

JAN 24 2007

12/13/2006 18:55

**Valencia Terrace - Water**

Docket No. 060368-WS

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

Lake County, Florida

**Rate Base Workpapers**

Utility Plant in Service

Accumulated Depreciation

CIAC

Accumulated Amortization of CIAC

DOCUMENT NUMBER-DATE

00721 JAN 24

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>				
<b>2004</b>				
Amendatory Order Balances	7	7	N/A	N/A
CWIP to Plant	8	8	N/A	N/A
Retirements	9	9	N/A	N/A
Adjustments	10	10	N/A	N/A
2004 Monthly Balances-Adjusted	11	11	N/A	N/A
<b>2005</b>				
CWIP to Plant	12	12	N/A	N/A
Retirements	13	13	N/A	N/A
Adjustments	14	14	14	14
a,b 2005 Monthly Balances-Adjusted	15 a,b	15 a,b	15 a,b	15 a,b
<b>2006</b>				
CWIP to Plant	16	16	16	16
Retirements	17	17	17	17
Adjustments	18	18	18	18
a,b 2006 Monthly Balances-Adjusted	19 a,b	19 a,b	19 a,b	19 a,b
<b>2007</b>				
CWIP to Plant	20	20	20	20
Retirements	21	21	21	21
Adjustments	22	22	22	22
a,b 2007 Monthly Balances-Adjusted	23 a,b	23 a,b	23 a,b	23 a,b
<b>Accumulated Depreciation</b>				
<b>Per Books- by month</b>				
2004	24	24	N/A	N/A
2005	25 a,b	25 a,b	25 a,b	25 a,b
2006	26	26	26	26
<b>Details of changes and year end balances since Rate Base last established through 12/31/07</b>				
	27	27	27 a,b	27 a,b
<b>Adjusted Balances</b>				
<b>2004</b>				
Amendatory Order Balances	28	28	N/A	N/A
Depreciable Plant	29	29	N/A	N/A
Depreciation Rates	30	30	N/A	N/A
Depreciation Expense	31	31	N/A	N/A
Retirements	32	32	N/A	N/A
Adjustments	33	33	N/A	N/A
2004 Monthly Balances-Adjusted	34	34	N/A	N/A
<b>2005</b>				
Depreciable Plant	35	35	N/A	N/A
Depreciation Rates	36	36	N/A	N/A
Depreciation Expense	37	37	N/A	N/A
Retirements	38	38	N/A	N/A
Adjustments	39	39	39	39
2005 Monthly Balances-Adjusted	40 a,b	40 a,b	40 a,b	40 a,b
<b>2006</b>				
Depreciable Plant	41	41	41	41
Depreciation Rates	42	42	42	42
Depreciation Expense	43	43	43	43
Retirements	44	44	44	44
Adjustments	45	45	45	45
2006 Monthly Balances-Adjusted	46 a,b	46 a,b	46 a,b	46 a,b
<b>2007</b>				
Depreciable Plant	47	47	47	47
Depreciation Rates	48	48	48	48
Depreciation Expense	49	49	49	49
Retirements	50	50	50	50
Adjustments	51	51	51	51
2007 Monthly Balances-Adjusted	52 a,b	52 a,b	52 a,b	52 a,b

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

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

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

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

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

Florida Public Service Commission

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

101 [input field] 6423 FWS Valencia Terrace - Water

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

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

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

Schedule of Water Plant in Service By Primary Account- 2005		101		=input field		Valencia Terrace - Water		Florida Public Service Commission								
Monthly UPIS Balances per Books- 2005		6423		FWS		Valencia Terrace - Water		Schedule: A-5								
Valencia Terrace - Water		101		6423		Valencia Terrace - Water		Page: 5 of 8								
Docket No. 060368-WS		101		6423		Valencia Terrace - Water		Preparer: <name>								
Schedule Year Ended: 2005		101		6423		Valencia Terrace - Water										
Historic [x] or Projected [ ]		101		6423		Valencia Terrace - Water										
Explanation: Provide UPIS balances by account for the period beginning 12/31/04 through 12/31/05, and 13 month Average.		101		6423		Valencia Terrace - Water										
Line No.	Acct No.	Account Name	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	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

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

Florida Public Service Commission

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

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

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

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

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Schedule of Water Plant in Service By Primary Account- 2006							Florida Public Service Commission	
Monthly UPIS Balances per Books- 2006								
Valencia Terrace - Water		101	6423	FWS	Valencia Terrace - Water		Schedule:	A-5
Docket No. 060368-WS		Explanation: Provide UPIS balances by account for the period beginning 12/31/05					Page:	5 of 8
Schedule Year Ended: 2006		through 12/31/06, and 13 month Average.					Preparer:	<name>
Historic [ ] 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	1,191
7	304.2	Structures & Improvements	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	40,453
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	49,887
14	311.2	Pumping Equipment	0	0	0	0	0	11,545
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	11,077
19	311.3	Pumping Equipment	0	0	0	0	0	19,750
20	320.3	Water Treatment Equipment	0	0	0	0	0	2,775
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	68,133
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	66,387
28	333.4	Services	0	0	0	0	0	750
29	334.4	Meters & Meter Installations	0	0	0	0	0	19,671
30	335.4	Hydrants	0	0	0	0	0	1,057
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	292,675

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

**Florida Public Service Commission**

**Valencia Terrace**  
**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		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance	<hr/>	<hr/>
2001			
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance	<hr/>	<hr/>
2002			
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance	<hr/>	<hr/>
2003			
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	<hr/> 197,746	<hr/> 454,091
2004			
46	Additions	1,509	325
47	Retirements	0	(232)
48	Adjustments	0	0
49	12/31/04 Balance	<hr/> 199,255	<hr/> 454,184
2005			
50	Additions	16,726	1,551
51	Retirements	(9,398)	(1,106)
52	Adjustments	4,020	3,951
53	12/31/05 Balance	<hr/> 210,603	<hr/> 458,580
2006			
54	Additions	163,128	105,999
55	Retirements	(29,572)	(11,643)
56	Adjustments	10,133	9,961
57	12/31/06 Balance	<hr/> 354,292	<hr/> 562,897
2007			
58	Additions	30,376	34,000
59	Retirements	(3,220)	(1,228)
60	Adjustments	4,968	4,884
61	12/31/07 Balance	<hr/> 386,416	<hr/> 600,553

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

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

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

=input field

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

Florida Public Service Commission

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

Line No	Acct No	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
		Lookup from Amend Order							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	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	1,191	1,191	1,191	1,191	1,191	1,191	1,191
7	304.2	Structures & Improvements	7,501	7,501	7,501	7,501	7,501	7,501	7,501
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 & Sprngs	40,453	40,453	40,453	40,453	40,453	40,453	40,453
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	21,124	21,124	21,124	21,124	21,124	21,124	21,124
14	311.2	Pumping Equipment	19,750	19,750	19,750	19,750	19,750	19,750	19,750
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	2,775	2,775	2,775	2,775	2,775	2,775	2,775
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	20,200	20,200	20,200	20,200	20,200	20,200	20,200
27	331.4	Transm. & Distribution Mains	64,878	64,878	64,878	64,878	64,878	64,878	64,878
28	333.4	Services	750	750	750	750	750	750	750
29	334.4	Meters & Meter Installations	18,067	18,067	18,067	18,067	18,067	18,067	18,067
30	335.4	Hydrants	1,057	1,057	1,057	1,057	1,057	1,057	1,057
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		197,746	197,746	197,746	197,746	197,746	197,746	197,746

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

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

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

=input field

Florida Public Service Commission

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

Line No.	Accl 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	1,509

1,509 CWIP @ acquisition

1,509

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

Florida Public Service Commission

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

=input field

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

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

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

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

Florida Public Service Commission

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

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

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

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

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

Florida Public Service Commission

Valencia Terrace - 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	1,191	1,191	1,191	1,191	1,191	1,191	1,191
7	304.2	Structures & Improvements	7,501	7,501	7,501	7,501	7,501	7,501	7,501
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	40,453	40,453	40,453	40,453	40,453	40,453	40,453
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	21,124	21,124	21,124	21,124	21,124	21,124	21,124
14	311.2	Pumping Equipment	19,750	19,750	19,750	19,750	19,750	19,750	19,750
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	2,775	2,775	2,775	2,775	2,775	2,775	2,775
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	20,200	20,200	20,200	20,200	20,200	20,200	20,200
27	331.4	Transm. & Distribution Mains	64,878	64,878	64,878	64,878	64,878	64,878	66,387
28	333.4	Services	750	750	750	750	750	750	750
29	334.4	Meters & Meter Installations	18,067	18,067	18,067	18,067	18,067	18,067	18,067
30	335.4	Hydrants	1,057	1,057	1,057	1,057	1,057	1,057	1,057
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	197,746	197,746	197,746	197,746	197,746	197,746	199,255

Schedule of Water Plant in Service By Primary Account - 2005		FWS Properties												Florida Public Service Commission		
CWIP to Plant - Jan through December 2005		=input field												Schedule: A-5		
Valencia Terrace - Water		Explanation: Provide amounts for projects that were physically placed in service during 2005.												Page: 6 of 8		
Docket No. 060368-WS														Preparer: <name>		
Schedule Year Ended: 2005																
Historic [X] or Projected [ ]																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														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	Dist. 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	11,546	3,576	1,604	16,726

Schedule of Water Plant in Service By Primary Account- 2005 Retirements-January through December 2005													FWS Properties		Florida Public Service Commission		
Valencia Terrace - 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) 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											(8,230)			(8,230)	
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													(1,168)	(1,168)	
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	(8,230)	0	(1,168)	(9,398)	

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



Schedule of Water Plant in Service By Primary Account- 2005 Adjusted UPIS Balances - December 2004 through December 2005													Florida Public Service Commission			
Valencia Terrace - 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	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
7	304.2	Structures & Improvements	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501
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	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453
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	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124
14	311.2	Pumping Equipment	19,750	19,750	19,750	19,750	19,750	19,750	19,750	19,750	19,750	19,750	23,066	23,066	23,066	20,515
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	3,576	3,576	550
20	320.3	Water Treatment Equipment	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775
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	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200
27	331.4	Transm. & Distribution Mains	66,387	66,387	66,387	66,387	66,387	66,387	66,387	66,387	66,387	66,387	66,387	66,387	66,387	66,387
28	333.4	Services	750	750	750	750	750	750	750	750	750	750	750	750	750	750
29	334.4	Meters & Meter Installations	18,067	18,067	18,067	18,067	18,067	18,067	18,067	18,067	18,067	18,067	18,067	18,067	18,503	18,101
30	335.4	Hydrants	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057
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	199,255	199,255	199,255	199,255	199,255	199,255	199,255	199,255	199,255	199,255	202,571	206,147	206,583	200,604

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
7	304.2	Structures & Improvements	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501
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	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453
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	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124
14	311.2	Pumping Equipment	19,750	19,750	19,750	19,750	19,750	19,750	19,750	19,750	19,750	19,750	23,066	23,066	23,066	20,515
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	3,576	3,576	550
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775
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	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200
27	331.4	Transm. & Distribution Mains	66,387	66,387	66,387	66,387	66,387	66,387	66,387	66,387	66,387	66,387	66,387	66,387	66,387	66,387
28	333.4	Services	750	750	750	750	750	750	750	750	750	750	750	750	750	750
29	334.4	Meters & Meter Installations	18,067	18,067	18,067	18,067	18,067	18,067	18,067	18,067	18,067	18,067	18,067	18,067	18,503	18,101
30	335.4	Hydrants	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057
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	376	2,473	3,125	4,020	769
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	199,255	199,255	199,255	199,255	199,255	199,255	199,255	199,255	199,255	199,631	205,044	209,272	210,603	201,373
47		Subtotal Land & Land Rights	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191

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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

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

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

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

Line No.	Acct No.	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) 2006 Total
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
1		INTANGIBLE PLANT														
2	301.1	Organization														0
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													100,000	100,000
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment						28,872								28,872
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													14,943	14,943
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment													5,000	5,000
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	Dist. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains							3,333				3,333		3,333	9,999
28	333.4	Services														0
29	334.4	Meters & Meter Installations							1,438				1,438		1,438	4,314
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0 IT Adds
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0 IT Adds
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL	0	0	0	28,872	0	0	4,771	0	0	4,771	0	0	124,714	163,128

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

Florida Public Service Commission

Valencia Terrace - 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														
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													(22,579)	(22,579)
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													(3,387)	(3,387)
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										(609)				(609)
27	331.4	Transm. & Distribution Mains							(363)			(363)		(363)		(1,089)
28	333.4	Services														0
29	334.4	Meters & Meter Installations							(636)			(636)		(636)		(1,908)
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	(999)	0	0	(1,608)	0	0	(26,965)	(29,572)

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

Florida Public Service Commission

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

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

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

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

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Schedule of Water Plant in Service By Primary Account- 2006 Adjusted UPIS Balances- December 2005 through December 2006													FWS Properties		Florida Public Service Commission	
Valencia Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [ ] or Projected [x ]													Schedule: Page: A-5 Preparer: 4 of 8 <name>			
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average																
Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
7	304.2	Structures & Improvements	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501
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	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	117,874	46,408
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	21,124	21,124	21,124	21,124	49,996	49,996	49,996	49,996	49,996	49,996	49,996	49,996	49,996	41,112
14	311.2	Pumping Equipment	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066
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	3,576	3,576	3,576	3,576	3,576	3,576	3,576	3,576	3,576	3,576	3,576	3,576	15,132	4,465
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	7,775	3,160
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	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200	19,591	19,591	19,591	19,591	20,013
27	331.4	Transm. & Distribution Mains	66,387	66,387	66,387	66,387	66,387	66,387	69,357	69,357	69,357	72,327	72,327	72,327	75,297	69,129
28	333.4	Services	750	750	750	750	750	750	750	750	750	750	750	750	750	750
29	334.4	Meters & Meter Installations	18,503	18,503	18,503	18,503	18,503	18,503	19,305	19,305	19,305	20,107	20,107	20,107	20,909	19,243
30	335.4	Hydrants	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057
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	206,583	206,583	206,583	206,583	235,455	235,455	239,227	239,227	239,227	242,390	242,390	242,390	340,139	237,095

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Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Valencia Terrace

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [ ] Projected [ X ]

Schedule: A-5

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
7	304.2	Structures & Improvements	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501
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	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	117,874	46,408
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	21,124	21,124	21,124	21,124	49,996	49,996	49,996	49,996	49,996	49,996	49,996	49,996	49,996	41,112
14	311.2	Pumping Equipment	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066
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	3,576	3,576	3,576	3,576	3,576	3,576	3,576	3,576	3,576	3,576	3,576	3,576	15,132	4,465
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	7,775	3,160
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	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200	19,591	19,591	19,591	19,591	20,013
27	331.4	Transm. & Distribution Mains	66,387	66,387	66,387	66,387	66,387	66,387	69,357	69,357	69,357	72,327	72,327	72,327	75,297	69,129
28	333.4	Services	750	750	750	750	750	750	750	750	750	750	750	750	750	750
29	334.4	Meters & Meter Installations	18,503	18,503	18,503	18,503	18,503	18,503	19,305	19,305	19,305	20,107	20,107	20,107	20,909	19,243
30	335.4	Hydrants	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057
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	4,020	4,020	4,020	4,369	4,369	5,795	6,051	6,051	6,051	6,051	6,051	6,051	14,153	5,927
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	210,603	210,603	210,603	210,952	239,824	241,250	245,278	245,278	245,278	248,441	248,441	248,441	354,292	243,022
47		Subtotal Land & Land Rights	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191

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Schedule of Water Plant in Service By Primary Account- 2007 CWIP to Plant -Jan through December 2007														Florida Public Service Commission		
														Schedule:	A-5	
														Page:	6 of 8	
														Preparer:	<name>	
														Explanation: Provide amounts for projects that were physically placed in service during 2007.		
														=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) Total 2007
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements			250				250			250		250		1,000
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment						15,000								15,000
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			2,500				2,500			2,500		2,500		10,000
28	333.4	Services														0
29	334.4	Meters & Meter Installations			1,094				1,094			1,094		1,094		4,376
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	3,844	0	15,000	3,844	0	0	3,844	0	0	3,844	30,376

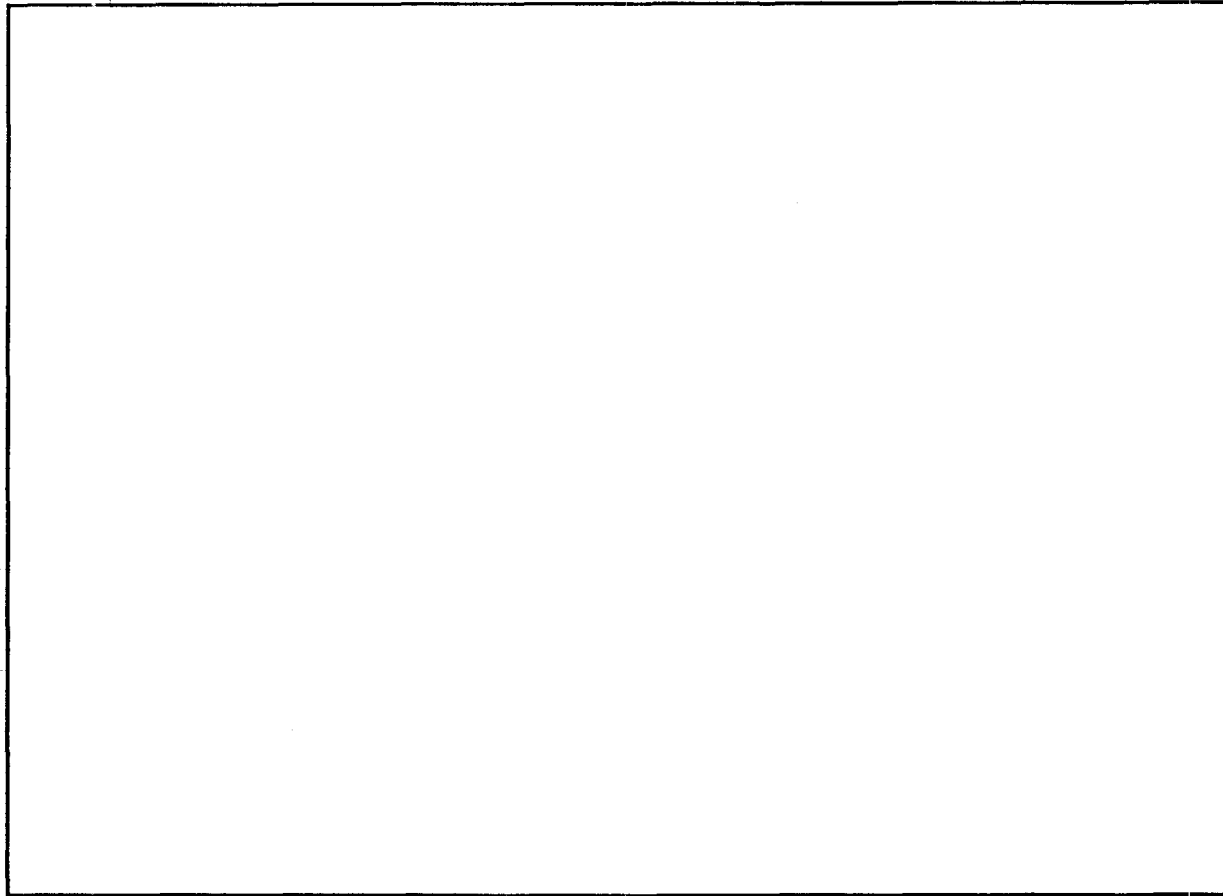
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Schedule of Water Plant in Service By Primary Account- 2007													Florida Public Service Commission			
Retirements-January through December 2007																
Valencia Terrace - Water													Schedule: A-5			
Docket No. 060368-WS													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														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			(56)					(56)		(56)		(56)		(224)
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			(272)					(272)		(272)		(272)		(1,088)
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants			(477)					(477)		(477)		(477)		(1,908)
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	(805)	0	0	(805)	0	0	(805)	0	0	(805)	(3,220)

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



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Schedule of Water Plant in Service By Primary Account - 2007 Adjusted UPIS Balances- December 2006 through December 2007													FWS Properties		Florida Public Service Commission			
Valencia Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [ ] or Projected [ x ]													Schedule: A-5		Page: 4 of 8		Preparer: <name>	
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average																		
Line No	Acct No	(1) AccountName	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance		
1		INTANGIBLE PLANT																
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
3	302.1	Franchises	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	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191		
7	304.2	Structures & Improvements	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501		
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	117,874	117,874	117,874	117,874	117,874	117,874	117,874	117,874	117,874	117,874	117,874	117,874	117,874	117,874		
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	49,996	49,996	49,996	49,996	49,996	49,996	49,996	49,996	49,996	49,996	49,996	49,996	49,996	49,996		
14	311.2	Pumping Equipment	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066		
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
16		TREATMENT PLANT																
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
18	304.3	Structures & Improvements	15,132	15,132	15,132	15,326	15,326	15,326	15,520	15,520	15,520	15,714	15,714	15,714	15,908	15,460		
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	7,775	7,775	7,775	7,775	7,775	22,775	22,775	22,775	22,775	22,775	22,775	22,775	22,775	17,006		
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	Dislr. Reservoirs & Standpipes	19,591	19,591	19,591	19,591	19,591	19,591	19,591	19,591	19,591	19,591	19,591	19,591	19,591	19,591		
27	331.4	Transm. & Distribution Mains	75,297	75,297	75,297	77,525	77,525	77,525	79,753	79,753	79,753	81,981	81,981	81,981	84,209	79,067		
28	333.4	Services	750	750	750	750	750	750	750	750	750	750	750	750	750	750		
29	334.4	Meters & Meter Installations	20,909	20,909	20,909	21,526	21,526	21,526	22,143	22,143	22,143	22,760	22,760	22,760	23,377	21,953		
30	335.4	Hydrants	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057		
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	340,139	340,139	340,139	343,178	343,178	358,178	361,217	361,217	361,217	364,256	364,256	364,256	367,295	354,513		
															TRUE	TRUE		

Schedule of Water Plant in Service By Primary Account  
 Test Year Average balance:  
**Valencia Terrace**  
 Docket No. 060368-WS  
 Schedule Year Ending 12/31/07  
 Historical [ ] Projected [ X ]

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
7	304.2	Structures & Improvements	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501
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	117,874	117,874	117,874	117,874	117,874	117,874	117,874	117,874	117,874	117,874	117,874	117,874	117,874	117,874
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	49,996	49,996	49,996	49,996	49,996	49,996	49,996	49,996	49,996	49,996	49,996	49,996	49,996	49,996
14	311.2	Pumping Equipment	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066
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	15,132	15,132	15,132	15,326	15,326	15,326	15,520	15,520	15,520	15,714	15,714	15,714	15,908	15,460
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	7,775	7,775	7,775	7,775	7,775	22,775	22,775	22,775	22,775	22,775	22,775	22,775	22,775	17,006
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	19,591	19,591	19,591	19,591	19,591	19,591	19,591	19,591	19,591	19,591	19,591	19,591	19,591	19,591
27	331.4	Transm. & Distribution Mains	75,297	75,297	75,297	77,525	77,525	77,525	79,753	79,753	79,753	81,981	81,981	81,981	84,209	79,067
28	333.4	Services	750	750	750	750	750	750	750	750	750	750	750	750	750	750
29	334.4	Meters & Meter Installations	20,909	20,909	20,909	21,526	21,526	21,526	22,143	22,143	22,143	22,760	22,760	22,760	23,377	21,953
30	335.4	Hydrants	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057
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	14,153	14,434	14,805	15,512	16,079	16,529	16,976	17,321	17,628	18,182	18,478	18,761	19,121	16,768
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	354,292	354,573	354,944	358,690	359,257	374,706	378,193	378,538	378,845	382,438	382,734	383,017	386,416	371,280
47		Subtotal Land & Land Rights	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191

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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

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

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

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

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

Schedule of Water Accumulated Depreciation By Primary Account- 2005																
Monthly Accumulated Depreciation Balances- per books- 2005																
Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
Valencia Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [X] or Projected [ ]																
1081 6423 FWS Valencia Terrace - Water Explanation: Provide Accumulated Depreciation balances by account for the period beginning 12/31/04 through 12/31/05, and 13 month average for 2005																
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	Dist. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Valencia Terrace

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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952

Schedule of Water Accumulated Depreciation By Primary Account- 2006  
 Monthly Accumulated Depreciation Balances- per books- 2006

Florida Public Service Commission

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

108 [input field] 6423 FWS Valencia Terrace - Water

Explanation: Provide Accumulated Depreciation balances by account for the period beginning 12/31/05 through 12/31/06, and 13 month averages for 2006

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

Line No.	Acct No.	(1) Account Name	(2)	(3)	(4)	(5)	(6)	(7)
			12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06
1		INTANGIBLE PLANT						Linked
2	301.1	Organization	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	13,322
12	309.2	Supply Mains	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	17,130
14	311.2	Pumping Equipment	0	0	0	0	0	334
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	2,869
19	311.3	Pumping Equipment	0	0	0	0	0	7,795
20	320.3	Water Treatment Equipment	0	0	0	0	0	(23,385)
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	6,785
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	50,963
28	333.4	Services	0	0	0	0	0	588
29	334.4	Meters & Meter Installations	0	0	0	0	0	(34,897)
30	335.4	Hydrants	0	0	0	0	0	260
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	41,762

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

**Florida Public Service Commission**

**Valencia Terrace**  
**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		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance	<u>                    </u>	<u>                    </u>
2001			
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance	<u>                    </u>	<u>                    </u>
2002			
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance	<u>                    </u>	<u>                    </u>
2003			
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	<u>30,368</u>	<u>209,311</u>
2004			
46	Additions	3,342	8,914
47	Retirements	0	(232)
48	Adjustments	0	0
49	12/31/04 Balance	<u>33,710</u>	<u>217,993</u>
2005			
50	Additions	6,774	17,846
51	Retirements	(9,398)	(1,106)
52	Adjustments	139	136
53	12/31/05 Balance	<u>31,225</u>	<u>234,869</u>
2006			
54	Additions	8,512	18,154
55	Retirements	(29,572)	(11,643)
56	Adjustments	1,014	997
57	12/31/06 Balance	<u>41,179</u>	<u>242,377</u>
2007			
58	Additions	12,628	22,942
59	Retirements	(3,220)	(1,228)
60	Adjustments	2,831	2,783
61	12/31/07 Balance	<u>23,418</u>	<u>266,874</u>

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

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

FWS Properties

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Prior Year 06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	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	2,442	2,442	2,442	2,442	2,442	2,442	2,442
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	11,187	11,187	11,187	11,187	11,187	11,187	11,187
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	15,337	15,337	15,337	15,337	15,337	15,337	15,337
14	311.2	Pumping Equipment	6,231	6,231	6,231	6,231	6,231	6,231	6,231
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	(23,585)	(23,585)	(23,585)	(23,585)	(23,585)	(23,585)	(23,585)
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	5,812	5,812	5,812	5,812	5,812	5,812	5,812
27	331.4	Transm. & Distribution Mains	48,524	48,524	48,524	48,524	48,524	48,524	48,524
28	333.4	Services	558	558	558	558	558	558	558
29	334.4	Meters & Meter Installations	(36,361)	(36,361)	(36,361)	(36,361)	(36,361)	(36,361)	(36,361)
30	335.4	Hydrants	223	223	223	223	223	223	223
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		30,368	30,368	30,368	30,368	30,368	30,368	30,368

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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

Valencia Terrace - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2004  
 Historic  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	1,191	1,191	1,191	1,191	1,191	1,191	1,191
7	304.2	Structures & Improvements	7,501	7,501	7,501	7,501	7,501	7,501	7,501
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	40,453	40,453	40,453	40,453	40,453	40,453	40,453
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	21,124	21,124	21,124	21,124	21,124	21,124	21,124
14	311.2	Pumping Equipment	19,750	19,750	19,750	19,750	19,750	19,750	19,750
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	2,775	2,775	2,775	2,775	2,775	2,775	2,775
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	20,200	20,200	20,200	20,200	20,200	20,200	20,200
27	331.4	Transm. & Distribution Mains	64,878	64,878	64,878	64,878	64,878	64,878	66,387
28	333.4	Services	750	750	750	750	750	750	750
29	334.4	Meters & Meter Installations	18,067	18,067	18,067	18,067	18,067	18,067	18,067
30	335.4	Hydrants	1,057	1,057	1,057	1,057	1,057	1,057	1,057
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	197,746	197,746	197,746	197,746	197,746	197,746	199,255

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

FWS Properties

Florida Public Service Commission

Valencia Terrace - Water This Schedule shows the Commission Authorized Depreciation rates for 2004  
 Docket No. 060368-WS  
 Schedule Year Ended: 2004  
 Historic  or Projected

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

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 Deprn 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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	310.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
15	339.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights							
18	304.3	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
20	320.3	Water Treatment Equipment	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%

30

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

FWS Properties

Florida Public Service Commission

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

Explanation: Provide monthly Depreciation Expense for 2004

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

Line No	Acct No	(1) AccountName	(2) through (8)					
			(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0	0	0	0	0
7	304.2	Structures & Improvements	19	19	19	19	19	19
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	112	112	112	112	112	112
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0
13	310.2	Power Generation Equipment	88	88	88	88	88	88
14	311.2	Pumping Equipment	82	82	82	82	82	82
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	11	11	11	11	11	11
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	45	45	45	45	45	45
27	331.4	Transm. & Distribution Mains	120	120	120	120	120	123
28	333.4	Services	2	2	2	2	2	2
29	334.4	Meters & Meter Installations	75	75	75	75	75	75
30	335.4	Hydrants	2	2	2	2	2	2
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	557	557	557	557	557	559

3,342

Schedule of Water Accumulated Depreciation By Primary Account- 2004 Retirements-July through December 2004				FWS Properties					Florida Public Service Commission				
Valencia Terrace - 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) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec				
1		INTANGIBLE PLANT											
2	301.1	Organization		0	0	0	0	0	0				
3	302.1	Franchises		0	0	0	0	0	0				
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0				
5		SOURCE OF SUPPLY & PUMPING PLANT											
6	303.2	Land & Land Rights		0	0	0	0	0	0				
7	304.2	Structures & Improvements		0	0	0	0	0	0				
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0				
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0				
10	307.2	Wells & Springs		0	0	0	0	0	0				
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0				
12	309.2	Supply Mains		0	0	0	0	0	0				
13	310.2	Power Generation Equipment		0	0	0	0	0	0				
14	311.2	Pumping Equipment		0	0	0	0	0	0				
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0				
16		WATER TREATMENT PLANT											
17	303.3	Land & Land Rights		0	0	0	0	0	0				
18	304.3	Structures & Improvements		0	0	0	0	0	0				
19	311.3	Pumping Equipment		0	0	0	0	0	0				
20	320.3	Water Treatment Equipment		0	0	0	0	0	0				
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0				
22		TRANSMISSION & DISTRIBUTION PLANT											
23	303.4	Land & Land Rights		0	0	0	0	0	0				
24	304.4	Structures & Improvements		0	0	0	0	0	0				
25	311.4	Pumping Equipment		0	0	0	0	0	0				
26	330.4	Distr. Reservoirs & Standpipes		0	0	0	0	0	0				
27	331.4	Transm. & Distribution Mains		0	0	0	0	0	0				
28	333.4	Services		0	0	0	0	0	0				
29	334.4	Meters & Meter Installations		0	0	0	0	0	0				
30	335.4	Hydrants		0	0	0	0	0	0				
31	336.4	Backflow Prevention		0	0	0	0	0	0				
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0				
33		GENERAL PLANT											
34	303.5	Land & Land Rights		0	0	0	0	0	0				
35	304.5	Structures & Improvements		0	0	0	0	0	0				
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0				
37	340.51	Computer Equipment		0	0	0	0	0	0				
38	341.5	Transportation Equipment		0	0	0	0	0	0				
39	342.5	Stores Equipment		0	0	0	0	0	0				
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0				
41	344.5	Laboratory Equipment		0	0	0	0	0	0				
42	345.5	Power Operated Equipment		0	0	0	0	0	0				
43	346.5	Communication Equipment		0	0	0	0	0	0				
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0				
45	348.5	Other Tangible Plant		0	0	0	0	0	0				
46		TOTAL		0	0	0	0	0	0				

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

FWS Properties

Florida Public Service Commission

Valencia Terrace - Water  
 Docket No. 060368-W5  
 Schedule Year Ended: 2004  
 Historic  or Projected

=input field

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

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

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

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

FWS Properties

Florida Public Service Commission

Valencia Terrace - 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	2,442	2,461	2,480	2,499	2,518	2,537	2,556
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	11,187	11,299	11,412	11,524	11,636	11,749	11,861
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	15,337	15,425	15,513	15,601	15,689	15,777	15,865
14	311.2	Pumping Equipment	6,231	6,313	6,396	6,478	6,560	6,642	6,725
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	(23,585)	(23,574)	(23,564)	(23,553)	(23,543)	(23,532)	(23,522)
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	5,812	5,857	5,903	5,948	5,994	6,039	6,085
27	331.4	Transm. & Distribution Mains	48,524	48,644	48,764	48,884	49,005	49,125	49,248
28	333.4	Services	558	560	561	563	564	566	567
29	334.4	Meters & Meter Installations	(36,361)	(36,286)	(36,210)	(36,135)	(36,060)	(35,985)	(35,909)
30	335.4	Hydrants	223	225	227	229	231	233	235
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	30,368	30,925	31,481	32,038	32,594	33,151	33,710
									33,710



Schedule of Water Accumulated Depreciation By Primary Account- 2005														Florida Public Service Commission		
Adjusted 2005 UPIS Balances for Depn Exp Calc														Schedule:	A-9	
Valencia Terrace - Water														Page:	UPIS 4 of 8	
Docket No. 060368-WS														Preparer:	<name>	
Schedule Year Ended: 2005														Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/05.		
Historic [x] or Projected [ ]																
Line No	Acct No	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
7	304.2	Structures & Improvements	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501
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	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453
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	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124
14	311.2	Pumping Equipment	19,750	19,750	19,750	19,750	19,750	19,750	19,750	19,750	19,750	19,750	23,066	23,066	23,066	20,515
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	3,576	3,576	550
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775
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	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200
27	331.4	Transm. & Distribution Mains	66,387	66,387	66,387	66,387	66,387	66,387	66,387	66,387	66,387	66,387	66,387	66,387	66,387	66,387
28	333.4	Services	750	750	750	750	750	750	750	750	750	750	750	750	750	750
29	334.4	Meters & Meter Installations	18,067	18,067	18,067	18,067	18,067	18,067	18,067	18,067	18,067	18,067	18,067	18,067	18,503	18,101
30	335.4	Hydrants	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057
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	199,255	199,255	199,255	199,255	199,255	199,255	199,255	199,255	199,255	199,255	202,571	206,147	206,583	200,604

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

Florida Public Service Commission

Valencia Terrace - 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: Zb  
 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%	
3	302.1	Franchises	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
4	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
5		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%	
8	305.2	Collect. & Impound Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
9	306.2	Lake, River & Other Intakes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
10	307.2	Wells & 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%	
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
12	309.2	Supply Mains	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
13	310.2	Power Generation Equipment	5.00%	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%	
15	339.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
16		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%	
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%	
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%	
21	339.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
22		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%	
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%	
26	330.4	Dist. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	
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%	
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%	
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%	
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%	
31	336.4	Backflow Prevention	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
32	339.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
33		GENERAL PLANT													
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%	
36	340.5	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
38	341.5	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
40	343.5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
41	344.5	Laboratory Equipment	6.67%	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%	
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
44	347.5	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
45	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

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

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

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

Explanation: Provide the monthly Depreciation Expense for 2005

Line No	Acct No	(1) AccountName	(2)												(14) Test Year End Dec	(15) 2005 Total
			(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov			
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	19	19	19	19	19	19	19	19	19	19	19	19	19	227
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	112	112	112	112	112	112	112	112	112	112	112	112	112	1,348
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	88	88	88	88	88	88	88	88	88	88	88	88	88	1,056
14	311.2	Pumping Equipment	82	82	82	82	82	82	82	82	82	82	96	96	96	1,029
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	9	9	18
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	11	11	11	11	11	11	11	11	11	11	11	11	11	126
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	45	45	45	45	45	45	45	45	45	45	45	45	45	546
27	331.4	Transm. & Distribution Mains	123	123	123	123	123	123	123	123	123	123	123	123	123	1,475
28	333.4	Services	2	2	2	2	2	2	2	2	2	2	2	2	2	19
29	334.4	Meters & Meter Installations	75	75	75	75	75	75	75	75	75	75	75	75	77	905
30	335.4	Hydrants	2	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	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	559	559	559	559	559	559	559	559	559	559	573	582	584	6,774

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

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

Explanation: Provide Retirements for 2005

Florida Public Service Commission

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

Line No.	Acct No	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Test Year End 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	(8,230)	0	0	(8,230)
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants		0	0	0	0	0	0	0	0	0	0	0	(1,168)	(1,168)
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		0	0	0	0	0	0	0	0	0	(8,230)	0	(1,168)	(9,398)

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

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Total
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
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 - 2005  
 Adjusted Accumulated Depreciation Balances - December 2004 through December 2005

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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	2,556	2,575	2,594	2,612	2,631	2,650	2,669	2,688	2,707	2,726	2,745	2,764	2,783	2,669
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	11,861	11,974	12,086	12,198	12,311	12,423	12,535	12,648	12,760	12,873	12,985	13,097	13,210	12,535
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	15,865	15,953	16,041	16,129	16,217	16,305	16,393	16,481	16,569	16,657	16,745	16,833	16,921	16,393
14	311.2	Pumping Equipment	6,725	6,807	6,889	6,972	7,054	7,136	7,219	7,301	7,383	7,465	(669)	(572)	(476)	5,326
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	9	18	2
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	(23,522)	(23,511)	(23,501)	(23,490)	(23,480)	(23,469)	(23,459)	(23,448)	(23,438)	(23,427)	(23,417)	(23,406)	(23,396)	(23,459)
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	6,085	6,130	6,176	6,221	6,267	6,312	6,358	6,403	6,449	6,494	6,540	6,585	6,631	6,358
27	331.4	Transm. & Distribution Mains	49,248	49,371	49,494	49,616	49,739	49,862	49,985	50,108	50,231	50,354	50,477	50,600	50,723	49,985
28	333.4	Services	567	569	571	572	574	575	577	578	580	581	583	585	586	577
29	334.4	Meters & Meter Installations	(35,909)	(35,834)	(35,759)	(35,683)	(35,608)	(35,533)	(35,458)	(35,382)	(35,307)	(35,232)	(35,157)	(35,081)	(36,172)	(35,547)
30	335.4	Hydrants	235	237	239	241	243	245	246	248	250	252	254	256	258	246
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	33,710	34,270	34,829	35,388	35,948	36,507	37,066	37,626	38,185	38,744	31,088	31,670	31,086	35,086
			TRUE												31,086	

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance:

Schedule: A-9  
Page: 3 of 5

Valencia Terrace

Preparer: Robert M. Griffin

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

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 & 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	2,556	2,575	2,594	2,612	2,631	2,650	2,669	2,688	2,707	2,726	2,745	2,764	2,783	2,669
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	11,861	11,974	12,086	12,198	12,311	12,423	12,535	12,648	12,760	12,873	12,985	13,097	13,210	12,535
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	15,865	15,953	16,041	16,129	16,217	16,305	16,393	16,481	16,569	16,657	16,745	16,833	16,921	16,393
14	311.2	Pumping Equipment	6,725	6,807	6,889	6,972	7,054	7,136	7,219	7,301	7,383	7,465	(669)	(572)	(476)	5,326
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	9	18	2
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	(23,522)	(23,511)	(23,501)	(23,490)	(23,480)	(23,469)	(23,459)	(23,448)	(23,438)	(23,427)	(23,417)	(23,406)	(23,396)	(23,459)
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	6,085	6,130	6,176	6,221	6,267	6,312	6,358	6,403	6,449	6,494	6,540	6,585	6,631	6,358
27	331.4	Transm. & Distribution Mains	49,248	49,371	49,494	49,616	49,739	49,862	49,985	50,108	50,231	50,354	50,477	50,600	50,723	49,985
28	333.4	Services	567	569	571	572	574	575	577	578	580	581	583	585	586	577
29	334.4	Meters & Meter Installations	(35,909)	(35,834)	(35,759)	(35,683)	(35,608)	(35,533)	(35,458)	(35,382)	(35,307)	(35,232)	(35,157)	(35,081)	(36,172)	(35,547)
30	335.4	Hydrants	235	237	239	241	243	245	246	248	250	252	254	256	258	246
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	5	40	83	139	21
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	33,710	34,270	34,829	35,388	35,948	36,507	37,066	37,626	38,185	38,750	31,127	31,753	31,225	35,106
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

Valencia Terrace - 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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	12/31/06	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	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
7	304.2	Structures & Improvements	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501
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	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	117,874	46,408
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	21,124	21,124	21,124	21,124	49,996	49,996	49,996	49,996	49,996	49,996	49,996	49,996	49,996	41,112
14	311.2	Pumping Equipment	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066
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	3,576	3,576	3,576	3,576	3,576	3,576	3,576	3,576	3,576	3,576	3,576	3,576	15,132	4,465
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	3,160
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	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200	19,591	19,591	19,591	19,591	20,013
27	331.4	Transm. & Distribution Mains	66,387	66,387	66,387	66,387	66,387	66,387	69,357	69,357	69,357	72,327	72,327	72,327	75,297	69,129
28	333.4	Services	750	750	750	750	750	750	750	750	750	750	750	750	750	750
29	334.4	Meters & Meter Installations	18,503	18,503	18,503	18,503	18,503	18,503	19,305	19,305	19,305	20,107	20,107	20,107	20,909	19,243
30	335.4	Hydrants	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057
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	206,583	206,583	206,583	206,583	235,455	235,455	239,227	239,227	239,227	242,390	242,390	242,390	340,139	237,095



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

Florida Public Service Commission

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

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

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

Line No	Acct No	(1) Account Name	(2) Annual Rate	Change to Guideline Lives												(15) Memo Guideline Rates	(16) Memo Guideline Lives	
				(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) Monthly Rates										(14) Dec
								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%	
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
12	309.2	Supply Mains	0.00%	0.00%	0.00%	0.00%	0.00%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	2.86%	35
13	310.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
14	311.2	Pumping Equipment	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

Valencia Terrace - 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		19	19	19	19	20	20	20	20	20	20	20	20	232
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		112	112	112	112	112	112	112	112	112	112	112	327	1,563
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		88	88	88	208	208	208	208	208	208	208	208	208	2,139
14	311.2	Pumping Equipment		96	96	96	96	96	96	96	96	96	96	96	96	1,153
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		9	9	9	9	9	9	9	9	9	9	9	39	141
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		11	11	11	11	11	11	11	11	11	11	11	29	145
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		45	45	45	45	45	45	45	44	44	44	44	44	540
27	331.4	Transm. & Distribution Mains		123	123	123	123	129	134	134	134	140	140	140	146	590
28	333.4	Services		2	2	2	2	2	2	2	2	2	2	2	2	19
29	334.4	Meters & Meter Installations		77	77	77	77	77	80	80	80	84	84	84	87	965
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		584	584	584	704	711	720	720	720	728	728	728	1,001	8,512

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

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

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)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Test Year End Dec	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	0	0
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services		0	0	0	0	0	0	(363)	0	(363)	0	0	(363)	(1,089)
29	334.4	Meters & Meter Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants		0	0	0	0	0	0	(636)	0	(636)	0	0	(636)	(1,908)
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	(999)	0	0	(1,608)	0	0	(26,965)	(29,572)

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

Florida Public Service Commission

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

[ ] =input field

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

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

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

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

Valencia Terrace - 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.

Florida Public Service Commission

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	2,783	2,802	2,821	2,840	2,859	2,878	2,898	2,917	2,937	2,956	2,976	2,995	3,015	2,898
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	13,210	13,322	13,434	13,547	13,659	13,771	13,884	13,996	14,109	14,221	14,333	14,446	(7,806)	12,164
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	16,921	17,009	17,097	17,185	17,274	17,362	17,450	17,538	17,627	17,715	17,804	17,892	17,981	17,866
14	311.2	Pumping Equipment	(476)	(380)	(284)	(188)	(92)	4	100	196	293	389	485	581	677	100
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	18	27	36	45	54	63	73	82	91	101	110	119	(3,228)	(185)
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	(23,396)	(23,385)	(23,375)	(23,364)	(23,354)	(23,343)	(23,333)	(23,322)	(23,312)	(23,301)	(23,291)	(23,280)	(23,251)	(23,331)
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	6,631	6,676	6,722	6,767	6,813	6,858	6,904	6,949	6,995	6,430	6,474	6,518	6,562	6,715
27	331.4	Transm. & Distribution Mains	50,723	50,846	50,969	51,092	51,215	51,338	51,461	51,584	51,707	51,830	51,953	52,076	52,200	51,159
28	333.4	Services	586	588	589	591	592	594	596	597	599	600	602	603	605	596
29	334.4	Meters & Meter Installations	(36,172)	(36,095)	(36,018)	(35,941)	(35,864)	(35,787)	(36,342)	(36,262)	(36,181)	(36,734)	(36,650)	(36,566)	(37,115)	(36,287)
30	335.4	Hydrants	258	260	262	264	266	268	270	272	274	276	278	280	282	270
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	31,086	31,670	32,254	32,838	33,542	34,253	33,974	34,694	35,414	34,534	35,262	35,990	10,025	3,964
		TRUL													10,025.46	

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Valencia Terrace

Schedule: A-9

Docket No. 060368-WS

Page: 4 of 5

Schedule Year Ending 12/31/06

Preparer: Robert M. Griffin

Historical | Projected | X |

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	2,783	2,802	2,821	2,840	2,859	2,878	2,898	2,917	2,937	2,956	2,976	2,995	3,015	2,898
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	13,210	13,322	13,434	13,547	13,659	13,771	13,884	13,996	14,109	14,221	14,333	14,446	(7,806)	12,164
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	16,921	17,009	17,097	17,185	17,394	17,602	17,810	18,019	18,227	18,435	18,644	18,852	19,060	17,866
14	311.2	Pumping Equipment	(476)	(380)	(284)	(188)	(92)	4	100	196	293	389	485	581	677	100
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	18	27	36	45	54	63	73	82	91	101	110	119	(3,228)	(185)
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	(23,396)	(23,385)	(23,375)	(23,364)	(23,354)	(23,343)	(23,333)	(23,322)	(23,312)	(23,301)	(23,291)	(23,280)	(23,251)	(23,331)
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	6,631	6,676	6,722	6,767	6,813	6,858	6,904	6,949	6,995	6,430	6,474	6,518	6,562	6,715
27	331.4	Transm. & Distribution Mains	50,723	50,846	50,969	51,092	51,215	51,343	51,115	51,249	51,384	51,161	51,301	51,441	51,224	51,159
28	333.4	Services	586	588	589	591	592	594	596	597	599	600	602	603	605	596
29	334.4	Meters & Meter Installations	(36,172)	(36,095)	(36,018)	(35,941)	(35,864)	(35,787)	(36,342)	(36,262)	(36,181)	(36,734)	(36,650)	(36,566)	(37,115)	(36,287)
30	335.4	Hydrants	258	260	262	264	266	268	270	272	274	276	278	280	282	270
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	139	135	250	311	372	452	536	620	704	789	873	957	1,153	565
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	31,225	31,855	32,504	33,149	33,914	34,706	34,511	35,315	36,119	35,323	36,134	36,946	11,179	32,530
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

Valencia Terrace - 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	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
7	304.2	Structures & Improvements	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501
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	117,874	117,874	117,874	117,874	117,874	117,874	117,874	117,874	117,874	117,874	117,874	117,874	117,874	117,874
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	49,996	49,996	49,996	49,996	49,996	49,996	49,996	49,996	49,996	49,996	49,996	49,996	49,996	49,996
14	311.2	Pumping Equipment	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066
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	15,132	15,132	15,132	15,326	15,326	15,326	15,520	15,520	15,520	15,714	15,714	15,908	15,908	15,460
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	7,775	7,775	7,775	7,775	7,775	22,775	22,775	22,775	22,775	22,775	22,775	22,775	22,775	17,006
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	19,591	19,591	19,591	19,591	19,591	19,591	19,591	19,591	19,591	19,591	19,591	19,591	19,591	19,591
27	331.4	Transm. & Distribution Mains	75,297	75,297	75,297	77,525	77,525	77,525	79,753	79,753	79,753	81,981	81,981	81,981	84,209	79,067
28	333.4	Services	750	750	750	750	750	750	750	750	750	750	750	750	750	750
29	334.4	Meters & Meter Installations	20,909	20,909	20,909	21,526	21,526	21,526	22,143	22,143	22,143	22,760	22,760	22,760	23,377	21,953
30	335.4	Hydrants	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057
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	340,139	340,139	340,139	343,178	343,178	358,178	361,217	361,217	361,217	364,256	364,256	364,256	367,295	354,513

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

**Depreciation Rates for UPLIS Water Accounts-2007**

**This Schedule shows the Depreciation rates based on Guideline Lives**

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

Line No.	Acct No.	Account Name	(2) Annual Rate	(3) Monthly Rates												Schedule Page: A-9 2b Preparer: <name>	
				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%	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%	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%	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%	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%	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%	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%	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%	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%	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%	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%	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%	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%	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%	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%	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%	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%	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%	0.42%
26	330.4	Dist. Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	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%	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%	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%	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%	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%	0.56%
32	338.4	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%	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%	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%	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%	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%	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%	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%	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%	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%	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%	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%	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%	0.83%

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

Florida Public Service Commission

Valencia Terrace - 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		20	20	20	20	20	20	20	20	20	20	20	20	234
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		327	327	327	327	327	327	327	327	327	327	327	327	3,929
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		208	208	208	208	208	208	208	208	208	208	208	208	2,500
14	311.2	Pumping Equipment		96	96	96	96	96	96	96	96	96	96	96	96	1,153
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		39	39	40	40	40	40	40	40	41	41	41	41	484
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		29	29	29	29	86	86	86	86	86	86	86	86	808
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		44	44	44	44	44	44	44	44	44	44	44	44	529
27	331.4	Transm. & Distribution Mains		146	146	150	150	150	155	155	155	159	159	159	163	1,846
28	333.4	Services		2	2	2	2	2	2	2	2	2	2	2	2	19
29	334.4	Meters & Meter Installations		87	87	90	90	90	92	92	92	95	95	95	97	1,102
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		1,001	1,001	1,008	1,008	1,065	1,073	1,073	1,073	1,080	1,080	1,080	1,087	12,628.39
																12,628.39

Schedule of Water Accumulated Depreciation By Primary Account - 2007		Florida Public Service Commission												
Retirements - 2007		Schedule: A-9												
Valencia Terrace - Water		Page: 7 of 8												
Docket No. 060368-WS		Preparer: <name>												
Schedule Year Ended: 2007														
Historic [ ] or Projected [x]														
Explanation: Provide Retirements for 2007														
=input field														
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Test Year Enc Dec	2007 Total
Line No.	Acc't No	Account Name												
1		INTANGIBLE PLANT												
2	301.1	Organization	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
4	339.1	Other Plant & Misc. Equipment	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
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Inpound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	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
11	308.2	Infiltration Galleries & Tunnels	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
13	310.2	Power Generation Equipment	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
15	339.2	Other Plant & Misc. Equipment	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
18	304.3	Structures & Improvements	0	0	(56)	0	0	0	0	(56)	0	0	(56)	(224)
19	311.3	Pumping Equipment	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
21	339.3	Other Plant & Misc. Equipment	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
24	304.4	Structures & Improvements	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
26	330.4	Dist. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	(272)	0	0	0	0	(272)	0	0	(272)	(1,088)
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	(477)	0	0	0	0	(477)	0	0	(477)	(1,908)
30	335.4	Hydrants	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
32	339.4	Other Plant & Misc. Equipment	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
35	304.5	Structures & Improvements	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
37	340.51	Computer Equipment	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
39	342.5	Stores Equipment	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
41	344.5	Laboratory Equipment	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
43	346.5	Communication Equipment	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
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	(805)	0	(805)	0	0	(805)	0	0	(805)	(3,220)

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

Florida Public Service Commission

Valencia Terrace - 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

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

Florida Public Service Commission

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

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

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

Line No.	Acct No	(1) Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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	3,015	3,035	3,054	3,074	3,093	3,113	3,132	3,152	3,171	3,191	3,210	3,230	3,249	3,132
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	(7,806)	(7,478)	(7,151)	(6,824)	(6,496)	(6,169)	(5,841)	(5,514)	(5,186)	(4,859)	(4,532)	(4,204)	(3,877)	(5,841)
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	19,060	19,269	19,477	19,685	19,893	20,102	20,310	20,518	20,727	20,935	21,143	21,352	21,560	20,310
14	311.2	Pumping Equipment	677	773	869	965	1,061	1,158	1,254	1,350	1,446	1,542	1,638	1,734	1,830	1,254
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	(3,228)	(3,189)	(3,149)	(3,106)	(3,126)	(3,086)	(3,101)	(3,061)	(3,020)	(3,036)	(2,995)	(2,954)	(2,968)	(3,083)
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	(23,251)	(23,221)	(23,192)	(23,162)	(23,133)	(23,047)	(22,960)	(22,874)	(22,788)	(22,702)	(22,615)	(22,529)	(22,443)	(22,917)
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	6,562	6,607	6,651	6,695	6,739	6,783	6,827	6,871	6,915	6,959	7,004	7,048	7,092	6,827
27	331.4	Transm. & Distribution Mains	51,224	51,370	51,516	51,394	51,544	51,695	51,577	51,732	51,886	51,773	51,932	52,091	51,982	51,670
28	333.4	Services	605	606	608	610	611	613	614	616	617	619	621	622	624	614
29	334.4	Meters & Meter Installations	(37,115)	(37,028)	(36,941)	(37,328)	(37,238)	(37,149)	(37,533)	(37,441)	(37,349)	(37,731)	(37,636)	(37,541)	(37,921)	(37,381)
30	335.4	Hydrants	287	294	286	288	292	293	293	295	297	299	301	303	305	293
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	10,025.46	11,026	12,027	12,231	13,239	14,304	14,572	15,644	16,717	16,992	18,072	19,152	19,434	14,880
			TRUE													TRUE

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Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average Balance

Vulcanic Terrace

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [ ] Projected [ x ]

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

Florida Public Service Commission

Schedule A-9

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Preparer Robert M Griffin

Line	Account Name	12/31/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	

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	3,015	3,035	3,054	3,074	3,093	3,113	3,132	3,152	3,171	3,191	3,210	3,230	3,249	3,132
8	305.2 Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	(7,806)	(7,178)	(7,151)	(6,824)	(6,496)	(6,169)	(5,841)	(5,514)	(5,186)	(4,859)	(4,532)	(4,204)	(3,877)	(5,841)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	19,060	19,269	19,477	19,685	19,893	20,102	20,310	20,518	20,727	20,935	21,143	21,352	21,560	20,310
14	311.2 Pumping Equipment	677	773	869	965	1,061	1,158	1,254	1,350	1,446	1,542	1,638	1,734	1,830	1,254
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	(3,228)	(3,189)	(3,149)	(3,166)	(3,126)	(3,086)	(3,101)	(3,061)	(3,020)	(3,036)	(2,995)	(2,954)	(2,968)	(3,083)
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	(23,251)	(23,221)	(23,192)	(23,162)	(23,133)	(23,104)	(22,960)	(22,874)	(22,768)	(22,702)	(22,615)	(22,529)	(22,443)	(22,917)
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	6,562	6,607	6,651	6,695	6,739	6,783	6,827	6,871	6,915	6,959	7,004	7,048	7,092	6,827
27	331.4 Transm. & Distribution Mains	51,224	51,370	51,516	51,662	51,808	51,954	52,100	52,246	52,392	52,538	52,684	52,830	52,976	51,670
28	334.4 Services	605	606	608	610	611	613	614	616	617	619	621	622	624	614
29	334.4 Meters & Meter Installations	(37,115)	(37,028)	(36,941)	(37,238)	(37,149)	(37,533)	(37,441)	(37,349)	(37,731)	(37,636)	(37,541)	(37,921)	(37,881)	(37,381)
30	335.4 Hydrants	282	284	286	288	290	292	293	295	297	299	301	303	305	293
31	336.4 Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	GENERAL PLANT														
34	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51 Computer Equipment	1,153	1,254	1,559	1,775	1,998	2,226	2,463	2,704	2,949	3,201	3,458	3,719	3,984	2,503
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	11,179	12,380	13,587	14,005	15,237	16,532	17,035	18,348	19,666	20,193	21,530	22,870	23,418	17,383
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 June through December CIAC Balances per Books - 2004									
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	
Valencia Terrace - Water Docker No. 060366-WS Schedule Year Ended: 2004 Historic [x] or Projected [ ]									
271 6423 FWS Valencia Terrace - Water Explanation: Provide the CIAC Balances by month by Classification beginning 6/30/04 (when the Florida Water Services properties were acquired by AG(UA) 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.									
	Cash CIAC	0	0	0	0	0	0	0	
1	Water Treatment Equipment	0	0	0	0	0	0	0	
2	Meter Fees	0	0	0	0	0	0	0	
3	Main Extension Charge	0	0	0	0	0	0	0	
4	Service Installation Fees	0	0	0	0	0	0	0	
5	Total Cash CIAC	0	0	0	0	0	0	0	
Property CIAC									
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	
7	T&D Mains	0	0	0	0	0	0	0	
8	Services	0	0	0	0	0	0	0	
9	Meters/Meter Installation	0	0	0	0	0	0	0	
10	Hydrants	0	0	0	0	0	0	0	
11	Total Property CIAC	0	0	0	0	0	0	0	
12	Total Water CIAC	0	0	0	0	0	0	0	

Florida Public Service Commission

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

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

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

271  =input field FWS Valencia Terrace - Water  
 Explanation: Provide the CIAC Balances by month by Classification for 2005

Florida Public Service Commission

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

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Valencia Terrace

Schedule: A-12

Docket No. 060368-WS

Page: 2 of 5

Test Year Ending 12/31/05

Preparer: Robert M. Griffin

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

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

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

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Line	No.	Description	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06
		Cash CIAC	0	0	0	0	0	0
		1 Water Treatment Equipment	0	0	0	0	0	0
		2 Meter Fees	0	0	0	0	0	1,021
		3 Main Extension Charge	0	0	0	0	0	1,780
		4 Service Installation Fees	0	0	0	0	0	1,120
5		Total Cash CIAC	0	0	0	0	0	25,205
		Property CIAC	0	0	0	0	0	0
		6 Dist Reservoirs & Standpipes	0	0	0	0	0	0
		7 T&D Mains	0	0	0	0	0	0
		8 Services	0	0	0	0	0	0
		9 Meters/Meter Installation	0	0	0	0	0	0
		10 Hydrants	0	0	0	0	0	0
11		Total Property CIAC	0	0	0	0	0	15,220
12		Total Water CIAC	0	0	0	0	0	40,425
		Cash CIAC	0	0	0	0	0	21,284
		from Adj bal						
		Explanation: Provide the CIAC Balances by month by Classification for 2006						
		Valencia Terrace - Water						
		Docket No. 060368-WS						
		Schedule Year Ended: 2006						
		Historic [x] or Projected [x]						
			(2)	(3)	(4)	(5)	(6)	(7)

Florida Public Service Commission  
 Schedule: A-12  
 Page: 2 of  
 Preparer:

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

Florida Public Service Commission

Valencia Terrace

Schedule: A-11

Docket No. 060368-WS

Page: 2 of 2

Projected Test Year Ending 12/31/07

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		
24	Adjustments		
25	12/31/00 Balance	_____	_____
	2001		
26	Additions		
27	Adjustments		
28	12/31/01 Balance	_____	_____
	2002		
29	Additions		
30	Adjustments		
31	12/31/02 Balance	_____	_____
	2003		
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	38,956	34,529
	2004		
35	Additions	0	0
36	Adjustments	0	0
37	12/31/04 Balance	38,956	34,529
	2005		
38	Additions	1,379	650
39	Adjustments	0	0
40	12/31/05 Balance	40,335	35,179
	2006		
41	Additions	90	0
42	Adjustments	0	0
43	12/31/06 Balance	40,425	35,179
	2007		
44	Additions	0	0
45	Adjustments	0	0
46	12/31/07 Balance	40,425	35,179

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  
 CIAC Amendatory Order Balances as of 6/30/04

Florida Public Service Commission

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

Schedule: A-12  
 Page:  
 Preparer:

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

	Cronin Jackson 06/30/04	Amendatory Order Adjustment	Allocation to match Amendatory Order Total @ 6/30/04	Categories-lines 22 to 35 below
H. LOOKUP				
1	Capacity Charges 271.1	3,269	3,269	Water Treatment Equipment
2	Meter Fees	841	841	Meter Fees
3	CIAC-1999 Acquisition	17,315	17,315	Water Treatment Equipment
4	Unclaimed Refunds	0	0	Water Treatment Equipment
5	Main Ext Charge	1,637	1,637	Main Extension Charge
6	Serv Install Charge	674	674	Service Installation Charge
7	Total Cash CIAC	23,736	23,736	
Property CIAC 271.5				
8	Dist Res & Standpipes	330.4	0	Dist Res & Standpipes
9	T&D Mains	331.4	15,220	T&D Mains
10	Services	333.4	0	Services
11	Meter/Meter Installation	334.4	0	Meter/Meter Installation
21	Hydrants	335.4	0	Hydrants
22	Total Property CIAC	15,220	15,220	
23	Total Water CIAC	38,956	38,956	

should be -> 38,956 <diff

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

Line No.	Description	Amendatory Order Balances as Calculated
Cash CIAC:		
24	Water Treatment Equipment	20,584
25	Meter Fees	841
26	Main Extension Charge	1,637
27	Service Installation Fees	674
28	Total Cash CIAC	23,736
Property CIAC:		
29	Dist Res & Standpipes	0
30	T&D Mains	15,220
31	Services	0
32	Meter/Meter Installation	0
33	Hydrants	0
34	Total Property CIAC	15,220
35	Total Water CIAC	38,956

TRUE

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Schedule of Water Contributions in Aid of Construction by Classification- 2004 CIAC Amendatory Order Balances as of 6/30/04								Florida Public Service Commission	
Valencia Terrace - Water		=input field						Schedule:	A-12
Docket No. 060368-WS		Explanation: Provide the CIAC Balances by month by Classification						Page:	5 of 8
Schedule Year Ended: 2004		based on amounts in the PSC's Amendatory Order						Preparer:	
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>									
Line No	(1) Description	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04	
Cash CIAC									
1	Water Treatment Equipment	20,584	20,584	20,584	20,584	20,584	20,584	20,584	
2	Meter Fees	841	841	841	841	841	841	841	
3	Main Extension Charge	1,637	1,637	1,637	1,637	1,637	1,637	1,637	
4	Service Installation Fees	674	674	674	674	674	674	674	
5	Total Cash CIAC	23,736	23,736	23,736	23,736	23,736	23,736	23,736	
Property CIAC									
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	
7	T&D Mains	15,220	15,220	15,220	15,220	15,220	15,220	15,220	
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	15,220	15,220	15,220	15,220	15,220	15,220	15,220	
12	Total Water CIAC	38,956	38,956	38,956	38,956	38,956	38,956	38,956	
		TRUE							

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5A

Schedule of Water Contributions in Aid of Construction by Classification - 2004		CIAC Additions - July through December 2004		CIAC acc'd		CIAC		CIAC		CIAC		CIAC		CIAC		CIAC		CIAC	
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
				July	Aug	Sep	Oct	Nov	Dec										
1	Cash CIAC																		
2	Capacity Charges - 2711																		
3	Meter Fees																		
4	CIAC-1999 Acquisition																		
5	Unclaimed Refunds																		
6	Main Ext Charge																		
7	Serv Install Charge																		
8	Total Cash CIAC																		
9	Property CIAC - 2715																		
10	Dist Res & Standpipes																		
11	T&D Mains																		
12	Services																		
13	Meter/Meter Installation																		
14	Hydrants																		
15	Total Property CIAC																		
16	Total Water CIAC																		

Valencia Terrace - Water  
 Docket No. 060988-WS  
 Schedule Year Ended: 2004  
 Historic [X] or Projected [ ]

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

Explanation: Provide a Schedule showing additions to CIAC during 2004 from the date of Acquisition. Use the same categories as are available for customers and that subsequently get converted to Annual Report (Cronin Jackson) categories.

Water Treatment Equipment  
 Meter Fees  
 Water Treatment Equipment  
 Water Treatment Equipment  
 Main Extension Charge  
 Service Installation Charge

these rows are extracted from the FWS456CIAC lab

Dist Res & Standpipes  
 T&D Mains  
 Services  
 Meter/Meter Installation  
 Hydrants

Line	Description	Schedule of Water Contributions in Aid of Construction by Classification - 2004											
		Adjustments to CIAC - July through December 2004											
Valencia Terrace - Water													
Docket No. 060368-WS													
Schedule Year Ended: 2004													
Historic [X] or Projected [ ]													
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2004				
No.	Description												
Cash CIAC:													
1	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	Hydrants												
11	Total Property CIAC												
12	Total Water CIAC												
												0	

Florida Public Service Commission

Schedule: A-12

Page: 8 of 8

Preparer:

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
Valencia Terrace - Water								Page:	4 of 8
Docket No. 060368-WS								Preparer:	
Schedule Year Ended: 2004								Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc.	
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>								through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.	
Line No.	Description	(1) 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	20,584	20,584	20,584	20,584	20,584	20,584	20,584	
2	Meter Fees	841	841	841	841	841	841	841	
3	Main Extension Charge	1,637	1,637	1,637	1,637	1,637	1,637	1,637	
4	Service Installation Fees	674	674	674	674	674	674	674	
5	Total Cash CIAC	23,736	23,736	23,736	23,736	23,736	23,736	23,736	
	Property CIAC:								
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	
7	T&D Mains	15,220	15,220	15,220	15,220	15,220	15,220	15,220	
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	15,220	15,220	15,220	15,220	15,220	15,220	15,220	
12	Total Water CIAC	38,956	38,956	38,956	38,956	38,956	38,956	38,956	
								TRUE	

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Schedule of Water Contributions in Aid of Construction by Classification - 2005		Florida Public Service Commission													
CIAC Additions - 2005		Schedule: A-12													
Valencia Terrace - Water		Page: 6 of 8													
Docket No. 060368-WS		Preparer:													
Schedule Year Ended: 2005		Explanation: Provide a Schedule showing additions to CIAC during 2005													
Historic [X] or Projected [ ]		=Input field													
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2005 Total
1	Cash CIAC:														
2	Water Treatment Equipment	320		700	0	0	0	0	0	0	0	0	0	0	700
3	Meter Fees	334		90	0	0	0	0	0	0	0	0	0	0	90
4	Main Extension Charge	331		143	0	0	0	0	0	0	0	0	0	0	143
3	Service Installation Fees	333		446	0	0	0	0	0	0	0	0	0	0	446
5	Total Cash CIAC	0	0	1,379	0	0	0	0	0	0	0	0	0	0	1,379
	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	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	1,379	0	0	0	0	0	0	0	0	0	0	1,379
Schedule of Water Contributions in Aid of Construction by Classification - 2005		Florida Public Service Commission													
Adjustments to CIAC: 2005		Schedule: A-12													
Valencia Terrace - Water		Page: 9 of 8													
Docket No. 060368-WS		Preparer:													
Schedule Year Ended: 2005		Explanation: Provide Adjustments to CIAC Ammendatory Order balances other than changes resulting from CIAC Additions for 2005													
Historic [X] or Projected [ ]		=Input field													
Line No.	Description	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)						
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2005 Total
1	Cash CIAC:														
2	Water Treatment Equipment														
3	Meter Fees														
4	Main Extension Charge														
5	Service Installation Fees														
6	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Property CIAC:														
7	Dist Reservoirs & Standpipes														
8	T&D Mains														
9	Services														
10	Meters/Meter Installation														
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0



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

Florida Public Service Commission

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

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

Explanation: Provide Adjusted CIAC balances by account for 2005

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	20,584	20,584	20,584	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,123
2	Meter Fees	841	841	841	931	931	931	931	931	931	931	931	931	931	910
3	Main Extension Charge	1,637	1,637	1,637	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,747
4	Service Installation Fees	674	674	674	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,017
5	Total Cash CIAC	23,736	23,736	23,736	25,115	25,115	25,115	25,115	25,115	25,115	25,115	25,115	25,115	25,115	24,797
	Property CIAC:														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220
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	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220
12	Total Water CIAC	38,956	38,956	38,956	40,335	40,335	40,335	40,335	40,335	40,335	40,335	40,335	40,335	40,335	40,017

TRUE

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Valencia Terrace

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: A-12

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC															
1	Water Treatment Equipment	20,584	20,584	20,584	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,123
2	Meter Fees	841	841	841	931	931	931	931	931	931	931	931	931	931	910
3	Main Extension Charge	1,637	1,637	1,637	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,747
4	Service Installation Fees	574	574	574	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,017
5	Total Cash CIAC	23,736	23,736	23,736	25,115	25,115	25,115	25,115	25,115	25,115	25,115	25,115	25,115	25,115	24,797
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220
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	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220
12	Total Water CIAC	38,956	38,956	38,956	40,335	40,335	40,335	40,335	40,335	40,335	40,335	40,335	40,335	40,335	40,017
<b>SEWER</b>															
Cash CIAC															
13	Treatment & Disposal Equipment	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027
16	Service Installation Fees	0	0	0	650	650	650	650	650	650	650	650	650	650	500
17	Total Cash CIAC	24,179	24,179	24,179	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,679
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350
28	Total Sewer CIAC	34,529	34,529	34,529	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,029

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Schedule of Water Contributions in Aid of Construction by Classification - 2006		Florida Public Service Commission													
Valencia Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2006 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) 2006 Total
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
Cash CIAC:															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Schedule of Water Contributions in Aid of Construction by Classification - 2006		Florida Public Service Commission													
Valencia Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2006 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) 2006 Total
Cash CIAC:															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction by Classification- 2006													Florida Public Service Commission		
Adjusted CIAC Balances- 2006													Schedule: A-12		
Valencia Terrace - Water													Page: 4 of 8		
Docket No. 060368-WS													Preparer:		
Schedule Year Ended: 2006													Explanation: Provide Adjusted CIAC balances by account for 2006		
Historic [x] or Projected [ ]															
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	12/31/06	Average Balance
	Cash CIAC														
1	Water Treatment Equipment	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284
2	Meter Fees	931	931	931	931	931	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	986
3	Main Extension Charge	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780
4	Service Installation Fees	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120
5	Total Cash CIAC	25,115	25,115	25,115	25,115	25,115	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,170
	Property CIAC														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220
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	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220
12	Total Water CIAC	40,335	40,335	40,335	40,335	40,335	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,390
														TRUE	

65a

65a

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Valencia Terrace

Docket No. 060368-WS

Test Year Ending 12/31/06

Florida Public Service Commission

Schedule: A-12

Page: 4 of 5

Preparer: Robert M Griffin

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

Line No	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC															
1	Water Treatment Equipment	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284
2	Meter Fees	931	931	931	931	931	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	986
3	Main Extension Charge	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780
4	Service Installation Fees	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120
5	Total Cash CIAC	25,115	25,115	25,115	25,115	25,115	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,170
Property CIAC															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220
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	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220
12	Total Water CIAC	40,335	40,335	40,335	40,335	40,335	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,390
<b>SEWER</b>															
Cash CIAC															
13	Treatment & Disposal Equipment	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027
16	Service Installation Fees	650	650	650	650	650	650	650	650	650	650	650	650	650	650
17	Total Cash CIAC	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350
28	Total Sewer CIAC	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179

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Schedule of Water Contributions in Aid of Construction by Classification - 2007		Florida Public Service Commission														
CIAC Additions - 2007		Schedule: A-12														
Valencia Terrace - Water		Page: 6 of 8														
Docket No. 060368-WS		Preparer:														
Schedule Year Ended: 2007																
Historic [ ] or Projected [X]																
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	Total
Cash CIAC:																
1	Water Treatment Equipment	320														0
2	Meter Fees	334														0
3	Main Extension Charge	331														0
4	Service Installation Fees	333														0
5	Total Cash CIAC															0
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
12	Total Water CIAC															0
Schedule of Water Contributions in Aid of Construction by Classification - 2007		Florida Public Service Commission														
Adjustments to CIAC - 2007		Schedule: A-12														
Valencia Terrace - Water		Page: 8 of 8														
Docket No. 060368-WS		Preparer:														
Schedule Year Ended: 2007																
Historic [ ] or Projected [X]																
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	Total
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
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
12	Total Water CIAC															0

Schedule of Water Contributions in Aid of Construction by Classification- 2007 Adjusted CIAC Balances- 2007												Florida Public Service Commission			
Valencia Terrace - 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	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284
2	Meter Fees	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021
3	Main Extension Charge	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780
4	Service Installation Fees	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120
5	Total Cash CIAC	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220
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	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220
12	Total Water CIAC	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425
														4 yr	TRUE
															FALSE

67a

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Valencia Terrace

Docket No. 060368-WS

Test Year Ending 12/31/07

Florida Public Service Commission

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	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284
2	Meter Fees	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021
3	Main Extension Charge	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780
4	Service Installation Fees	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120
5	Total Cash CIAC	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220
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	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220
12	Total Water CIAC	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027
16	Service Installation Fees	650	650	650	650	650	650	650	650	650	650	650	650	650	650
17	Total Cash CIAC	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350
28	Total Sewer CIAC	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179

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Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
1	Water Treatment Equipment	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
7	R&D Mains	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0

Valencia Terrace - 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.

Schedule: A-14  
 Page: 2 of 2  
 Preparer: Florida Public Service Commission

Schedule of Water Amortization of CIAC by Classification- 2005													Florida Public Service Commission		
Accum Amort CIAC Balances per Books- 2005													Schedule:	A-14	
Valencia Terrace - Water		272	6423	FWS		Valencia Terrace - Water						Page:	2 of 2		
Docket No. 060368-WS		Explanation: Provide the Amort of CIAC Balances per books by month by Classification											Preparer:		
Schedule Year Ended: 2005		for the year ended 12/31/05.													
Historic [x] or Projected [ ]															
Line No.	Description	(2)	(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	Average
														12/31/05	Balance
Cash CIAC:															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

CA

6/9/05

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Valencia Terrace

Schedule: A-14

Docket No. 060368-WS

Page: 2 of 5

Test Year Ending 12/31/05

Preparer: Robert M. Griffin

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

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

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

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Schedule of Water Amortization of CIAC by Classification- 2006								Florida Public Service Commission		
Valencia Terrace - Water		272	input field 6423		FWS	Valencia Terrace - Water		Schedule:	A-14	
Docket No. 060368-WS		Explanation: Provide the Amort of CIAC Balances by month by Classification						Page:	2 of 2	
Schedule Year Ended: 2006		for the year ended 12/31/06						Preparer:		
Historic [x] or Projected [x]										
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)			
Cash CIAC:										
1	Water Treatment Equipment	0	0	0	0	0	0			
2	Meter Fees	0	0	0	0	0	0			
3	Main Extension Charge	0	0	0	0	0	0			
4	Service Installation Fees	0	0	0	0	0	0			
5	Total Cash CIAC	0	0	0	0	0	0			
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0			
7	T&D Mains	0	0	0	0	0	0			
8	Services	0	0	0	0	0	0			
9	Meters/Meter Installation	0	0	0	0	0	0			
10	Hydrants	0	0	0	0	0	0			
11	Total Property CIAC	0	0	0	0	0	0			
12	Total Water CIAC	0	0	0	0	0	0			

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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**

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

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
2000			
23	Additions		
24	Adjustments		
25	12/31/00 Balance	<hr/>	<hr/>
2001			
26	Additions		
27	Adjustments		
28	12/31/01 Balance	<hr/>	<hr/>
2002			
29	Additions		
30	Adjustments		
31	12/31/02 Balance	<hr/>	<hr/>
2003			
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	<hr/> 12,397	<hr/> 10,637
2004			
35	Additions	577	712
36	Adjustments	0	0
37	12/31/04 Balance	<hr/> 12,974	<hr/> 11,349
2005			
38	Additions	1,229	1,439
39	Adjustments	0	0
40	12/31/05 Balance	<hr/> 14,203	<hr/> 12,788
2006			
41	Additions	1,269	1,201
42	Adjustments	0	0
43	12/31/06 Balance	<hr/> 15,472	<hr/> 13,990
2007			
44	Additions	1,250	1,394
45	Adjustments	0	0
46	12/31/07 Balance	<hr/> 16,722	<hr/> 15,384

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

CONVERT AMENDATORY ORDER BALANCES

Schedule of Water Amortization of CIAC by Classification - 2004

Florida Public Service Commission

CIAC Amendatory Order Balances as of 6/30/04

=input field

Schedule: A-12

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

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

Page:  
 Preparer:

	Cronin Jackson 06/30/04	Amendatory Order Adjustment	Allocation to match Amendatory Order Total @ 6/30/04	Categories-lines 22 to 35 below
From Lookup				
Cash CIAC:				
1 Capacity Charges 271.1	475		475	Water Treatment Equipment
2 Meter Fees	(622)		(622)	Meter Fees
3 CIAC-1999 Acqursition	10,957		10,957	Water Treatment Equipment
4 Unclaimed Refunds	0		0	Water Treatment Equipment
5 Main Ext Charge	118		118	Main Extension Charge
6 Serv Install Charge	50		50	Service Installation Charge
7 Total Cash CIAC	10,978	0	10,978	
Property CIAC 271.5	271.5			
8 Dist Res & Standpipes	330.4		0	Dist Res & Standpipes
9 T&D Mains	331.4	1,419	1,419	T&D Mains
10 Services	333.4	0	0	Services
11 Meter/Meter Installation	334.4	0	0	Meter/Meter Installation
21 Hydrants	335.4	0	0	Hydrants
22 Total Property CIAC	1,419	0	1,419	
23 Total Water CIAC	12,397	0	12,397	

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

Line No	Description	Amendatory Order Balances as Calculated
Cash CIAC:		
24	Water Treatment Equipment	11,432
25	Meter Fees	(622)
26	Main Extension Charge	118
27	Service Installation Fees	50
28	Total Cash CIAC	10,978
Property CIAC		
29	Dist Res & Standpipes	0
30	T&D Mains	1,419
31	Services	0
32	Meter/Meter Installation	0
33	Hydrants	0
34	Total Property CIAC	1,419
35	Total Water CIAC	12,397

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Schedule of Water Amortization of CIAC by Classification- 2004								Florida Public Service Commission		
Amort of CIAC Amendatory Order Balances as of 6/30/04										
								input field		
Valencia Terrace - Water								Schedule: A-14		
Docket No. 060368-WS								Page: 2, wrk-1		
Schedule Year Ended: 2004								Preparer:		
Explanation: Provide the Accumulated Amort of CIAC Balances as of 6/30/04 by Classification based on amounts in the PSC's Amendatory Order Issued Februart 27, 2006										
Historic [x] or Projected [ ]										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
Line										
No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04		
Cash CIAC:										
1	Water Treatment Equipment	11,432	11,432	11,432	11,432	11,432	11,432	11,432		
2	Meter Fees	(622)	(622)	(622)	(622)	(622)	(622)	(622)		
3	Main Extension Charge	118	118	118	118	118	118	118		
4	Service Installation Fees	50	50	50	50	50	50	50		
5	Total Cash CIAC	10,978	10,978	10,978	10,978	10,978	10,978	10,978		
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0		
7	T&D Mains	1,419	1,419	1,419	1,419	1,419	1,419	1,419		
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	1,419	1,419	1,419	1,419	1,419	1,419	1,419		
12	Total Water CIAC	12,397	12,397	12,397	12,397	12,397	12,397	12,397		

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CALCULATE CIAC AMORTIZATION RATES

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

Florida Public Service Commission

Valencia Terrace - 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 Depn Rate	Monthly Dep'n Rate
Categories-lines to below					
1	Cash CIAC:				
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)	3.50%	0.29%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	3.50%	0.29%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	3.50%	0.29%
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				
8	Contributed Property	271.2			
8	Dist Res & Standpipe	330.4		2.70%	0.23%
9	T&D Mains	333.4		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								
2	Organization	301.1			0.00%				
3	Franchises	302.1			0.00%				
4	Other Plant & Misc. Equipment	339.1			0.00%				
5	SOURCE OF SUPPLY & PUMPING PLANT								
6	Land & Land Rights	303.2			0.00%				
7	Structures & Improvements	304.2		7,501	3.03%	0.25%	227		
8	Collect. & Impound Reservoirs	305.2			0.00%				
9	Lake, River & Other Intakes	306.2			0.00%				
10	Wells & Springs	307.2		40,453	3.33%	0.28%	1,348		
11	Infiltration Galleries & Tunnels	308.2			0.00%				
12	Supply Mains	309.2		0	0.00%	0.00%	0		
13	Power Generation Equipment	310.2		21,124	5.00%	0.42%	1,056		
14	Pumping Equipment	311.2		19,750	5.00%	0.42%	986		
15	Other Plant & Misc. Equipment	339.2		0	0.00%				
16	WATER TREATMENT PLANT								
17	Land & Land Rights	303.3			0.00%				
18	Structures & Improvements	304.3		0	3.03%	0.25%	0		
19	Pumping Equipment	311.3			5.00%				
20	Water Treatment Equipment	320.3		2,775	4.55%	0.38%	126		
21	Other Plant & Misc. Equipment	339.3		0	0.00%				
22	TRANSMISSION & DISTRIBUTION PLANT								
23	Land & Land Rights	303.4			0.00%				
24	Structures & Improvements	304.4		0	3.03%	0.25%	0		
25	Pumping Equipment	311.4			5.00%				
26	Distr. Reservoirs & Standpipes	330.4	Contributed	20,200	2.70%	0.23%	546		
27	Transm. & Distribution Mains	331.4	Contributed	64,878	(15,220)	49,658	2.22%	0.19%	1,104
28	Services	333.4	Contributed	750	0	750	2.50%	0.21%	19
29	Meters & Meter Installations	334.4	Contributed	18,067	0	18,067	5.00%	0.42%	903
30	Hydrants	335.4	Contributed	1,057	0	1,057	2.22%	0.19%	23
31	Backflow Prevention	336.4		0	0.00%				
32	Other Plant & Misc. Equipment	339.4		0	0.00%	0.00%	0		
33	GENERAL PLANT								
34	Land & Land Rights	303.5			0.00%				
35	Structures & Improvements	304.5			3.03%				
36	Office Furniture & Equipment	340.5			0.00%				
37	Computer Equipment	340.5			0.00%				
38	Transportation Equipment	341.5			0.00%				
39	Stores Equipment	342.5			0.00%				
40	Tools, Shop & Garage Equipment	343.5			0.00%				
41	Laboratory Equipment	344.5			6.67%				
42	Power Operated Equipment	345.5			0.00%				
43	Communication Equipment	346.5			0.00%				
44	Miscellaneous Equipment	347.5			0.00%				
45	Other Tangible Plant	348.5			0.00%				
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			181,335			6,341	3.50%	

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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			3.50%	0.29%
65	Water Treatment Equipment			5.00%	0.42%
66	Meter Fees			2.22%	0.19%
67	Main Extension Charge			2.50%	0.21%
	Service Installation Fees				
	Property CIAC:				
68	Dist Res & Standpipe			2.70%	0.23%
69	T&D Mains			2.22%	0.19%
70	Services			2.50%	0.21%
71	Meters/Meter Installation			5.00%	0.42%
72	Hydrants			2.22%	0.19%

Schedule of Water Amortization of CIAC by Classification- 2004									Florida Public Service Commission	
Adjusted CIAC Balances- June through December 2004									Schedule:	A-12
Valencia Terrace - 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	20,584	20,584	20,584	20,584	20,584	20,584	20,584		
2	Meter Fees	841	841	841	841	841	841	841		
3	Main Extension Charge	1,637	1,637	1,637	1,637	1,637	1,637	1,637		
4	Service Installation Fees	674	674	674	674	674	674	674		
5	Total Cash CIAC	23,736	23,736	23,736	23,736	23,736	23,736	23,736		
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0		
7	T&D Mains	15,220	15,220	15,220	15,220	15,220	15,220	15,220		
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	15,220	15,220	15,220	15,220	15,220	15,220	15,220		
12	Total Water CIAC	38,956	38,956	38,956	38,956	38,956	38,956	38,956		
Schedule of Water Amortization of CIAC by Classification- 2004									Florida Public Service Commission	
CIAC Amortization Rates -July through December 2004									Schedule:	A-14
Valencia Terrace - Water									Page:	2, wrk-3
Docket No. 060368-WS									Preparer:	
Schedule Year Ended: 2004										
Historic [x] or Projected [ ]										
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories										
Line No.	(1) Description	(2) Annual Rates	(3) July	(4) Aug	(5) Monthly Rates Sep	(6) Oct	(7) Nov	(8) Dec		
Cash CIAC:										
1	Water Treatment Equipment	3.50%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%		
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		
Property CIAC:										
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%		
7	T&D Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
10	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		

Schedule of Water Amortization of CIAC by Classification - 2004 CIAC Amortization - July through December 2004		Valencia Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [X] or Projected [ ]		Florida Public Service Commission Schedule: A-14 Page: 2, wrk-4 Preparer:									
Line No.	(1) Description	Explanation: Provide a Schedule showing additions to CIAC during 2004 from the date of Acquisition 6/30/04.											
		(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec	(9) 2004 Total				
	Cash CIAC:												
1	Water Treatment Equipment		60	60	60	60	60	60	60	60	60	60	360
2	Meter Fees		4	4	4	4	4	4	4	4	4	4	28
3	Main Extension Charge		3	3	3	3	3	3	3	3	3	3	24
4	Service Installation Fees		1	1	1	1	1	1	1	1	1	1	8
5	Total Cash CIAC		68	68	68	68	68	68	68	68	68	68	408
	Property CIAC:												
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains		28	28	28	28	28	28	28	28	28	28	169
8	Services		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
10	Hydrants		0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC		28	28	28	28	28	28	28	28	28	28	169
12	Total Water CIAC		96	96	96	96	96	96	96	96	96	96	577
Schedule of Water Amortization of CIAC by Classification - 2004 Adjustments to CIAC - July through December 2004		Valencia Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [X] or Projected [ ]		Florida Public Service Commission Schedule: A-14 Page: 2, wrk-5 Preparer:									
Line No.	(1) Description	Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2004											
		(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												
	Property CIAC:												
6	Dist Reservoirs & Standpipes												
7	T&D Mains												
8	Services												
9	Meters/Meter Installation												
10	Hydrants												
11	Total Property CIAC												
12	Total Water CIAC												

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(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
<p>Schedule of Water Amortization of CIAC by Classification - 2004  Adjusted Amortization of CIAC Balances - June through December 2004.</p> <p>Valencia Terrace - Water  Docket No. 060368-WS  Schedule Year Ended: 2004  Historic [x] or Projected [ ]</p> <p>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.</p>								
1	Cash CIAC:							
2	Water Treatment Equipment	11,432	11,492	11,552	11,612	11,672	11,732	11,792
3	Meter Fees	(622)	(618)	(615)	(611)	(608)	(604)	(601)
4	Main Extension Charge	118	121	124	127	130	133	136
5	Service Installation Fees	50	51	53	54	56	57	58
	Total Cash CIAC	10,978	11,046	11,114	11,182	11,250	11,318	11,386
Property CIAC:								
6	Dist Reservoirs & Stimpipes	0	0	0	0	0	0	0
7	T&D Mains	1,419	1,447	1,475	1,504	1,532	1,560	1,588
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
	Total Property CIAC	1,419	1,447	1,475	1,504	1,532	1,560	1,588
11		12,397	12,493	12,589	12,685	12,781	12,878	12,974
12	Total Water CIAC							

Florida Public Service Commission

Schedule: A-14

Page: 2, wrk.3

Preparer:

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CALCULATE CIAC AMORTIZATION RATES		Florida Public Service Commission	
Schedule of Water Amortization of CIAC by Classification - 2005		Schedule: A-12	
Calculate Amortization Rates for Calendar Year 2005		Page:	
Valencia Terrace - Water		Preparer:	
Docket No. 060368 WS		Monthly Dep'n Rate	
Schedule Year Ended: 2005		Annual Dep'n Rate	
Historic [X] or Projected [ ]		Categories lines to below	
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates			
1	Cash CIAC		
2	Capacity Charges	271.1	3.49%
3	CIAC-1999 Acquisition	271.3	3.49%
4	Unclaimed Refunds	271.3	3.49%
5	Main Extl Charge	271.3	2.72%
6	Serv Install Charge	271.3	2.50%
7	Meter Fees	271.3	5.00%
	Total Cash CIAC		
8	Contributed Property	271.2	2.70%
9	Dist Res & Standpipe	336.4	2.22%
10	T&D Mains	331.4	2.50%
11	Services	334.4	5.00%
12	Meters/Meter Installation Hydrants	336.4	2.22%

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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	1,191			0.00%		
7	Structures & Improvements 304.2	7,501		7,501	3.03%	0.25%	227
8	Collect. & Impound Reservoirs 305.2	0			0.00%		
9	Lake, River & Other Intakes 306.2	0			0.00%		
10	Wells & Springs 307.2	40,453		40,453	3.33%	0.28%	1,348
11	Infiltration Galleries & Tunnels 308.2	0			0.00%		
12	Supply Mains 309.2	0		0	0.09%	0.00%	0
13	Power Generation Equipment 310.2	21,124		21,124	5.00%	0.42%	1,056
14	Pumping Equipment 311.2	19,750		19,750	5.00%	0.42%	988
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	2,775		2,775	4.55%	0.38%	126
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	20,200	0	20,200	2.70%	0.23%	546
27	Transm. & Distribution Mains 331.4	66,387	(15,220)	51,167	2.22%	0.19%	1,137
28	Services 333.4	750	0	750	2.50%	0.21%	19
29	Meters & Meter Installations 334.4	18,067	0	18,067	5.00%	0.42%	903
30	Hydrants 335.4	1,057	0	1,057	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			182,844			6,374
				TRUE			Composite Rate 3.49%

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

Line No.	Description	Annual Depr Rate	Mo Depr Rate
64	Cash CIAC: Water Treatment Equipment	3.49%	0.29%
65	Meter Fees	5.00%	0.42%
66	Main Extension Charge	2.22%	0.19%
67	Service Installation Fees	2.50%	0.21%
68	Property CIAC: Dist Res & Standpipe	2.70%	0.23%
69	I&D Mains	2.22%	0.19%
70	Services	2.50%	0.21%
71	Meters/Meter Installation	5.00%	0.42%
72	Hydrants	2.22%	0.19%



Schedule of Water Amortization of CIAC by Classification- 2005													Florida Public Service Commission		
Adjusted CIAC Balances- 2005													Schedule: A-12		
Valencia Terrace - Water													Page: 4 of 8		
Docket No. 060368-WS													Preparer:		
Schedule Year Ended: 2005															
Historic [x] or Projected [ ]															
Explanation: Provide Adjusted CIAC balances by account for 2005															
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
<b>Cash CIAC:</b>															
1	Water Treatment Equipment	20,584	20,584	20,584	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,123
2	Meter Fees	841	841	841	931	931	931	931	931	931	931	931	931	931	910
3	Main Extension Charge	1,637	1,637	1,637	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,747
4	Service Installation Fees	674	674	674	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,017
5	Total Cash CIAC	23,736	23,736	23,736	25,115	25,115	25,115	25,115	25,115	25,115	25,115	25,115	25,115	25,115	24,797
<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	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220
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	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220
12	Total Water CIAC	38,956	38,956	38,956	40,335	40,335	40,335	40,335	40,335	40,335	40,335	40,335	40,335	40,335	40,017

Schedule of Water Amortization of CIAC by Classification- 2005													Florida Public Service Commission	
CIAC Amortization Rates - 2005													Schedule: A-14	
Valencia Terrace - Water													Page: 2, wrk-3	
Docket No. 060368-WS													Preparer:	
Schedule Year Ended: 2005														
Historic [x] or Projected [ ]														
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories														
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
<b>Cash CIAC:</b>														
1	Water Treatment Equipment	3.49%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
5	Total Cash CIAC													
<b>Property CIAC:</b>														
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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Line No.	Description	Total Property CIAC												Total	
		(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
11	Total Property CIAC														
12	Total Water CIAC														
Valencia Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]		Explanation: Provide a Schedule showing additions to CIAC during 2005 from the date of Acquisition													
1	Cash CIAC	60	4	62	62	62	62	62	62	62	62	62	62	62	738
2	Water Treatment Equipment														
3	Meter Fees	4	4	4	4	4	4	4	4	4	4	4	4	4	46
4	Main Extension Charge	3	3	3	3	3	3	3	3	3	3	3	3	3	39
5	Service Installation Fees	1	1	2	2	2	2	2	2	2	2	2	2	2	26
6	Total Cash CIAC	68	12	71	71	71	71	71	71	71	71	71	71	71	849
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	37	32	32	32	32	32	32	32	32	32	32	32	32	331
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	32	32	32	32	32	32	32	32	32	32	32	32	32	331
14	Total Water CIAC	99	99	103	103	103	103	103	103	103	103	103	103	103	1,279
		0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.07%
Schedule of Water Amortization of CIAC by Classification - 2005 Adjustments to CIAC Amort Bal 2005		Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2005													
15	Cash CIAC														
16	Water Treatment Equipment														
17	Meter Fees														
18	Main Extension Charge														
19	Service Installation Fees														
20	Total Cash CIAC														
21	Property CIAC														
22	Dist Reservoirs & Standpipes														
23	T&D Mains														
24	Services														
25	Meters/Meter Installation														
26	Hydrants														
27	Total Property CIAC														
28	Total Water CIAC														

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Line No.	Description	Priot Year 12/31/04	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Schedule of Water Amortization of CIAC by Classification- 2005 Adjusted Accumulated Amortization of CIAC Balances- 2005  Valencia Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [X] or Projected [ ]															
Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month average.															
1	Water Treatment Equipment	11,792	11,852	11,911	11,973	12,035	12,097	12,159	12,221	12,282	12,344	12,405	12,468	12,530	12,150
2	Meter Fees	(601)	(597)	(594)	(590)	(586)	(582)	(578)	(575)	(571)	(567)	(563)	(559)	(555)	(578)
3	Main Extension Charge	136	139	142	146	149	152	155	159	162	165	169	172	175	156
4	Service Installation Fees	58	60	61	64	66	68	71	73	75	78	80	82	85	71
5	Total Cash CIAC	11,306	11,453	11,521	11,592	11,664	11,735	11,805	11,878	11,949	12,020	12,092	12,163	12,234	11,807
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	1,588	1,620	1,652	1,683	1,715	1,747	1,778	1,810	1,842	1,873	1,905	1,937	1,969	1,778
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	1,588	1,620	1,652	1,683	1,715	1,747	1,778	1,810	1,842	1,873	1,905	1,937	1,969	1,778
12	Total Water CIAC	12,974	13,073	13,173	13,276	13,379	13,482	13,585	13,688	13,791	13,894	13,997	14,100	14,203	13,586
														TRUE	13,586

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Valencia Terrace

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: A-14

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) 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	11,792	11,852	11,911	11,973	12,035	12,097	12,159	12,221	12,282	12,344	12,406	12,468	12,530	12,159
2	Meter Fees	(601)	(597)	(594)	(590)	(586)	(582)	(578)	(575)	(571)	(567)	(563)	(559)	(555)	(578)
3	Main Extension Charge	136	139	142	146	149	152	155	159	162	165	169	172	175	156
4	Service Installation Fees	58	60	61	64	66	68	71	73	75	78	80	82	85	71
5	Total Cash	11,386	11,453	11,521	11,592	11,664	11,735	11,806	11,878	11,949	12,020	12,092	12,163	12,234	11,807
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	1,588	1,620	1,652	1,683	1,715	1,747	1,778	1,810	1,842	1,873	1,905	1,937	1,969	1,778
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	1,588	1,620	1,652	1,683	1,715	1,747	1,778	1,810	1,842	1,873	1,905	1,937	1,969	1,778
12	Total Water	12,974	13,073	13,173	13,276	13,379	13,482	13,585	13,688	13,791	13,894	13,997	14,100	14,203	13,586
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	10,092	10,188	10,284	10,379	10,475	10,571	10,667	10,763	10,859	10,954	11,050	11,146	11,242	10,667
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	223	227	231	235	238	242	246	250	253	257	261	265	268	246
16	Service Installation Fees	0	0	0	1	3	4	6	7	9	10	11	13	14	6
17	Total Cash	10,315	10,415	10,515	10,616	10,717	10,818	10,919	11,020	11,121	11,222	11,323	11,424	11,525	10,919
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	1,034	1,053	1,072	1,091	1,110	1,130	1,149	1,168	1,187	1,206	1,225	1,245	1,264	1,149
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	1,034	1,053	1,072	1,091	1,110	1,130	1,149	1,168	1,187	1,206	1,225	1,245	1,264	1,149
28	Total Sewer	11,349	11,468	11,587	11,707	11,827	11,947	12,067	12,188	12,308	12,428	12,548	12,668	12,788	12,068

CALCULATE CIAC AMORTIZATION RATES - January thru April 2006		Florida Public Service Commission	
Schedule of Water Amortization of CIAC by Classification- 2006		Schedule: A-12	
Calculate Amortization Rates for Calendar Year 2005		Page: Preparer:	
Valencia Terrace - Water		Monthly Dep'n Rate	
Docket No. 060368-WS		Annual Dep'n Rate	
Schedule Year Ended: 2006		3.51%	
Historic [X] or Projected [ ]		3.51%	
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates		0.09%	
Input field		0.00%	
Categories lines to below:		0.00%	
1	Cash CIAC		
2	Capacity Charges	271.1	0.09%
3	CIAC-1999 Acquisition	271.3	0.00%
4	Unclaimed Refunds	271.3	0.00%
5	Main Ext Charge	271.3	0.09%
6	Serv Install Charge	271.3	0.21%
7	Meter Fees	271.3	0.42%
	Total Cash CIAC		
8	Contributed Property	271.2	0.23%
9	Dist Res & Standpipe	330.4	0.19%
10	T&O Mains	331.4	0.21%
11	Services	334.4	0.42%
12	Meters/Meter Installation	334.4	0.19%
	Hydrants	335.4	
Water Treatment Equip (see Composite Calc)			
Water Treatment Equip (see Composite Calc)			
Water Treatment Equip (see Composite Calc)			
Main Extension Charge		accd 331.4	
Service Installation Charge		accd 333.4	
Meter Fees		accd 334.4	

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Composite Rate Calculation:		INANGIBLE PLANT		Source of Supply & Pumping Plant		Franchises		Organization		UPIS/DEP Exp Totals and Composite Rate for CAC Amortization	
Avg Bal	Cont Prop	For Comp	Annual	Monthly	Expense	Avg Bal	Cont Prop	For Comp	Annual	Monthly	Rate
12/31/05			Depreciation Rate	Depreciation Rate					Depreciation	Expense	Composite Rate
0	0	0	0.00%	0.00%	0	0	0	0	0	0	3.51%
301.1	302.1	302.1	0.00%	0.00%	0	0	0	0	0	0	
0	339.1	339.1	0.00%	0.00%	0	0	0	0	0	0	
0	303.2	303.2	0.00%	0.00%	0	0	0	0	0	0	
1,191	303.2	303.2	0.00%	0.00%	0	0	0	0	0	0	
7,501	304.2	304.2	0.00%	0.00%	227	0	0	0	0	0	
1,911	302.2	302.2	0.00%	0.00%	0	0	0	0	0	0	
7,501	304.2	304.2	0.00%	0.00%	0	0	0	0	0	0	
7,501	302.2	302.2	0.00%	0.00%	0	0	0	0	0	0	
0	305.2	305.2	0.00%	0.00%	0	0	0	0	0	0	
0	306.2	306.2	0.00%	0.00%	0	0	0	0	0	0	
0	305.2	305.2	0.00%	0.00%	0	0	0	0	0	0	
0	306.2	306.2	0.00%	0.00%	0	0	0	0	0	0	
40,453	307.2	307.2	0.00%	0.00%	1,348	0	0	0	0	0	
40,453	308.2	308.2	0.00%	0.00%	0	0	0	0	0	0	
21,124	309.2	309.2	0.00%	0.00%	0	0	0	0	0	0	
21,124	310.2	310.2	0.42%	0.42%	1,056	0	0	0	0	0	
23,066	311.2	311.2	5.00%	0.42%	1,153	0	0	0	0	0	
23,066	339.2	339.2	5.00%	0.42%	0	0	0	0	0	0	
0	303.3	303.3	0.00%	0.00%	0	0	0	0	0	0	
0	304.3	304.3	0.00%	0.00%	0	0	0	0	0	0	
3,576	304.3	304.3	0.00%	0.00%	0	0	0	0	0	0	
3,576	304.3	304.3	0.00%	0.25%	108	0	0	0	0	0	
0	311.3	311.3	0.00%	0.00%	0	0	0	0	0	0	
2,775	320.3	320.3	4.55%	0.38%	126	0	0	0	0	0	
2,775	339.3	339.3	5.00%	0.38%	0	0	0	0	0	0	
0	303.4	303.4	0.00%	0.00%	0	0	0	0	0	0	
0	304.4	304.4	0.00%	0.00%	0	0	0	0	0	0	
0	304.4	304.4	0.00%	0.25%	0	0	0	0	0	0	
0	311.4	311.4	5.00%	0.25%	0	0	0	0	0	0	
20,200	330.4	330.4	2.70%	0.23%	546	0	0	0	0	0	
0	331.4	331.4	2.22%	0.19%	1,137	0	0	0	0	0	
0	333.4	333.4	5.00%	0.21%	19	0	0	0	0	0	
0	334.4	334.4	5.00%	0.21%	925	0	0	0	0	0	
1,057	335.4	335.4	5.00%	0.19%	23	0	0	0	0	0	
0	336.4	336.4	0.00%	0.00%	0	0	0	0	0	0	
0	339.4	339.4	0.00%	0.00%	0	0	0	0	0	0	
0	303.5	303.5	0.00%	0.00%	0	0	0	0	0	0	
0	304.5	304.5	0.00%	0.00%	0	0	0	0	0	0	
0	340.5	340.5	3.03%	0.00%	0	0	0	0	0	0	
0	340.51	340.51	0.00%	0.00%	0	0	0	0	0	0	
0	340.5	340.5	0.00%	0.00%	0	0	0	0	0	0	
0	341.5	341.5	0.00%	0.00%	0	0	0	0	0	0	
0	342.5	342.5	0.00%	0.00%	0	0	0	0	0	0	
0	343.5	343.5	0.00%	0.00%	0	0	0	0	0	0	
0	344.5	344.5	0.00%	0.00%	0	0	0	0	0	0	
0	344.5	344.5	6.67%	0.00%	0	0	0	0	0	0	
0	345.5	345.5	0.00%	0.00%	0	0	0	0	0	0	
0	346.5	346.5	0.00%	0.00%	0	0	0	0	0	0	
0	347.5	347.5	0.00%	0.00%	0	0	0	0	0	0	
0	348.5	348.5	0.00%	0.00%	0	0	0	0	0	0	
190,172		190,172	TRUI		6,670	3,51%					

Line No.	Description	Annual Depr Rate	Mo Depr Rate
64	Cash CIAC: Water Treatment Equipment	3.51%	0.00%
65	Meter Fees	5.00%	0.42%
66	Main Extension Charge	2.22%	0.00%
67	Service Installation Fees	2.50%	0.21%
68	Property CIAC:		
69	Dist Res & Standpipe	2.70%	0.23%
70	T&D Mains	2.22%	0.19%
71	Services	2.50%	0.21%
72	Meters/Meter Installation	5.00%	0.42%
	Hydrants	2.22%	0.19%

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

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

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

Florida Public Service Commission

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

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

Schedule: A-12  
 Page:  
 Preparer:

				Annual Depn Rate	Monthly Dep'n Rate
Categories -lines to below					
1	Cash CIAC:				
	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)	3.89%	0.32%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	3.89%	0.32%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	3.89%	0.32%
4	Main Ext Charge	271.3	Main Extension Charge acct 331.4	2.33%	0.19%
5	Serv Install Charge	271.3	Service Installation Charge acct 333.4	2.50%	0.21%
6	Meter Fees	271.3	Meter Fees acct 334.4	5.00%	0.42%
7	Total Cash CIAC				
Contributed Property					
8	Dist Res & Standpipe	330.4		2.70%	0.23%
9	T&D Mains	331.4		2.33%	0.19%
10	Services	333.4		2.50%	0.21%
11	Meters/Meter Installation	334.4		5.00%	0.42%
12	Hydrants	335.4		2.22%	0.19%

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Composite Rate Calculation:		UPIS Balance 4/30/06			Depreciation Rate		Depreciation Expense		Guideline Lives eff 5/05	
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly			vs annual Depn pre Guideline	
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	1,191		0.00%					
7	Structures & Improvements	304.2	7,501	7,501	3.13%	0.26%	234	227		
8	Collect. & Impound Reservoirs	305.2	0		2.00%					
9	Lake, River & Other Intakes	306.2	0		2.50%					
10	Wells & Springs	307.2	40,453	40,453	3.33%	0.28%	1,348	1,348		
11	Infiltration Galleries & Tunnels	308.2	0		2.50%					
12	Supply Mains	309.2	0	0	2.86%	0.24%	0	0		
13	Power Generation Equipment	310.2	49,996	49,996	5.00%	0.42%	2,500	1,056		
14	Pumping Equipment	311.2	23,066	23,066	5.00%	0.42%	1,153	1,153		
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	3,576	3,576	3.13%	0.26%	112	108		
19	Pumping Equipment	311.3	0		5.00%					
20	Water Treatment Equipment	320.3	2,775	2,775	4.55%	0.38%	126	126		
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 & Standpipe	330.4	20,200	20,200	2.70%	0.23%	546	546		
27	Transm. & Distribution Mains	331.4	66,387	51,167	2.33%	0.19%	1,544	1,137		
28	Services	333.4	750	750	2.50%	0.21%	19	19		
29	Meters & Meter Installations	334.4	18,503	18,503	5.00%	0.42%	925	925		
30	Hydrants	335.4	1,057	1,057	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 Equipm	343.5	0		6.25%					
41	Laboratory Equipment	344.5	0		6.67%					
42	Power Operated Equipment	345.5	0		8.33%					
43	Communication Equipment	346.5	0		10.00%					
44	Miscellaneous Equipment	347.5	0		6.67%					
45	Other Tangible Plant	348.5	0		10.00%					
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			219,044			8,531	3.89%		
				TRUE			8,531	6.670		

ob

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		3.89%	0.32%
66	Meter Fees		5.00%	0.42%
67	Main Extension Charge		2.33%	0.19%
	Service Installation Fees		2.50%	0.21%
68	Property CIAC			
69	Dist Res & Standpipe		2.70%	0.23%
70	T&D Mans		2.33%	0.19%
71	Services		2.50%	0.21%
72	Meters/Meter Installation		5.00%	0.42%
	Hydrants		2.22%	0.19%

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Schedule of Water Amortization of CIAC by Classification- 2006															Florida Public Service Commission	
Adjusted CIAC Balances- 2006															Schedule: A-12	
Valencia Terrace - Water															Page: 4 of 8	
Docket No. 060368-WS															Preparer:	
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Explanation: Provide Adjusted CIAC balances by account for 2006																
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance	
Cash CIAC:																
1	Water Treatment Equipment	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284
2	Meter Fees	931	931	931	931	931	931	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	986
3	Main Extension Charge	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780
4	Service Installation Fees	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120
5	Total Cash CIAC	25,115	25,115	25,115	25,115	25,115	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,170
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	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220
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	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220
12	Total Water CIAC	40,335	40,335	40,335	40,335	40,335	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,390

Schedule of Water Amortization of CIAC by Classification- 2006															Florida Public Service Commission	
CIAC Amortization Rates - 2006															Schedule: A-14	
Valencia Terrace - Water															Page: 2, wrk-3	
Docket No. 060368-WS															Preparer:	
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories for 2006																
Line No.	Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Guideline Rates	(16) Guideline Lives
Cash CIAC:																
1	Water Treatment Equipment	3.51%	0.29%	0.29%	0.29%	0.29%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	3.89%	
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	
Property CIAC:																
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	2.70%	
7	T&D Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	
10	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%	

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Schedule of Water Amortization of CIAC by Classification- 2006 CIAC Amortization- CIAC Balances x Amort Rates- 2006													Florida Public Service Commission		
Valencia Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]													Schedule: A-14 Page: 2, wrk-4 Preparer:		
Explanation: Provide a Schedule showing additions to CIAC during 2006 from the date of Acquisition															
Line No	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total
Cash CIAC:															
1	Water Treatment Equipment		62	62	62	62	69	69	69	69	69	69	69	69	801
2	Meter Fees		4	4	4	4	4	4	4	4	4	4	4	4	50
3	Main Extension Charge		3	3	3	3	3	3	3	3	3	3	3	3	41
4	Service Installation Fees		2	2	2	2	2	2	2	2	2	2	2	2	28
5	Total Cash CIAC		72	72	72	72	79	79	79	79	79	79	79	79	920
Property CIAC:															
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains		28	28	28	28	29	29	29	29	29	29	29	29	349
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		28	28	28	28	29	29	29	29	29	29	29	29	349
12	Total Water CIAC		100	100	100	100	109	109	109	109	109	109	109	109	1,269
			0.25%	0.25%	0.25%	0.25%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	3.14%
Schedule of Water Amortization of CIAC by Classification- 2006 Adjustments to CIAC Amort Bal-2006													Florida Public Service Commission		
Valencia Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]													Schedule: A-14 Page: 2, wrk-5 Preparer:		
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2006															
Line No	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total
Cash CIAC:															
1	Water Treatment Equipment														0
2	Meter Fees														0
3	Main Extension Charge														0
4	Service Installation Fees														0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes														0
7	T&D Mains														0
8	Services														0
9	Meters/Meter Installation														0
10	Hydrants														0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Amortization of CIAC by Classification- 2006 Adjusted Accum Amort of CIAC Balances- 2006												Florida Public Service Commission			
Valencia Terrace - 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	12,530	12,592	12,654	12,716	12,779	12,848	12,917	12,986	13,055	13,124	13,193	13,262	13,331	12,922
2	Meter Fees	(555)	(551)	(547)	(544)	(540)	(535)	(531)	(527)	(523)	(518)	(514)	(510)	(506)	(531)
3	Main Extension Charge	175	179	182	185	188	192	195	199	202	206	209	213	216	195
4	Service Installation Fees	85	87	89	92	94	96	99	101	103	106	108	110	113	99
5	Total Cash CIAC:	12,234	12,306	12,378	12,450	12,521	12,600	12,680	12,759	12,838	12,917	12,996	13,075	13,154	12,685
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	1,969	1,997	2,025	2,053	2,081	2,111	2,140	2,170	2,199	2,229	2,258	2,288	2,317	2,141
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:	1,969	1,997	2,025	2,053	2,081	2,111	2,140	2,170	2,199	2,229	2,258	2,288	2,317	2,141
12	Total Water CIAC:	14,203	14,303	14,403	14,503	14,603	14,711	14,820	14,928	15,037	15,146	15,254	15,363	15,472	14,827
														15,472	

9/1/06

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	12,530	12,592	12,654	12,716	12,779	12,848	12,917	12,986	13,055	13,124	13,193	13,262	13,331	12,922
2	Meter Fees	(555)	(551)	(547)	(544)	(540)	(535)	(531)	(527)	(523)	(518)	(514)	(510)	(506)	(531)
3	Main Extension Charge	175	179	182	185	188	192	195	199	202	206	209	213	216	195
4	Service Installation Fees	85	87	89	92	94	96	99	101	103	106	108	110	113	99
5	Total Cash	12,234	12,306	12,378	12,450	12,521	12,600	12,680	12,759	12,838	12,917	12,996	13,075	13,154	12,685
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	1,969	1,997	2,025	2,053	2,081	2,111	2,140	2,170	2,199	2,229	2,258	2,288	2,317	2,141
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	1,969	1,997	2,025	2,053	2,081	2,111	2,140	2,170	2,199	2,229	2,258	2,288	2,317	2,141
12	Total Water	14,203	14,303	14,403	14,503	14,603	14,711	14,820	14,928	15,037	15,146	15,254	15,363	15,472	14,827
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	11,242	11,338	11,434	11,529	11,625	11,720	11,814	11,909	12,003	12,098	12,192	12,287	12,381	11,813
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	268	272	276	280	283	287	291	295	298	302	306	310	314	291
16	Service Installation Fees	14	16	17	19	20	21	23	24	26	27	28	30	31	23
17	Total Cash	11,525	11,626	11,727	11,828	11,929	12,028	12,128	12,228	12,327	12,427	12,527	12,626	12,726	12,127
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264
28	Total Sewer	12,788	12,889	12,990	13,091	13,192	13,292	13,392	13,491	13,591	13,691	13,790	13,890	13,990	13,391

9/12/06

CALCULATE CIAC AMORTIZATION RATE S - January thru December 2007											
Schedule of Water Amortization of CIAC by Classification - 2007											
Calculate Amortization Rates for Calendar Year 2005											
Valencia Terrace - Water											
Docket No. 06038-WS											
Schedule Year Ended: 2007											
Historic [ ] or Projected [X]											
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates											
Schedule: A-12											
Prepared: Florida Public Service Commission											
Page:											
Annual Depn Rate											
Monthly Depn Rate											
Categories-lines to below											
1	Capacity Changes	271.1	3.60%	0.30%	Water Treatment Equip (see Composite Calc)						
2	CIAC-1999 Acquisition	271.3	3.60%	0.30%	Water Treatment Equip (see Composite Calc)						
3	Unclaimed Refunds	271.3									
4	Main Ext Charge	271.3	2.33%	0.24%	Main Extension Charge	act 331.4					
5	Sevy Install Charge	271.3	2.50%	0.21%	Service Installation Charge	act 333.4					
6	Meter Fees	271.3	5.00%	0.42%	Meter Fees	act 334.4					
7	Total Cash CIAC										
8	Contributed Property	271.2	2.70%	0.23%							
9	Dist Res & Standpipe	333.4	2.33%	0.19%							
10	T&D Mains	333.4	2.50%	0.21%							
11	Meters/Meter Installation	333.4	5.00%	0.42%							
12	Hydrants	333.4	2.22%	0.19%							

Composite Rate Calculation:		UPIS Balance 12/31/06			Depreciation Rate		Depreciation Expense
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	
1	INTANGIBLE PLANT						
2	Organization 301.1	0			2.50%		
3	Franchises 302.1	0			2.50%		
4	Other Plant & Misc. Equipment 339.1	0			0.00%		
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	Land & Land Rights 303.2	1,191			0.00%		
7	Structures & Improvements 304.2	7,501		7,501	3.13%	0.26%	234
8	Collect. & Impound Reservoirs 305.2	0			2.00%		
9	Lake, River & Other Intakes 306.2	0			2.50%		
10	Wells & Springs 307.2	117,874		117,874	3.33%	0.28%	3,929
11	Infiltration Galleries & Tunnels 308.2	0			2.50%		
12	Supply Mains 309.2	0		0	2.86%	0.24%	0
13	Power Generation Equipment 310.2	49,996		49,996	5.00%	0.42%	2,500
14	Pumping Equipment 311.2	23,066		23,066	5.00%	0.42%	1,153
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	15,132		15,132	3.13%	0.26%	473
19	Pumping Equipment 311.3	0			5.00%		
20	Water Treatment Equipment 320.3	7,775		7,775	4.55%	0.38%	353
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
25	Pumping Equipment 311.4	0			5.00%		
26	Distr. Reservoirs & Standpipes 330.4	19,591	0	19,591	2.70%	0.23%	529
27	Transm. & Distribution Mains 331.4	75,297	(15,220)	60,077	2.33%	0.19%	1,397
28	Services 333.4	750	0	750	2.50%	0.21%	19
29	Meters & Meter Installations 334.4	20,909	0	20,909	5.00%	0.42%	1,045
30	Hydrants 335.4	1,057	0	1,057	2.22%	0.19%	23
31	Backflow Prevention 336.4	0			6.67%		
32	Other Plant & Misc. Equipment 339.4	0		0	4.00%	0.33%	0
33	GENERAL PLANT						
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			323,728			11,657
				TRUE			Composite Rate 3.60%

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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		3.60%	0.30%					
66	Water Fees		5.00%	0.42%					
67	Main Extension Charge		2.33%	0.24%					
	Service Installation Fees		2.50%	0.21%					
68	Property CIAC								
69	Dist Res. & Standpipe		2.70%	0.23%					
70	T&D Mains		2.33%	0.19%					
71	Services		2.50%	0.21%					
72	Meters/Meter Installation		5.00%	0.42%					
	Hydrants		2.22%	0.19%					

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

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

Explanation: Provide Adjusted CIAC balances by account for 2007

Florida Public Service Commission

Schedule: A-12  
Page: 4 of 8  
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	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284
2	Meter Fees	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021
3	Main Extension Charge	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780
4	Service Installation Fees	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120
5	Total Cash CIAC	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220
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	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220
12	Total Water CIAC	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425

Schedule of Water Amortization of CIAC by Classification- 2007  
CIAC Amortization Rates - 2005

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

Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories

input field

Florida Public Service Commission

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

Line No.	(1) Descriptor	(2) Annual Rates	(3) Categories												
			(4) Jan	(4) Feb	(5) Mar	(6) Monthly Rates		(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec
Cash CIAC:															
1	Water Treatment Equipment	3.60%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
3	Main Extension Charge	2.33%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
Property CIAC:															
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
7	T&D Mains	2.33%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
10	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%

Line	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
12	Total Water CIAC	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
10	Hydrants	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
8	Services	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
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Water Treatment Equipment	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
1	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
(1)														
(2)														
(3)														
(4)														
(5)														
(6)														
(7)														
(8)														
(9)														
(10)														
(11)														
(12)														
(13)														
(14)														
(15)	Total	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250

Schedule of Water Amortization of CIAC by Classification- 2007  
 Valencia Terrace - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2007  
 Historical [ ] or Projected [X]  
 Explanation: Provide Adjustments to CIAC Amortary Order balances other than changes resulting from CIAC Additions for 2007  
 Florida Public Service Commission  
 Schedule: A-14  
 Page: 2, wk-5  
 Preparer:

Line	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
12	Total Water CIAC	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
10	Hydrants	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
8	Services	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
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Water Treatment Equipment	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
1	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
(1)														
(2)														
(3)														
(4)														
(5)														
(6)														
(7)														
(8)														
(9)														
(10)														
(11)														
(12)														
(13)														
(14)														
(15)	Total	766	766	766	766	766	766	766	766	766	766	766	766	766

Schedule of Water Amortization of CIAC by Classification- 2007  
 Valencia Terrace - Water  
 Docket No. 060368-WS  
 Schedule Year Ended: 2007  
 Historical [ ] or Projected [X]  
 Explanation: Provide a Schedule showing additions to CIAC during 2007  
 Florida Public Service Commission  
 Schedule: A-14  
 Page: 2, wk-4  
 Preparer:

Schedule of Water Amortization of CIAC by Classification - 2007		Florida Public Service Commission													
Adjusted Accum Amort of CIAC Balances - 2007		Schedule Page: A-14 2, wrk-8													
Valencia Terrace - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [ ] or Projected [X]		Preparer:													
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.		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance
Cash CIAC:															
1	Water Treatment Equipment	13,331	13,395	13,459	13,523	13,587	13,651	13,714	13,778	13,842	13,906	13,970	14,034	14,098	13,714
2	Meter Fees	(506)	(501)	(497)	(493)	(489)	(484)	(480)	(476)	(472)	(467)	(463)	(459)	(455)	(460)
3	Main Extension Charge	216	220	224	229	233	237	241	246	250	254	258	263	267	241
4	Service Installation Fees	113	115	117	120	122	124	127	129	131	134	136	138	141	127
5	Total Cash CIAC	13,154	13,229	13,304	13,378	13,453	13,528	13,602	13,677	13,752	13,826	13,901	13,976	14,051	13,602
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	2,317	2,347	2,376	2,406	2,435	2,465	2,494	2,524	2,553	2,583	2,612	2,642	2,671	2,494
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	2,317	2,347	2,376	2,406	2,435	2,465	2,494	2,524	2,553	2,583	2,612	2,642	2,671	2,494
12	Total Water CIAC	15,472	15,576	15,680	15,784	15,888	15,992	16,097	16,201	16,305	16,409	16,513	16,618	16,722	16,097

100a

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	13,331	13,395	13,459	13,523	13,587	13,651	13,714	13,778	13,842	13,906	13,970	14,034	14,098	13,714
2	Meter Fees	(506)	(501)	(497)	(493)	(489)	(484)	(480)	(476)	(472)	(467)	(463)	(459)	(455)	(480)
3	Main Extension Charge	216	220	224	229	233	237	241	246	250	254	258	263	267	241
4	Service Installation Fees	113	115	117	120	122	124	127	129	131	134	136	138	141	127
5	Total Cash	13,154	13,229	13,304	13,378	13,453	13,528	13,602	13,677	13,752	13,826	13,901	13,976	14,051	13,602
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	2,317	2,347	2,376	2,406	2,435	2,465	2,494	2,524	2,553	2,583	2,612	2,642	2,671	2,494
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	2,317	2,347	2,376	2,406	2,435	2,465	2,494	2,524	2,553	2,583	2,612	2,642	2,671	2,494
12	Total Water	15,472	15,576	15,680	15,784	15,888	15,992	16,097	16,201	16,305	16,409	16,513	16,618	16,722	16,097
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	12,381	12,473	12,565	12,657	12,749	12,840	12,932	13,024	13,116	13,208	13,300	13,391	13,483	12,932
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	314	317	321	325	329	332	336	340	344	347	351	355	359	336
16	Service Installation Fees	31	33	34	36	37	38	40	41	43	44	46	47	48	40
17	Total Cash	12,726	12,823	12,920	13,017	13,114	13,211	13,308	13,405	13,502	13,599	13,696	13,793	13,890	13,308
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	1,264	1,283	1,302	1,321	1,340	1,359	1,379	1,398	1,417	1,436	1,455	1,474	1,494	1,379
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	1,264	1,283	1,302	1,321	1,340	1,359	1,379	1,398	1,417	1,436	1,455	1,474	1,494	1,379
28	Total Sewer	13,990	14,106	14,222	14,338	14,454	14,571	14,687	14,803	14,919	15,035	15,152	15,268	15,384	14,687

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