
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		36	36	36	36	36	36	36	36	36	36	36	36	427
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		24	24	24	24	24	24	24	24	24	24	24	24	289
13	310.2	Power Generation Equipment		268	268	268	268	268	268	268	268	268	268	268	268	3,221
14	311.2	Pumping Equipment		62	62	62	62	62	62	62	62	62	62	62	62	746
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		3	3	3	3	3	3	3	3	3	3	3	3	3
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	761	761	761	761	761	761	761	5,344
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		62	62	62	62	62	62	62	62	62	62	62	62	749
27	331.4	Transm. & Distribution Mains		505	505	526	526	526	548	548	548	570	570	570	591	6,533
28	333.4	Services		16	16	16	16	16	16	16	16	16	16	16	16	187
29	334.4	Meters & Meter Installations		218	218	225	225	225	233	233	233	240	240	240	247	2,776
30	335.4	Hydrants		2	2	2	2	2	2	2	2	2	2	2	2	23
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		1,206	1,206	1,235	1,235	1,235	2,022	2,022	2,022	2,051	2,051	2,051	2,081	20,417.98
																20,417.98

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

Florida Public Service Commission

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

[ ] =input field  
Explanation: Provide Retirements for 2007

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2007 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	(56)	0	0	(56)	0	0	(56)	0	0	(56)	(224)
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains		0	0	(1,361)	0	0	(1,361)	0	0	(1,361)	0	0	(1,361)	(5,444)
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	(341)	0	0	(341)	0	0	(341)	0	0	(341)	(1,364)
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	(1,758)	0	0	(1,758)	0	0	(1,758)	0	0	(1,758)	(7,032)

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

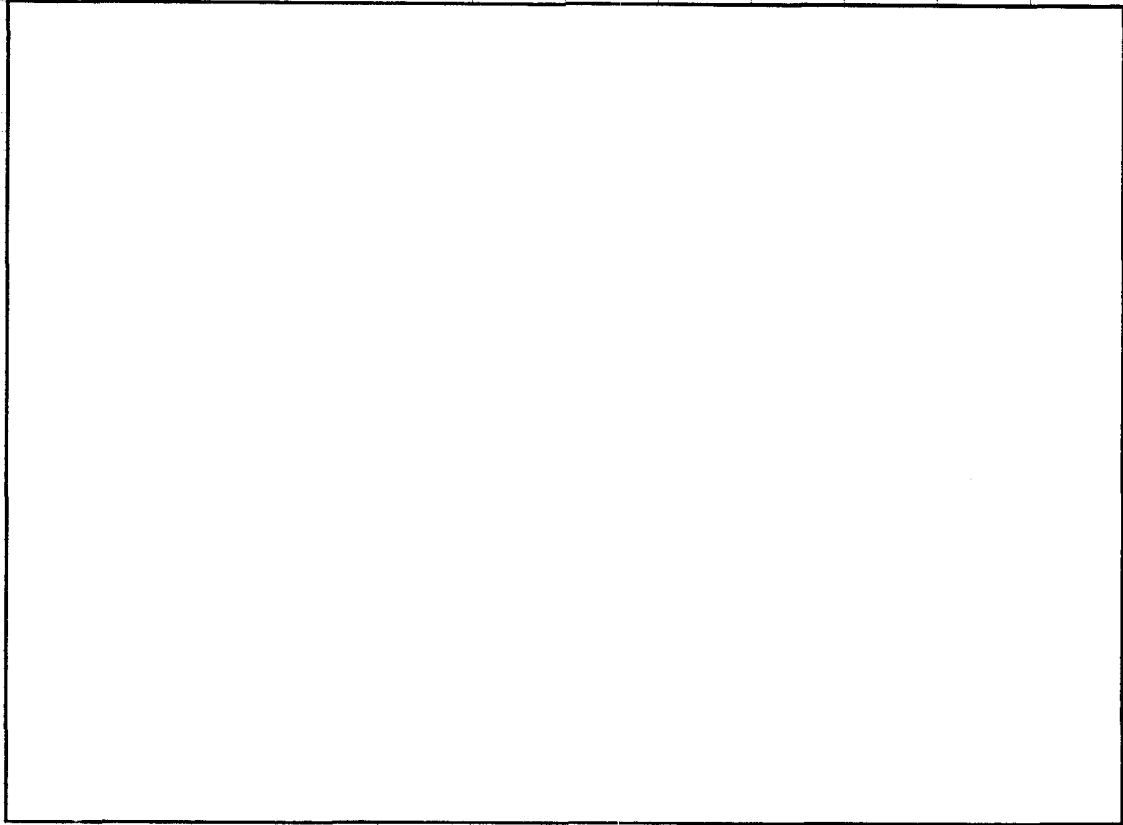
Florida Public Service Commission

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

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

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

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



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Schedule of Water Accumulated Depreciation By Primary Account- 2007

Adjusted Accumulated Depreciation Balances - December 2006 through December 2007

Tangerine - 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.

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

Line No.	Acct No.	(1) Account Name	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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	2,256	2,265	2,274	2,228	2,238	2,248	2,202	2,213	2,223	2,178	2,188	2,199	2,155	2,221
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	4,896	4,932	4,967	5,003	5,038	5,074	5,110	5,145	5,181	5,217	5,252	5,288	5,323	5,110
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	8,904	8,928	8,952	8,976	9,000	9,025	9,049	9,073	9,097	9,121	9,145	9,169	9,193	9,049
13	310.2	Power Generation Equipment	5,581	5,849	6,117	6,386	6,654	6,922	7,191	7,459	7,728	7,996	8,264	8,533	8,801	7,191
14	311.2	Pumping Equipment	7,406	7,468	7,530	7,592	7,654	7,717	7,779	7,841	7,903	7,965	8,028	8,090	8,152	7,779
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	492	496	499	502	506	509	1,270	2,031	2,792	3,553	4,314	5,075	5,836	2,144
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	24,338	24,401	24,463	24,526	24,588	24,650	24,713	24,775	24,838	24,900	24,963	25,025	25,088	24,713
27	331.4	Transm. & Distribution Mains	37,901	38,406	38,911	38,076	38,603	39,129	38,316	38,864	39,412	38,621	39,190	39,760	38,990	38,783
28	333.4	Services	933	949	964	980	996	1,011	1,027	1,042	1,058	1,074	1,089	1,105	1,120	1,027
29	334.4	Meters & Meter Installations	4,349	4,567	4,785	4,669	4,894	5,120	5,011	5,244	5,476	5,375	5,615	5,855	5,761	5,132
30	335.4	Hydrants	(76)	(74)	(72)	(70)	(68)	(66)	(64)	(62)	(60)	(59)	(57)	(55)	(53)	(64)
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	340.5.1	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	96,980.12	98,186	99,392	98,869	100,104	101,339	101,603	103,625	105,647	105,940	107,992	110,043	110,366	103,083
			TRUE													TRUE

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Tangerine

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [ ] Projected [ X ]

Schedule: A-9

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No	Acct No	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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	2,256	2,265	2,274	2,228	2,238	2,248	2,202	2,213	2,223	2,178	2,188	2,199	2,155	2,221
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	4,896	4,932	4,967	5,003	5,038	5,074	5,110	5,145	5,181	5,217	5,252	5,288	5,323	5,110
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	8,904	8,928	8,952	8,976	9,000	9,025	9,049	9,073	9,097	9,121	9,145	9,169	9,193	9,049
13	310.2	Power Generation Equipment	5,581	5,849	6,117	6,386	6,654	6,922	7,191	7,459	7,728	7,996	8,264	8,533	8,801	7,191
14	311.2	Pumping Equipment	7,406	7,468	7,530	7,592	7,654	7,717	7,779	7,841	7,903	7,965	8,028	8,090	8,152	7,779
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	492	496	499	502	506	509	1,270	2,031	2,792	3,553	4,314	5,075	5,836	2,144
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	24,338	24,401	24,463	24,526	24,588	24,650	24,713	24,775	24,838	24,900	24,963	25,025	25,088	24,713
27	331.4	Transm. & Distribution Mains	37,901	38,406	38,911	38,076	38,603	39,129	38,316	38,864	39,412	38,621	39,190	39,760	38,990	38,783
28	333.4	Services	933	949	964	980	996	1,011	1,027	1,042	1,058	1,074	1,089	1,105	1,120	1,027
29	334.4	Meters & Meter Installations	4,349	4,567	4,785	4,669	4,894	5,120	5,011	5,244	5,476	5,375	5,615	5,855	5,761	5,132
30	335.4	Hydrants	(76)	(74)	(72)	(70)	(68)	(66)	(64)	(62)	(60)	(59)	(57)	(55)	(53)	(64)
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	882	1,035	1,193	1,357	1,528	1,704	1,884	2,068	2,255	2,449	2,645	2,844	3,047	1,915
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	97,862	99,221	100,584	100,226	101,632	103,043	103,487	105,693	107,902	108,389	110,637	112,887	113,413	104,998
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										Schedule: A-12	
Tangerine - Water										Page: 2 of	
Docket No. 060368-WS										Preparer:	
Schedule Year Ended: 2004											
Historic [X] or Projected [ ]											
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
			05/30/04	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  
 CIAC Balances per Books- 2005

Florida Public Service Commission

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

271- [input field] 6428 FWS Tangerine - Water  
 Explanation: Provide the CIAC Balances by month by Classification for 2005

Schedule: A-12  
 Page: 2 of  
 Preparer:

Line No.	Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
<b>Cash CIAC:</b>															
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
<b>Property CIAC:</b>															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	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

Test Year Average balance

Tangerine

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-12

Page: 2 of 5

Preparer: Robert M. Griffin

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

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

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

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Schedule of Water Contributions in Aid of Construction by Classification- 2006							
CIAC Balances per Books- 2006							
		271		6428		FWS	
		input field				Tangerine - Water	
Docket No. 060368-WS		Explanation: Provide the CIAC Balances by month by Classification					
Schedule Year Ended: 2006		for 2006					
Historic [x] or Projected [x]							
Line		(2)	(3)	(4)	(5)	(6)	
No.	Description	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	
							(7)
Cash CIAC:							from Adj bal
1	Water Treatment Equipment	0	0	0	0	0	20,645
2	Meter Fees	0	0	0	0	0	20,395
3	Main Extension Charge	0	0	0	0	0	1,056
4	Service Installation Fees	0	0	0	0	0	1,696
5	Total Cash CIAC	0	0	0	0	0	43,792
Property CIAC:							from Adj bal
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	21,759
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	21,759
12	Total Water CIAC	0	0	0	0	0	65,551

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

**Florida Public Service Commission**

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

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
2000			
23	Additions		NA
24	Adjustments		NA
25	12/31/00 Balance		NA
2001			
26	Additions		NA
27	Adjustments		NA
28	12/31/01 Balance		NA
2002			
29	Additions		NA
30	Adjustments		NA
31	12/31/02 Balance		NA
2003			
32	Additions		NA
33	Adjustments		NA
34	06/30/04 Amend. Order Balance	62,251	NA
2004			
35	Additions	900	NA
36	Adjustments	0	NA
37	12/31/04 Balance	63,151	NA
2005			
38	Additions	1,800	NA
39	Adjustments	0	NA
40	12/31/05 Balance	64,951	NA
2006			
41	Additions	3,399	NA
42	Adjustments	0	NA
43	12/31/06 Balance	68,350	NA
2007			
44	Additions	3,000	NA
45	Adjustments	0	NA
46	12/31/07 Balance	71,350	NA

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

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CONVERT AMENDATORY ORDER BALANCES		Schedule of Water Contributions in Aid of Construction by Classification, 2004		Florida Public Service Commission	
CIAC Amendatory Order Balances as of 6/30/04		Schedule: A-12		Page: Preparer:	
Line No.	Description	Amount	Allocation to match Amendatory Order Total @ 6/30/04	Categories-lines 22 to 35 below	TRUE
Tangerine - Water Docket No. 060368-WS Schedule Year Endcd: 2004 Historic [x] or Projected [ ]					
Explanation: Calculate CIAC at 6/30/04 based on Nance's WIP's and Amendatory Order. Assign WIP amounts to CIAC Categories					
Cash CIAC		0			
1	Capacity Charges	271.1			
2	Meter Fees	19,444			
3	CIAC-1999 Acquisition	19,095			
4	Unclaimed Refunds	0			
5	Main Ext Charge	177			
6	Serv Install Charge	576			
		1,200			
7	Total Cash CIAC	40,492			
Property CIAC		271.5			
8	Dist Res & Standpipes	330.4			
9	T&D Mains	331.4			
10	Services	21,559			
11	Meter/Meter Installation	333.4			
21	Hydrants	336.4			
22	Total Property CIAC	21,759			
23	Total Water CIAC	62,251			
Explanation: Rearrange the Cronin Jackson Categories shown above into new Categories that combine certain data					
Line No.	Description	Amount	Allocation to match Amendatory Order Total @ 6/30/04	Categories-lines 22 to 35 below	TRUE
Amendatory Order Balances as Calculated					
24	Cash CIAC	0			
25	Water Treatment Equipment	19,621			
26	Meter Fees	19,095			
27	Main Extension Charge	576			
	Service Installation Fees	1,200			
28	Total Cash CIAC	40,492			
Property CIAC		21,759			
29	Dist Res & Standpipes	0			
30	T&D Mains	21,759			
31	Services	0			
32	Meter/Meter Installation	0			
33	Hydrants	0			
34	Total Property CIAC	21,759			
35	Total Water CIAC	62,251			

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Schedule of Water Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission		
CIAC Amendatory Order Balances as of 6/30/04										
Tangerine - Water								Schedule: A-12		
Docket No. 060368-WS								Page: 5 of 8		
Schedule Year Ended: 2004								Preparer:		
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>										
Explanation: Provide the CIAC Balances by month by Classification based on amounts in the PSC's Amendatory Order										
Line No.	(1) Description	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
Cash CIAC:										
1	Water Treatment Equipment	19,621	19,621	19,621	19,621	19,621	19,621	19,621		
2	Meter Fees	19,095	19,095	19,095	19,095	19,095	19,095	19,095		
3	Main Extension Charge	576	576	576	576	576	576	576		
4	Service Installation Fees	1,200	1,200	1,200	1,200	1,200	1,200	1,200		
5	Total Cash CIAC	40,492	40,492	40,492	40,492	40,492	40,492	40,492		
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0		
7	T&D Mains	21,759	21,759	21,759	21,759	21,759	21,759	21,759		
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	21,759	21,759	21,759	21,759	21,759	21,759	21,759		
12	Total Water CIAC	62,251	62,251	62,251	62,251	62,251	62,251	62,251		
TRUE										

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Schedule of Water Contributions in Aid of Construction by Classification- 2004								
CIAC Additions -July through December 2004								
Tangerine - Water		=input field						
Docket No. 060368-WS		Explanation: Provide a Schedule showing additions to CIAC during 2004						
Schedule Year Ended: 2004		from the date of Acquisition. Use the same categories as are available for						
Historic [x] or Projected [ ]		customers and that subsequently get converted to Annual Report (Cronin Jackson) categories.						
Line No.	(1) Description	(2) CIAC acct	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec
	Cash CIAC:							
1	Capacity Charges 271.1	320	0	64	64	0	64	64
2	Meter Fees	334	0	200	100	0	100	100
3	CIAC-1999 Acquisition							
4	Unclaimed Refunds							
5	Main Extl Charge	331	0	0	0	0	0	0
6	Serv Install Charge	333	0	36	36	0	36	36
7	Total Cash CIAC		0	300	200	0	200	200
	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	300	200	0	200	200

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

Tangente - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2004

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

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

Schedule of Water Contributions in Aid of Construction by Classification - 2004																						
Adjustments to CIAC-July through December 2004																						
Tangente - Water																						
Docket No. 060368-WS																						
Schedule Year Ended: 2004																						
Historic [x] or Projected [ ]																						
Line	(1)	(2)	(3)	July	Aug	Sep	Oct	Nov	Dec													
No.	Description																					

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
Tangerine - Water								Page: 4 of 8
Docket No. 060368-WS								Preparer:
Schedule Year Ended: 2004								
Historic [x] or Projected [ ]								
Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.								
Line No.	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04
Cash CIAC:								
1	Water Treatment Equipment	19,621	19,621	19,685	19,749	19,749	19,813	19,877
2	Meter Fees	19,095	19,095	19,295	19,395	19,395	19,495	19,595
3	Main Extension Charge	576	576	576	576	576	576	576
4	Service Installation Fees	1,200	1,200	1,296	1,272	1,272	1,308	1,344
5	Total Cash CIAC	40,492	40,492	40,792	40,992	40,992	41,192	41,392
Property CIAC:								
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
7	T&D Mains	21,759	21,759	21,759	21,759	21,759	21,759	21,759
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	21,759	21,759	21,759	21,759	21,759	21,759	21,759
12	Total Water CIAC	62,251	62,251	62,551	62,751	62,751	62,951	63,151
								TRUE

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Schedule of Water Contributions in Aid of Construction by Classification - 2005		Florida Public Service Commission													
Tangerine - Water Docket No. 060366-WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]		Schedule: A-12 Page: 6 of 8 Preparer:													
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2005 Total
1	Cash CIAC														
2	Water Treatment Equipment	320			64					128	128			64	576
3	Meter Fees	334			0					200	0			100	600
4	Main Extension Charge	331			100					0	0			36	372
5	Service Installation Fees	333			36					72	72			0	252
6	Total Cash CIAC		200	200	200	0	0	0	0	400	400	0	200	200	1,800
7	Property CIAC														
8	Dist Reservoirs & Standpipes														0
9	T&D Mains														0
10	Services														0
11	Meters/Meter Installation														0
12	Hydrants														0
13	Total Property CIAC														0
14	Total Water CIAC		200	200	200	0	0	0	0	400	400	0	200	200	1,800
Schedule of Water Contributions in Aid of Construction by Classification - 2005		Florida Public Service Commission													
Tangerine - Water Docket No. 060366-WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]		Schedule: A-12 Page: 8 of 8 Preparer:													
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2005 Total
1	Cash CIAC														
2	Water Treatment Equipment														0
3	Meter Fees														0
4	Main Extension Charge														0
5	Service Installation Fees														0
6	Total Cash CIAC														0
7	Property CIAC														0
8	Dist Reservoirs & Standpipes														0
9	T&D Mains														0
10	Services														0
11	Meters/Meter Installation														0
12	Hydrants														0
13	Total Property CIAC														0
14	Total Water CIAC														0

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Schedule of Water Contributions in Aid of Construction by Classification- 2005 Adjusted CIAC Balances- 2005		Explanation: Provide Adjusted CIAC balances by account for 2005													
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	Test Year End 12/31/05	Average Balance
Tangerine - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [ ] or Projected [ ]															
1	Cash CIAC	19,877	19,941	20,005	20,069	20,069	20,069	20,069	20,069	20,197	20,325	20,325	20,389	20,453	20,143
2	Water Treatment Equipment	19,595	19,695	19,795	19,795	19,795	19,795	19,795	19,795	19,995	19,995	19,995	20,095	20,195	19,872
3	Meter Fees	376	376	376	676	676	676	676	676	676	876	876	912	948	723
4	Main Extension Charge	1,344	1,360	1,416	1,452	1,452	1,452	1,452	1,452	1,524	1,596	1,596	1,596	1,596	1,485
5	Service Installation Fees	41,392	41,592	41,792	41,992	41,992	41,992	41,992	41,992	42,392	42,792	42,792	42,992	43,192	42,222
Total Cash CIAC															
6	Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Dist Reservoirs & Standpipes	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759
8	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Property CIAC															
12	Total Water CIAC	63,151	63,351	63,551	63,751	63,751	63,751	63,751	63,751	64,151	64,551	64,551	64,751	64,951	63,981

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Tangerine

Schedule: A-12

Docket No. 060368-WS

Page: 3 of 5

Test Year Ending 12/31/05

Preparer: Robert M. Griffin

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

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	19,877	19,941	20,005	20,069	20,069	20,069	20,069	20,069	20,197	20,325	20,325	20,389	20,453	20,143
2	Meter Fees	19,595	19,695	19,795	19,795	19,795	19,795	19,795	19,795	19,995	19,995	19,995	20,095	20,195	19,872
3	Main Extension Charge	576	576	576	676	676	676	676	676	676	876	876	912	948	723
4	Service Installation Fees	1,344	1,380	1,416	1,452	1,452	1,452	1,452	1,452	1,524	1,596	1,596	1,596	1,596	1,485
5	Total Cash CIAC	41,392	41,592	41,792	41,992	41,992	41,992	41,992	41,992	42,392	42,792	42,792	42,992	43,192	42,222
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759
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	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759
12	Total Water CIAC	63,151	63,351	63,551	63,751	63,751	63,751	63,751	63,751	64,151	64,551	64,551	64,751	64,951	63,981
<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		Florida Public Service Commission													
CIAC Additions - 2006		Schedule: A-12													
Tangerine - Water		Page: 6 of 8													
Docket No. 060368-WS		Preparer:													
Schedule Year Ended: 2006															
Historic [x] or Projected [x]															
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006	Total
	CIAC acct:														
1	Water Treatment Equipment	320	64	0	0	128	473	473	0	0	473	0	0	473	1,611
2	Meter Fees	334	0	0	0	200	61	61	0	0	61	0	0	61	383
3	Main Extension Charge	331	36	0	0	72	302	302	0	0	302	0	0	302	1,014
4	Service Installation Fees	333	100	0	0	0	97	97	0	0	97	0	0	97	391
5	Total Cash CIAC		200	0	0	400	933	933	0	0	933	0	0	933	3,399
	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		200	0	0	400	933	933	0	0	933	0	0	933	3,399
Schedule of Water Contributions in Aid of Construction by Classification - 2006		Florida Public Service Commission													
Adjustments to CIAC-2006		Schedule: A-12													
Tangerine - Water		Page: 8 of 8													
Docket No. 060368-WS		Preparer:													
Schedule Year Ended: 2006															
Historic [x] or Projected [x]															
Line No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006	Total
	Cash CIAC:														
1	Water Treatment Equipment														0
2	Meter Fees														0
3	Main Extension Charge														0
4	Service Installation Fees														0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
	Property CIAC:														
6	Dist Reservoirs & Standpipes														0
7	T&D Mains														0
8	Services														0
9	Meters/Meter Installation														0
10	Hydrants														0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0

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Line	Description	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	12/31/06	Average Balance
1	Water Treatment Equipment	20,453	20,517	20,517	20,517	20,517	20,645	21,118	21,118	21,118	21,591	21,591	21,591	22,064	21,027
2	Meter Fees	20,195	20,195	20,195	20,195	20,195	20,395	20,456	20,456	20,456	20,517	20,517	20,517	20,578	20,374
3	Main Extension Charge	984	984	984	984	984	984	1,358	1,358	1,358	1,660	1,660	1,660	1,962	1,304
4	Service Installation Fees	1,596	1,696	1,696	1,696	1,696	1,696	1,793	1,793	1,793	1,890	1,890	1,890	1,987	1,778
5	Total Cash CIAC	43,192	43,392	43,392	43,392	43,392	43,792	44,725	44,725	44,725	45,658	45,658	45,658	46,591	44,484
6	Property CIAC:														
7	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	T&D Mains	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759
9	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Property CIAC	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759
	Total Water CIAC	64,951	65,151	65,151	65,151	65,151	65,551	66,484	66,484	66,484	67,417	67,417	67,417	68,350	66,243

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

Adjusted CIAC Balances- 2006

Tangible - Water

Docket No. 060368-WS

Schedule Year Ended: 2006

Historic [X] or Projected [ ]

Explanation: Provide Adjusted CIAC balances by account for 2006

Preparer: \_\_\_\_\_

Page: A-12

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Florida Public Service Commission

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Tangerine  
 Docket No. 060368-WS  
 Test Year Ending 12/31/06

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

Explanation: Provide the **Adjusted** monthly and average CIAC balances by classification. If a projected year is employed, provide breakdown for test year, base year and intermedial 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	20,453	20,517	20,517	20,517	20,517	20,645	21,118	21,118	21,118	21,591	21,591	21,591	22,064	21,027
2	Meter Fees	20,195	20,195	20,195	20,195	20,195	20,395	20,456	20,456	20,456	20,517	20,517	20,517	20,578	20,374
3	Main Extension Charge	948	984	984	984	984	1,056	1,358	1,358	1,358	1,660	1,660	1,660	1,962	1,304
4	Service Installation Fees	1,596	1,696	1,696	1,696	1,696	1,696	1,793	1,793	1,793	1,890	1,890	1,890	1,987	1,778
5	Total Cash CIAC	43,192	43,392	43,392	43,392	43,392	43,792	44,725	44,725	44,725	45,658	45,658	45,658	46,591	44,484
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759
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	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759
12	Total Water CIAC	64,951	65,151	65,151	65,151	65,151	65,551	66,484	66,484	66,484	67,417	67,417	67,417	68,350	66,243
<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	
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	
28	Total Sewer 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- 2007  
 CIAC Additions - 2007

Florida Public Service Commission

Tangerine - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2007  
 Historic  or Projected

Explanation: Provide a Schedule showing additions to CIAC during 2007

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

Line No.	Description	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) Total
	Cash CIAC:	CIAC acct:												
1	Water Treatment Equipment	320		750			750		750				750	3,000
2	Meter Fees	334												0
3	Main Extension Charge	331												0
4	Service Installation Fees	333												0
5	Total Cash CIAC	0	0	750	0	0	750	0	0	750	0	0	750	3,000
	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	750	0	0	750	0	0	750	0	0	750	3,000

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

Florida Public Service Commission

Tangerine - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2007  
 Historic  or Projected

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

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

Line No.	Description	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) Total
	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- 2007 Adjusted CIAC Balances- 2007												Florida Public Service Commission			
Tangerine - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [ ] or Projected [X]												Schedule: A-12 Page: 4 of 8 Preparer:			
Explanation: Provide Adjusted CIAC balances by account for 2007															
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/29/07	(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	22,064	22,064	22,064	22,814	22,814	22,814	23,564	23,564	23,564	24,314	24,314	24,314	25,064	23,333
2	Meter Fees	20,578	20,578	20,578	20,578	20,578	20,578	20,578	20,578	20,578	20,578	20,578	20,578	20,578	20,578
3	Main Extension Charge	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962
4	Service Installation Fees	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987
5	Total Cash CIAC	46,591	46,591	46,591	47,341	47,341	47,341	48,091	48,091	48,091	48,841	48,841	48,841	49,591	47,860
Property CIAC															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759
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	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759
12	Total Water CIAC	68,350	68,350	68,350	69,100	69,100	69,100	69,850	69,850	69,850	70,600	70,600	70,600	71,350	69,619
													TRUE		
													4 yr	FALSE	

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Tangerine

Docket No. 060368-WS

Test Year Ending 12/31/07

Schedule: A-12

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	22,064	22,064	22,064	22,814	22,814	22,814	23,564	23,564	23,564	24,314	24,314	24,314	25,064	23,333
2	Meter Fees	20,578	20,578	20,578	20,578	20,578	20,578	20,578	20,578	20,578	20,578	20,578	20,578	20,578	20,578
3	Main Extension Charge	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962
4	Service Installation Fees	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987
5	Total Cash CIAC	46,591	46,591	46,591	47,341	47,341	47,341	48,091	48,091	48,091	48,841	48,841	48,841	49,591	47,860
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759
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	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759
12	Total Water CIAC	68,350	68,350	68,350	69,100	69,100	69,100	69,850	69,850	69,850	70,600	70,600	70,600	71,350	69,619
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0



Schedule of Water Amortization of CIAC by Classification-2004											
June through December Accum Amort CIAC Balances per Books-2004											
Tangerine - Water											
Docket No. 060368-WS											
Schedule Year Ended: 2004											
Historic [x] or Projected [ ]											
Explanation: Provide the Amort of CIAC Balances per books by month by Classification beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA) through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.											
Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			
No.	Description										
Cash CIAC:											
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	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
7	T&D Mains	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0

Florida Public Service Commission

Schedule: A-14

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Prepared:

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

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Schedule: A-14

Tangerine

Page: 2 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending 12/31/05

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

**Florida Public Service Commission**

**Tangerine**  
**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

(1)	(2)	(3)
Line No.	Water Year End Balance	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	35,784	NA
2004		
35 Additions	1,069	NA
36 Adjustments	0	NA
37 12/31/04 Balance	36,853	NA
2005		
38 Additions	2,247	NA
39 Adjustments	0	NA
40 12/31/05 Balance	39,100	NA
2006		
41 Additions	2,316	NA
42 Adjustments	0	NA
43 12/31/06 Balance	41,416	NA
2007		
44 Additions	2,395	NA
45 Adjustments	0	NA
46 12/31/07 Balance	43,811	NA

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

CONVERT AMENDATORY ORDER BALANCES		Schedule of Water Amortization of CIAC by Classification- 2004		CIAC Amendatory Order Balances as of 6/30/04		Florida Public Service Commission	
Tangerine - Water		Docket No. 060386-W5		Schedule Year Ended: 2004		Schedule: A-12	
Historic [X] or Projected [ ]		Explanation: Calculate Accum Amort of CIAC at 6/30/04 based on Nance's WIPs and Amendatory Order.		Allocation to match Amendatory Order Total @ 6/30/04		Page: Preparer:	
		Assign WIP amounts to CIAC Categories		Categories - lines 22 to 35 below			
		Cronin Jackson 06/30/04		Amendatory Order Adjustment			
		From Lookup					
1	Cash CIAC:						
2	Capacity Charges 271.1	12,562		12,562	Water Treatment Equipment		
3	Meter Fees	12,945		12,945	Meter Fees		
4	CIAC- 1999 Acquisition	2,832		2,832	Water Treatment Equipment		
5	Unclaimed Refunds	24		24	Water Treatment Equipment		
6	Main Ext Charge	26		26	Main Extension Charge		
7	Serv Install Charge	53		53	Services Installation Charge		
7	Total Cash CIAC	28,442	0	28,442			
8	Property CIAC: 271.5						
9	Dist Res & Standpipes	300.4	0	300.4	Dist Res & Standpipes		
10	T&D Mains	131.4	7,342	7,342	T&D Mains		
11	Services	333.4	0	333.4	Services		
12	Unclaimed Refunds	334.4	0	334.4	Unclaimed Refunds		
13	Meter/Meter Installation	334.4	0	334.4	Meter/Meter Installation		
14	Hydrants	338.4	0	338.4	Hydrants		
22	Total Property CIAC	7,342	0	7,342			
23	Total Water CIAC	35,784	0	35,784			
Line No. Description		Amendatory Order Balances as Calculated		Amendatory Order Balances as Calculated			
24	Cash CIAC:						
25	Water Treatment Equipment	15,418		15,418	Water Treatment Equipment		
26	Meter Fees	12,945		12,945	Meter Fees		
27	Main Extension Charge	26		26	Main Extension Charge		
28	Service Installation Fees	53		53	Services Installation Charge		
28	Total Cash CIAC	28,442		28,442			
29	Property CIAC:						
30	Dist Res & Standpipes	0		0	Dist Res & Standpipes		
31	T&D Mains	7,342		7,342	T&D Mains		
32	Services	0		0	Services		
33	Meter/Meter Installation	0		0	Meter/Meter Installation		
33	Hydrants	0		0	Hydrants		
34	Total Property CIAC	7,342		7,342			
35	Total Water CIAC	35,784		35,784			TRUE

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Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
	Cash CIAC:							
1	Water Treatment Equipment	15,418	15,418	15,418	15,418	15,418	15,418	15,418
2	Water Fees	12,945	12,945	12,945	12,945	12,945	12,945	12,945
3	Main Extension Charge	26	26	26	26	26	26	26
4	Service Installation Fees	53	53	53	53	53	53	53
5	Total Cash CIAC	28,442	28,442	28,442	28,442	28,442	28,442	28,442
	Property CIAC:							
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
7	R&D Mains	7,342	7,342	7,342	7,342	7,342	7,342	7,342
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	7,342	7,342	7,342	7,342	7,342	7,342	7,342
12	Total Water CIAC	35,784	35,784	35,784	35,784	35,784	35,784	35,784

Schedule of Water Amortization of CIAC by Classification- 2004  
 Amort of CIAC Amortatory Order Balances as of 6/30/04  
 Tangerine - Water  
 Docker No. 060368-W5  
 Schedule Year Ended: 2004  
 Historic [x] or Projected [ ]  
 Explanation: Provide the Accumulated Amort of CIAC Balances as of 6/30/04 by Classification based on amounts in the PSC's Amortatory Order issued February 27, 2006

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

CALCULATE CIAC AMORTIZATION RATES

Schedule of Water Amortization of CIAC by Classification- 2004  
Calculate Amortization Rates

Florida Public Service Commission

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

Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates and calculate composite rates based on methodology employed by Cronin Jackson for Annual Reports (see 12/21/04 calculation)

Schedule: A-12  
Page:  
Preparer:

				Annual Dep'n Rate	Monthly Dep'n Rate
Categories-lines to below					
Cash CIAC:					
1	Capacity Charges	271.1			
2	CIAC-1999 Acquisition	271.3		3.25%	0.27%
3	Unclaimed Refunds	271.3		3.25%	0.27%
4	Main Ext Charge	271.3		3.25%	0.27%
5	Serv Install Charge	271.3		2.22%	0.19%
6	Meter Fees	271.3		2.50%	0.21%
7	Total Cash CIAC			5.00%	0.42%
Contributed Property					
8	Dist Res & Standpipe	271.2			
		330.4		2.70%	0.23%
9	T&D Mains	331.4		2.22%	0.19%
10	Services	333.4		2.50%	0.21%
11	Meters/Meter Installation	334.4		5.00%	0.42%
12	Hydrants	335.4		2.22%	0.19%

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Composite Rate Calculation:			UPIS Balance 6/30/04			2004 Depreciation Rate		Annual			
			Adjusted Bal	Contr Prop	For Comp Calc	Annual	Monthly	Depreciation Expense			
1	INTANGIBLE PLANT	INTANGIBLE PLANT									
2	Organization	301.1	0			0.00%					
3	Franchises	302.1	0			0.00%					
4	Other Plant & Misc. Equipment	339.1	0			0.00%					
5	SOURCE OF SUPPLY & PUMPING PLANT					0.00%					
6	Land & Land Rights	303.2	0			0.00%					
7	Structures & Improvements	304.2	3,572		3,572	3.03%	0.25%	108			
8	Collect. & Impound Reservoirs	305.2	0			0.00%					
9	Lake, River & Other Intakes	306.2	0			0.00%					
10	Wells & Springs	307.2	12,817		12,817	3.33%	0.28%	427			
11	Infiltration Galleries & Tunnels	308.2	0			0.00%					
12	Supply Mains	309.2	10,110		10,110	2.86%	0.24%	289			
13	Power Generation Equipment	310.2	43,408		43,408	5.00%	0.42%	2,170			
14	Pumping Equipment	311.2	13,363		13,363	5.00%	0.42%	668			
15	Other Plant & Misc. Equipment	339.2	0			0.00%					
16	WATER TREATMENT PLANT					0.00%					
17	Land & Land Rights	303.3	0			0.00%					
18	Structures & Improvements	304.3	0		0	3.03%	0.25%	0			
19	Pumping Equipment	311.3	0			5.00%					
20	Water Treatment Equipment	320.3	750		750	4.55%	0.38%	34			
21	Other Plant & Misc. Equipment	339.3	0			0.00%					
22	TRANSMISSION & DISTRIBUTION PLANT					0.00%					
23	Land & Land Rights	303.4	0			0.00%					
24	Structures & Improvements	304.4	0		0	3.03%	0.25%	0			
25	Pumping Equipment	311.4	0			5.00%					
26	Distr. Reservoirs & Standpipes	330.4	27,724	0	27,724	2.70%	0.23%	749			
27	Transm. & Distribution Mains	331.4	126,273	(21,759)	104,514	2.22%	0.19%	2,323			
28	Services	333.4	7,477	0	7,477	2.50%	0.21%	187			
29	Meters & Meter Installations	334.4	18,213	0	18,213	5.00%	0.42%	911			
30	Hydrants	335.4	1,045	0	1,045	2.22%	0.19%	23			
31	Backflow Prevention	336.4	0			0.00%					
32	Other Plant & Misc. Equipment	339.4	0		0	0.00%	0.00%	0			
33	GENERAL PLANT					0.00%					
34	Land & Land Rights	303.5	0			0.00%					
35	Structures & Improvements	304.5	0			3.03%					
36	Office Furniture & Equipment	340.5	0			0.00%					
37	Computer Equipment	340.51	0			0.00%					
38	Transportation Equipment	341.5	0			0.00%					
39	Stores Equipment	342.5	0			0.00%					
40	Tools, Shop & Garage Equipment	343.5	0			0.00%					
41	Laboratory Equipment	344.5	0			6.67%					
42	Power Operated Equipment	345.5	0			0.00%					
43	Communication Equipment	346.5	0			0.00%					
44	Miscellaneous Equipment	347.5	0			0.00%					
45	Other Tangible Plant	348.5	0			0.00%					
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization				242,993			7,890	Composite Rate	3.25%	
					TRUE						

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Line No	Description	Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data	Annual Depr Rate	Mo Depr Rate				
64	Cash CIAC							
65	Water Treatment Equipment Meter Fees		3.26%	0.27%				
66	Main Extension Charge		5.00%	0.42%				
67	Service Installation Fees		2.22%	0.19%				
			2.50%	0.21%				
68	Property CIAC							
69	Dist Res & Standpipe		2.70%	0.23%				
70	T&D Mains		2.22%	0.19%				
71	Services		2.50%	0.21%				
72	Meters/Meter Installation Hydrants		5.00%	0.42%				
			2.22%	0.19%				

Line No	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Schedule Year Ended: 2004	
										Historic [X] or Projected [ ]	Historic [X] or Projected [ ]
10	Hydrants		0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation		0	0	0	0	0	0	0	0	0
8	Services		0	0	0	0	0	0	0	0	0
7	R&D Mains		21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0
Property CIAC			0	0	0	0	0	0	0	0	0
1	Water Treatment Equipment		19,621	19,621	19,685	19,749	19,749	19,813	19,877	19,621	19,621
2	Meter Fees		19,095	19,095	19,295	19,395	19,395	19,485	19,595	19,095	19,095
3	Main Extension Charge		576	576	576	576	576	576	576	576	576
4	Service Installation Fees		1,200	1,200	1,236	1,272	1,308	1,344	1,344	1,200	1,200
Total Cash CIAC			40,492	40,492	40,792	40,992	40,992	41,192	41,392	40,492	40,492
5	Total Property CIAC		21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759
11	Total Water CIAC		62,251	62,251	62,551	62,751	62,751	62,951	63,151	62,251	62,251

Schedule of Water Amortization of CIAC by Classification - 2004  
 Adjusted CIAC Balances - June through December 2004  
 Tangierne - Water  
 Docket No. 06036-WS  
 Schedule Year Ended: 2004  
 Historic [X] or Projected [ ]  
 Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.

Schedule of Water Amortization of CIAC by Classification - 2004  
 CIAC Amortization Rates - July through December 2004  
 Tangierne - Water  
 Docket No. 06036-WS  
 Schedule Year Ended: 2004  
 Historic [X] or Projected [ ]  
 Explanation: Provide a schedule showing Amortization Rates by CIAC Categories.

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

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

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

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec	(9) 2004 Total
Cash CIAC:									
1	Water Treatment Equipment		53	53	53	53	54	54	321
2	Meter Fees		80	80	81	81	81	82	484
3	Main Extension Charge		1	1	1	1	1	1	6
4	Service Installation Fees		3	3	3	3	3	3	16
5	Total Cash CIAC		136	137	138	138	139	139	827
Property CIAC:									
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0
7	T&D Mains		40	40	40	40	40	40	242
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		40	40	40	40	40	40	242
12	Total Water CIAC		177	178	178	178	179	180	1,069

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

Florida Public Service Commission

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

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

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

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

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

Florida Public Service Commission

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

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

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

(1) Line No.	(2) Description	(3) 06/30/04	(4) 07/31/04	(5) 08/31/04	(6) 09/30/04	(7) 10/31/04	(8) 11/30/04	(9) 12/31/04
<b>Cash CIAC:</b>								
1	Water Treatment Equipment	15,418	15,471	15,524	15,578	15,631	15,685	15,739
2	Meter Fees	12,945	13,025	13,105	13,186	13,267	13,348	13,429
3	Main Extension Charge	26	27	28	29	30	31	32
4	Service Installation Fees	53	56	58	61	63	66	69
5	Total Cash CIAC	28,442	28,578	28,716	28,853	28,991	29,130	29,269
<b>Property CIAC:</b>								
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
7	T&D Mains	7,342	7,382	7,423	7,463	7,503	7,543	7,584
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	7,342	7,382	7,423	7,463	7,503	7,543	7,584
12	Total Water CIAC	35,784	35,961	36,138	36,316	36,495	36,674	36,853

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CALCULATE CIAC AMORTIZATION RATES

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

Florida Public Service Commission

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

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

Schedule: A-12  
Page:  
Preparer:

				Annual Dep'n Rate	Monthly Dep'n Rate
Categories-lines to below					
Cash CIAC:					
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)	3.25%	0.27%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	3.25%	0.27%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	3.25%	0.27%
4	Main Ext Charge	271.3	Main Extension Charge acct 331.4	2.22%	0.19%
5	Serv Install Charge	271.3	Service Installation Charge acct 333.4	2.50%	0.21%
6	Meter Fees	271.3	Meter Fees acct 334.4	5.00%	0.42%
7	Total Cash CIAC				
Contributed Property					
8	Dist Res & Standpipe	330.4		2.70%	0.23%
9	T&D Mains	331.4		2.22%	0.19%
10	Services	333.4		2.50%	0.21%
11	Meters/Meter Installation	334.4		5.00%	0.42%
12	Hydrants	335.4		2.22%	0.19%

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Composite Rate Calculation:			UPIS Balance 12/31/04			Depreciation Rate		Depreciation
			Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense
1	INTANGIBLE PLANT							
2	Organization	301.1	0			0.00%		
3	Franchises	302.1	0			0.00%		
4	Other Plant & Misc. Equipment	339.1	0			0.00%		
5	SOURCE OF SUPPLY & PUMPING PLANT							
6	Land & Land Rights	303.2	0			0.00%		
7	Structures & Improvements	304.2	3,572		3,572	3.03%	0.25%	108
8	Collect & Impound Reservoirs	305.2	0			0.00%		
9	Lake, River & Other Intakes	306.2	0			0.00%		
10	Wells & Springs	307.2	12,817		12,817	3.33%	0.28%	427
11	Infiltration Galleries & Tunnels	308.2	0			0.00%		
12	Supply Mains	309.2	10,110		10,110	2.86%	0.24%	289
13	Power Generation Equipment	310.2	43,408		43,408	5.00%	0.42%	2,170
14	Pumping Equipment	311.2	13,363		13,363	5.00%	0.42%	668
15	Other Plant & Misc. Equipment	339.2	0			0.00%		
16	WATER TREATMENT PLANT							
17	Land & Land Rights	303.3	0			0.00%		
18	Structures & Improvements	304.3	0		0	3.03%	0.25%	0
19	Pumping Equipment	311.3	0			5.00%		
20	Water Treatment Equipment	320.3			892	4.55%	0.38%	41
21	Other Plant & Misc. Equipment	339.3	0			0.00%		
22	TRANSMISSION & DISTRIBUTION PLANT							
23	Land & Land Rights	303.4	0			0.00%		
24	Structures & Improvements	304.4	0		0	3.03%	0.25%	0
25	Pumping Equipment	311.4	0			5.00%		
26	Distr. Reservoirs & Standpipes	330.4	27,724	0	27,724	2.70%	0.23%	749
27	Transm. & Distribution Mains	331.4	126,821	(21,759)	105,062	2.22%	0.19%	2,335
28	Services	333.4	7,477	0	7,477	2.50%	0.21%	187
29	Meters & Meter Installations	334.4	18,213	0	18,213	5.00%	0.42%	911
30	Hydrants	335.4	1,045	0	1,045	2.22%	0.19%	23
31	Backflow Prevention	336.4	0			0.00%		
32	Other Plant & Misc. Equipment	339.4	0		0	0.00%	0.00%	0
33	GENERAL PLANT							
34	Land & Land Rights	303.5	0			0.00%		
35	Structures & Improvements	304.5	0			3.03%		
36	Office Furniture & Equipment	340.5	0			0.00%		
37	Computer Equipment	340.51	0			0.00%		
38	Transportation Equipment	341.5	0			0.00%		
39	Stores Equipment	342.5	0			0.00%		
40	Tools, Shop & Garage Equipment	343.5	0			0.00%		
41	Laboratory Equipment	344.5	0			6.67%		
42	Power Operated Equipment	345.5	0			0.00%		
43	Communication Equipment	346.5	0			0.00%		
44	Miscellaneous Equipment	347.5	0			0.00%		
45	Other Tangible Plant	348.5	0			0.00%		
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization				243,683			7,908
					TRUE			
								Composite Rate 3.25%

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Line No.	Description	Annual Depr Rate	Mo Depr Rate
Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data			
Cash CIAC:			
64	Water Treatment Equipment	3.25%	0.27%
65	Meter Fees	5.00%	0.42%
66	Main Extension Charge	2.22%	0.19%
67	Service Installation Fees	2.50%	0.21%
Property CIAC			
68	Dist Res & Standpipe	2.70%	0.23%
69	T&D Mains	2.22%	0.19%
70	Services	2.50%	0.21%
71	Meters/Meter Installation	5.00%	0.42%
72	Hydrants	2.22%	0.19%

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

Florida Public Service Commission

Tangerine - 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	19,877	19,941	20,005	20,069	20,069	20,069	20,069	20,069	20,197	20,325	20,325	20,389	20,453	20,143
2	Meter Fees	19,595	19,695	19,795	19,795	19,795	19,795	19,795	19,795	19,995	19,995	19,995	20,095	20,195	19,872
3	Main Extension Charge	576	576	576	676	676	676	676	676	676	876	876	912	948	723
4	Service Installation Fees	1,344	1,380	1,416	1,452	1,452	1,452	1,452	1,452	1,524	1,596	1,596	1,596	1,596	1,485
5	Total Cash CIAC	41,392	41,592	41,792	41,992	41,992	41,992	41,992	41,992	42,392	42,792	42,792	42,992	43,192	42,222
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759
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	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759
12	Total Water CIAC	63,151	63,351	63,551	63,751	63,751	63,751	63,751	63,751	64,151	64,551	64,551	64,751	64,951	63,981

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

Florida Public Service Commission

Tangerine - 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	3.25%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
4	Service Installation Fees	7.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
5	Total Cash CIAC													
Property CIAC:														
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
7	T&D Mains	2.22%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
8	Services	2.50%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
10	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%

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Total Property CIAC		Florida Public Service Commission												
Total Water CIAC		Schedule: A-14												
CIAC Amortization - 2005		Page: 2, wrk-4												
Tangerine - Water		Preparer:												
Docket No. 060368-WS														
Schedule Year Ended: 2005														
Historic [X] or Projected [ ]														
Line No.	Description	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
(1)	Cash CIAC													
1	Water Treatment Equipment	54	54	54	54	54	54	54	55	55	55	55	55	654
2	Meter Fees	82	82	82	82	82	82	82	83	83	83	84	84	995
3	Main Extension Charge	1	1	1	1	1	1	1	2	2	2	2	2	16
4	Service Installation Fees	3	3	3	3	3	3	3	3	3	3	3	3	37
5	Total Cash CIAC	140	141	141	141	141	141	141	142	143	143	144	145	1,703
(2)	Property CIAC													
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	45	45	45	45	45	45	45	45	45	45	45	45	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	45	45	45	45	45	45	45	45	45	45	45	45	544
12	Total Water CIAC	185	186	186	186	186	186	186	188	189	189	189	190	2,247
		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														
Tangerine - Water														
Docket No. 060368-WS														
Schedule Year Ended: 2005														
Historic [X] or Projected [ ]														
Line No.	Description	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
(1)	Cash CIAC													
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
(2)	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													
Tangerine - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]		Schedule: Page: A-14 Preparer: 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
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.															
1	Cash CIAC:														
2	Water Treatment Equipment	15,739	15,793	15,847	15,901	15,955	16,009	16,064	16,118	16,173	16,228	16,283	16,338	16,383	16,065
3	Meter Fees	13,429	13,512	13,594	13,676	13,759	13,841	13,924	14,006	14,090	14,173	14,256	14,340	14,424	13,925
4	Main Extension Charge	32	33	35	36	37	38	40	41	42	44	45	47	49	40
5	Service Installation Fees	69	72	75	78	81	84	87	90	93	96	100	103	106	87
5	Total Cash CIAC	29,269	29,409	29,550	29,691	29,832	29,973	30,114	30,255	30,397	30,541	30,684	30,828	30,972	30,117
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	I&D Mains	7,484	7,629	7,674	7,720	7,765	7,810	7,856	7,901	7,946	7,992	8,037	8,082	8,128	7,856
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	7,584	7,629	7,674	7,720	7,765	7,810	7,856	7,901	7,946	7,992	8,037	8,082	8,128	7,856
12	Total Water CIAC	36,853	37,038	37,224	37,411	37,597	37,783	37,970	38,156	38,344	38,532	38,721	38,910	39,100	37,972
														TRUE	

Schedule of Accumulated Amortization of CIAC by Classification  
 Test Year Average Balance  
 Tangerine  
 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	15,739	15,793	15,847	15,901	15,955	16,009	16,064	16,118	16,173	16,228	16,283	16,338	16,393	16,065
2	Meter Fees	13,429	13,512	13,594	13,676	13,759	13,841	13,924	14,006	14,090	14,173	14,256	14,340	14,424	13,925
3	Main Extension Charge	32	33	35	36	37	38	40	41	42	44	45	47	49	40
4	Service Installation Fees	69	72	75	78	81	84	87	90	93	96	100	103	106	87
5	Total Cash	29,269	29,409	29,550	29,691	29,832	29,973	30,114	30,255	30,397	30,541	30,684	30,828	30,972	30,117
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	7,584	7,629	7,674	7,720	7,765	7,810	7,856	7,901	7,946	7,992	8,037	8,082	8,128	7,856
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	7,584	7,629	7,674	7,720	7,765	7,810	7,856	7,901	7,946	7,992	8,037	8,082	8,128	7,856
12	Total Water	36,853	37,038	37,224	37,411	37,597	37,783	37,970	38,156	38,344	38,532	38,721	38,910	39,100	37,972
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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CALCULATE CIAC AMORTIZATION RATES- January thru April 2006

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

Florida Public Service Commission

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

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

Schedule: A-12  
 Page:  
 Preparer:

					Annual Depn Rate	Monthly Dep'n Rate
Categories-lines to below						
	Cash CIAC:					
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)		3.25%	0.00%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)		3.25%	0.00%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)		3.25%	0.00%
4	Main Ext Charge	271.3	Main Extension Charge	acct 331.4	2.22%	0.24%
5	Serv Install Charge	271.3	Service Installation Charge	acct 333.4	2.50%	0.21%
6	Meter Fees	271.3	Meter Fees	acct 334.4	5.00%	0.42%
7	Total Cash CIAC					
	Contributed Property	271.2				
8	Dist Res & Standpipe	330.4			2.70%	0.23%
9	T&D Mains	331.4			2.22%	0.19%
10	Services	333.4			2.50%	0.21%
11	Meters/Meter Installation	334.4			5.00%	0.42%
12	Hydrants	335.4			2.22%	0.19%

9.3

Composite Rate Calculation		UPIS Balance 12/31/05			Depreciation Rate		Depreciation Expense
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	
1	INTANGIBLE PLANT						
2	Organization 301.1	0			0.00%		
3	Franchises 302.1	0			0.00%		
4	Other Plant & Misc. Equipment 339.1	0			0.00%		
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	Land & Land Rights 303.2	0			0.00%		
7	Structures & Improvements 304.2	3,572		3,572	3.03%	0.25%	108
8	Collect. & Impound Reservoirs 305.2	0			0.00%		
9	Lake, River & Other Intakes 306.2	0			0.00%		
10	Wells & Springs 307.2	12,817		12,817	3.33%	0.28%	427
11	Infiltration Galleries & Tunnels 308.2	0			0.00%		
12	Supply Mains 309.2	10,110		10,110	2.86%	0.24%	289
13	Power Generation Equipment 310.2	43,408		43,408	5.00%	0.42%	2,170
14	Pumping Equipment 311.2	13,363		13,363	5.00%	0.42%	668
15	Other Plant & Misc. Equipment 339.2	0			0.00%		
16	WATER TREATMENT PLANT						
17	Land & Land Rights 303.3	0			0.00%		
18	Structures & Improvements 304.3	0		0	3.03%	0.25%	0
19	Pumping Equipment 311.3	0			5.00%		
20	Water Treatment Equipment 320.3	892		892	4.55%	0.38%	41
21	Other Plant & Misc. Equipment 339.3	0			0.00%		
22	TRANSMISSION & DISTRIBUTION PLANT						
23	Land & Land Rights 303.4	0			0.00%		
24	Structures & Improvements 304.4	0		0	3.03%	0.25%	0
25	Pumping Equipment 311.4	0			5.00%		
26	Distr. Reservoirs & Standpipes 330.4	27,724	0	27,724	2.70%	0.23%	749
27	Transm. & Distribution Mains 331.4	126,821	(21,759)	105,062	2.22%	0.19%	2,335
28	Services 333.4	7,477	0	7,477	2.50%	0.21%	187
29	Meters & Meter Installations 334.4	19,237	0	19,237	5.00%	0.42%	962
30	Hydrants 335.4	1,045	0	1,045	2.22%	0.19%	23
31	Backflow Prevention 336.4	0			0.00%		
32	Other Plant & Misc. Equipment 339.4	0		0	0.00%	0.00%	0
33	GENERAL PLANT						
34	Land & Land Rights 303.5	0			0.00%		
35	Structures & Improvements 304.5	0			3.03%		
36	Office Furniture & Equipment 340.5	0			0.00%		
37	Computer Equipment 340.51	0			0.00%		
38	Transportation Equipment 341.5	0			0.00%		
39	Stores Equipment 342.5	0			0.00%		
40	Tools, Shop & Garage Equipment 343.5	0			0.00%		
41	Laboratory Equipment 344.5	0			6.67%		
42	Power Operated Equipment 345.5	0			0.00%		
43	Communication Equipment 346.5	0			0.00%		
44	Miscellaneous Equipment 347.5	0			0.00%		
45	Other Tangible Plant 348.5	0			0.00%		
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			244,707			7,959
				TRUE			Composite Rate 3.25%

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		Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data									
Line No.	Description										
						Annual Depr Rate	Mo Depr Rate				
	Cash CIAC:										
64	Water Treatment Equipment					3.25%	0.00%				
65	Meter Fees					5.00%	0.42%				
66	Main Extension Charge					2.22%	0.24%				
67	Service Installation Fees					2.50%	0.21%				
	Property CIAC:										
68	Dist Res & Standpipe					2.70%	0.23%				
69	T&D Mains					2.22%	0.19%				
70	Services					2.50%	0.21%				
71	Meters/Meter Installation					5.00%	0.42%				
72	Hydrants					2.22%	0.19%				

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CALCULATE CIAC AMORTIZATION RATES Beginning May 2006 (Start Guideline Lives)		Florida Public Service Commission	
Schedule of Water Amortization of CIAC by Classification - 2006		Schedule: A-12	
Calculate Amortization Rates for Calendar Year 2005		Page:	
Tangerine - Water		Preparer:	
Pocket No. 060368-WS		Monthly Dep'n Rate	
Schedule Year Ended: 2006		Annual Dep'n Rate	
Historic [X] or Projected [ ]		Monthly Dep'n Rate	
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates			
=input field			
Categories: lines to below			
1	Cash CIAC:		
2	Capacity Charges	271 1	3.51%
3	CIAC-1999 Acquisition	271 3	3.51%
4	Unclaimed Returns	271 3	3.51%
5	Main Extl Change	271 3	2.33%
6	Serv Install Charge	271 3	2.50%
	Meter Fees	271 3	5.00%
7	Total Cash CIAC		
8	Contributed Property	271 2	2.70%
9	Dist Res & Standpipe	330 4	2.33%
10	T&D Mains	331 4	2.50%
11	Meters/Meter Installation	334 4	5.00%
12	Hydrants	336 4	2.22%

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Composite Rate Calculation:		UPIS Balance 4/30/06			Guideline Lives eff 506		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									
6	Land & Land Rights 303.2	0			0.00%					
7	Structures & Improvements 304.2	3,572		3,572	3.13%	0.26%	112		108	
8	Collect. & Impound Reservoir 305.2	0			2.00%					
9	Lake, River & Other Intakes 306.2	0			2.50%					
10	Wells & Springs 307.2	12,817		12,817	3.33%	0.28%	427		427	
11	Infiltration Galleries & Tunnels 308.2	0			2.50%					
12	Supply Mains 309.2	10,110		10,110	2.86%	0.24%	289		289	
13	Power Generation Equipment 310.2	43,408		43,408	5.00%	0.42%	2,170		2,170	
14	Pumping Equipment 311.2	14,928		14,928	5.00%	0.42%	746		668	
15	Other Plant & Misc. Equipment 339.2	0			5.56%					
16	WATER TREATMENT PLANT									
17	Land & Land Rights 303.3	0			0.00%					
18	Structures & Improvements 304.3	0		0	3.13%	0.26%	0		0	
19	Pumping Equipment 311.3	0			5.00%					
20	Water Treatment Equipment 320.3	892		892	4.55%	0.38%	41		41	
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	27,724	0	27,724	2.70%	0.23%	749		749	
27	Transm. & Distribution Mains 331.4	126,821	(21,759)	105,062	2.33%	0.19%	2,949		2,335	
28	Services 333.4	7,477	0	7,477	2.50%	0.21%	187		187	
29	Meters & Meter Installations 334.4	19,237	0	19,237	5.00%	0.42%	962		962	
30	Hydrants 335.4	1,045	0	1,045	2.22%	0.19%	23		23	
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 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			246,272			8,656		3,51%	
				TRUE			8,656		7,959	

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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
	Cash CIAC:			
64	Water Treatment Equipment		3.51%	0.29%
65	Meter Fees		5.00%	0.42%
66	Main Extension Charge		2.33%	0.19%
67	Service Installation Fees		2.50%	0.21%
	Property CIAC:			
68	Dist Res & Standpipe		2.70%	0.23%
69	T&D Mains		2.33%	0.19%
70	Services		2.50%	0.21%
71	Meters/Meter Installation		5.00%	0.42%
72	Hydrants		2.22%	0.19%

Schedule of Water Amortization of CIAC by Classification- 2006														Florida Public Service Commission	
Adjusted CIAC Balances- 2006														Schedule: A-12	
Tangerine - Water														Page: 4 of 8	
Docket No. 060368-WS														Preparer:	
Explanation: Provide Adjusted CIAC balances by account for 2006															
Schedule Year Ended: 2006															
Historic [x] or Projected [x]															
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	20,453	20,517	20,517	20,517	20,517	20,645	21,118	21,118	21,118	21,591	21,591	21,591	22,064	21,027
2	Meter Fees	20,195	20,195	20,195	20,195	20,195	20,395	20,456	20,456	20,456	20,517	20,517	20,517	20,578	20,374
3	Main Extension Charge	948	984	984	984	984	1,056	1,358	1,358	1,358	1,660	1,660	1,660	1,962	1,304
4	Service Installation Fees	1,596	1,696	1,696	1,696	1,696	1,696	1,793	1,793	1,793	1,890	1,890	1,890	1,987	1,778
5	Total Cash CIAC	43,192	43,392	43,392	43,392	43,392	43,792	44,725	44,725	44,725	45,658	45,658	45,658	46,591	44,484
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759
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	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759
12	Total Water CIAC	64,951	65,151	65,151	65,151	65,151	65,551	66,484	66,484	66,484	67,417	67,417	67,417	68,350	66,243

Schedule of Water Amortization of CIAC by Classification- 2006														Florida Public Service Commission		
CIAC Amortization Rates - 2006														Schedule: A-14		
Tangerine - Water														Page: 2, wrk-3		
Docket No. 060368-WS														Preparer:		
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories for 2006																
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
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	3.25%	0.27%	0.27%	0.27%	0.27%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	3.51%	
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	
Property CIAC:																
6	Dist Reservoirs & Standpipes	2.78%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	2.70%	
7	T&D Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	
10	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%	

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Schedule of Water Amortization of CIAC by Classification- 2006															
CIAC Amortization- CIAC Balances x Amort Rates- 2006															
Tangerine - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]															
Explanation: Provide a Schedule showing additions to CIAC during 2006 from the date of Acquisition															
Florida Public Service Commission Schedule: A-14 Page: 2, wrk-4 Preparer:															
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total
<b>Cash CIAC:</b>															
1	Water Treatment Equipment		56	56	56	56	60	62		62		63	63	65	723
2	Meter Fees		84	84	84	84	85	85	85	85	85	85	85	86	1,019
3	Main Extension Charge		2	2	2	2	2	3	3	3	3	3	3	4	31
4	Service Installation Fees		4	4	4	4	4	4	4	4	4	4	4	4	45
5	<b>Total Cash CIAC</b>		145	145	145	145	151	153	153	153	156	156	156	158	1,818
<b>Property CIAC:</b>															
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains		40	40	40	40	42	42	42	42	42	42	42	42	499
8	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0
11	<b>Total Property CIAC</b>		40	40	40	40	42	42	42	42	42	42	42	42	499
12	<b>Total Water CIAC</b>		185	185	185	185	193	196	196	196	198	198	198	200	2,316
			0.28%	0.28%	0.28%	0.28%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	3.50%
Schedule of Water Amortization of CIAC by Classification- 2006															
Adjustments to CIAC Amort Bal-2006															
Tangerine - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]															
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2006															
Florida Public Service Commission 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
<b>Cash CIAC:</b>															
1	Water Treatment Equipment														0
2	Meter Fees														0
3	Main Extension Charge														0
4	Service Installation Fees														0
5	<b>Total Cash CIAC</b>		0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Property CIAC:</b>															
6	Dist Reservoirs & Standpipes														0
7	T&D Mains														0
8	Services														0
9	Meters/Meter Installation														0
10	Hydrants														0
11	<b>Total Property CIAC</b>		0	0	0	0	0	0	0	0	0	0	0	0	0
12	<b>Total Water CIAC</b>		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Amortization of CIAC by Classification- 2006 Adjusted Accum Amort of CIAC Balances- 2006												Florida Public Service Commission			
Tangerine - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]												Schedule: A-14 Page: 2, wrk-8 Preparer:			
Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average.															
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year End 12/31/06	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	16,393	16,449	16,504	16,560	16,615	16,676	16,738	16,800	16,861	16,925	16,988	17,051	17,116	16,744
2	Meter Fees	14,424	14,508	14,593	14,677	14,761	14,846	14,931	15,016	15,101	15,187	15,272	15,358	15,444	14,932
3	Main Extension Charge	49	51	52	54	56	58	61	63	66	69	72	76	79	62
4	Service Installation Fees	106	110	113	117	120	124	128	131	135	139	143	147	151	128
5	Total Cash CIAC	30,972	31,117	31,262	31,408	31,553	31,704	31,857	32,011	32,164	32,320	32,476	32,632	32,790	31,867
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	8,128	8,168	8,208	8,249	8,289	8,331	8,373	8,415	8,458	8,500	8,542	8,584	8,626	8,375
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	8,128	8,168	8,208	8,249	8,289	8,331	8,373	8,415	8,458	8,500	8,542	8,584	8,626	8,375
12	Total Water CIAC	39,100	39,285	39,471	39,656	39,842	40,035	40,230	40,426	40,622	40,820	41,018	41,216	41,416	40,241
														41,416	

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Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Tangerine

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	16,393	16,449	16,504	16,560	16,615	16,676	16,738	16,800	16,861	16,925	16,988	17,051	17,116	16,744
2	Meter Fees	14,424	14,508	14,593	14,677	14,761	14,846	14,931	15,016	15,101	15,187	15,272	15,358	15,444	14,932
3	Main Extension Charge	49	51	52	54	56	58	61	63	66	69	72	76	79	62
4	Service Installation Fees	106	110	113	117	120	124	128	131	135	139	143	147	151	128
5	Total Cash	30,972	31,117	31,262	31,408	31,553	31,704	31,857	32,011	32,164	32,320	32,476	32,632	32,790	31,867
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	8,128	8,168	8,208	8,249	8,289	8,331	8,373	8,415	8,458	8,500	8,542	8,584	8,626	8,375
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	8,128	8,168	8,208	8,249	8,289	8,331	8,373	8,415	8,458	8,500	8,542	8,584	8,626	8,375
12	Total Water	39,100	39,285	39,471	39,656	39,842	40,035	40,230	40,426	40,622	40,820	41,018	41,216	41,416	40,241
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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CALCULATE CIAC AMORTIZATION RATES - January thru December 2007		input field		Florida Public Service Commission	
Schedule of Water Amortization of CIAC by Classification- 2007		Identify CIAC Amortization Rates based on Annual Report Depreciation Rates		Schedule: A-12	
Calculate Amortization Rates for Calendar Year 2005		Explanation:		Page: Preparer:	
Tangible - Water		Categories-lines to below		Annual Dep'n Rate	
Docket No. 060368.WS				Monthly Dep'n Rate	
Schedule Year Ended: 2007					
Historic ( ) or Projected (X)					
1	Cash CIAC				
2	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)	3.22%	0.27%
3	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	3.22%	0.27%
4	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	3.22%	0.27%
5	Main Ext Change	271.3	Main Extension Charge acct 333.4	2.38%	0.24%
6	Serv Install Charge	271.3	Service Installation Charge acct 333.4	2.50%	0.21%
7	Meter Fees	271.3	Meter Fees acct 334.4	5.00%	0.42%
8	Total Cash CIAC				
9	Contributed Property	271.2		2.70%	0.23%
10	Dist Res & Standpipe	334.4		2.33%	0.19%
11	T&D Mains	333.4		2.50%	0.21%
12	Services	334.4		5.00%	0.42%
13	Meters/Meter Installation	334.4		2.22%	0.19%
14	Hydrants	334.4			

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Composite Rate Calculation:										
1	INTANGIBLE PLANT	301.1	0	0	0	0	0	0	0	0
2	Organization	302.1	0	0	0	0	0	0	0	0
3	Franchises	302.1	0	0	0	0	0	0	0	0
4	Other Plant & Misc. Equipment	339.1	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT	303.2	0	0	0	0	0	0	0	0
6	Land & Land Rights	303.3	0	0	0	0	0	0	0	0
7	Structures & Improvements	304.2	3,572	0	0	0	0	0	0	0
8	Collect, River & Other Intakes	305.2	0	0	0	0	0	0	0	0
9	Lake, River & Other Intakes	306.2	0	0	0	0	0	0	0	0
10	Wells & Springs	307.2	12,817	0	0	0	0	0	0	0
11	Infiltration Galleries & Tunnels	308.2	0	0	0	0	0	0	0	0
12	Supply Mains	309.2	10,110	0	0	0	0	0	0	0
13	Power Generation Equipment	310.2	64,414	0	0	0	0	0	0	0
14	Pumping Equipment	311.2	14,928	0	0	0	0	0	0	0
15	Other Plant & Misc. Equipment	339.2	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT	303.3	0	0	0	0	0	0	0	0
17	Land & Land Rights	303.3	0	0	0	0	0	0	0	0
18	Structures & Improvements	304.3	0	0	0	0	0	0	0	0
19	Pumping Equipment	311.3	0	0	0	0	0	0	0	0
20	Water Treatment Equipment	320.3	892	0	0	0	0	0	0	0
21	Other Plant & Misc. Equipment	339.3	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION PLANT	303.4	0	0	0	0	0	0	0	0
23	Land & Land Rights	304.4	0	0	0	0	0	0	0	0
24	Structures & Improvements	304.4	0	0	0	0	0	0	0	0
25	Pumping Equipment	311.4	0	0	0	0	0	0	0	0
26	Pumping Equipment	330.4	0	0	0	0	0	0	0	0
27	Distri. Reservoirs & Standpipes	331.4	27,724	0	0	0	0	0	0	0
28	Services	333.4	0	0	0	0	0	0	0	0
29	Meters & Meter Installations	334.4	52,313	0	0	0	0	0	0	0
30	Hydrants	335.4	7,477	0	0	0	0	0	0	0
31	Backflow Prevention	336.4	1,045	0	0	0	0	0	0	0
32	Other Plant & Misc. Equipment	339.4	0	0	0	0	0	0	0	0
33	GENERAL PLANT	303.5	0	0	0	0	0	0	0	0
34	Land & Land Rights	304.5	0	0	0	0	0	0	0	0
35	Structures & Improvements	304.5	0	0	0	0	0	0	0	0
36	Office Furniture & Equipment	340.5	0	0	0	0	0	0	0	0
37	Computer Equipment	340.51	0	0	0	0	0	0	0	0
38	Transportation Equipment	341.5	0	0	0	0	0	0	0	0
39	Stores Equipment	342.5	0	0	0	0	0	0	0	0
40	Tools, Shop & Garage Equipment	343.5	0	0	0	0	0	0	0	0
41	Laboratory Equipment	344.5	0	0	0	0	0	0	0	0
42	Power Operated Equipment	345.5	0	0	0	0	0	0	0	0
43	Miscellaneous Equipment	346.5	0	0	0	0	0	0	0	0
44	Miscellaneous Equipment	347.5	0	0	0	0	0	0	0	0
45	Other Tangible Plant	348.5	0	0	0	0	0	0	0	0
UPIS/Dep Exp Totals and Composite Rate for CMC Amortization			434,022	TRUE	13,962	3.22%	Composite Rate			
UPIS Balance 12/31/06			434,022	TRUE	13,962	3.22%	Composite Rate			
Adj Bal	Cont Prop	For Comp	Calc	Annual	Monthly	Depreciation Rate	Depreciation Expense			



Line No.	Description	Annual Depr Rate	Mo Depr Rate
64	Cash CIAC	3.22%	0.27%
65	Water Treatment Equipment	5.00%	0.42%
66	Main Extension Charge	2.33%	0.24%
67	Service Installation Fees	2.50%	0.21%
68	Property CIAC	2.70%	0.23%
69	Dist Res & Standpipe	2.33%	0.19%
70	T&D Mains	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

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Schedule of Water Amortization of CIAC by Classification - 2007													Florida Public Service Commission		
Adjusted CIAC Balances - 2007													Schedule: A-12		
Tangerine - Water													Page: 4 of 8		
Docket No. 060368-WS													Preparer:		
Explanation: Provide Adjusted CIAC balances by account for 2007															
Schedule Year Ended: 2007															
Historic [ ] or Projected [X]															
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	22,064	22,064	22,064	22,814	22,814	22,814	23,564	23,564	23,564	24,314	24,314	24,314	25,064	23,333
2	Meter Fees	20,578	20,578	20,578	20,578	20,578	20,578	20,578	20,578	20,578	20,578	20,578	20,578	20,578	20,578
3	Main Extension Charge	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962
4	Service Installation Fees	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987
5	Total Cash CIAC	46,591	46,591	46,591	47,341	47,341	47,341	48,091	48,091	48,091	48,841	48,841	48,841	49,591	47,860
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759
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	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759
12	Total Water CIAC	68,350	68,350	68,350	69,100	69,100	69,100	69,850	69,850	69,850	70,600	70,600	70,600	71,350	69,619

Schedule of Water Amortization of CIAC by Classification - 2007													Florida Public Service Commission		
CIAC Amortization Rates - 2005													Schedule: A-14		
Tangerine - Water													Page: 2, wrk-3		
Docket No. 060368-WS													Preparer:		
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories															
Schedule Year Ended: 2007															
Historic [ ] or Projected [X]															
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	3.22%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
3	Main Extension Charge	2.33%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
Property CIAC:															
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	
7	T&D Mains	2.33%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
10	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	

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Schedule of Water Amortization of CIAC by Classification- 2007 Adjusted Accum Amort of CIAC Balances- 2007													Florida Public Service Commission		
Tangerine - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [ ] or Projected [X]													Schedule: A-14 Page: 2, wrk-8		
Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average.													Preparer:		
Line No	Description	(2) 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	17,116	17,175	17,234	17,295	17,356	17,418	17,481	17,544	17,607	17,672	17,737	17,803	17,870	17,485
2	Meter Fees	15,444	15,529	15,615	15,701	15,787	15,872	15,958	16,044	16,130	16,215	16,301	16,387	16,473	15,958
3	Main Extension Charge	79	84	89	93	98	103	107	112	117	121	126	131	135	107
4	Service Installation Fees	151	155	159	164	168	172	176	180	184	188	193	197	201	176
5	Total Cash CIAC	32,790	32,944	33,097	33,253	33,409	33,565	33,722	33,880	34,038	34,197	34,357	34,517	34,679	33,727
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	8,626	8,668	8,711	8,753	8,795	8,837	8,879	8,921	8,964	9,006	9,048	9,090	9,132	8,879
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	8,626	8,668	8,711	8,753	8,795	8,837	8,879	8,921	8,964	9,006	9,048	9,090	9,132	8,879
12	Total Water CIAC	41,416	41,612	41,808	42,006	42,204	42,402	42,602	42,801	43,001	43,203	43,405	43,607	43,811	42,606

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	17,116	17,175	17,234	17,295	17,356	17,418	17,481	17,544	17,607	17,672	17,737	17,803	17,870	17,485
2	Meter Fees	15,444	15,529	15,615	15,701	15,787	15,872	15,958	16,044	16,130	16,215	16,301	16,387	16,473	15,958
3	Main Extension Charge	79	84	89	93	98	103	107	112	117	121	126	131	135	107
4	Service Installation Fees	151	155	159	164	168	172	176	180	184	188	193	197	201	176
5	Total Cash	32,790	32,944	33,097	33,253	33,409	33,565	33,722	33,880	34,038	34,197	34,357	34,517	34,679	33,727
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	8,626	8,668	8,711	8,753	8,795	8,837	8,879	8,921	8,964	9,006	9,048	9,090	9,132	8,879
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	8,626	8,668	8,711	8,753	8,795	8,837	8,879	8,921	8,964	9,006	9,048	9,090	9,132	8,879
12	Total Water	41,416	41,612	41,808	42,006	42,204	42,402	42,602	42,801	43,001	43,203	43,405	43,607	43,811	42,606
<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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