

ORIGINAL

**Beecher's Point - Sewer**

Docket No. 060368 - WS

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

Putnam County, Florida

# Rate Base Workpapers

Utility Plant in Service

Accumulated Depreciation

CIAC

Accumulated Amortization of CIAC

DOCUMENT NUMBER - DATE

00726 JAN 24 05

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>				
<b>Per Books- by month</b>				
2004	53	53	N/A	N/A
2005	54 a,b	54 a,b	54 a,b	54 a,b
2006	55	55	55	55
<b>Details of changes and year end balances since Rate Base last established through 12/31/07</b>				
	56	56	56 a,b	56 a,b
<b>Adjusted Balances</b>				
<b>2004</b>	FWS Amendatory Order Balances, or ASI 12/31/04 balances -assigned to categories			
	57	57	57	57
	58	58	N/A	N/A
	59	59	N/A	N/A
	60	60	N/A	N/A
	61	61	N/A	N/A
<b>2005</b>	CIAC Additions			
	62	62	62	62
	62	62	62	62
	63 a,b	63 a,b	63 a,b	63 a,b
<b>2006</b>	CIAC Additions			
	64	64	64	64
	64	64	64	64
	65 a,b	65 a,b	65 a,b	65 a,b
<b>2007</b>	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>				
<b>Per Books- by month</b>				
2004	68	68	N/A	N/A
2005	69 a,b	69 a,b	69 a,b	69 a,b
2006	70	70	70	70
<b>Details of changes and year end balances since Rate Base last established through 12/31/07</b>				
	71	71	71 a,b	71 a,b
<b>Adjusted Balances</b>				
<b>2004</b>	FWS Amendatory Order Balances, or ASI 12/31/04 balances -assigned to categories			
	72	72	72	72
	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
<b>2005</b>	Calculate Amort Rates eff 1/1/05			
	80-82	80,81	80-82	80,81
	83	83	83	83
	83	83	83	83
	84	84	84	84
	84	84	84	84
	85 a,b	85 a,b	85 a,b	85 a,b
<b>2006</b>	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
<b>2007</b>	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 Sewer Plant in Service By Primary Account- 2004								Florida Public Service Commission	
June through December Balances- 2004								Schedule: A-6	
Beecher's Point - Sewer								Page: 2 of 8	
Docket No. 060368 - WS								Preparer: <name>	
Schedule Year Ended: 2004									
Historic [X] or Projected [ ]									
Explanation: Provide UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2006 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.									
Line No.	Acct No.	(1) 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	351.1	Organization							
3	352.1	Franchises							
4	389.1	Other Plant & Misc. Equipment							
5		COLLECTION PLANT							
6	353.2	Land & Land Rights							
7	354.2	Structures & Improvements							
8	355.2	Power Generation Equipment							
9	350.2	Collection Sewers - Force							
10	351.2	Collection Sewers - Gravity							
11	352.2	Special Collecting Structures							
12	353.2	Services to Customers							
13	354.2	Flow Measuring Devices							
14	355.2	Flow Measuring Installations							
15	389.2	Other Plant & Misc. Equipment							
16		SYSTEM PUMPING PLANT							
17	353.3	Land & Land Rights							
18	354.3	Structures & Improvements							
19	355.3	Power Generation Equipment							
20	370.3	Receiving Wells							
21	371.3	Pumping Equipment							
22	389.3	Other Plant & Misc. Equipment							
23		TREATMENT AND DISPOSAL PLANT							
24	353.4	Land & Land Rights							
25	354.4	Structures & Improvements							
26	355.4	Power Generation Equipment							
27	380.4	Treatment & Disposal Equipment							
28	381.4	Plant Sewers							
29	382.4	Outfall Sewer Lines							
30	389.4	Other Plant & Misc. Equipment							
31		RECLAIMED WATER TREATMENT PLANT							
32	353.5	Land & Land Rights							
33	354.5	Structures & Improvements							
34	355.5	Power Generation Equipment							
35	371.5	Pumping Equipment							
36	374.5	Reuse Distribution Reservoirs							
37	380.5	Treatment & Disposal Equipment							
38	381.5	Plant Sewers							
39	389.5	Other Plant & Misc. Equipment							
40		RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6	Franchises							
42	353.6	Land & Land Rights							
43	354.6	Structures & Improvements							
44	355.6	Power Generation Equipment							
45	366.6	Reuse Services							
46	367.6	Reuse Meters & Meter Installations							
47	371.6	Pumping Equipment							
48	375.6	Reuse Transmission & Distr. Sys.							
49	389.6	Other Plant & Misc. Equipment							
50		GENERAL PLANT							
51	353.7	Land & Land Rights							
52	354.7	Structures & Improvements							
53	390.7	Office Furniture & Equipment							
54	390.71	Computer Equipment							
55	391.7	Transportation Equipment							
56	392.7	Stores Equipment							
57	393.7	Tools, Shop & Garage Equipment							
58	394.7	Laboratory Equipment							
59	395.7	Power Operated Equipment							
60	396.7	Communication Equipment							
61	397.7	Miscellaneous Equipment							
62	398.7	Other Tangible Plant							
63		TOTAL	0	0	0	0	0	0	0

W

Schedule of Sewer Plant in Service By Primary Account- 2005															Florida Public Service Commission				
Monthly UPIS Balances per Books- 2005																			
Beecher's Point - Sewer															Schedule: A-6				
Docket No. 060368 - WS															Page: 5 of 8				
Schedule Year Ended: 2005															Preparer: <name>				
Historic [x] or Projected [ ]																			
Explanation: Provide UPIS balances by account for the period beginning 12/31/04 through 12/31/05, and 13 month Average.																			
Line No.	Acct No.	(1) AccountName	(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																	
2	351.1	Organization	0													0			
3	352.1	Franchises	0													0			
4	389.1	Other Plant & Misc. Equipment	0													0			
5		COLLECTION PLANT																	
6	353.2	Land & Land Rights	0													0			
7	354.2	Structures & Improvements	0													0			
8	355.2	Power Generation Equipment	0													0			
9	360.2	Collection Sewers - Force	0													0			
10	361.2	Collection Sewers - Gravity	0													0			
11	362.2	Special Collecting Structures	0													0			
12	363.2	Services to Customers	0													0			
13	364.2	Flow Measuring Devices	0													0			
14	365.2	Flow Measuring Installations	0													0			
15	389.2	Other Plant & Misc. Equipment	0													0			
16		SYSTEM PUMPING PLANT																	
17	353.3	Land & Land Rights	0													0			
18	354.3	Structures & Improvements	0													0			
19	355.3	Power Generation Equipment	0													0			
20	370.3	Receiving Wells	0													0			
21	371.3	Pumping Equipment	0													0			
22	389.3	Other Plant & Misc. Equipment	0													0			
23		TREATMENT AND DISPOSAL PLANT																	
24	353.4	Land & Land Rights	0													0			
25	354.4	Structures & Improvements	0													0			
26	355.4	Power Generation Equipment	0													0			
27	380.4	Treatment & Disposal Equipment	0													0			
28	381.4	Plant Sewers	0													0			
29	382.4	Outfall Sewer Lines	0													0			
30	389.4	Other Plant & Misc. Equipment	0													0			
31		RECLAIMED WATER TREATMENT PLANT																	
32	353.5	Land & Land Rights	0													0			
33	354.5	Structures & Improvements	0													0			
34	355.5	Power Generation Equipment	0													0			
35	371.5	Pumping Equipment	0													0			
36	374.5	Reuse Distribution Reservoirs	0													0			
37	380.5	Treatment & Disposal Equipment	0													0			
38	381.5	Plant Sewers	0													0			
39	389.5	Other Plant & Misc. Equipment	0													0			
40		RECLAIMED WATER DISTRIBUTION PLANT																	
41	352.6	Franchises	0													0			
42	353.6	Land & Land Rights	0													0			
43	354.6	Structures & Improvements	0													0			
44	355.6	Power Generation Equipment	0													0			
45	366.6	Reuse Services	0													0			
46	367.6	Reuse Meters & Meter Installations	0													0			
47	371.6	Pumping Equipment	0													0			
48	375.6	Reuse Transmission & Distr. Sys.	0													0			
49	389.6	Other Plant & Misc. Equipment	0													0			
50		GENERAL PLANT																	
51	353.7	Land & Land Rights	0													0			
52	354.7	Structures & Improvements	0													0			
53	390.7	Office Furniture & Equipment	0													0			
54	390.71	Computer Equipment	0													0			
55	391.7	Transportation Equipment	0													0			
56	392.7	Stores Equipment	0													0			
57	393.7	Tools, Shop & Garage Equipment	0													0			
58	394.7	Laboratory Equipment	0													0			
59	395.7	Power Operated Equipment	0													0			
60	396.7	Communication Equipment	0													0			
61	397.7	Miscellaneous Equipment	0													0			
62	398.7	Other Tangible Plant	0													0			
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0			

fw

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Beecher's Point

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-6

Page: 2 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Per Books balances for Sewer Plant in Service 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	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		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.

NY

Schedule of Sewer Plant in Service By Primary Account- 2006								
Monthly UPIS Balances per Books- 2006								
		101	6439	FWS	Beecher's Point - Sewer			
Docket No. 060368 - WS		Explanation: Provide UPIS balances by account for the period beginning 12/31/05 through 12/31/06, and 13 month Average.						
Schedule Year Ended: 2006								
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						Linked
2	351.1	Organization	0					0
3	352.1	Franchises	0					0
4	389.1	Other Plant & Misc. Equipment	0					0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	0					0
7	354.2	Structures & Improvements	0					0
8	355.2	Power Generation Equipment	0					0
9	360.2	Collection Sewers - Force	0					98,853
10	361.2	Collection Sewers - Gravity	0					24,222
11	362.2	Special Collecting Structures	0					0
12	363.2	Services to Customers	0					6,658
13	364.2	Flow Measuring Devices	0					0
14	365.2	Flow Measuring Installations	0					0
15	389.2	Other Plant & Misc. Equipment	0					0
16		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0					0
18	354.3	Structures & Improvements	0					0
19	355.3	Power Generation Equipment	0					0
20	370.3	Receiving Wells	0					0
21	371.3	Pumping Equipment	0					0
22	389.3	Other Plant & Misc. Equipment	0					0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0					0
25	354.4	Structures & Improvements	0					0
26	355.4	Power Generation Equipment	0					0
27	360.4	Treatment & Disposal Equipment	0					0
28	381.4	Plant Sewers	0					0
29	382.4	Outfall Sewer Lines	0					0
30	389.4	Other Plant & Misc. Equipment	0					0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0					0
33	354.5	Structures & Improvements	0					0
34	355.5	Power Generation Equipment	0					0
35	371.5	Pumping Equipment	0					0
36	374.5	Reuse Distribution Reservoirs	0					0
37	380.5	Treatment & Disposal Equipment	0					0
38	381.5	Plant Sewers	0					0
39	389.5	Other Plant & Misc. Equipment	0					0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0					0
42	353.6	Land & Land Rights	0					0
43	354.6	Structures & Improvements	0					0
44	355.6	Power Generation Equipment	0					0
45	366.6	Reuse Services	0					0
46	367.6	Reuse Meters & Meter Installations	0					0
47	371.6	Pumping Equipment	0					0
48	375.6	Reuse Transmission & Distr. Sys.	0					0
49	389.6	Other Plant & Misc. Equipment	0					0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0					0
52	354.7	Structures & Improvements	0					0
53	390.7	Office Furniture & Equipment	0					0
54	390.71	Computer Equipment	0					0
55	391.7	Transportation Equipment	0					0
56	392.7	Stores Equipment	0					0
57	393.7	Tools, Shop & Garage Equipment	0					0
58	394.7	Laboratory Equipment	0					0
59	395.7	Power Operated Equipment	0					0
60	396.7	Communication Equipment	0					0
61	397.7	Miscellaneous Equipment	0					0
62	398.7	Other Tangible Plant	0					0
63		TOTAL	0	0	0	0	0	385,314

9

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

**Florida Public Service Commission**

**Beecher's Point**  
**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		
	2001		
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance		
	2002		
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance		
	2003		
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	192,669	383,310
	2004		
46	Additions	556	0
47	Retirements	0	0
48	Adjustments	0	0
49	12/31/04 Balance	193,225	383,310
	2005		
50	Additions	228	1,163
51	Retirements	0	0
52	Adjustments	604	205
53	12/31/05 Balance	194,057	384,678
	2006		
54	Additions	4,239	841
55	Retirements	(460)	0
56	Adjustments	1,521	517
57	12/31/06 Balance	199,357	386,036
	2007		
58	Additions	3,000	0
59	Retirements	(328)	0
60	Adjustments	746	253
61	12/31/07 Balance	202,775	386,289

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



Schedule of Sewer Plant in Service By Primary Account- 2004								Florida Public Service Commission	
Amendatory Order Balances as of 6/30/04								Schedule: A-6	
Boecher's Point - Sewer								Page: 6 of 8	
Docket No. 060368 - WS								Preparer: <name>	
Schedule Year Ended: 2004									
Historic [X] or Projected [ ]									
Explanation: Provide UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. The balances as of 6/30/04 should be from the PSC's Amendatory Order issued Feb 27, 2006.									
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	351.1	Organization	0	0	0	0	0	0	0
3	352.1	Franchises	170	170	170	170	170	170	170
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5		COLLECTION PLANT							
6	353.2	Land & Land Rights	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	198,853	198,853	198,853	198,853	198,853	198,853	198,853
10	361.2	Collection Sewers - Gravity	21,227	21,227	21,227	21,227	21,227	21,227	21,227
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0
12	363.2	Services to Customers	6,858	6,858	6,858	6,858	6,858	6,858	6,858
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT							
17	353.3	Land & Land Rights	22,251	22,251	22,251	22,251	22,251	22,251	22,251
18	354.3	Structures & Improvements	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0
20	370.3	Receiving Wells	112,119	112,119	112,119	112,119	112,119	112,119	112,119
21	371.3	Pumping Equipment	0	0	0	0	0	0	0
22	389.3	Other Plant & Misc. Equipment	21,832	21,832	21,832	21,832	21,832	21,832	21,832
23		TREATMENT AND DISPOSAL PLANT							
24	353.4	Land & Land Rights	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT							
32	353.5	Land & Land Rights	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6	Franchises	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
50		GENERAL PLANT							
51	353.7	Land & Land Rights	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0
63		TOTAL	383,310	383,310	383,310	383,310	383,310	383,310	383,310

Schedule of Sewer Plant in Service By Primary Account- 2004 CWIP to Plant - July through December 2004								Florida Public Service Commission	
Beecher's Point - Sewer		=input field						Schedule: A-6	
Docket No. 060368 - WS		Explanation: Provide 2004 amounts for projects that were physically placed						Page: 6 of 8	
Schedule Year Ended: 2004		In service after acquisition 6/30/04.						Preparer: <name>	
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>									
Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec
1		INTANGIBLE PLANT							
2	351.1	Organization							
3	352.1	Franchises							
4	389.1	Other Plant & Misc. Equipment							
5		COLLECTION PLANT							
6	353.2	Land & Land Rights							
7	354.2	Structures & Improvements							
8	355.2	Power Generation Equipment							
9	360.2	Collection Sewers - Force							
10	361.2	Collection Sewers - Gravity							
11	362.2	Special Collecting Structures							
12	363.2	Services to Customers							
13	364.2	Flow Measuring Devices							
14	365.2	Flow Measuring Installations							
15	389.2	Other Plant & Misc. Equipment							
16		SYSTEM PUMPING PLANT							
17	353.3	Land & Land Rights							
18	354.3	Structures & Improvements							
19	355.3	Power Generation Equipment							
20	370.3	Receiving Wells							
21	371.3	Pumping Equipment							
22	389.3	Other Plant & Misc. Equipment							
23		TREATMENT AND DISPOSAL PLANT							
24	353.4	Land & Land Rights							
25	354.4	Structures & Improvements							
26	355.4	Power Generation Equipment							
27	390.4	Treatment & Disposal Equipment							
28	381.4	Plant Sewers							
29	382.4	Outfall Sewer Lines							
30	389.4	Other Plant & Misc. Equipment							
31		RECLAIMED WATER TREATMENT PLANT							
32	353.5	Land & Land Rights							
33	354.5	Structures & Improvements							
34	355.5	Power Generation Equipment							
35	371.5	Pumping Equipment							
36	374.5	Reuse Distribution Reservoirs							
37	380.5	Treatment & Disposal Equipment							
38	381.5	Plant Sewers							
39	389.5	Other Plant & Misc. Equipment							
40		RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6	Franchises							
42	353.6	Land & Land Rights							
43	354.6	Structures & Improvements							
44	355.6	Power Generation Equipment							
45	366.6	Reuse Services							
46	367.6	Reuse Meters & Meter Installations							
47	371.6	Pumping Equipment							
48	375.6	Reuse Transmission & Distr. Sys.							
49	389.6	Other Plant & Misc. Equipment							
50		GENERAL PLANT							
51	353.7	Land & Land Rights							
52	354.7	Structures & Improvements							
53	390.7	Office Furniture & Equipment							
54	390.71	Computer Equipment							
55	391.7	Transportation Equipment							
56	392.7	Stores Equipment							
57	393.7	Tools, Shop & Garage Equipment							
58	394.7	Laboratory Equipment							
59	395.7	Power Operated Equipment							
60	396.7	Communication Equipment							
61	397.7	Miscellaneous Equipment							
62	398.7	Other Tangible Plant							
63		TOTAL		0	0	0	0	0	0

8

Schedule of Sewer Plant in Service By Primary Account- 2004								Florida Public Service Commission	
Retirements-July through December 2004									
Beecher's Point - Sewer								Schedule: A-6	
Docket No. 060368 - WS								Page: 7 of 8	
Schedule Year Ended: 2004								Preparer: <name>	
Historic [X] or Projected [ ]									
Explanation: Provide Retirements that were physically made after the date of Acquisition 6/30/04.									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Acct No.	AccountName	Jul	Aug	Sep	Oct	Nov	Dec	
1		INTANGIBLE PLANT							
2	351.1	Organization							
3	352.1	Franchises							
4	389.1	Other Plant & Misc. Equipment							
5		COLLECTION PLANT							
6	353.2	Land & Land Rights							
7	354.2	Structures & Improvements							
8	355.2	Power Generation Equipment							
9	360.2	Collection Sewers - Force							
10	361.2	Collection Sewers - Gravity							
11	362.2	Special Collecting Structures							
12	363.2	Services to Customers							
13	364.2	Flow Measuring Devices							
14	365.2	Flow Measuring Installations							
15	389.2	Other Plant & Misc. Equipment							
16		SYSTEM PUMPING PLANT							
17	353.3	Land & Land Rights							
18	354.3	Structures & Improvements							
19	355.3	Power Generation Equipment							
20	370.3	Receiving Wells							
21	371.3	Pumping Equipment							
22	389.3	Other Plant & Misc. Equipment							
23		TREATMENT AND DISPOSAL PLANT							
24	353.4	Land & Land Rights							
25	354.4	Structures & Improvements							
26	355.4	Power Generation Equipment							
27	380.4	Treatment & Disposal Equipment							
28	381.4	Plant Sewers							
29	382.4	Outfall Sewer Lines							
30	389.4	Other Plant & Misc. Equipment							
31		RECLAIMED WATER TREATMENT PLANT							
32	353.5	Land & Land Rights							
33	354.5	Structures & Improvements							
34	355.5	Power Generation Equipment							
35	371.5	Pumping Equipment							
36	374.5	Reuse Distribution Reservoirs							
37	380.5	Treatment & Disposal Equipment							
38	381.5	Plant Sewers							
39	389.5	Other Plant & Misc. Equipment							
40		RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6	Franchises							
42	353.6	Land & Land Rights							
43	354.6	Structures & Improvements							
44	355.6	Power Generation Equipment							
45	366.6	Reuse Services							
46	367.6	Reuse Meters & Meter Installations							
47	371.6	Pumping Equipment							
48	375.6	Reuse Transmission & Distr. Sys.							
49	389.6	Other Plant & Misc. Equipment							
50		GENERAL PLANT							
51	353.7	Land & Land Rights							
52	354.7	Structures & Improvements							
53	390.7	Office Furniture & Equipment							
54	390.71	Computer Equipment							
55	391.7	Transportation Equipment							
56	392.7	Stores Equipment							
57	393.7	Tools, Shop & Garage Equipment							
58	394.7	Laboratory Equipment							
59	395.7	Power Operated Equipment							
60	396.7	Communication Equipment							
61	397.7	Miscellaneous Equipment							
62	398.7	Other Tangible Plant							
63		TOTAL	0	0	0	0	0	0	0

Schedule of Sewer Plant in Service By Primary Account- 2004										Florida Public Service Commission	
Adjustments to UPIS-July through December 2004										Schedule: A-6	
Beecher's Point - Sewer										Page: 8 of 8	
Docket No. 050368 - WS										Preparer: <name>	
Schedule Year Ended: 2004											
Historic [x] or Projected [ ]											
Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2004 since the date of Acquisition 6/30/04.											
Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec		
1		INTANGIBLE PLANT									
2	351.1	Organization									
3	352.1	Franchises									
4	389.1	Other Plant & Misc. Equipment									
5		COLLECTION PLANT									
6	353.2	Land & Land Rights									
7	354.2	Structures & Improvements									
8	355.2	Power Generation Equipment									
9	360.2	Collection Sewers - Force									
10	361.2	Collection Sewers - Gravity									
11	362.2	Special Collecting Structures									
12	363.2	Services to Customers									
13	364.2	Flow Measuring Devices									
14	365.2	Flow Measuring Installations									
15	389.2	Other Plant & Misc. Equipment									
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights									
18	354.3	Structures & Improvements									
19	355.3	Power Generation Equipment									
20	370.3	Receiving Wells									
21	371.3	Pumping Equipment									
22	389.3	Other Plant & Misc. Equipment									
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights									
25	354.4	Structures & Improvements									
26	355.4	Power Generation Equipment									
27	380.4	Treatment & Disposal Equipment									
28	381.4	Plant Sewers									
29	382.4	Outfall Sewer Lines									
30	389.4	Other Plant & Misc. Equipment									
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights									
33	354.5	Structures & Improvements									
34	355.5	Power Generation Equipment									
35	371.5	Pumping Equipment									
36	374.5	Reuse Distribution Reservoirs									
37	380.5	Treatment & Disposal Equipment									
38	381.5	Plant Sewers									
39	389.5	Other Plant & Misc. Equipment									
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises									
42	353.6	Land & Land Rights									
43	354.6	Structures & Improvements									
44	355.6	Power Generation Equipment									
45	366.6	Reuse Services									
46	367.6	Reuse Meters & Meter Installations									
47	371.6	Pumping Equipment									
48	375.6	Reuse Transmission & Distr. Sys.									
49	389.6	Other Plant & Misc. Equipment									
50		GENERAL PLANT									
51	353.7	Land & Land Rights									
52	354.7	Structures & Improvements									
53	390.7	Office Furniture & Equipment									
54	390.71	Computer Equipment									
55	391.7	Transportation Equipment									
56	392.7	Stores Equipment									
57	393.7	Tools, Shop & Garage Equipment									
58	394.7	Laboratory Equipment									
59	395.7	Power Operated Equipment									
60	396.7	Communication Equipment									
61	397.7	Miscellaneous Equipment									
62	398.7	Other Tangible Plant									
63		TOTAL		0	0	0	0	0	0		

10

Schedule of Sewer Plant in Service By Primary Account- 2004 Adjusted UPIS Balances- June through December 2004									Florida Public Service Commission		
Beecher's Point - Sewer									Schedule:	A-6	
Docket No. 060368 - WS									Page:	4 of 8	
Schedule Year Ended: 2004									Preparer:	<name>	
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.											
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 08/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0	0	0	0	0	0		
3	352.1	Franchises	170	170	170	170	170	170	170		
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0	0	0	0	0	0		
7	354.2	Structures & Improvements	0	0	0	0	0	0	0		
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0		
9	360.2	Collection Sewers - Force	198,853	198,853	198,853	198,853	198,853	198,853	198,853		
10	361.2	Collection Sewers - Gravity	21,227	21,227	21,227	21,227	21,227	21,227	21,227		
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0		
12	363.2	Services to Customers	6,858	6,858	6,858	6,858	6,858	6,858	6,858		
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0		
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0		
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	22,251	22,251	22,251	22,251	22,251	22,251	22,251		
18	354.3	Structures & Improvements	0	0	0	0	0	0	0		
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0		
20	370.3	Receiving Wells	112,119	112,119	112,119	112,119	112,119	112,119	112,119		
21	371.3	Pumping Equipment	0	0	0	0	0	0	0		
22	389.3	Other Plant & Misc. Equipment	21,832	21,832	21,832	21,832	21,832	21,832	21,832		
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0	0	0	0	0	0		
25	354.4	Structures & Improvements	0	0	0	0	0	0	0		
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0		
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0		
28	381.4	Plant Sewers	0	0	0	0	0	0	0		
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0		
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0	0	0	0	0	0		
33	354.5	Structures & Improvements	0	0	0	0	0	0	0		
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0		
35	371.5	Pumping Equipment	0	0	0	0	0	0	0		
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0		
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0		
38	381.5	Plant Sewers	0	0	0	0	0	0	0		
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0	0	0	0	0	0		
42	353.6	Land & Land Rights	0	0	0	0	0	0	0		
43	354.6	Structures & Improvements	0	0	0	0	0	0	0		
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0		
45	366.6	Reuse Services	0	0	0	0	0	0	0		
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0		
47	371.6	Pumping Equipment	0	0	0	0	0	0	0		
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0		
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0	0	0	0	0	0		
52	354.7	Structures & Improvements	0	0	0	0	0	0	0		
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0		
54	390.71	Computer Equipment	0	0	0	0	0	0	0		
55	391.7	Transportation Equipment	0	0	0	0	0	0	0		
56	392.7	Stores Equipment	0	0	0	0	0	0	0		
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0		
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0		
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0		
60	396.7	Communication Equipment	0	0	0	0	0	0	0		
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0		
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0		
63		TOTAL	383,310	383,310	383,310	383,310	383,310	383,310	383,310		



Schedule of Sewer Plant in Service By Primary Account - 2005 CWIP to Plant - Jan through December 2005		FWS Properties										Florida Public Service Commission			
Beecher's Point - Sewer Docket No. 060368 - WS Schedule Year Ended: 2005 Historic [X] or Projected [ ]		Explanation: Provide amounts for projects that were physically placed in service during 2005.										Schedule: A-6 Page: 6 of 8 Preparer: <name>			
Line No.	Acct No.	AccountName	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) Total
1		INTANGIBLE PLANT													
2	351.1	Organization													0
3	352.1	Franchises													0
4	389.1	Other Plant & Misc. Equipment													0
5		COLLECTION PLANT													
6	353.2	Land & Land Rights													0
7	354.2	Structures & Improvements													0
8	355.2	Power Generation Equipment													0
9	360.2	Collection Sewers - Force													0
10	361.2	Collection Sewers - Gravity													0
11	362.2	Special Collecting Structures													0
12	363.2	Services to Customers													0
13	364.2	Flow Measuring Devices													0
14	365.2	Flow Measuring Installations													0
15	389.2	Other Plant & Misc. Equipment													0
16		SYSTEM PUMPING PLANT													
17	353.3	Land & Land Rights													0
18	354.3	Structures & Improvements													0
19	355.3	Power Generation Equipment													0
20	370.3	Receiving Wells													0
21	371.3	Pumping Equipment													0
22	389.3	Other Plant & Misc. Equipment													0
23		TREATMENT AND DISPOSAL PLANT													
24	353.4	Land & Land Rights													0
25	354.4	Structures & Improvements													0
26	355.4	Power Generation Equipment													0
27	380.4	Treatment & Disposal Equipment													0
28	381.4	Plant Sewers													0
29	382.4	Outfall Sewer Lines													0
30	389.4	Other Plant & Misc. Equipment													0
31		RECLAIMED WATER TREATMENT PLANT													
32	353.5	Land & Land Rights													0
33	354.5	Structures & Improvements													0
34	355.5	Power Generation Equipment													0
35	371.5	Pumping Equipment													0
36	374.5	Reuse Distribution Reservoirs													0
37	380.5	Treatment & Disposal Equipment													0
38	381.5	Plant Sewers													0
39	389.5	Other Plant & Misc. Equipment													0
40		RECLAIMED WATER DISTRIBUTION PLANT													
41	352.6	Franchises													0
42	353.6	Land & Land Rights													0
43	354.6	Structures & Improvements													0
44	355.6	Power Generation Equipment													0
45	366.6	Reuse Services													0
46	367.6	Reuse Meters & Meter Installations													0
47	371.6	Pumping Equipment													0
48	375.6	Reuse Transmission & Distr. Sys.													0
49	389.6	Other Plant & Misc. Equipment													0
50		GENERAL PLANT													
51	353.7	Land & Land Rights													0
52	354.7	Structures & Improvements													0
53	390.7	Office Furniture & Equipment													0
54	390.71	Computer Equipment													0
55	391.7	Transportation Equipment													0
56	392.7	Stores Equipment													0
57	393.7	Tools, Shop & Garage Equipment													0
58	394.7	Laboratory Equipment													0
59	395.7	Power Operated Equipment													0
60	396.7	Communication Equipment													0
61	397.7	Miscellaneous Equipment													0
62	398.7	Other Tangible Plant													0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	1,163

Schedule of Sewer Plant in Service By Primary Account- 2005		FWS Properties										Florida Public Service Commission				
Retirements-January through December 2005		=input field										Schedule: A-6				
Beecher's Point - Sewer		Explanation: Provide Retirements that were physically made during 2005.										Page: 7 of 8				
Docket No. 060368 - WS												Preparer: <name>				
Schedule Year Ended: 2005																
Historic [x] or Projected [ ]																
Line No.	Acct No.	AccountName	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) 2005	(14) Total
1		INTANGIBLE PLANT														0
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														0
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														0
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment														0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														0
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														0
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														0
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														0
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.71	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant														0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Plant in Service By Primary Account - 2005		FWS Properties												Florida Public Service Commission					
Line No.	Acct No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2005 Total				
<b>INTEGRABLE PLANT</b> 1 351.1 Organization 2 352.1 Franchises 3 359.1 Other Plant & Misc. Equipment <b>COLLECTION PLANT</b> 4 353.2 Land & Land Rights 5 354.2 Structures & Improvements 6 355.2 Power Generation Equipment 7 360.2 Collection Sewers - Force 8 361.2 Collection Sewers - Gravity 9 362.2 Special Collecting Structures 10 363.2 Services to Customers 11 364.2 Flow Measuring Devices 12 365.2 Flow Measuring Installations 13 389.2 Other Plant & Misc. Equipment <b>SYSTEM PUMPING PLANT</b> 14 353.3 Land & Land Rights 15 354.3 Structures & Improvements 16 355.3 Power Generation Equipment 17 370.3 Receiving Wells 18 371.3 Pumping Equipment 19 372.3 Other Plant & Misc. Equipment <b>TREATMENT AND DISPOSAL PLANT</b> 20 354.4 Structures & Improvements 21 355.4 Structures & Improvements 22 356.4 Treatment & Disposal Equipment 23 381.4 Plant Sewers 24 382.4 Outfall Sewer Lines 25 389.4 Other Plant & Misc. Equipment <b>RECLAIMED WATER TREATMENT PLANT</b> 26 353.5 Land & Land Rights 27 354.5 Structures & Improvements 28 355.5 Power Generation Equipment 29 371.5 Pumping Equipment 30 374.5 Reuse Distribution Reservoirs 31 380.5 Treatment & Disposal Equipment 32 381.5 Plant Sewers 33 389.5 Other Plant & Misc. Equipment <b>RECLAIMED WATER DISTRIBUTION PLANT</b> 34 352.6 Franchises 35 353.6 Land & Land Rights 36 354.6 Structures & Improvements 37 355.6 Power Generation Equipment 38 356.6 Reuse Services 39 357.6 Reuse Meters & Meter Installations 40 375.6 Reuse Transmission & Distr. Sys. 41 389.6 Other Plant & Misc. Equipment <b>GENERAL PLANT</b> 42 353.7 Land & Land Rights 43 354.7 Structures & Improvements 44 355.7 Office Furniture & Equipment 45 390.7 Computer Equipment 46 391.7 Transportation Equipment 47 392.7 Stores Equipment 48 393.7 Tools, Shop & Garage Equipment 49 394.7 Laboratory Equipment 50 395.7 Power Operated Equipment 51 396.7 Communication Equipment 52 397.7 Miscellaneous Equipment 53 398.7 Other Tangible Plant <b>TOTAL</b>			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Plant in Service By Primary Account- 2005													FWS Properties		Florida Public Service Commission	
Adjusted UPIS Balances- December 2004 through December 2005																
Beecher's Point - Sewer													Schedule: A-6		Page: 4 of 8	
Docket No. 060388 - WS													Preparer: <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																
Historic [x] or Projected [ ]																
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		AccountName	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	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	170	170	170	170	170	170	170	170	170	170	170	170	170	170
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Gravity	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853
10	361.2	Collection Sewers - Force	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119
21	371.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3	Other Plant & Misc. Equipment	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	1,163	1,163	1,163	1,163	358
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	383,310	383,310	383,310	383,310	383,310	383,310	383,310	383,310	383,310	384,473	384,473	384,473	384,473	383,668

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Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Beecher's Point  
Docket No. 060368-WS

Schedule: A-6  
Page: 3 of 5  
Preparer: Robert M. Griffin

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Explanation: Provide the month ending Adjusted balances for Sewer Plant in Service 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	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	170	170	170	170	170	170	170	170	170	170	170	170	170	170
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853
10	361.2	Collection Sewers - Gravity	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119
21	371.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3	Other Plant & Misc. Equipment	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	19	126	159	205	39
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	1,163	1,163	1,163	1,163	358
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	383,310	383,310	383,310	383,310	383,310	383,310	383,310	383,310	383,310	384,492	384,599	384,632	384,678	383,707
64		Subtotal Land & Land Rights	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251

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Schedule of Sewer Plant in Service By Primary Account- 2006														Florida Public Service Commission		
CWIP to Plant -Jan through December 2006																
														=input field		
Beecher's Point - Sewer														Schedule: A-6		
Docket No. 060368 - WS														Page: 5 of 8		
Schedule Year Ended: 2006														Preparer: <name>		
Historic [ ] or Projected [x]																
Explanation: Provide amounts by month for projects that were physically placed in service during 2006.																
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2006	
1	INTANGIBLE PLANT															0
2	351.1 Organization															0
3	352.1 Franchises															0
4	389.1 Other Plant & Misc. Equipment															0
5	COLLECTION PLANT															0
6	353.2 Land & Land Rights															0
7	354.2 Structures & Improvements															0
8	355.2 Power Generation Equipment															0
9	360.2 Collection Sewers - Force									0				0		0
10	361.2 Collection Sewers - Gravity															0
11	362.2 Special Collecting Structures															0
12	363.2 Services to Customers									0				0		0
13	364.2 Flow Measuring Devices															0
14	365.2 Flow Measuring Installations															0
15	389.2 Other Plant & Misc. Equipment															0
16	SYSTEM PUMPING PLANT															0
17	353.3 Land & Land Rights															0
18	354.3 Structures & Improvements															0
19	355.3 Power Generation Equipment															0
20	370.3 Receiving Wells															0
21	371.3 Pumping Equipment					841										841
22	389.3 Other Plant & Misc. Equipment															0
23	TREATMENT AND DISPOSAL PLANT															0
24	353.4 Land & Land Rights															0
25	354.4 Structures & Improvements									0				0		0
26	355.4 Power Generation Equipment															0
27	380.4 Treatment & Disposal Equipment															0
28	381.4 Plant Sewers															0
29	382.4 Outfall Sewer Lines															0
30	389.4 Other Plant & Misc. Equipment															0
31	RECLAIMED WATER TREATMENT PLANT															0
32	353.5 Land & Land Rights															0
33	354.5 Structures & Improvements															0
34	355.5 Power Generation Equipment															0
35	371.5 Pumping Equipment															0
36	374.5 Reuse Distribution Reservoirs															0
37	380.5 Treatment & Disposal Equipment															0
38	381.5 Plant Sewers															0
39	389.5 Other Plant & Misc. Equipment															0
40	RECLAIMED WATER DISTRIBUTION PLANT															0
41	352.6 Franchises															0
42	353.6 Land & Land Rights															0
43	354.6 Structures & Improvements															0
44	355.6 Power Generation Equipment															0
45	366.6 Reuse Services															0
46	367.6 Reuse Meters & Meter Installations															0
47	371.6 Pumping Equipment															0
48	375.6 Reuse Transmission & Distr. Sys.															0
49	389.6 Other Plant & Misc. Equipment															0
50	GENERAL PLANT															0
51	353.7 Land & Land Rights															0
52	354.7 Structures & Improvements															0
53	390.7 Office Furniture & Equipment															0
54	390.71 Computer Equipment															0
55	391.7 Transportation Equipment															0
56	392.7 Stores Equipment															0
57	393.7 Tools, Shop & Garage Equipment															0
58	394.7 Laboratory Equipment															0
59	395.7 Power Operated Equipment															0
60	396.7 Communication Equipment															0
61	397.7 Miscellaneous Equipment															0
62	398.7 Other Tangible Plant															0
63	TOTAL		0	0	841	0	0	0	0	0	0	0	0	0	0	841

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Schedule of Sewer Plant in Service By Primary Account- 2006														Florida Public Service Commission		
Retirements-January through December 2006																
Beecher's Point - Sewer														Schedule: A-6		
Docket No. 060368 - WS														Page: 7 of 8		
Schedule Year Ended: 2006														Preparer: <name>		
Historic [ ] or Projected [x]																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Totals 2006
1		INTANGIBLE PLANT														0
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														0
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														0
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment														0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														0
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														0
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														0
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														0
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.71	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant														0
63		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Plant in Service By Primary Account- 2006													Florida Public Service Commission		
Adjustments to UPIS-January through December 2006													Schedule:	A-6	
Beecher's Point - Sewer													Page:	8 of 8	
Docket No. 060368 - WS													Preparer:	<name>	
Schedule Year Ended: 2006													Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2006		
Historic [ ] or Projected [x]															
Line No.	Acct No.	AccountName	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) Total Adjusts
1		INTANGIBLE PLANT													0
2	351.1	Organization													0
3	352.1	Franchises													0
4	389.1	Other Plant & Misc. Equipment													0
5		COLLECTION PLANT													0
6	353.2	Land & Land Rights													0
7	354.2	Structures & Improvements													0
8	355.2	Power Generation Equipment													0
9	360.2	Collection Sewers - Force													0
10	361.2	Collection Sewers - Gravity													0
11	362.2	Special Collecting Structures													0
12	363.2	Services to Customers													0
13	364.2	Flow Measuring Devices													0
14	365.2	Flow Measuring Installations													0
15	389.2	Other Plant & Misc. Equipment													0
16		SYSTEM PUMPING PLANT													0
17	353.3	Land & Land Rights													0
18	354.3	Structures & Improvements													0
19	355.3	Power Generation Equipment													0
20	370.3	Receiving Wells													0
21	371.3	Pumping Equipment													0
22	389.3	Other Plant & Misc. Equipment													0
23		TREATMENT AND DISPOSAL PLANT													0
24	353.4	Land & Land Rights													0
25	354.4	Structures & Improvements													0
26	355.4	Power Generation Equipment													0
27	380.4	Treatment & Disposal Equipment													0
28	381.4	Plant Sewers													0
29	382.4	Outfall Sewer Lines													0
30	389.4	Other Plant & Misc. Equipment													0
31		RECLAIMED WATER TREATMENT PLANT													0
32	353.5	Land & Land Rights													0
33	354.5	Structures & Improvements													0
34	355.5	Power Generation Equipment													0
35	371.5	Pumping Equipment													0
36	374.5	Reuse Distribution Reservoirs													0
37	380.5	Treatment & Disposal Equipment													0
38	381.5	Plant Sewers													0
39	389.5	Other Plant & Misc. Equipment													0
40		RECLAIMED WATER DISTRIBUTION PLANT													0
41	352.6	Franchises													0
42	353.6	Land & Land Rights													0
43	354.6	Structures & Improvements													0
44	355.6	Power Generation Equipment													0
45	366.6	Reuse Services													0
46	367.6	Reuse Meters & Meter Installations													0
47	371.6	Pumping Equipment													0
48	375.6	Reuse Transmission & Distr. Sys.													0
49	389.6	Other Plant & Misc. Equipment													0
50		GENERAL PLANT													0
51	353.7	Land & Land Rights													0
52	354.7	Structures & Improvements													0
53	390.7	Office Furniture & Equipment													0
54	390.71	Computer Equipment													0
55	391.7	Transportation Equipment													0
56	392.7	Stores Equipment													0
57	393.7	Tools, Shop & Garage Equipment													0
58	394.7	Laboratory Equipment													0
59	395.7	Power Operated Equipment													0
60	396.7	Communication Equipment													0
61	397.7	Miscellaneous Equipment													0
62	398.7	Other Tangible Plant													0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Plant in Service By Primary Account- 2006															FWS Properties															Florida Public Service Commission														
Adjusted UPIS Balances- December 2005 through December 2006																																												
Beecher's Point - Sewer																																												
Docket No. 060368 - WS															Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/05															Schedule: A-6														
Schedule Year Ended: 2006															through the year ended 12/31/06, and 13 month average															Page: 4 of 8														
Historic [ ] or Projected [x]																														Preparer: <name>														
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)																												
	AccountName	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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
3	352.1 Franchises	170	170	170	170	170	170	170	170	170	170	170	170	170	170	170																												
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
5	COLLECTION PLANT																																											
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
8	355.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
9	360.2 Collection Sewers - Force	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853																												
10	361.2 Collection Sewers - Gravity	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227																												
11	362.2 Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
12	363.2 Services to Customers	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858																												
13	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
14	365.2 Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
15	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
16	SYSTEM PUMPING PLANT																																											
17	353.3 Land & Land Rights	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251																												
18	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
19	355.3 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
20	370.3 Receiving Wells	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119																												
21	371.3 Pumping Equipment	0	0	0	841	841	841	841	841	841	841	841	841	841	841	841																												
22	389.3 Other Plant & Misc. Equipment	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832																												
23	TREATMENT AND DISPOSAL PLANT																																											
24	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
25	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
26	355.4 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
27	380.4 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
28	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
29	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
30	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
31	RECLAIMED WATER TREATMENT PLANT																																											
32	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
33	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
34	355.5 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
35	371.5 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
36	374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
37	380.5 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
38	381.5 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
39	389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
40	RECLAIMED WATER DISTRIBUTION PLANT																																											
41	352.6 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
42	353.6 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
43	354.6 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
44	355.6 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
45	366.6 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
46	367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
47	371.6 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
49	389.6 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
50	GENERAL PLANT																																											
51	353.7 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
52	354.7 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
53	390.7 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
54	390.7 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
55	391.7 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
56	392.7 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
57	393.7 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
58	394.7 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
59	395.7 Power Operated Equipment	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163																												
60	396.7 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
61	397.7 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
62	398.7 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																												
63	TOTAL	384,473	384,473	384,473	385,314	385,314	385,314	385,314	385,314	385,314	385,314	385,314	385,314	385,314	385,120																													

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Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance  
 Beecher's Point  
 Docket No. 060368-WS  
 Schedule Year Ending 12/31/06  
 Historical [ ] Projected [ X ]

Schedule: A-6  
 Page: 4 of 5  
 Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Sewer 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	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	170	170	170	170	170	170	170	170	170	170	170	170	170	170
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853
10	361.2	Collection Sewers - Gravity	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119
21	371.3	Pumping Equipment	0	0	841	841	841	841	841	841	841	841	841	841	841	841
22	389.3	Other Plant & Misc. Equipment	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	205	205	205	223	223	296	309	305	309	309	309	309	722	302
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	384,678	384,678	384,678	385,537	385,537	385,610	385,623	385,623	385,623	385,623	385,623	385,623	386,036	385,422
64		Subtotal Land & Land Rights	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251

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Schedule of Sewer Plant in Service By Primary Account- 2007		FWS Properties											Florida Public Service Commission			
CWIP to Plant -Jan through December 2007		=input field											Schedule: A-6			
Beecher's Point - Sewer													Page: 6 of 8			
Docket No. 060368 - WS		Explanation: Provide amounts for projects that were physically placed											Preparer: <name>			
Schedule Year Ended: 2007		in service during 2007.														
Historic [ ] or Projected [x ]																
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2007	
1	INTANGIBLE PLANT															
2	351.1 Organization															0
3	352.1 Franchises															0
4	389.1 Other Plant & Misc. Equipment															0
5	COLLECTION PLANT															
6	353.2 Land & Land Rights															0
7	354.2 Structures & Improvements															0
8	355.2 Power Generation Equipment															0
9	360.2 Collection Sewers - Force								0			0		0		0
10	361.2 Collection Sewers - Gravity															0
11	362.2 Special Collecting Structures															0
12	363.2 Services to Customers								0			0		0		0
13	364.2 Flow Measuring Devices															0
14	365.2 Flow Measuring Installations															0
15	389.2 Other Plant & Misc. Equipment															0
16	SYSTEM PUMPING PLANT															
17	353.3 Land & Land Rights															0
18	354.3 Structures & Improvements															0
19	355.3 Power Generation Equipment															0
20	370.3 Receiving Wells															0
21	371.3 Pumping Equipment								0			0		0		0
22	389.3 Other Plant & Misc. Equipment															0
23	TREATMENT AND DISPOSAL PLANT															
24	353.4 Land & Land Rights															0
25	354.4 Structures & Improvements								0			0		0		0
26	355.4 Power Generation Equipment															0
27	380.4 Treatment & Disposal Equipment								0			0		0		0
28	381.4 Plant Sewers															0
29	382.4 Outfall Sewer Lines															0
30	389.4 Other Plant & Misc. Equipment															0
31	RECLAIMED WATER TREATMENT PLANT															
32	353.5 Land & Land Rights															0
33	354.5 Structures & Improvements															0
34	355.5 Power Generation Equipment															0
35	371.5 Pumping Equipment															0
36	374.5 Reuse Distribution Reservoirs															0
37	380.5 Treatment & Disposal Equipment															0
38	381.5 Plant Sewers															0
39	389.5 Other Plant & Misc. Equipment															0
40	RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6 Franchises															0
42	353.6 Land & Land Rights															0
43	354.6 Structures & Improvements															0
44	355.6 Power Generation Equipment															0
45	366.6 Reuse Services															0
46	367.6 Reuse Meters & Meter Installations															0
47	371.6 Pumping Equipment															0
48	375.6 Reuse Transmission & Distr. Sys.															0
49	389.6 Other Plant & Misc. Equipment															0
50	GENERAL PLANT															
51	353.7 Land & Land Rights															0
52	354.7 Structures & Improvements															0
53	390.7 Office Furniture & Equipment															0
54	390.71 Computer Equipment															0
55	391.7 Transportation Equipment															0
56	392.7 Stores Equipment															0
57	393.7 Tools, Shop & Garage Equipment															0
58	394.7 Laboratory Equipment															0
59	395.7 Power Operated Equipment															0
60	396.7 Communication Equipment															0
61	397.7 Miscellaneous Equipment								0			0		0		0
62	398.7 Other Tangible Plant															0
63	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Plant in Service By Primary Account- 2007		FWS Properties													Florida Public Service Commission		
Retirements-January through December 2007		=input field													Schedule: A-6		
Beecher's Point - Sewer		Explanation: Provide Retirements that were physically made during 2007													Page: 7 of 8		
Docket No. 060388 - WS															Preparer: <name>		
Schedule Year Ended: 2007																	
Historic [ ] or Projected [x]																	
Line No.	Acct No.	AccountName	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) Total	(14) 2007	(15) Total
1		INTANGIBLE PLANT															0
2	351.1	Organization															0
3	352.1	Franchises															0
4	389.1	Other Plant & Misc. Equipment															0
5		COLLECTION PLANT															0
6	353.2	Land & Land Rights															0
7	354.2	Structures & Improvements															0
8	355.2	Power Generation Equipment															0
9	360.2	Collection Sewers - Force															0
10	361.2	Collection Sewers - Gravity															0
11	362.2	Special Collecting Structures															0
12	363.2	Services to Customers															0
13	364.2	Flow Measuring Devices															0
14	365.2	Flow Measuring Installations															0
15	389.2	Other Plant & Misc. Equipment															0
16		SYSTEM PUMPING PLANT															0
17	353.3	Land & Land Rights															0
18	354.3	Structures & Improvements															0
19	355.3	Power Generation Equipment															0
20	370.3	Receiving Wells															0
21	371.3	Pumping Equipment															0
22	389.3	Other Plant & Misc. Equipment															0
23		TREATMENT AND DISPOSAL PLANT															0
24	353.4	Land & Land Rights															0
25	354.4	Structures & Improvements															0
26	355.4	Power Generation Equipment															0
27	380.4	Treatment & Disposal Equipment															0
28	381.4	Plant Sewers															0
29	382.4	Outfall Sewer Lines															0
30	389.4	Other Plant & Misc. Equipment															0
31		RECLAIMED WATER TREATMENT PLANT															0
32	353.5	Land & Land Rights															0
33	354.5	Structures & Improvements															0
34	355.5	Power Generation Equipment															0
35	371.5	Pumping Equipment															0
36	374.5	Reuse Distribution Reservoirs															0
37	380.5	Treatment & Disposal Equipment															0
38	381.5	Plant Sewers															0
39	389.5	Other Plant & Misc. Equipment															0
40		RECLAIMED WATER DISTRIBUTION PLANT															0
41	352.6	Franchises															0
42	353.6	Land & Land Rights															0
43	354.6	Structures & Improvements															0
44	355.6	Power Generation Equipment															0
45	366.6	Reuse Services															0
46	367.6	Reuse Meters & Meter Installations															0
47	371.6	Pumping Equipment															0
48	375.6	Reuse Transmission & Distr. Sys.															0
49	389.6	Other Plant & Misc. Equipment															0
50		GENERAL PLANT															0
51	353.7	Land & Land Rights															0
52	354.7	Structures & Improvements															0
53	380.7	Office Furniture & Equipment															0
54	380.71	Computer Equipment															0
55	391.7	Transportation Equipment															0
56	392.7	Stores Equipment															0
57	393.7	Tools, Shop & Garage Equipment															0
58	394.7	Laboratory Equipment															0
59	395.7	Power Operated Equipment															0
60	396.7	Communication Equipment															0
61	397.7	Miscellaneous Equipment															0
62	398.7	Other Tangible Plant															0
63		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Plant in Service By Primary Account- 2007		FWS Properties													Florida Public Service Commission	
Adjustments to UPIS- January through December 2007															Schedule:	A-6
Beecher's Point - Sewer		=input field													Page:	8 of 8
Docket No. 060368 - WS		Explanation: Provide Adjustments to UPIS Amendatory Order balances other than													Preparer:	<name>
Schedule Year Ended: 2007		changes resulting from CWIP closed to Plan or Retirements for 2007.														
Historic [ ] or Projected [x ]																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														0
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														0
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														0
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment														0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														0
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														0
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														0
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														0
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.71	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant														0
63		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Plant in Service By Primary Account- 2007		FWS Properties											Florida Public Service Commission			
Adjusted UPIS Balances- December 2006 through December 2007													Schedule: A-6			
Beecher's Point - Sewer													Page: 4 of 8			
Docket No. 060368 - WS		Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/06											Preparer: <name>			
Schedule Year Ended: 2007		through the year ended 12/31/07, and 13 month average														
Historic [ ] or Projected [x]																
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		AccountName	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	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	170	170	170	170	170	170	170	170	170	170	170	170	170	170
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853
10	361.2	Collection Sewers - Gravity	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119
21	371.3	Pumping Equipment	841	841	841	841	841	841	841	841	841	841	841	841	841	841
22	389.3	Other Plant & Misc. Equipment	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	385,314	385,314	385,314	385,314	385,314	385,314	385,314	385,314	385,314	385,314	385,314	385,314	385,314	385,314

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Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Beecher's Point

Docket No. 060368-W5

Schedule Year Ending 12/31/07

Historical [ ] Projected [ X ]

Schedule: A-6

Page: 5 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Sewer 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	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	170	170	170	170	170	170	170	170	170	170	170	170	170	170
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853
10	361.2	Collection Sewers - Gravity	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119
21	371.3	Pumping Equipment	841	841	841	841	841	841	841	841	841	841	841	841	841	841
22	389.3	Other Plant & Misc. Equipment	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	722	736	755	791	820	843	866	883	899	927	942	957	975	855
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	386,036	386,050	386,069	386,105	386,134	386,157	386,180	386,197	386,213	386,241	386,256	386,271	386,289	386,169
64		Subtotal Land & Land Rights	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties							Florida Public Service Commission	
June through December Accum Dep'n Balances per Books- 2004									Schedule:	A-10
		=input field							Page:	2 of 8
Beecher's Point - Sewer		108	6439	FWS	Beecher's Point - Sewer			Preparer:	<name>	
Docket No. 060368 - WS		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 Year Ended: 2004										
Historic [x] or Projected [ ]										
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
		Account Name	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	351.1	Organization								
3	352.1	Franchises								
4	389.1	Other Plant & Misc. Equipment								
5		COLLECTION PLANT								
6	353.2	Land & Land Rights								
7	354.2	Structures & Improvements								
8	355.2	Power Generation Equipment								
9	360.2	Collection Sewers - Force								
10	361.2	Collection Sewers - Gravity								
11	362.2	Special Collecting Structures								
12	363.2	Services to Customers								
13	364.2	Flow Measuring Devices								
14	365.2	Flow Measuring Installations								
15	389.2	Other Plant & Misc. Equipment								
16		SYSTEM PUMPING PLANT								
17	353.3	Land & Land Rights								
18	354.3	Structures & Improvements								
19	355.3	Power Generation Equipment								
20	370.3	Receiving Wells								
21	371.3	Pumping Equipment								
22	389.3	Other Plant & Misc. Equipment								
23		TREATMENT AND DISPOSAL PLANT								
24	353.4	Land & Land Rights								
25	354.4	Structures & Improvements								
26	355.4	Power Generation Equipment								
27	380.4	Treatment & Disposal Equipment								
28	381.4	Plant Sewers								
29	382.4	Outfall Sewer Lines								
30	389.4	Other Plant & Misc. Equipment								
31		RECLAIMED WATER TREATMENT PLANT								
32	353.5	Land & Land Rights								
33	354.5	Structures & Improvements								
34	355.5	Power Generation Equipment								
35	371.5	Pumping Equipment								
36	374.5	Reuse Distribution Reservoirs								
37	380.5	Treatment & Disposal Equipment								
38	381.5	Plant Sewers								
39	389.5	Other Plant & Misc. Equipment								
40		RECLAIMED WATER DISTRIBUTION PLANT								
41	352.6	Franchises								
42	353.6	Land & Land Rights								
43	354.6	Structures & Improvements								
44	355.6	Power Generation Equipment								
45	366.6	Reuse Services								
46	367.6	Reuse Meters & Meter Installations								
47	371.6	Pumping Equipment								
48	375.6	Reuse Transmission & Distr. Sys.								
49	389.6	Other Plant & Misc. Equipment								
50		GENERAL PLANT								
51	353.7	Land & Land Rights								
52	354.7	Structures & Improvements								
53	390.7	Office Furniture & Equipment								
54	390.7.1	Computer Equipment								
55	391.7	Transportation Equipment								
56	392.7	Stores Equipment								
57	393.7	Tools, Shop & Garage Equipment								
58	394.7	Laboratory Equipment								
59	395.7	Power Operated Equipment								
60	396.7	Communication Equipment								
61	397.7	Miscellaneous Equipment								
62	398.7	Other Tangible Plant								
63		TOTAL	0	0	0	0	0	0	0	

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Schedule of Sewer Accumulated Depreciation By Primary Account-2005															Florida Public Service Commission	
Monthly Accumulated Depreciation Balances- per books - 2005																
Beecher's Point - Sewer															Schedule: A-10	
108 6439 FWS Beecher's Point - Sewer															Page: 2 of 8	
Docket No. 060368 - WS															Preparer: <name>	
Explanation: Provide Accumulated Depreciation balances by account for the period																
Schedule Year Ended: 2005																
Historic [x] or Projected [ ]																
Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0													0
3	352.1	Franchises	0													0
4	389.1	Other Plant & Misc. Equipment	0													0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0													0
7	354.2	Structures & Improvements	0													0
8	355.2	Power Generation Equipment	0													0
9	360.2	Collection Sewers - Force	0													0
10	361.2	Collection Sewers - Gravity	0													0
11	362.2	Special Collecting Structures	0													0
12	363.2	Services to Customers	0													0
13	364.2	Flow Measuring Devices	0													0
14	365.2	Flow Measuring Installations	0													0
15	389.2	Other Plant & Misc. Equipment	0													0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0													0
18	354.3	Structures & Improvements	0													0
19	355.3	Power Generation Equipment	0													0
20	370.3	Receiving Wells	0													0
21	371.3	Pumping Equipment	0													0
22	389.3	Other Plant & Misc. Equipment	0													0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0													0
25	354.4	Structures & Improvements	0													0
26	355.4	Power Generation Equipment	0													0
27	380.4	Treatment & Disposal Equipment	0													0
28	381.4	Plant Sewers	0													0
29	382.4	Outfall Sewer Lines	0													0
30	389.4	Other Plant & Misc. Equipment	0													0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0													0
33	354.5	Structures & Improvements	0													0
34	355.5	Power Generation Equipment	0													0
35	371.5	Pumping Equipment	0													0
36	374.5	Reuse Distribution Reservoirs	0													0
37	380.5	Treatment & Disposal Equipment	0													0
38	381.5	Plant Sewers	0													0
39	389.5	Other Plant & Misc. Equipment	0													0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0													0
42	353.6	Land & Land Rights	0													0
43	354.6	Structures & Improvements	0													0
44	355.6	Power Generation Equipment	0													0
45	366.6	Reuse Services	0													0
46	367.6	Reuse Meters & Meter Installations	0													0
47	371.6	Pumping Equipment	0													0
48	375.6	Reuse Transmission & Distr. Sys.	0													0
49	389.6	Other Plant & Misc. Equipment	0													0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0													0
52	354.7	Structures & Improvements	0													0
53	390.7	Office Furniture & Equipment	0													0
54	390.71	Computer Equipment	0													0
55	391.7	Transportation Equipment	0													0
56	392.7	Stores Equipment	0													0
57	393.7	Tools, Shop & Garage Equipment	0													0
58	394.7	Laboratory Equipment	0													0
59	395.7	Power Operated Equipment	0													0
60	396.7	Communication Equipment	0													0
61	397.7	Miscellaneous Equipment	0													0
62	398.7	Other Tangible Plant	0													0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account  
 Test Year Average balance  
 Beecher's Point  
 Docket No. 060388-WS  
 Test Year Ending 12/31/05  
 Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-10  
 Page: 2 of 5  
 Preparer: Robert M. Griffin

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

Line No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Prior Year 12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average Balance
1	INTANGIBLE PLANT															
2	351.1 Organization		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT															
6	353.2 Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2 Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2 Collection Sewers - Force		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2 Collection Sewers - Gravity		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2 Special Collecting Structures		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2 Services to Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2 Flow Measuring Devices		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2 Flow Measuring Installations		0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2 Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	SYSTEM PUMPING PLANT															
17	353.3 Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3 Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3 Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3 Receiving Wells		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3 Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3 Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	TREATMENT AND DISPOSAL PLANT															
24	353.4 Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4 Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4 Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4 Treatment & Disposal Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4 Plant Sewers		0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4 Outfall Sewer Lines		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4 Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	RECLAIMED WATER TREATMENT PLANT															
32	353.5 Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5 Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5 Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5 Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5 Reuse Distribution Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5 Treatment & Disposal Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5 Plant Sewers		0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5 Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6 Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6 Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6 Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6 Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6 Reuse Services		0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6 Reuse Meters & Meter Installations		0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6 Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6 Reuse Transmission & Distr. Sys.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6 Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	GENERAL PLANT															
51	353.7 Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7 Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7 Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.7 Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7 Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7 Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7 Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7 Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7 Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7 Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7 Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7 Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	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 Sewer Accumulated Depreciation By Primary Account-2006								
Monthly Accumulated Depreciation Balances- per books- 2006								
Beecher's Point - Sewer		108	6439	FWS	Beecher's Point - Sewer			
Docket No. 060388 - W6		Explanation: Provide Accumulated Depreciation balances by account for the period						
Schedule Year Ended: 2006		beginning 12/31/06 through 12/31/06, and 13 month averages for 2006						
Historic [ ] or Projected [x]								
Line No.	Acct No.	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	351.1	Organization	0					0
3	352.1	Franchises	0					63
4	389.1	Other Plant & Misc. Equipment	0					0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	0					0
7	354.2	Structures & Improvements	0					0
8	355.2	Power Generation Equipment	0					0
9	360.2	Collection Sewers - Force	0					27,119
10	361.2	Collection Sewers - Gravity	0					4,308
11	362.2	Special Collecting Structures	0					0
12	363.2	Services to Customers	0					578
13	364.2	Flow Measuring Devices	0					0
14	365.2	Flow Measuring Installations	0					0
15	389.2	Other Plant & Misc. Equipment	0					0
16		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0					0
18	354.3	Structures & Improvements	0					0
19	355.3	Power Generation Equipment	0					4
20	370.3	Receiving Wells	0					24,027
21	371.3	Pumping Equipment	0					8
22	389.3	Other Plant & Misc. Equipment	0					4,342
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0					0
25	354.4	Structures & Improvements	0					0
26	355.4	Power Generation Equipment	0					0
27	380.4	Treatment & Disposal Equipment	0					0
28	381.4	Plant Sewers	0					0
29	382.4	Outfall Sewer Lines	0					0
30	389.4	Other Plant & Misc. Equipment	0					0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0					0
33	354.5	Structures & Improvements	0					0
34	355.5	Power Generation Equipment	0					0
35	371.5	Pumping Equipment	0					0
36	374.5	Reuse Distribution Reservoirs	0					0
37	380.5	Treatment & Disposal Equipment	0					0
38	381.5	Plant Sewers	0					0
39	389.5	Other Plant & Misc. Equipment	0					0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0					0
42	353.6	Land & Land Rights	0					0
43	354.6	Structures & Improvements	0					0
44	355.6	Power Generation Equipment	0					0
45	366.6	Reuse Services	0					0
46	367.6	Reuse Meters & Meter Installations	0					0
47	371.6	Pumping Equipment	0					0
48	375.6	Reuse Transmission & Distr. Sys.	0					0
49	389.6	Other Plant & Misc. Equipment	0					0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0					0
52	354.7	Structures & Improvements	0					0
53	390.7	Office Furniture & Equipment	0					0
54	390.71	Computer Equipment	0					0
55	391.7	Transportation Equipment	0					0
56	392.7	Stores Equipment	0					0
57	393.7	Tools, Shop & Garage Equipment	0					0
58	394.7	Laboratory Equipment	0					0
59	395.7	Power Operated Equipment	0					64
60	396.7	Communication Equipment	0					9
61	397.7	Miscellaneous Equipment	0					0
62	398.7	Other Tangible Plant	0					0
63		TOTAL	0	0	0	0	0	59,611

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

**Florida Public Service Commission**

**Beecher's Point**  
**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	<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/> 44,463	<hr/> 40,164
2004			
46	Additions	3,218	7,363
47	Retirements	0	0
48	Adjustments	0	0
49	12/31/04 Balance	<hr/> 47,681	<hr/> 47,527
2005			
50	Additions	6,453	14,725
51	Retirements	0	0
52	Adjustments	21	7
53	12/31/05 Balance	<hr/> 54,155	<hr/> 62,259
2006			
54	Additions	5,990	13,156
55	Retirements	(460)	0
56	Adjustments	152	52
57	12/31/06 Balance	<hr/> 59,837	<hr/> 75,467
2007			
58	Additions	5,807	12,372
59	Retirements	(328)	0
60	Adjustments	425	144
61	12/31/07 Balance	<hr/> 65,741	<hr/> 87,984

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

Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties							Florida Public Service Commission		
Amendatory Order Balances as of 6/30/04											
		=input field							Schedule: A-10		
Beecher's Point - Sewer									Page: 6 of 8		
Docket No. 06036B - WS		Explanation: Provide Accum Depn balances by account for the period beginning							Prepare: <name>		
Schedule Year Ended: 2004		6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc.									
Historic [X] or Projected [ ]		The balances as of 6/30/04 should be from the PSC's Amendatory Order issued February 27, 2006.									
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	351.1	Organization	0	0	0	0	0	0	0		
3	352.1	Franchises	56	56	56	56	56	56	56		
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0	0	0	0	0	0		
7	354.2	Structures & Improvements	0	0	0	0	0	0	0		
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0		
9	360.2	Collection Sewers - Force	16,622	16,622	16,622	16,622	16,622	16,622	16,622		
10	361.2	Collection Sewers - Gravity	2,561	2,561	2,561	2,561	2,561	2,561	2,561		
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0		
12	363.2	Services to Customers	393	393	393	393	393	393	393		
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0		
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0		
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0	0	0	0	0	0		
18	354.3	Structures & Improvements	0	0	0	0	0	0	0		
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0		
20	370.3	Receiving Wells	18,104	18,104	18,104	18,104	18,104	18,104	18,104		
21	371.3	Pumping Equipment	0	0	0	0	0	0	0		
22	389.3	Other Plant & Misc. Equipment	2,428	2,428	2,428	2,428	2,428	2,428	2,428		
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0	0	0	0	0	0		
25	354.4	Structures & Improvements	0	0	0	0	0	0	0		
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0		
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0		
28	381.4	Plant Sewers	0	0	0	0	0	0	0		
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0		
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0	0	0	0	0	0		
33	354.5	Structures & Improvements	0	0	0	0	0	0	0		
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0		
35	371.5	Pumping Equipment	0	0	0	0	0	0	0		
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0		
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0		
38	381.5	Plant Sewers	0	0	0	0	0	0	0		
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0	0	0	0	0	0		
42	353.6	Land & Land Rights	0	0	0	0	0	0	0		
43	354.6	Structures & Improvements	0	0	0	0	0	0	0		
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0		
45	366.6	Reuse Services	0	0	0	0	0	0	0		
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0		
47	371.6	Pumping Equipment	0	0	0	0	0	0	0		
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0		
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0	0	0	0	0	0		
52	354.7	Structures & Improvements	0	0	0	0	0	0	0		
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0		
54	390.71	Computer Equipment	0	0	0	0	0	0	0		
55	391.7	Transportation Equipment	0	0	0	0	0	0	0		
56	392.7	Stores Equipment	0	0	0	0	0	0	0		
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0		
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0		
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0		
60	396.7	Communication Equipment	0	0	0	0	0	0	0		
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0		
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0		
63		TOTAL	40,164	40,164	40,164	40,164	40,164	40,164	40,164		

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004									FWS Properties				Florida Public Service Commission	
Adjusted UPIS Balances- June through December Balances for Depn Exp Calc														
Beecher's Point - Sewer			Explanation: Provide Adjusted UPIS balances by account for the period beginning						Schedule: A-10					
Docket No. 060368 - WS			6/30/04 through the year ended 12/31/04						Page: UPIS 4 of 8					
Schedule Year Ended: 2004									Preparer: <name>					
Historic [x] or Projected [ ]														
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)					
		AccountName	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	351.1	Organization	0	0	0	0	0	0	0					
3	352.1	Franchises	170	170	170	170	170	170	170					
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0					
5		COLLECTION PLANT												
6	353.2	Land & Land Rights	0	0	0	0	0	0	0					
7	354.2	Structures & Improvements	0	0	0	0	0	0	0					
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0					
9	360.2	Collection Sewers - Force	198,853	198,853	198,853	198,853	198,853	198,853	198,853					
10	361.2	Collection Sewers - Gravity	21,227	21,227	21,227	21,227	21,227	21,227	21,227					
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0					
12	363.2	Services to Customers	6,858	6,858	6,858	6,858	6,858	6,858	6,858					
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0					
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0					
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0					
16		SYSTEM PUMPING PLANT												
17	353.3	Land & Land Rights	22,251	22,251	22,251	22,251	22,251	22,251	22,251					
18	354.3	Structures & Improvements	0	0	0	0	0	0	0					
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0					
20	370.3	Receiving Wells	112,119	112,119	112,119	112,119	112,119	112,119	112,119					
21	371.3	Pumping Equipment	0	0	0	0	0	0	0					
22	389.3	Other Plant & Misc. Equipment	21,832	21,832	21,832	21,832	21,832	21,832	21,832					
23		TREATMENT AND DISPOSAL PLANT												
24	353.4	Land & Land Rights	0	0	0	0	0	0	0					
25	354.4	Structures & Improvements	0	0	0	0	0	0	0					
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0					
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0					
28	381.4	Plant Sewers	0	0	0	0	0	0	0					
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0					
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0					
31		RECLAIMED WATER TREATMENT PLANT												
32	353.5	Land & Land Rights	0	0	0	0	0	0	0					
33	354.5	Structures & Improvements	0	0	0	0	0	0	0					
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0					
35	371.5	Pumping Equipment	0	0	0	0	0	0	0					
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0					
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0					
38	381.5	Plant Sewers	0	0	0	0	0	0	0					
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0					
40		RECLAIMED WATER DISTRIBUTION PLANT												
41	352.6	Franchises	0	0	0	0	0	0	0					
42	353.6	Land & Land Rights	0	0	0	0	0	0	0					
43	354.6	Structures & Improvements	0	0	0	0	0	0	0					
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0					
45	366.6	Reuse Services	0	0	0	0	0	0	0					
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0					
47	371.6	Pumping Equipment	0	0	0	0	0	0	0					
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0					
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0					
50		GENERAL PLANT												
51	353.7	Land & Land Rights	0	0	0	0	0	0	0					
52	354.7	Structures & Improvements	0	0	0	0	0	0	0					
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0					
54	390.71	Computer Equipment	0	0	0	0	0	0	0					
55	391.7	Transportation Equipment	0	0	0	0	0	0	0					
56	392.7	Stores Equipment	0	0	0	0	0	0	0					
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0					
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0					
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0					
60	396.7	Communication Equipment	0	0	0	0	0	0	0					
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0					
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0					
63		TOTAL	383,310	383,310	383,310	383,310	383,310	383,310	383,310					

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004									
FWS Properties									
Depreciation Rates for Sewer Accounts- 2004									
Beachter's Point - Sewer									
Docket No. 060388 - WS									
Historic [x] or Projected [ ]									
Schedule Year Ended: 2004									
Line Acct Account Name Annual Rate									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
No.	No.	Name	Rate	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
1	251.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	351.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
3	351.1	Other Plant & Misc. Equipment	5.58%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
4	389.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	353.2	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	353.2	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
7	354.2	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	355.2	Collection Sewers - Force	1.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
9	360.2	Collection Sewers - Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
10	361.2	Special Collecting Structures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11	362.2	Services to Customers	2.91%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
12	363.2	Flow Measuring Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	364.2	Flow Measuring Installations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14	365.2	Other Plant & Misc. Equipment	5.58%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
15	389.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16	353.3	SYSTEM PUMPING PLANT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
17	353.3	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18	354.3	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
19	355.3	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
20	370.3	Receiving Wells	5.58%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
21	371.3	Pumping Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22	389.3	Other Plant & Misc. Equipment	5.58%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
23	353.4	TREATMENT AND DISPOSAL PLANT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24	354.4	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25	355.4	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
26	356.4	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	380.4	Treatment & Disposal Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
28	381.4	Plant Sewers	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
29	382.4	Outfall Sewer Lines	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
30	389.4	Other Plant & Misc. Equipment	5.58%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
31	353.5	RECLAIMED WATER TREATMENT PLANT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
32	354.5	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33	355.5	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
34	356.5	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
35	371.5	Pumping Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
36	374.5	Reuse Distribution Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	380.5	Treatment & Disposal Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	381.5	Plant Sewers	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39	389.5	Other Plant & Misc. Equipment	5.58%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
40	353.6	RECLAIMED WATER DISTRIBUTION PLANT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	354.6	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
42	355.6	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	356.6	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
44	357.6	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	386.6	Reuse Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
46	387.6	Reuse Meters & Meter Installations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47	371.6	Pumping Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
48	375.6	Reuse Transmission & Dist. Sys.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
49	389.6	Other Plant & Misc. Equipment	5.58%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
50	GENERAL PLANT								
51	353.7	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
52	354.7	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
53	390.7	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
54	390.71	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
55	391.7	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
56	392.7	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
57	393.7	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
58	394.7	Laboratory Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
59	395.7	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
60	396.7	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
61	397.7	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
62	398.7	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
63	TOTAL								

Schedule of Sewer Accumulated Depreciation By Primary Account- 2004										FWS Properties		Florida Public Service Commission	
Depreciation Expense- July through December 2004												Schedule: A-10	
Beecher's Point - Sewer												Page: 6 of 8	
Docket No. 060368 - WS												Preparer: <name>	
Schedule Year Ended: 2004													
Historic [x] or Projected [ ]													
Explanation: Provide monthly Depreciation Expense for 2004													
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)				
	AccountName		July	Aug	Sep	Oct	Nov	Dec					
1	INTANGIBLE PLANT												
2	351.1 Organization		0	0	0	0	0	0	0				
3	352.1 Franchises		0	0	0	0	0	0	0				
4	389.1 Other Plant & Misc. Equipment		0	0	0	0	0	0	0				
5	COLLECTION PLANT												
6	353.2 Land & Land Rights		0	0	0	0	0	0	0				
7	354.2 Structures & Improvements		0	0	0	0	0	0	0				
8	355.2 Power Generation Equipment		0	0	0	0	0	0	0				
9	360.2 Collection Sewers - Force		552	552	552	552	552	552	552				
10	361.2 Collection Sewers - Gravity		39	39	39	39	39	39	39				
11	362.2 Special Collecting Structures		0	0	0	0	0	0	0				
12	363.2 Services to Customers		15	15	15	15	15	15	15				
13	364.2 Flow Measuring Devices		0	0	0	0	0	0	0				
14	365.2 Flow Measuring Installations		0	0	0	0	0	0	0				
15	389.2 Other Plant & Misc. Equipment		0	0	0	0	0	0	0				
16	SYSTEM PUMPING PLANT												
17	353.3 Land & Land Rights		0	0	0	0	0	0	0				
18	354.3 Structures & Improvements		0	0	0	0	0	0	0				
19	355.3 Power Generation Equipment		0	0	0	0	0	0	0				
20	370.3 Receiving Wells		519	519	519	519	519	519	519				
21	371.3 Pumping Equipment		0	0	0	0	0	0	0				
22	389.3 Other Plant & Misc. Equipment		101	101	101	101	101	101	101				
23	TREATMENT AND DISPOSAL PLANT												
24	353.4 Land & Land Rights		0	0	0	0	0	0	0				
25	354.4 Structures & Improvements		0	0	0	0	0	0	0				
26	355.4 Power Generation Equipment		0	0	0	0	0	0	0				
27	380.4 Treatment & Disposal Equipment		0	0	0	0	0	0	0				
28	381.4 Plant Sewers		0	0	0	0	0	0	0				
29	382.4 Outfall Sewer Lines		0	0	0	0	0	0	0				
30	389.4 Other Plant & Misc. Equipment		0	0	0	0	0	0	0				
31	RECLAIMED WATER TREATMENT PLANT												
32	353.5 Land & Land Rights		0	0	0	0	0	0	0				
33	354.5 Structures & Improvements		0	0	0	0	0	0	0				
34	355.5 Power Generation Equipment		0	0	0	0	0	0	0				
35	371.5 Pumping Equipment		0	0	0	0	0	0	0				
36	374.5 Reuse Distribution Reservoirs		0	0	0	0	0	0	0				
37	380.5 Treatment & Disposal Equipment		0	0	0	0	0	0	0				
38	381.5 Plant Sewers		0	0	0	0	0	0	0				
39	389.5 Other Plant & Misc. Equipment		0	0	0	0	0	0	0				
40	RECLAIMED WATER DISTRIBUTION PLANT												
41	352.6 Franchises		0	0	0	0	0	0	0				
42	353.6 Land & Land Rights		0	0	0	0	0	0	0				
43	354.6 Structures & Improvements		0	0	0	0	0	0	0				
44	355.6 Power Generation Equipment		0	0	0	0	0	0	0				
45	368.6 Reuse Services		0	0	0	0	0	0	0				
46	367.6 Reuse Meters & Meter Installations		0	0	0	0	0	0	0				
47	371.6 Pumping Equipment		0	0	0	0	0	0	0				
48	375.6 Reuse Transmission & Distr. Sys.		0	0	0	0	0	0	0				
49	389.6 Other Plant & Misc. Equipment		0	0	0	0	0	0	0				
50	GENERAL PLANT												
51	353.7 Land & Land Rights		0	0	0	0	0	0	0				
52	354.7 Structures & Improvements		0	0	0	0	0	0	0				
53	390.7 Office Furniture & Equipment		0	0	0	0	0	0	0				
54	390.71 Computer Equipment		0	0	0	0	0	0	0				
55	391.7 Transportation Equipment		0	0	0	0	0	0	0				
56	392.7 Stores Equipment		0	0	0	0	0	0	0				
57	393.7 Tools, Shop & Garage Equipment		0	0	0	0	0	0	0				
58	394.7 Laboratory Equipment		0	0	0	0	0	0	0				
59	395.7 Power Operated Equipment		0	0	0	0	0	0	0				
60	396.7 Communication Equipment		0	0	0	0	0	0	0				
61	397.7 Miscellaneous Equipment		0	0	0	0	0	0	0				
62	398.7 Other Tangible Plant		0	0	0	0	0	0	0				
63	TOTAL		1,227	1,227	1,227	1,227	1,227	1,227	1,227	7,363			

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties							Florida Public Service Commission		
Retirements-July through December 2004											
Beecher's Point - Sewer		=input field							Schedule: A-10		
Docket No. 060368 - WS		Explanation: Provide Retirements that were physically made after the date of							Page: 7 of 8		
Schedule Year Ended: 2004		Acquisition 6/30/04							Preparer: <name>		
Historic [x] or Projected [ ]											
Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec		
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0	0	0	0	0	0		
3	352.1	Franchises	0	0	0	0	0	0	0		
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0	0	0	0	0	0		
7	354.2	Structures & Improvements	0	0	0	0	0	0	0		
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0		
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0		
10	361.2	Collection Sewers - Gravity	0	0	0	0	0	0	0		
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0		
12	363.2	Services to Customers	0	0	0	0	0	0	0		
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0		
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0		
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0	0	0	0	0	0		
18	354.3	Structures & Improvements	0	0	0	0	0	0	0		
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0		
20	370.3	Receiving Wells	0	0	0	0	0	0	0		
21	371.3	Pumping Equipment	0	0	0	0	0	0	0		
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0	0	0	0	0	0		
25	354.4	Structures & Improvements	0	0	0	0	0	0	0		
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0		
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0		
28	381.4	Plant Sewers	0	0	0	0	0	0	0		
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0		
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0	0	0	0	0	0		
33	354.5	Structures & Improvements	0	0	0	0	0	0	0		
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0		
35	371.5	Pumping Equipment	0	0	0	0	0	0	0		
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0		
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0		
38	381.5	Plant Sewers	0	0	0	0	0	0	0		
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0	0	0	0	0	0		
42	353.6	Land & Land Rights	0	0	0	0	0	0	0		
43	354.6	Structures & Improvements	0	0	0	0	0	0	0		
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0		
45	366.6	Reuse Services	0	0	0	0	0	0	0		
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0		
47	371.6	Pumping Equipment	0	0	0	0	0	0	0		
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0		
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0	0	0	0	0	0		
52	354.7	Structures & Improvements	0	0	0	0	0	0	0		
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0		
54	390.71	Computer Equipment	0	0	0	0	0	0	0		
55	391.7	Transportation Equipment	0	0	0	0	0	0	0		
56	392.7	Stores Equipment	0	0	0	0	0	0	0		
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0		
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0		
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0		
60	396.7	Communication Equipment	0	0	0	0	0	0	0		
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0		
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0		
63		TOTAL	0	0	0	0	0	0	0		

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties							Florida Public Service Commission		
Adjustments to Accumulated Depreciation-July through December 2004											
Beecher's Point - Sewer		=input field							Schedule: A-10		
Docket No. 060368 - WS		Explanation: Provide Adjustments to the Accumulated Depreciation Balances in							Page: 8 of 8		
Schedule Year Ended: 2004		Amendatory Order other than changes resulting from Depreciation Expense,							Preparer: <name>		
Historic [X] or Projected [ ]											
Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec		
1		INTANGIBLE PLANT									
2	351.1	Organization									
3	352.1	Franchises									
4	389.1	Other Plant & Misc. Equipment									
5		COLLECTION PLANT									
6	353.2	Land & Land Rights									
7	354.2	Structures & Improvements									
8	355.2	Power Generation Equipment									
9	360.2	Collection Sewers - Force									
10	361.2	Collection Sewers - Gravity									
11	362.2	Special Collecting Structures									
12	363.2	Services to Customers									
13	364.2	Flow Measuring Devices									
14	365.2	Flow Measuring Installations									
15	389.2	Other Plant & Misc. Equipment									
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights									
18	354.3	Structures & Improvements									
19	355.3	Power Generation Equipment									
20	370.3	Receiving Wells									
21	371.3	Pumping Equipment									
22	389.3	Other Plant & Misc. Equipment									
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights									
25	354.4	Structures & Improvements									
26	355.4	Power Generation Equipment									
27	380.4	Treatment & Disposal Equipment									
28	381.4	Plant Sewers									
29	382.4	Outfall Sewer Lines									
30	389.4	Other Plant & Misc. Equipment									
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights									
33	354.5	Structures & Improvements									
34	355.5	Power Generation Equipment									
35	371.5	Pumping Equipment									
36	374.5	Reuse Distribution Reservoirs									
37	380.5	Treatment & Disposal Equipment									
38	381.5	Plant Sewers									
39	389.5	Other Plant & Misc. Equipment									
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises									
42	353.6	Land & Land Rights									
43	354.6	Structures & Improvements									
44	355.6	Power Generation Equipment									
45	366.6	Reuse Services									
46	367.6	Reuse Meters & Meter Installations									
47	371.6	Pumping Equipment									
48	375.6	Reuse Transmission & Distr. Sys.									
49	389.6	Other Plant & Misc. Equipment									
50		GENERAL PLANT									
51	353.7	Land & Land Rights									
52	354.7	Structures & Improvements									
53	390.7	Office Furniture & Equipment									
54	390.71	Computer Equipment									
55	391.7	Transportation Equipment									
56	392.7	Stores Equipment									
57	393.7	Tools, Shop & Garage Equipment									
58	394.7	Laboratory Equipment									
59	395.7	Power Operated Equipment									
60	396.7	Communication Equipment									
61	397.7	Miscellaneous Equipment									
62	398.7	Other Tangible Plant									
63		TOTAL		0	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties							Florida Public Service Commission		
Adjusted Accumulated Depreciation Balances- June through December 2004											
Beecher's Point - Sewer		Explanation: Provide Adjusted Accum Depn balances by account for the period beginning 6/30/04							Schedule: A-10		
Docket No. 060368 - WS		when the Florida Water Services properties were acquired by AQUA, Inc.							Page: 4 of 8		
Schedule Year Ended: 2004		through the year ended 12/31/04. While 2005 is the historical test year, balances							Preparer: <name>		
Historic [x] or Projected [ ]		back to 6/30/04 are needed since adjustments to book balances are made beginning that date.									
Line No.	Acct No.	(1) AccountName	(2) 08/30/04	(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	351.1	Organization	0	0	0	0	0	0	0		
3	352.1	Franchises	56	56	57	57	57	58	58		
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0	0	0	0	0	0		
7	354.2	Structures & Improvements	0	0	0	0	0	0	0		
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0		
9	360.2	Collection Sewers - Force	16,622	17,174	17,726	18,277	18,829	19,381	19,933		
10	361.2	Collection Sewers - Gravity	2,561	2,600	2,640	2,679	2,718	2,757	2,797		
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0		
12	363.2	Services to Customers	393	408	423	438	453	468	483		
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0		
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0		
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0	0	0	0	0	0		
18	354.3	Structures & Improvements	0	0	0	0	0	0	0		
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0		
20	370.3	Receiving Wells	18,104	18,623	19,143	19,662	20,182	20,701	21,221		
21	371.3	Pumping Equipment	0	0	0	0	0	0	0		
22	389.3	Other Plant & Misc. Equipment	2,428	2,529	2,630	2,731	2,833	2,934	3,035		
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0	0	0	0	0	0		
25	354.4	Structures & Improvements	0	0	0	0	0	0	0		
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0		
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0		
28	381.4	Plant Sewers	0	0	0	0	0	0	0		
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0		
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0	0	0	0	0	0		
33	354.5	Structures & Improvements	0	0	0	0	0	0	0		
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0		
35	371.5	Pumping Equipment	0	0	0	0	0	0	0		
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0		
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0		
38	381.5	Plant Sewers	0	0	0	0	0	0	0		
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0	0	0	0	0	0		
42	353.6	Land & Land Rights	0	0	0	0	0	0	0		
43	354.6	Structures & Improvements	0	0	0	0	0	0	0		
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0		
45	366.6	Reuse Services	0	0	0	0	0	0	0		
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0		
47	371.6	Pumping Equipment	0	0	0	0	0	0	0		
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0		
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0	0	0	0	0	0		
52	354.7	Structures & Improvements	0	0	0	0	0	0	0		
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0		
54	390.71	Computer Equipment	0	0	0	0	0	0	0		
55	391.7	Transportation Equipment	0	0	0	0	0	0	0		
56	392.7	Stores Equipment	0	0	0	0	0	0	0		
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0		
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0		
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0		
60	396.7	Communication Equipment	0	0	0	0	0	0	0		
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0		
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0		
63		TOTAL	40,164	41,391	42,618	43,845	45,072	46,300	47,527		

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2005															Florida Public Service Commission	
Adjusted 2005 UPIS Balances for Depn Exp Calc															Schedule:	A-10
Beacher's Point - Sewer															Page:	UPIS 4 of 8
Docket No. 060368 - WS															Preparer:	<name>
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/05.																
Schedule Year Ended: 2005																
Historic [x] or Projected [ ]																
Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	170	170	170	170	170	170	170	170	170	170	170	170	170	170
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853
10	361.2	Collection Sewers - Gravity	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119
21	371.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3	Other Plant & Misc. Equipment	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	1,163	1,163	1,163	1,163	358
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	383,310	383,310	383,310	383,310	383,310	383,310	383,310	383,310	383,310	384,473	384,473	384,473	384,473	383,668

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Line	Acct	Account Name	Monthly Rates											
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
1		INTANGIBLE PLANT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2	352.1	Franchises	2.50%	0.21%	0.21%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
3	352.1	Franchises	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
4	389.1	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%	
5		COLLECTION PLANT												
6	353.2	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
7	354.2	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	
8	355.2	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
9	360.2	Collection Sewers - Force	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	
10	361.2	Collection Sewers - Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
11	362.2	Special Collecting Structures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
12	363.2	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	
13	364.2	Flow Measuring Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14	365.2	Flow Measuring Installations	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	
15	389.2	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%	
16		SYSTEM PUMPING PLANT												
17	353.3	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
18	354.3	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	
19	355.3	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
20	370.3	Receiving Wells	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	
21	371.3	Pumping Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
22	389.3	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%	
23		TREATMENT AND DISPOSAL PLANT												
24	353.4	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
25	354.4	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	
26	355.4	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
27	380.4	Treatment & Disposal Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
28	381.4	Plant Sewers	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
29	382.4	Outfall Sewer Lines	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
30		RECLAIMED WATER DISTRIBUTION PLANT												
31	353.5	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
32	354.5	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	
33	355.5	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
34	374.5	Pumping Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
35	374.5	Power Distribution Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
36	375.5	Pumping Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
37	380.5	Treatment & Disposal Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
38	381.5	Plant Sewers	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
39	380.5	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%	
40		RECLAIMED WATER TREATMENT PLANT												
41	352.6	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
42	353.6	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
43	354.6	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	
44	355.6	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
45	367.6	Reuse Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
46	367.6	Reuse Motors & Meter Installations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
47	371.6	Pumping Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
48	375.6	Reuse Transmission & Distr. Sys	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	
49		GENERAL PLANT												
50	353.7	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
51	354.7	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	
52	390.7	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%	
53	390.7	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
54	391.7	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
55	391.7	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
56	392.7	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
57	393.7	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%	
58	394.7	Laboratory Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
59	395.7	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%	
60	396.7	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
61	397.7	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
62	398.7	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%	

Schedule of Sewer Accumulated Depreciation By Primary Account - 2005  
 Depreciation Rates for Sewer Accounts - 2005  
 Boebers Point - Sewer  
 Docket No. 060368 - WS  
 This Schedule shows the Commission Authorized Depreciation rates for 2005  
 Schedule Year Ended: 2005  
 Historic [X] or Projected [ ]  
 Preparer: ZB  
 Schedule: A-10  
 Page: 28

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2005													Florida Public Service Commission			
Depreciation Expense- 2005													Schedule:	A-10		
Beecher's Point - Sewer													Page:	6 of 8		
Docket No. 060368 - WS													Preparer:	<name>		
Schedule Year Ended: 2005													Explanation: Provide the monthly Depreciation Expense for 2005			
Historic [X] or Projected [ ]																
Line No.	Acct No.	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Test Year End	(15) 2005 Total
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	4
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	552	552	552	552	552	552	552	552	552	552	552	552	552	6,622
10	361.2	Collection Sewers - Gravity	39	39	39	39	39	39	39	39	39	39	39	39	39	471
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	15	15	15	15	15	15	15	15	15	15	15	15	15	180
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	519	519	519	519	519	519	519	519	519	519	519	519	519	6,234
21	371.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	1,227	1,227	1,227	1,227	1,227	1,227	1,227	1,227	1,227	1,227	1,227	1,227	1,227	14,725

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2005 Retirements - 2005															Florida Public Service Commission	
Becher's Point - Sewer															Schedule:	A-10
Docket No. 060368 - WS															Page:	7 of 8
Schedule Year Ended: 2005															Preparer:	<name>
Historic [x] or Projected [ ]																
Line No	Acct No	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	351.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force		0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity		0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2	Special Collecting Structures		0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices		0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells		0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers		0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines		0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers		0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services		0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.		0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2005														Florida Public Service Commission		
Adjustments to Accumulated Depreciation-2005																
Beecher's Point - Sewer														Schedule: A-10		
Docket No. 060388 - WS														Page: 8 of 8		
Schedule Year Ended: 2005														Preparer: <name>		
Historic [x] or Projected [ ]																
Explanation: Provide Adjustments to the Accumulated Depreciation Balances in																
Amendatory Order other than changes resulting from Depreciation Expense,																
or Plant Retirements.																
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total		
1	INTANGIBLE PLANT															
2	351.1 Organization															0
3	352.1 Franchises															0
4	389.1 Other Plant & Misc. Equipment															0
5	COLLECTION PLANT															
6	353.2 Land & Land Rights															0
7	354.2 Structures & Improvements															0
8	355.2 Power Generation Equipment															0
9	360.2 Collection Sewers - Force															0
10	361.2 Collection Sewers - Gravity															0
11	362.2 Special Collecting Structures															0
12	363.2 Services to Customers															0
13	364.2 Flow Measuring Devices															0
14	365.2 Flow Measuring Installations															0
15	389.2 Other Plant & Misc. Equipment															0
16	SYSTEM PUMPING PLANT															
17	353.3 Land & Land Rights															0
18	354.3 Structures & Improvements															0
19	355.3 Power Generation Equipment															0
20	370.3 Receiving Wells															0
21	371.3 Pumping Equipment															0
22	389.3 Other Plant & Misc. Equipment															0
23	TREATMENT AND DISPOSAL PLANT															
24	353.4 Land & Land Rights															0
25	354.4 Structures & Improvements															0
26	355.4 Power Generation Equipment															0
27	360.4 Treatment & Disposal Equipment															0
28	381.4 Plant Sewers															0
29	382.4 Outfall Sewer Lines															0
30	389.4 Other Plant & Misc. Equipment															0
31	RECLAIMED WATER TREATMENT PLANT															
32	353.5 Land & Land Rights															0
33	354.5 Structures & Improvements															0
34	355.5 Power Generation Equipment															0
35	371.5 Pumping Equipment															0
36	374.5 Reuse Distribution Reservoirs															0
37	380.5 Treatment & Disposal Equipment															0
38	381.5 Plant Sewers															0
39	389.5 Other Plant & Misc. Equipment															0
40	RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6 Franchises															0
42	353.6 Land & Land Rights															0
43	354.6 Structures & Improvements															0
44	355.6 Power Generation Equipment															0
45	366.6 Reuse Services															0
46	367.6 Reuse Meters & Meter Installations															0
47	371.6 Pumping Equipment															0
48	375.6 Reuse Transmission & Distr. Sys.															0
49	389.6 Other Plant & Misc. Equipment															0
50	GENERAL PLANT															
51	353.7 Land & Land Rights															0
52	354.7 Structures & Improvements															0
53	390.7 Office Furniture & Equipment															0
54	390.71 Computer Equipment															0
55	391.7 Transportation Equipment															0
56	392.7 Store Equipment															0
57	393.7 Tools, Shop & Garage Equipment															0
58	394.7 Laboratory Equipment															0
59	395.7 Power Operated Equipment															0
60	396.7 Communication Equipment															0
61	397.7 Miscellaneous Equipment															0
62	398.7 Other Tangible Plant															0
63	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account, 2005										Florida Public Service Commission						
Adjusted Accumulated Depreciation Balances - December 2004 through December 2005										Schedule: A-10						
Becher's Point - Sewer										Page: 4 of 8						
Docket No. 060368 - WS										Preparer:						
Schedule Year Ended: 2005																
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																
Historic [X] or Projected [ ]																
Line No.	Acct No.	Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			12/31/04	01/31/05	02/29/05	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	551.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	552.1	Franchises	58	58	59	59	60	60	60	61	61	61	62	62	62	60
4	553.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	554.1	Collection Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	555.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	555.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	555.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	19,933	20,485	21,037	21,589	22,140	22,692	23,244	23,796	24,347	24,899	25,451	26,003	26,555	23,244
10	361.2	Special Collecting Structures	2,797	2,836	2,875	2,914	2,954	2,993	3,032	3,072	3,111	3,150	3,189	3,229	3,268	3,032
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	483	488	493	498	503	508	513	518	523	528	533	538	543	513
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	366.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	21,221	21,740	22,260	22,779	23,299	23,818	24,338	24,857	25,377	25,896	26,416	26,935	27,455	24,338
21	371.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	380.3	Other Plant & Misc. Equipment	3,035	3,136	3,237	3,338	3,440	3,541	3,642	3,743	3,844	3,945	4,046	4,148	4,249	3,642
23		TREATMENT PLANT DISPOSAL PLANT														
24	352.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	353.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	354.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	374.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	374.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.7	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	47,527	48,754	49,981	51,208	52,435	53,662	54,889	56,116	57,344	58,571	59,798	61,025	62,252	54,889

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Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Beecher's Point

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-10

Page: 3 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Sewer 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	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	58	58	59	59	60	60	60	61	61	62	62	62	62	60
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	19,933	20,465	21,037	21,588	22,140	22,692	23,244	23,796	24,347	24,899	25,451	26,003	26,555	23,244
10	361.2	Collection Sewers - Gravity	2,797	2,836	2,875	2,914	2,954	2,993	3,032	3,072	3,111	3,150	3,189	3,229	3,268	3,032
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	483	498	513	528	543	558	573	588	603	618	633	649	664	573
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	21,221	21,740	22,260	22,779	23,299	23,818	24,338	24,857	25,377	25,896	26,416	26,935	27,455	24,338
21	371.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3	Other Plant & Misc. Equipment	3,035	3,136	3,237	3,338	3,440	3,541	3,642	3,743	3,844	3,945	4,046	4,148	4,249	3,642
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	2	4	7	1
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	47,527	48,754	49,981	51,208	52,435	53,662	54,889	56,116	57,344	58,571	59,800	61,029	62,259	54,890
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2006													Florida Public Service Commission			
Adjusted 2006 UPIS Balances for Depn Exp Calc													Schedule:	A-10		
Beecher's Point - Sewer													Page:	UPIS 4 of 8		
Docket No. 060349 - WS													Preparer:	<name>		
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/06 through the year ended 12/31/06.																
Schedule Year Ended: 2006																
Historic [ ] or Projected [x]																
Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(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	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	170	170	170	170	170	170	170	170	170	170	170	170	170	170
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853
10	361.2	Collection Sewers - Gravity	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119
21	371.3	Pumping Equipment	0	0	0	841	841	841	841	841	841	841	841	841	841	841
22	389.3	Other Plant & Misc. Equipment	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	386.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	387.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	384,473	384,473	384,473	385,314	385,314	385,314	385,314	385,314	385,314	385,314	385,314	385,314	385,120	

Schedule of Sewer Accumulated Depreciation By Primary Account - 2006																Florida Public Service Commission		
Depreciation Rates for UFBIS Sewer Accounts - 2006																Schedule: A-10		
Beecher's Point - Sewer																Page: 2b		
Docket No. 060368 - WS																Preparer: <name>		
This schedule shows Commission Approved Depreciation rates through April 2006, changing to rates based on																		
Guideline lives effective May 1, 2006																		
Schedule Year Ended: 2006																		
Historic [ ] or Projected [x]																		
Line No.	Acct No.	Account Name	Annual Rate	Change to Guideline Lives												Memo Guideline Rates	Memo Guideline Lives	
				(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec			
1		INTANGIBLE PLANT																
2	351.1	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	352.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
4	389.1	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%	5.56%	18
5		COLLECTION PLANT																
6	353.2	Land & Land Rights																
7	354.2	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
8	355.2	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
9	360.2	Collection Sewers - Force	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%	30
10	361.2	Collection Sewers - Gravity	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
11	362.2	Special Collecting Structures	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	363.2	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	2.63%	38
13	364.2	Flow Measuring Devices	0.00%	0.00%	0.00%	0.00%	0.00%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	20.00%	5
14	365.2	Flow Measuring Installations	0.00%	0.00%	0.00%	0.00%	0.00%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	2.63%	38
15	389.2	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%	5.56%	18
16		SYSTEM PUMPING PLANT																
17	353.3	Land & Land Rights																
18	354.3	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
19	355.3	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
20	370.3	Receiving Wells	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%	3.33%	30
21	371.3	Pumping 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	389.3	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%	5.56%	18
23		TREATMENT AND DISPOSAL PLANT																
24	353.4	Land & Land Rights																
25	354.4	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
26	355.4	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
27	380.4	Treatment & Disposal 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
28	381.4	Plant Sewers	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
29	382.4	Outfall Sewer Lines	0.00%	0.00%	0.00%	0.00%	0.00%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.33%	30
30	389.4	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%	5.56%	18
31		RECLAIMED WATER TREATMENT PLANT																
32	353.5	Land & Land Rights																
33	354.5	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
34	355.5	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
35	371.5	Pumping 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
36	374.5	Reuse Distribution Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	2.70%	37
37	380.5	Treatment & Disposal 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
38	381.5	Plant Sewers	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
39	389.5	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%	5.56%	18
40		RECLAIMED WATER DISTRIBUTION PLANT																
41	352.6	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
42	353.6	Land & Land Rights																
43	354.6	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
44	355.6	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
45	366.6	Reuse Services	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
46	367.6	Reuse Meters & Meter Installations	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
47	371.6	Pumping 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
48	375.6	Reuse Transmission & Distr. Sys.	0.00%	0.00%	0.00%	0.00%	0.00%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	5.56%	18
49	389.6	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%	5.56%	18
50		GENERAL PLANT																
51	353.7	Land & Land Rights																
52	354.7	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
53	390.7	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
54	390.71	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
55	391.7	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
56	392.7	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
57	393.7	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
58	394.7	Laboratory 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
59	395.7	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
60	396.7	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
61	397.7	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
62	398.7	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

LF

Schedule of Sewer Accumulated Depreciation By Primary Account- 2006															Florida Public Service Commission		
Depreciation Expense- 2006															Schedule: A-10		
Beecher's Point - Sewer															Page: 6 of 8		
Docket No. 060368 - WS															Preparer: <name>		
Schedule Year Ended: 2006															Explanation: Provide the monthly Depreciation Expense for 2006		
Historic [ ] or Projected [x]																	
Line No.	Acct No.	Account Name	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) Total	(14) 2006	(15) Total
1		INTANGIBLE PLANT															
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT															
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	552	552	552	552	552	552	552	552	552	552	552	552	552	552	6,622
10	361.2	Collection Sewers - Gravity	39	39	39	39	39	39	39	39	39	39	39	39	39	39	472
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	15	15	15	15	15	15	15	15	15	15	15	15	15	15	180
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT															
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	519	519	519	519	519	311	311	311	311	311	311	311	311	311	4,569
21	371.3	Pumping Equipment	0	0	0	0	0	4	4	4	4	4	4	4	4	4	31
22	389.3	Other Plant & Misc. Equipment	101	101	101	101	101	101	101	101	101	101	101	101	101	101	1,213
23		TREATMENT AND DISPOSAL PLANT															
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	392.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT															
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT															
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	8	8	8	8	8	8	8	8	8	8	65
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	1,227	1,227	1,227	1,227	1,031	1,031	1,031	1,031	1,031	1,031	1,031	1,031	1,031	13,156	

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2006															Florida Public Service Commission		
Retirements- 2006																	
Beecher's Point - Sewer															Schedule: A-10		
Docket No. 060368 - W9															Page: 7 of 8		
Schedule Year Ended: 2006															Preparer: <name>		
Historic [ ] or Projected [x]																	
Explanation: Provide Retirements for 2006																	
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2006 Total	
1		INTANGIBLE PLANT															
2	351.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT															
6	353.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2	Special Collecting Structures		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations		0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT															
17	353.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT															
24	353.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers		0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT															
32	353.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers		0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services		0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations		0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT															
51	353.7	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account-2006												Florida Public Service Commission				
Adjustments to Accumulated Depreciation-2006																
Beecher's Point - Sewer												Schedule: A-10				
Docket No. 060388 - WS												Page: 8 of 8				
Schedule Year Ended: 2006												Preparer: <name>				
Historic [ ] or Projected [x]																
Explanation: Provide Adjustments to the Accumulated Depreciation Balances in Amended Order other than changes resulting from Depreciation Expense, or Plant Retirements.																
Line No.	Acct No.	AccountName	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) 2006	(14) Total
1		INTANGIBLE PLANT														
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	399.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment														0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	399.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	399.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.71	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant														0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account-2008															Florida Public Service Commission				
Adjusted Accumulated Depreciation Balances - December 2006 through December 2008															Schedule: A-10				
Beecher's Point - Sewer															Page: 4 of 8				
Docket No. 060368 - WS															Preparer: <name>				
Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning																			
Schedule Year Ended: 2008																			
Historic   or Projected  x																			
															12/31/06 through the year ended 12/31/06, and 13 month averages.				
Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance			
1		INTANGIBLE PLANT																	
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	352.1	Franchises	62	63	63	63	64	64	65	65	65	66	66	66	67	67	65		
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5		COLLECTION PLANT																	
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	360.2	Collection Sewers- Force	26,555	27,107	27,658	28,210	28,762	29,314	29,866	30,417	30,969	31,521	32,073	32,625	33,177	29,866			
10	361.2	Collection Sewers- Gravity	3,268	3,307	3,346	3,386	3,425	3,464	3,504	3,543	3,582	3,621	3,661	3,700	3,739	3,779	3,504		
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	363.2	Services to Customers	664	679	694	709	724	739	754	769	784	799	814	829	844	754			
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16		SYSTEM PUMPING PLANT																	
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	370.3	Receiving Wells	27,456	27,974	28,494	29,013	29,533	29,844	30,156	30,467	30,778	31,090	31,401	31,713	32,024	29,996			
21	371.3	Pumping Equipment	0	0	0	0	0	4	8	12	16	19	23	27	31	11			
22	389.3	Other Plant & Misc. Equipment	4,249	4,350	4,451	4,552	4,653	4,754	4,856	4,957	5,058	5,159	5,260	5,361	5,462	4,855			
23		TREATMENT AND DISPOSAL PLANT																	
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31		RECLAIMED WATER TREATMENT PLANT																	
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
40		RECLAIMED WATER DISTRIBUTION PLANT																	
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
50		GENERAL PLANT																	
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
59	395.7	Power Operated Equipment	0	0	0	0	0	8	16	24	32	40	48	57	65	22			
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
63		TOTAL	62,252	63,479	64,706	65,933	67,160	68,191	69,222	70,253	71,284	72,315	73,346	74,377	75,408	69,072			
		TRUE																	

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Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Beecher's Point

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [ ] Projected [ X ]

Florida Public Service Commission

Schedule: A-10

Page: 4 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Sewer 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	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	62	63	63	63	64	64	65	65	65	66	66	66	67	65
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	26,555	27,107	27,658	28,210	28,762	29,314	29,866	30,417	30,969	31,521	32,073	32,625	33,177	29,866
10	361.2	Collection Sewers - Gravity	3,268	3,307	3,346	3,386	3,425	3,464	3,504	3,543	3,582	3,621	3,661	3,700	3,739	3,504
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	664	679	694	709	724	739	754	769	784	799	814	829	844	754
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	27,455	27,974	28,494	29,013	29,533	29,844	30,156	30,467	30,778	31,090	31,401	31,713	32,024	29,996
21	371.3	Pumping Equipment	0	0	0	0	0	4	8	12	16	19	23	27	31	11
22	389.3	Other Plant & Misc. Equipment	4,249	4,350	4,451	4,552	4,653	4,754	4,856	4,957	5,058	5,159	5,260	5,361	5,462	4,855
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	7	10	13	16	19	23	27	32	36	40	44	49	59	29
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	8	16	24	32	40	48	57	65	22
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	62,259	63,489	64,719	65,949	67,179	68,215	69,250	70,285	71,320	72,356	73,391	74,426	75,467	69,100
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2007															Florida Public Service Commission		
Adjusted 2007 UPIS Balances for Depn Exp Calc															Schedule:	A-10	
Beecher's Point - Sewer															Page:	UPIS 4 of 8	
Docket No. 060386 - W5															Preparer:	<name>	
Schedule Year Ended: 2007															Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/06 through the year ended 12/31/07.		
Historic [ ] or Projected [X]																	
Line No.	Acct No.	Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	Average Balance
1		INTANGIBLE PLANT															
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	170	170	170	170	170	170	170	170	170	170	170	170	170	170	170
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT															
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853
10	361.2	Collection Sewers - Gravity	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	380.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT															
17	353.3	Land & Land Rights	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119
21	371.3	Pumping Equipment	841	841	841	841	841	841	841	841	841	841	841	841	841	841	841
22	389.3	Other Plant & Misc. Equipment	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832
23		TREATMENT AND DISPOSAL PLANT															
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT															
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT															
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	385,314	385,314	385,314	385,314	385,314	385,314	385,314	385,314	385,314	385,314	385,314	385,314	385,314	385,314	385,314

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2007 Depreciation Rates for UPIS Sewer Accounts-2007														Florida Public Service Commission			
Beecher's Point - Sewer Docket No. 060388 - W6 Schedule Year Ended: 2007 Historic [ ] or Projected [x]														This Schedule shows the Depreciation rates based on Guideline Lives			
														Schedule:	A-10		
														Page:	2b		
														Prepare:	<name>		
Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) Monthly Rates May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec		
1		INTANGIBLE PLANT															
2	351.1	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	352.1	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	389.1	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%
5		COLLECTION PLANT															
6	353.2	Land & Land Rights	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%
7	354.2	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	355.2	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%
9	360.2	Collection Sewers - Force	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%
10	361.2	Collection Sewers - Gravity	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%
11	362.2	Special Collecting Structures	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	363.2	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
13	364.2	Flow Measuring Devices	20.00%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%
14	365.2	Flow Measuring Installations	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
15	369.2	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		SYSTEM PUMPING PLANT															
17	353.3	Land & Land Rights	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%
18	354.3	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	355.3	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%
20	370.3	Receiving Wells	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%
21	371.3	Pumping 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	369.3	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%
23		TREATMENT AND DISPOSAL PLANT															
24	353.4	Land & Land Rights	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%
25	354.4	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%
26	355.4	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%
27	380.4	Treatment & Disposal 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%
28	381.4	Plant Sewers	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%
29	382.4	Outfall Sewer Lines	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%
30	389.4	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%
31		RECLAIMED WATER TREATMENT PLANT															
32	353.5	Land & Land Rights	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%
33	354.5	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
34	355.5	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%
35	371.5	Pumping 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%
36	374.5	Reuse Distribution Reservoirs	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%
37	380.5	Treatment & Disposal 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%
38	381.5	Plant Sewers	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%
39	389.5	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%
40		RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6	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%
42	353.6	Land & Land Rights	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%
43	354.6	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%
44	355.6	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%
45	366.6	Reuse 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%
46	367.6	Reuse 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%
47	371.6	Pumping 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%
48	375.6	Reuse Transmission & Distr. Sys.	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%
49	389.6	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%
50		GENERAL PLANT															
51	353.7	Land & Land Rights	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%
52	354.7	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%
53	390.7	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%
54	390.71	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%
55	391.7	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%
56	392.7	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%
57	393.7	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%
58	394.7	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%
59	395.7	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%
60	396.7	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%
61	397.7	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%
62	398.7	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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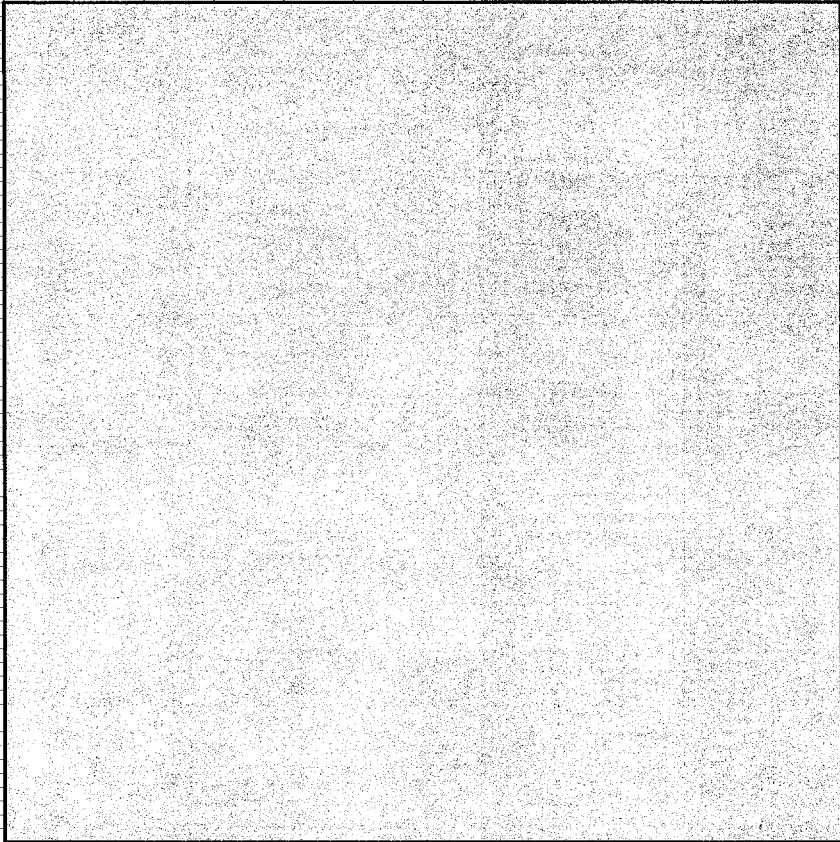
Schedule of Sewer Accumulated Depreciation By Primary Account- 2007															Florida Public Service Commission		
Depreciation Expense- 2007															Schedule: A-10		
Beecher's Point - Sewer															Page: 8 of 8		
Docket No. 060388 - W5															Preparer: <name>		
Schedule Year Ended: 2007																	
Historic [ ] or Projected [x]																	
Explanation: Provide the monthly Depreciation Expense for 2007																	
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
		AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2007	
1		INTANGIBLE PLANT															
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT															
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	552	552	552	552	552	552	552	552	552	552	552	552	552	552	6,622
10	361.2	Collection Sewers - Gravity	39	39	39	39	39	39	39	39	39	39	39	39	39	39	472
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	15	15	15	15	15	15	15	15	15	15	15	15	15	15	180
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT															
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	311	311	311	311	311	311	311	311	311	311	311	311	311	311	3,737
21	371.3	Pumping Equipment	4	4	4	4	4	4	4	4	4	4	4	4	4	4	47
22	389.3	Other Plant & Misc. Equipment	101	101	101	101	101	101	101	101	101	101	101	101	101	101	1,213
23		TREATMENT AND DISPOSAL PLANT															
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT															
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT															
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	8	8	8	8	8	8	8	8	8	8	8	8	8	8	97
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	1,031	1,031	1,031	1,031	1,031	1,031	1,031	1,031	1,031	1,031	1,031	1,031	1,031	12,372	

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2007														Florida Public Service Commission			
Retirements- 2007														Schedule: A-10			
Beecher's Point - Sewer														Page: 7 of 8			
Docket No. 060388 - IRS														Preparer: <name>			
Explanation: Provide Retirements for 2007																	
Schedule Year Ended: 2007																	
Historic [ ] or Projected [x]																	
Line No.	Acct No.	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Test Year	(14) Dec	(15) Enc 2007	(15) Total
1		INTANGIBLE PLANT															
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT															
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT															
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT															
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT															
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT															
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Taxable Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account - 2007													Florida Public Service Commission		
Adjustments to Accumulated Depreciation-2007															
													=Input field		
Beecher's Point - Sewer													Schedule: A-10		
Docket No. 060368 - WS													Page: 8 of 8		
Schedule Year Ended: 2007													Preparer: <name>		
Historic [ ] or Projected [x]															
Explanation: Provide Adjustments to the Accumulated Depreciation Balances In															
Amendatory Order other than changes resulting from Depreciation Expense,															
or Plant Retirements.															
Line No.	Acct No.	Account Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007 Total
1		INTANGIBLE PLANT													0
2	351.1	Organization													0
3	352.1	Franchises													0
4	389.1	Other Plant & Misc. Equipment													0
5		COLLECTION PLANT													0
6	353.2	Land & Land Rights													0
7	354.2	Structures & Improvements													0
8	355.2	Power Generation Equipment													0
9	360.2	Collection Sewers - Force													0
10	361.2	Collection Sewers - Gravity													0
11	362.2	Special Collecting Structures													0
12	363.2	Services to Customers													0
13	364.2	Flow Measuring Devices													0
14	365.2	Flow Measuring Installations													0
15	389.2	Other Plant & Misc. Equipment													0
16		SYSTEM PUMPING PLANT													0
17	353.3	Land & Land Rights													0
18	354.3	Structures & Improvements													0
19	355.3	Power Generation Equipment													0
20	370.3	Receiving Wells													0
21	371.3	Pumping Equipment													0
22	389.3	Other Plant & Misc. Equipment													0
23		TREATMENT AND DISPOSAL PLANT													0
24	353.4	Land & Land Rights													0
25	354.4	Structures & Improvements													0
26	355.4	Power Generation Equipment													0
27	380.4	Treatment & Disposal Equipment													0
28	381.4	Plant Sewers													0
29	382.4	Outfall Sewer Lines													0
30	389.4	Other Plant & Misc. Equipment													0
31		RECLAIMED WATER TREATMENT PLANT													0
32	353.5	Land & Land Rights													0
33	354.5	Structures & Improvements													0
34	355.5	Power Generation Equipment													0
35	371.5	Pumping Equipment													0
36	374.5	Reuse Distribution Reservoirs													0
37	380.5	Treatment & Disposal Equipment													0
38	381.5	Plant Sewers													0
39	389.5	Other Plant & Misc. Equipment													0
40		RECLAIMED WATER DISTRIBUTION PLANT													0
41	352.6	Franchises													0
42	353.6	Land & Land Rights													0
43	354.6	Structures & Improvements													0
44	355.6	Power Generation Equipment													0
45	366.6	Reuse Services													0
46	367.6	Reuse Meters & Meter Installations													0
47	371.6	Pumping Equipment													0
48	375.6	Reuse Transmission & Distr. Sys.													0
49	389.9	Other Plant & Misc. Equipment													0
50		GENERAL PLANT													0
51	353.7	Land & Land Rights													0
52	354.7	Structures & Improvements													0
53	390.7	Office Furniture & Equipment													0
54	390.71	Computer Equipment													0
55	391.7	Transportation Equipment													0
56	392.7	Stores Equipment													0
57	393.7	Tools, Shop & Garage Equipment													0
58	394.7	Laboratory Equipment													0
59	395.7	Power Operated Equipment													0
60	396.7	Communication Equipment													0
61	397.7	Miscellaneous Equipment													0
62	398.7	Other Tangible Plant													0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0



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Schedule of Sewer Accumulated Depreciation By Primary Account- 2007															Florida Public Service Commission		
Adjusted Accumulated Depreciation Balances - December 2006 through December 2007															Schedule:	A-10	
Beecher's Point - Sewer															Page:	4 of 8	
Booklet No. 060388 - WS															Preparer:	<name>	
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.																	
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	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	67	67	67	68	68	68	69	69	69	70	70	71	71	69	
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT															
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	33,177	33,728	34,280	34,832	35,384	35,936	36,487	37,039	37,591	38,143	38,695	39,247	39,798	36,487	
10	361.2	Collection Sewers - Gravity	3,739	3,779	3,818	3,857	3,897	3,936	3,975	4,015	4,054	4,093	4,133	4,172	4,211	3,975	
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	844	859	874	889	904	919	934	949	964	979	994	1,009	1,024	934	
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT															
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	32,024	32,336	32,647	32,959	33,270	33,581	33,893	34,204	34,516	34,827	35,139	35,450	35,761	33,893	
21	371.3	Pumping Equipment	31	35	39	43	47	51	55	58	62	66	70	74	78	55	
22	389.3	Other Plant & Misc. Equipment	5,462	5,563	5,664	5,765	5,866	5,967	6,068	6,170	6,271	6,372	6,473	6,574	6,675	6,068	
23		TREATMENT AND DISPOSAL PLANT															
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT															
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT															
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	65	73	81	89	97	105	113	121	129	137	145	153	162	113	
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	75,408	76,439	77,471	78,502	79,533	80,564	81,595	82,626	83,657	84,688	85,719	86,750	87,781	81,595	

522a

Schedule of Sewer Accumulated Depreciation By Primary Account  
 Test Year Average balance  
 Beecher's Point  
 Docket No. 060368-WS  
 Schedule Year Ending 12/31/07  
 Historical [ ] Projected [ X ]

Florida Public Service Commission

Schedule: A-10  
 Page: 5 of 5  
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	67	67	67	68	68	68	69	69	69	70	70	71	71	69
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	33,177	33,728	34,280	34,832	35,384	35,936	36,487	37,039	37,591	38,143	38,695	39,247	39,798	36,487
10	361.2	Collection Sewers - Gravity	3,739	3,779	3,818	3,857	3,897	3,936	3,975	4,015	4,054	4,093	4,133	4,172	4,211	3,975
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	844	859	874	889	904	919	934	949	964	979	994	1,009	1,024	934
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	32,024	32,336	32,647	32,959	33,270	33,581	33,893	34,204	34,516	34,827	35,139	35,450	35,761	33,893
21	371.3	Pumping Equipment	31	35	39	43	47	51	55	58	62	66	70	74	78	55
22	389.3	Other Plant & Misc. Equipment	5,462	5,563	5,664	5,765	5,866	5,967	6,068	6,170	6,271	6,372	6,473	6,574	6,675	6,068
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	59	69	80	90	102	114	126	138	150	163	176	190	203	128
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	65	73	81	89	97	105	113	121	129	137	145	153	162	113
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	75,467	76,509	77,550	78,592	79,634	80,677	81,720	82,762	83,807	84,851	85,895	86,939	87,984	81,722
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

52-A

Schedule of Sewer Contributions In Aid of Construction by Classification- 2004								Florida Public Service Commission	
June through December CIAC Balances per Books- 2004									
		271	6439	FWS	Beecher's Point - Sewer			Schedule:	A-12
Beecher's Point - Sewer								Page:	2 of
Docket No. 060388 - WS		Explanation: Provide the CIAC Balances by month by Classification						Preparer:	
Schedule Year Ended: 2004		beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA)							
Historic [x] or Projected [ ]		through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.							
Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04	
Cash CIAC:									
1	Treatment & Disposal Equipment								
2	Meter Fees								
3	Main Extension Charge								
4	Service Installation Fees								
5	Total Cash CIAC	0	0	0	0	0	0	0	
Property CIAC:									
6	Structures & Improvements								
7	Collection Sewers- Force								
8	Collection Sewers- Gravity								
9	Services to Customers								
10	Lift Stations								
11	Pumping Equipment								
12	Reuse Services								
13	Reuse Transmission & Dist Mains								
14	Other Plant Misc Equip								
15	Total Property CIAC	0	0	0	0	0	0	0	
16	Total Sewer CIAC	0	0	0	0	0	0	0	

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Line	No.	Description	12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average
Schedule of Sewer Contributions in Aid of Construction by Classification - 2005 CIAC Balances per Books - 2005 Beecher's Point - Sewer Docket No. 060366 - WS Schedule Year Ended: 2005 Historic [ ] or Projected [ ] Explanation: Provide the CIAC Balances by month by Classification 271 6439 FWS Beecher's Point - Sewer =Input field Schedule: A-12 Page: 2 of Preparer: Florida Public Service Commission																
1		Treatment & Disposal Equipment														
2		Meter Fees														
3		Main Extension Charge														
4		Service Installation Fees														
5		Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6		Property CIAC:														
6		Structures & Improvements														
7		Collection Sewers- Force														
8		Collection Sewers- Gravity														
9		Services to Customers														
10		Lift Stations														
11		Pumping Equipment														
12		Reuse Services														
13		Reuse Transmission & Dist Mains														
14		Other Plant Misc Equip														
15		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0



Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance  
 Beecher's Point  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05

Schedule: A-12  
 Page: 2 of 5  
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
<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- 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 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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F:\A

Schedule of Sewer Contributions In Aid of Construction by Classification- 2006							
CIAC Balances per Books - 2006							
		271		6439		FWS	
Beecher's Point - Sewer		Beecher's Point - Sewer					
Docket No. 060368 - WS		Explanation: Provide the CIAC Balances by month by Classification for 2006					
Schedule Year Ended: 2006							
Historic [x] or Projected [x]							
		(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06
	Cash CIAC:						from Adj Bal
1	Treatment & Disposal Equipment	0					13,394
2	Meter Fees	0					48
3	Main Extension Charge	0					685
4	Service Installation Fees	0					655
5	Total Cash CIAC	0	0	0	0	0	20,569
	Property CIAC:						from Adj Bal
6	Structures & Improvements	0					
7	Collection Sewers- Force	0					
8	Collection Sewers- Gravity	0					
9	Services to Customers	0					
10	Lift Stations	0					
11	Pumping Equipment	0					
12	Reuse Services	0					
13	Reuse Transmission & Dist Mains	0					
14	Other Plant Misc Equip	0					
15	Total Property CIAC	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	20,569

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

**Florida Public Service Commission**

**Beecher's Point**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
	2000		
23	Additions		
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	33,967	20,569
	2004		
35	Additions	0	0
36	Adjustments	0	0
37	12/31/04 Balance	33,967	20,569
	2005		
38	Additions	0	0
39	Adjustments	0	0
40	12/31/05 Balance	33,967	20,569
	2006		
41	Additions	1,950	1,950
42	Adjustments	0	0
43	12/31/06 Balance	35,917	22,519
	2007		
44	Additions	0	0
45	Adjustments	0	0
46	12/31/07 Balance	35,917	22,519

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

Schedule of Sewer Contributions in Aid of Construction by Classification- 2004 CIAC Amendatory Order Balances as of 6/30/04					Florida Public Service Commission	
			=input field		Schedule:	A-12
Beecher's Point - Sewer			Explanation: Calculate CIAC at 6/30/04 based on Nance's W/Ps and Amendatory Order.		Page:	
Docket No. 060368 - WS			Assign W/P amounts to CIAC Categories		Preparer:	
Schedule Year Ended: 2004						
Historic [x] or Projected [ ]						
		Cronin Jackson 06/30/04	Amendatory Order	Allocation to match Amendatory Order Total @ 6/30/04	Categories-lines 22 to 35 below	
Cash CIAC:						
1	Capacity Charges 271.1	480		480	Treatment & Disposal Equipment	
2	CIAC-1999 Acquisition	14,911		14,911	Treatment & Disposal Equipment	
3	Unclaimed Refunds	3		3	Treatment & Disposal Equipment	
4	Main Ext Charge	480		480	Main Extension Charge	
5	Serv Install Charge	4,695		4,695	Service Installation Charge	
6	Reuse Meter Fees	0		0	Meter Fees	
7	Total Cash CIAC	20,569	0	20,569		
Property CIAC 271.5:						
8	Structures & Improvements	354.2	0	0	Structures & Improvements (line 27)	
9	Structures & Improvements	354.3	0	0	Structures & Improvements (line 27)	
10	Structures & Improvements	354.40	0	0	Structures & Improvements (line 27)	
11	Collection Sewers- Force	360.2	0	0	Collection Sewers- Force	
12	Collection Sewers- Gravity	361.2	0	0	Collection Sewers- Gravity	
13	Services to Customers	363.2	0	0	Services to Customers	
14	Lift Stations	370.3	0	0	Lift Stations	
15	Pumping Equipment	371.3	0	0	Pumping Equipment	
16	Reuse Services	366.6	0	0	Reuse Services	
17	Reuse Transmission & Dist Mains	375.6	0	0	Reuse Transmission & Dist Mains	
18	Other Plant Misc Equip	389.2	0	0	Other Plant Misc Equip (line 35)	
19	Other Plant Misc Equip	389.4	0	0	Other Plant Misc Equip (line 35)	
20	Total Property CIAC	0	0	0		
21	Total Sewer CIAC	20,569	0	20,569		
Explanation: Rearrange the [redacted] categories shown above into new Categories that combine certain data						
Line No.	Description			Amendatory Order Balances as Calculated		
Cash CIAC:						
22	Treatment & Disposal Equipment			15,394		
23	Meter Fees			0		
24	Main Extension Charge			480		
25	Service Installation Fees			4,695		
26	Total Cash CIAC			20,569		
Property CIAC:						
27	Structures & Improvements			0		
28	Collection Sewers- Force			0		
29	Collection Sewers- Gravity			0		
30	Services to Customers			0		
31	Lift Stations			0		
32	Pumping Equipment			0		
33	Reuse Services			0		
34	Reuse Transmission & Dist Mains			0		
35	Other Plant Misc Equip			0		
36	Total Property CIAC			0		
37	Total Sewer CIAC			20,569		

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2004									Florida Public Service Commission	
CIAC Amendatory Order Balances as of 6/30/04										
Beacher's Point - Sewer									Schedule: A-12	
Docket No. 080368 - WS									Page: 6 of 8	
Schedule Year Ended: 2004									Preparer:	
Historic [x] or Projected [ ]										
Explanation: Provide the CIAC Balances by month by Classification based on amounts in the PSC's Amendatory Order										
Line No.	(1) Description	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
Cash CIAC:										
1	Treatment & Disposal Equipment	15,394	15,394	15,394	15,394	15,394	15,394	15,394		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	480	480	480	480	480	480	480		
4	Service Installation Fees	4,695	4,695	4,695	4,695	4,695	4,695	4,695		
5	Total Cash CIAC	20,569	20,569	20,569	20,569	20,569	20,569	20,569		
Property CIAC:										
6	Structures & Improvements	0	0	0	0	0	0	0		
7	Collection Sewers- Force	0	0	0	0	0	0	0		
8	Collection Sewers- Gravity	0	0	0	0	0	0	0		
9	Services to Customers	0	0	0	0	0	0	0		
10	Lift Stations	0	0	0	0	0	0	0		
11	Pumping Equipment	0	0	0	0	0	0	0		
12	Reuse Services	0	0	0	0	0	0	0		
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0		
14	Other Plant Misc Equip	0	0	0	0	0	0	0		
15	Total Property CIAC	0	0	0	0	0	0	0		
16	Total Sewer CIAC	20,569	20,569	20,569	20,569	20,569	20,569	20,569		
		TRUE								

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Line No.	Description	July	Aug	Sep	Oct	Nov	Dec	Cash CIAC
1	Treatment & Disposal Equipment	380	0	0	0	0	0	380
2	Meter Fees	367	0	0	0	0	0	367
3	Main Extension Charge	361	0	0	0	0	0	361
4	Service Installation Fees	363	0	0	0	0	0	363
5	Total Cash CIAC	0	0	0	0	0	0	0
Property CIAC:								
6	Structures & Improvements							
7	Collection Sewers- Force							
8	Collection Sewers- Gravity							
9	Services to Customers							
10	Lift Stations							
11	Pumping Equipment							
12	Reuse Services							
13	Reuse Transmission & Dist Mains							
14	Other Plant Misc Equip							
15	Total Property CIAC	0	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0	0

[REDACTED]

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

CIAC Additions -July through December 2004  
 Schedule of Sewer Contributions in Aid of Construction by Classification- 2004

Historic [X] or Projected [ ]

Doccket No. 060388 - WS  
 Schedule Year Ended: 2004

Beecher's Point - Sewer

Schedule of Sewer Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission
Adjustments to CIAC-July through December 2004								
Beecher's Point - Sewer		=input field						Schedule: A-12
Docket No. 060368 - WS		Explanation: Provide Adjustments to CIAC Amendatory Order balances other than						Page: 8 of 8
Schedule Year Ended: 2004		changes resulting from CIAC Additions for 2004						Preparer:
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>								
Line No.	(1) Description	(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec
Cash CIAC:								
1	Treatment & Disposal Equipment							
2	Meter Fees							
3	Main Extension Charge							
4	Service Installation Fees							
5	Total Cash CIAC		0	0	0	0	0	0
Property CIAC:								
6	Structures & Improvements							
7	Collection Sewers- Force							
8	Collection Sewers- Gravity							
9	Services to Customers							
10	Lift Stations							
11	Pumping Equipment							
12	Reuse Services							
13	Reuse Transmission & Dist Mains							
14	Other Plant Misc Equip							
15	Total Property CIAC		0	0	0	0	0	0
16	Total Sewer CIAC		0	0	0	0	0	0

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission		
Adjusted CIAC Balances- June through December 2004								Schedule:	A-12	
Beecher's Point - Sewer								Page:	4 of 8	
Docket No. 060388 - WS								Preparer:		
Schedule Year Ended: 2004								Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04		
Historic [x] or Projected [ ]								when the Florida Water Services properties were acquired by AQUA, Inc.		
								through the year ended 12/31/04. While 2005 is the historical test year, balances		
								back to 6/30/04 are needed since adjustments to book balances are made beginning that date.		
Line		(1)	(2)	(3)	(4)	(5)	(6)	(7)		
No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04		
	Cash CIAC:									
1	Treatment & Disposal Equipment	15,394	15,394	15,394	15,394	15,394	15,394	15,394		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	480	480	480	480	480	480	480		
4	Service Installation Fees	4,695	4,695	4,695	4,695	4,695	4,695	4,695		
5	Total Cash CIAC	20,569	20,569	20,569	20,569	20,569	20,569	20,569		
	Property CIAC:									
6	Structures & Improvements	0	0	0	0	0	0	0		
7	Collection Sewers- Force	0	0	0	0	0	0	0		
8	Collection Sewers- Gravity	0	0	0	0	0	0	0		
9	Services to Customers	0	0	0	0	0	0	0		
10	Lift Stations	0	0	0	0	0	0	0		
11	Pumping Equipment	0	0	0	0	0	0	0		
12	Reuse Services	0	0	0	0	0	0	0		
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0		
14	Other Plant Misc Equip	0	0	0	0	0	0	0		
15	Total Property CIAC	0	0	0	0	0	0	0		
16	Total Sewer CIAC	20,569	20,569	20,569	20,569	20,569	20,569	20,569		

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Schedule of Sewer Contributions In Aid of Construction by Classification - 2005														Florida Public Service Commission		
CIAC Additions - 2005														Schedule: A-12		
Beecher's Point - Sewer														Page: 6 of 8		
Docket No. 060368 - WS														Preparer:		
Schedule Year Ended: 2005																
Historic [x] or Projected [ ]																
Explanation: Provide a Schedule showing additions to CIAC during 2005																
Line No.	Description	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) 2005	(14) Total	
Cash CIAC:		CIAC acct														
1	Treatment & Disposal Equipment	380	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	367	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	361	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	363	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:																
6	Structures & Improvements															0
7	Collection Sewers- Force															0
8	Collection Sewers- Gravity															0
9	Services to Customers															0
10	Lift Stations															0
11	Pumping Equipment															0
12	Reuse Services															0
13	Reuse Transmission & Dist Mains															0
14	Other Plant Misc Equip															0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Schedule of Sewer Contributions In Aid of Construction by Classification - 2005														Florida Public Service Commission		
Adjustments to CIAC-2005														Schedule: A-12		
Beecher's Point - Sewer														Page: 8 of 8		
Docket No. 060368 - WS														Preparer:		
Schedule Year Ended: 2005																
Historic [x] or Projected [ ]																
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2005																
Line No.	Description	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) 2005	(14) Total	
Cash CIAC:																
1	Treatment & Disposal Equipment															0
2	Meter Fees															0
3	Main Extension Charge															0
4	Service Installation Fees															0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:																
6	Structures & Improvements															0
7	Collection Sewers- Force															0
8	Collection Sewers- Gravity															0
9	Services to Customers															0
10	Lift Stations															0
11	Pumping Equipment															0
12	Reuse Services															0
13	Reuse Transmission & Dist Mains															0
14	Other Plant Misc Equip															0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Contributions in Aid of Construction by Classification - 2005		Adjusted CIAC Balances - 2005										Florida Public Service Commission			
Beecher's Point - Sewer		Explanation: Provide Adjusted CIAC balances by account for 2005										Schedule: A-12			
Project No. 060395 - WS												Page: 4 of 8			
Sewer Year Ending: 2005												Preparer:			
Historic (A) or Projected (I)															
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	Test Year End 12/31/05	Average Balance
1	Cash CIAC	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394
2	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Fees	480	480	480	480	480	480	480	480	480	480	480	480	480	480
4	Main Extension Charge	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695
5	Service Installation Fees	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569
	Total Cash CIAC	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569
6	Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Storm Sewer & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Sewer CIAC	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance  
**Beecher's Point**  
**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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467
3	Main Extension Charge	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256
4	Service Installation Fees	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244
5	Total Cash CIAC	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967
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	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	480	480	480	480	480	480	480	480	480	480	480	480	480	480
16	Service Installation Fees	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695
17	Total Cash CIAC	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569
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	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	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569

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Schedule of Sewer Contributions in Aid of Construction by Classification - 2006														Florida Public Service Commission		
CIAC Additions - 2006														Schedule: A-12		
Beecher's Point - Sewer														Page: 6 of 8		
Docket No. 060368 - WS														Preparer:		
Schedule Year Ended: 2006																
Historic [x] or Projected [ ]																
Explanation: Provide a Schedule showing additions to CIAC during 2006																
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2006	
Cash CIAC:		CIAC acct														
1	Treatment & Disposal Equipment	380	0	0	0	0	433	0	0	433	0	0	433	1,300		
2	Meter Fees	367	0	0	0	0	0	0	0	0	0	0	0	0		
3	Main Extension Charge	361	0	0	0	0	160	0	0	160	0	0	160	480		
4	Service Installation Fees	363	0	0	0	0	57	0	0	57	0	0	57	170		
5	Total Cash CIAC		0	0	0	0	650	0	0	650	0	0	650	1,950		
Property CIAC:																
6	Structures & Improvements													0		
7	Collection Sewers- Force													0		
8	Collection Sewers- Gravity													0		
9	Services to Customers													0		
10	Lift Stations													0		
11	Pumping Equipment													0		
12	Reuse Services													0		
13	Reuse Transmission & Dist Mains													0		
14	Other Plant Misc Equip													0		
15	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0		
16	Total Sewer CIAC		0	0	0	0	650	0	0	650	0	0	650	1,950		
Schedule of Sewer Contributions in Aid of Construction by Classification - 2006														Florida Public Service Commission		
Adjustments to CIAC-2006														Schedule: A-12		
Beecher's Point - Sewer														Page: 8 of 8		
Docket No. 060368 - WS														Preparer:		
Schedule Year Ended: 2006																
Historic [x] or Projected [ ]																
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2006																
Line No.	AccountName	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2006	
Cash CIAC:																
1	Treatment & Disposal 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		
Property CIAC:																
6	Structures & Improvements													0		
7	Collection Sewers- Force													0		
8	Collection Sewers- Gravity													0		
9	Services to Customers													0		
10	Lift Stations													0		
11	Pumping Equipment													0		
12	Reuse Services													0		
13	Reuse Transmission & Dist Mains													0		
14	Other Plant Misc Equip													0		
15	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0		
16	Total Sewer CIAC		0	0	0	0	0	0	0	0	0	0	0	0		

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7

Schedule of Sewer Contributions in Aid of Construction by Classification- 2006														Florida Public Service Commission		
Adjusted CIAC Balances- 2006														Schedule: A-12		
Beecher's Point - Sewer														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	Treatment & Disposal Equipment	15,394	15,394	15,394	15,394	15,394	15,394	15,827	15,827	15,827	16,260	16,260	16,260	16,694	15,794	
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Main Extension Charge	480	480	480	480	480	480	640	640	640	800	800	800	960	628	
4	Service Installation Fees	4,695	4,695	4,695	4,695	4,695	4,695	4,752	4,752	4,752	4,808	4,808	4,808	4,865	4,747	
5	Total Cash CIAC	20,569	20,569	20,569	20,569	20,569	20,569	21,219	21,219	21,219	21,869	21,869	21,869	22,519	21,169	
Property CIAC:																
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Acct 354.4
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0	360.2
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	361.2
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	363.2
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	370.3
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	371.3
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	366.6
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	375.6
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	369.2
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	Total Sewer CIAC	20,569	20,569	20,569	20,569	20,569	20,569	21,219	21,219	21,219	21,869	21,869	21,869	22,519	21,169	

USA

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

Test Year Average balance  
**Beecher's Point**  
**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	0	0	0	0	0	0	330	330	330	660	660	660	990	305
2	Meter Fees	7,467	7,467	7,467	7,467	7,467	7,467	7,510	7,510	7,510	7,552	7,552	7,552	7,595	7,507
3	Main Extension Charge	1,256	1,256	1,256	1,256	1,256	1,256	1,466	1,466	1,466	1,676	1,676	1,676	1,887	1,450
4	Service Installation Fees	25,244	25,244	25,244	25,244	25,244	25,244	25,311	25,311	25,311	25,379	25,379	25,379	25,446	25,306
5	<b>Total Cash CIAC</b>	<b>33,967</b>	<b>33,967</b>	<b>33,967</b>	<b>33,967</b>	<b>33,967</b>	<b>33,967</b>	<b>34,617</b>	<b>34,617</b>	<b>34,617</b>	<b>35,267</b>	<b>35,267</b>	<b>35,267</b>	<b>35,917</b>	<b>34,567</b>
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	<b>Total Property CIAC</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
12	<b>Total Water CIAC</b>	<b>33,967</b>	<b>33,967</b>	<b>33,967</b>	<b>33,967</b>	<b>33,967</b>	<b>33,967</b>	<b>34,617</b>	<b>34,617</b>	<b>34,617</b>	<b>35,267</b>	<b>35,267</b>	<b>35,267</b>	<b>35,917</b>	<b>34,567</b>
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	15,394	15,394	15,394	15,394	15,394	15,394	15,827	15,827	15,827	16,260	16,260	16,260	16,694	15,794
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	480	480	480	480	480	480	640	640	640	800	800	800	960	628
16	Service Installation Fees	4,695	4,695	4,695	4,695	4,695	4,695	4,752	4,752	4,752	4,808	4,808	4,808	4,865	4,747
17	<b>Total Cash CIAC</b>	<b>20,569</b>	<b>20,569</b>	<b>20,569</b>	<b>20,569</b>	<b>20,569</b>	<b>20,569</b>	<b>21,219</b>	<b>21,219</b>	<b>21,219</b>	<b>21,869</b>	<b>21,869</b>	<b>21,869</b>	<b>22,519</b>	<b>21,169</b>
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	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	<b>Total Property CIAC</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
28	<b>Total Sewer CIAC</b>	<b>20,569</b>	<b>20,569</b>	<b>20,569</b>	<b>20,569</b>	<b>20,569</b>	<b>20,569</b>	<b>21,219</b>	<b>21,219</b>	<b>21,219</b>	<b>21,869</b>	<b>21,869</b>	<b>21,869</b>	<b>22,519</b>	<b>21,169</b>

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2007														Florida Public Service Commission	
CIAC Additions - 2007														Schedule: A-12	
Beecher's Point - Sewer														Page: 6 of 8	
Docket No. 060388 - WS														Preparer:	
Schedule Year Ended: 2007															
Historic [ ] or Projected [X]															
Explanation: Provide a Schedule showing additions to CIAC during 2007															
Line No.	Description	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) Total	(14)
Cash CIAC:															
1	Treatment & Disposal Equipment	[REDACTED]													0
2	Meter Fees	[REDACTED]													0
3	Main Extension Charge	[REDACTED]													0
4	Service Installation Fees	[REDACTED]													0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Structures & Improvements	[REDACTED]													0
7	Collection Sewers- Force	[REDACTED]													0
8	Collection Sewers- Gravity	[REDACTED]													0
9	Services to Customers	[REDACTED]													0
10	Lift Stations	[REDACTED]													0
11	Pumping Equipment	[REDACTED]													0
12	Reuse Services	[REDACTED]													0
13	Reuse Transmission & Dist Mains	[REDACTED]													0
14	Other Plant Misc Equip	[REDACTED]													0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Contributions in Aid of Construction by Classification- 2007														Florida Public Service Commission	
Adjustments to CIAC-2007														Schedule: A-12	
Beecher's Point - Sewer														Page: 8 of 8	
Docket No. 060388 - WS														Preparer:	
Schedule Year Ended: 2007															
Historic [ ] or Projected [X]															
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2007															
Line No.	Description	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) Total	(14)
Cash CIAC:															
1	Treatment & Disposal Equipment	[REDACTED]													0
2	Meter Fees	[REDACTED]													0
3	Main Extension Charge	[REDACTED]													0
4	Service Installation Fees	[REDACTED]													0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Structures & Improvements	[REDACTED]													0
7	Collection Sewers- Force	[REDACTED]													0
8	Collection Sewers- Gravity	[REDACTED]													0
9	Services to Customers	[REDACTED]													0
10	Lift Stations	[REDACTED]													0
11	Pumping Equipment	[REDACTED]													0
12	Reuse Services	[REDACTED]													0
13	Reuse Transmission & Dist Mains	[REDACTED]													0
14	Other Plant Misc Equip	[REDACTED]													0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0





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

Test Year Average balance

**Beecher's Point**

**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	990	990	990	990	990	990	990	990	990	990	990	990	990	990
2	Meter Fees	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595
3	Main Extension Charge	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887
4	Service Installation Fees	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446
5	Total Cash CIAC	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917
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	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	16,694	16,694	16,694	16,694	16,694	16,694	16,694	16,694	16,694	16,694	16,694	16,694	16,694	16,694
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	960	960	960	960	960	960	960	960	960	960	960	960	960	960
16	Service Installation Fees	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865
17	Total Cash CIAC	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519
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	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	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519

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Schedule of Sewer Amortization of CIAC by Classification- 2004								Florida Public Service Commission	
June through December Accum Amort CIAC Balances per Books- 2004									
		272	6439	FWS	Beecher's Point - Sewer				
Beecher's Point - Sewer		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 2006 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	
Docket No. 060368 - WS								Page: 2 of 2	
Schedule Year Ended: 2004								Preparer:	
Historic [x] or Projected [ ]									
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	Treatment & Disposal Equipment								
2	Meter Fees								
3	Main Extension Charge								
4	Service Installation Fees								
5	Total Cash CIAC	0	0	0	0	0	0	0	0
Property CIAC:									
6	Structures & Improvements								
7	Collection Sewers- Force								
8	Collection Sewers- Gravity								
9	Services to Customers								
10	Lift Stations								
11	Pumping Equipment								
12	Reuse Services								
13	Reuse Transmission & Dist Mains								
14	Other Plant Misc Equip								
15	Total Property CIAC	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0	0	0

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10/6/04

Line No.	Description	12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average
1	Cash CIAC:														
1	Treatment & Disposal 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
6	Property CIAC:														
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Amortization of CIAC by Classification-2005  
 Account No. 060368 - WS  
 Beemer's Point - Sewer  
 FWS  
 Beecher's Point - Sewer  
 Explanation: Provide the Amort of CIAC Balances per books by month by Classification  
 for the year ended 12/31/05.  
 History [x] or Projected [ ]  
 Schedule Year Ended: 2005  
 Schedule No. 060368 - WS  
 Page: 2 of 2  
 Schedule: A-14  
 Preparer:  
 Florida Public Service Commission

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

Florida Public Service Commission

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

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

Line No.	(1) 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 Sewer Amortization of CIAC by Classification- 2006												Florida Public Service Commission			
Accum Amort CIAC Balances per Books- 2006												Schedule:	A-14		
Beecher's Point - Sewer		272	6439	FWS	Beecher's Point - Sewer							Page:	2 of 2		
Docket No. 060368 - WS		Explanation: Provide the Amort of CIAC Balances by month by Classification										Preparer:			
Schedule Year Ended: 2006		for the year ended 12/31/06													
Historic [x] or Projected [x]															
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipm	0													0
2	Motor Fees	0													0
3	Main Extension Charge	0													0
4	Service Installation Fees	0													0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Structures & Improvements	0													0
7	Collection Sewers- Force	0													0
8	Collection Sewers- Gravity	0													0
9	Services to Customers	0													0
10	Lift Stations	0													0
11	Pumping Equipment	0													0
12	Reuse Services	0													0
13	Reuse Transmission & Dist M	0													0
14	Other Plant Misc Equip	0													0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0	0	0	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**

**Beecher's Point**

Schedule: A-13

**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	17,562	14,689
	2004		
35	Additions	516	495
36	Adjustments	0	0
37	12/31/04 Balance	18,078	15,184
	2005		
38	Additions	1,032	990
39	Adjustments	0	0
40	12/31/05 Balance	19,111	16,174
	2006		
41	Additions	1,051	763
42	Adjustments	0	0
43	12/31/06 Balance	20,161	16,937
	2007		
44	Additions	1,095	709
45	Adjustments	0	0
46	12/31/07 Balance	21,257	17,646

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



Schedule of Sewer Amortization of CIAC by Classification - 2004								Florida Public Service Commission		
Amort of CIAC Amendatory Order Balances as of 6/30/04										
Beecher's Point - Sewer								Schedule: A-14		
Docket No. 060388 - WS								Page: 2, wrk-1		
Schedule Year Ended: 2004								Preparer:		
Historic [X] or Projected [ ]										
Explanation: Provide the Accumulated Amort of CIAC Balances as of 6/30/04 by Classification based on amounts in the PSC's Amendatory Order issued February 27, 2006										
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	Treatment & Disposal Equipment	12,778	12,778	12,778	12,778	12,778	12,778	12,778		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	71	71	71	71	71	71	71		
4	Service Installation Fees	1,840	1,840	1,840	1,840	1,840	1,840	1,840		
5	Total Cash CIAC	14,689	14,689	14,689	14,689	14,689	14,689	14,689		
Property CIAC:										
6	Structures & Improvements	0	0	0	0	0	0	0		
7	Collection Sewers- Force	0	0	0	0	0	0	0		
8	Collection Sewers- Gravity	0	0	0	0	0	0	0		
9	Services to Customers	0	0	0	0	0	0	0		
10	Lift Stations	0	0	0	0	0	0	0		
11	Pumping Equipment	0	0	0	0	0	0	0		
12	Reuse Services	0	0	0	0	0	0	0		
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0		
14	Other Plant Misc Equip	0	0	0	0	0	0	0		
15	Total Property CIAC	0	0	0	0	0	0	0		
16	Total Sewer CIAC	14,689	14,689	14,689	14,689	14,689	14,689	14,689		

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CALCULATE CIAC AMORTIZATION RATES									
Schedule of Sewer Amortization of CIAC by Classification- 2004								Florida Public Service Commission	
Calculate Amortization Rates								Schedule: A-12	
Beecher's Point - Sewer								Page:	
Docket No. 060368 - WS								Preparer:	
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 for Annual Reports (see 12/21/04 calculation)									
								Annual Dep'n Rate	Monthly Dep'n Rate
Categories-lines 22 to 35 below									
Cash CIAC:									
1	Capacity Charges	271.1							
2	CIAC-1999 Acquisition							5.56%	0.46%
3	Unclaimed Refunds							5.56%	0.46%
4	Main Ext Charge (Col Swr-Grav)							5.56%	0.46%
5	Serv Install Charge (Svc to Cust)							2.22%	0.19%
6	Reuse Meter Fees							2.63%	0.22%
								0.00%	0.00%
7	Total Cash CIAC								
Property CIAC 271.5									
8	Structures & Improvements	354.2						3.13%	0.26%
9	Structures & Improvements	354.3						3.13%	0.26%
10	Structures & Improvements	354.40						3.13%	0.26%
11	Collection Sewers- Force	360.2						3.33%	0.28%
12	Collection Sewers- Gravity	361.2						2.22%	0.19%
13	Services to Customers	363.2						2.63%	0.22%
14	Lift Stations	370.3						5.56%	0.46%
15	Pumping Equipment	371.3						0.00%	0.00%
16	Reuse Services	366.6						0.00%	0.00%
17	Reuse Transmission & Dist Mains	375.6						0.00%	0.00%
18	Other Plant Misc Equip	389.2						5.56%	0.46%
19	Other Plant Misc Equip	389.40						5.56%	0.46%
Composite Rate Calculation:									
UPIS Balance 6/30/04									
Depreciation Rate									
Annual Depreciation Expense									
1	INTANGIBLE PLANT		V	Adj Bal	Confr Prop	For Comp Calc	Annual	Monthly	
2	Organization	351.1		0			0.00%		
3	Franchises	352.1		170			2.50%		
4	Other Plant & Misc. Equipment	389.1		0			5.56%		
5	COLLECTION PLANT			0			0.00%		
6	Land & Land Rights	353.2		0			0.00%		
7	Structures & Improvements	354.2	Y	0	0	0	3.13%	0.26%	x
8	Power Generation Equipment	355.2		0			0.00%		
9	Collection Sewers - Force	360.2	Y	198,853	0	0	3.33%		
10	Collection Sewers - Gravity	361.2	Y	21,227	0	0	2.22%		
11	Special Collecting Structures	362.2		0			0.00%	0.00%	x
12	Services to Customers	363.2	Y	6,858	0	0	2.63%		
13	Flow Measuring Devices	364.2		0			0.00%		
14	Flow Measuring Installations	365.2		0			0.00%		
15	Other Plant & Misc. Equipment	389.2	Y	0	0	0	5.56%	0.46%	x
16	SYSTEM PUMPING PLANT			0			0.00%		
17	Land & Land Rights	353.3		22,251			0.00%		
18	Structures & Improvements	354.3	Y	0	0	0	3.13%	0.26%	x
19	Power Generation Equipment	355.3		0			0.00%		
20	Receiving Walls	370.3	Y	112,119	0	112,119	5.56%	0.46%	6,234 x
21	Pumping Equipment	371.3	Y	0	0	0	0.00%	0.00%	x
22	Other Plant & Misc. Equipment	389.3		21,832			5.56%		

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Composite Rate Calculation		UPIS		Annual		Monthly		Annual		Expense	
(Continued)		Balance	UPIS	Annual	Monthly	Depreciation Rate	Annual	Expense	UPIS	Annual	Expense
22	TREATMENT AND DISPOSAL PLANT	0	0	0	0.00%	0.00%	0	0	0	0	0
24	Land & Land Rights	0	0	0	3.13%	0.26%	0	0	0	0	0
25	Structures & Improvements	0	0	0	0.00%	0.00%	0	0	0	0	0
26	Power Generation & Improvement	0	0	0	0.00%	0.00%	0	0	0	0	0
27	Treatment & Disposal Equipment	0	0	0	0.00%	0.00%	0	0	0	0	0
28	Plant Sewers	0	0	0	0.00%	0.00%	0	0	0	0	0
29	Other Plant & Misc. Equipment	0	0	0	0.00%	0.00%	0	0	0	0	0
30	RECLAIMED WATER TREATMENT PLANT	0	0	0	5.56%	0.46%	0	0	0	0	0
31	Land & Land Rights	0	0	0	0.00%	0.00%	0	0	0	0	0
32	Structures & Improvements	0	0	0	3.13%	0.26%	0	0	0	0	0
33	Power Generation Equipment	0	0	0	0.00%	0.00%	0	0	0	0	0
34	Structures & Improvements	0	0	0	3.13%	0.26%	0	0	0	0	0
35	Land & Land Rights	0	0	0	0.00%	0.00%	0	0	0	0	0
36	Pumping Equipment	0	0	0	0.00%	0.00%	0	0	0	0	0
37	Reuse Distribution Reservoirs	0	0	0	0.00%	0.00%	0	0	0	0	0
38	Plant Sewers	0	0	0	0.00%	0.00%	0	0	0	0	0
39	Other Plant & Misc. Equipment	0	0	0	5.56%	0.46%	0	0	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT	0	0	0	5.56%	0.46%	0	0	0	0	0
41	Franchises	0	0	0	2.50%	0.21%	0	0	0	0	0
42	Land & Land Rights	0	0	0	0.00%	0.00%	0	0	0	0	0
43	Structures & Improvements	0	0	0	3.13%	0.26%	0	0	0	0	0
44	Power Generation Equipment	0	0	0	0.00%	0.00%	0	0	0	0	0
45	Reuse Services	0	0	0	0.00%	0.00%	0	0	0	0	0
46	Reuse Meters & Meter Installations	0	0	0	0.00%	0.00%	0	0	0	0	0
47	Pumping Equipment	0	0	0	0.00%	0.00%	0	0	0	0	0
48	Reuse Transmission & Distr. Sys.	0	0	0	0.00%	0.00%	0	0	0	0	0
49	Other Plant & Misc. Equipment	0	0	0	5.56%	0.46%	0	0	0	0	0
50	GENERAL PLANT	0	0	0	5.56%	0.46%	0	0	0	0	0
51	Land & Land Rights	0	0	0	0.00%	0.00%	0	0	0	0	0
52	Structures & Improvements	0	0	0	3.13%	0.26%	0	0	0	0	0
53	Office Furniture & Equipment	0	0	0	0.00%	0.00%	0	0	0	0	0
54	Computer Equipment	0	0	0	0.00%	0.00%	0	0	0	0	0
55	Transportation Equipment	0	0	0	0.00%	0.00%	0	0	0	0	0
56	Stores Equipment	0	0	0	0.00%	0.00%	0	0	0	0	0
57	Tools, Shop & Garage Equipment	0	0	0	0.00%	0.00%	0	0	0	0	0
58	Laboratory Equipment	0	0	0	0.00%	0.00%	0	0	0	0	0
59	Power Operated Equipment	0	0	0	0.00%	0.00%	0	0	0	0	0
60	Communication Equipment	0	0	0	0.00%	0.00%	0	0	0	0	0
61	Miscellaneous Equipment	0	0	0	0.00%	0.00%	0	0	0	0	0
62	Other Tangible Plant	0	0	0	0.00%	0.00%	0	0	0	0	0
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization	0	112,119	6,234							

		Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that oombine certain data									
Line No.	Description			Annual Depr Rate	Mo Depr Rate						
Cash CIAC:											
64	Treatment & Disposal Equipment			5.56%	0.46%						
65	Meter Fees			0.00%	0.00%						
66	Main Extension Charge			2.22%	0.19%						
67	Service Installation Fees			2.63%	0.22%						
Property CIAC:											
1	Structures & Improvements			3.13%	0.26%						
2	Collection Sewers- Force			3.33%	0.28%						
3	Collection Sewers- Gravity			2.22%	0.19%						
4	Services to Customers			2.63%	0.22%						
5	Lift Stations			5.56%	0.46%						
6	Pumping Equipment			0.00%	0.00%						
7	Reuse Services			0.00%	0.00%						
8	Reuse Transmission & Dist Mains			0.00%	0.00%						
9	Other Plant Misc Equip			5.56%	0.46%						

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Schedule of Sewer Amortization of CIAC by Classification- 2004								Florida Public Service Commission		
Adjusted CIAC Balances- June through December 2004								Schedule: A-12		
Beecher's Point - Sewer								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	Treatment & Disposal Equipment	15,394	15,394	15,394	15,394	15,394	15,394	15,394		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	480	480	480	480	480	480	480		
4	Service Installation Fees	4,695	4,695	4,695	4,695	4,695	4,695	4,695		
5	Total Cash CIAC	20,569	20,569	20,569	20,569	20,569	20,569	20,569		
Property CIAC:										
6	Structures & Improvements	0	0	0	0	0	0	0		
7	Collection Sewers- Force	0	0	0	0	0	0	0		
8	Collection Sewers- Gravity	0	0	0	0	0	0	0		
9	Services to Customers	0	0	0	0	0	0	0		
10	Lift Stations	0	0	0	0	0	0	0		
11	Pumping Equipment	0	0	0	0	0	0	0		
12	Reuse Services	0	0	0	0	0	0	0		
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0		
14	Other Plant Misc Equip	0	0	0	0	0	0	0		
15	Total Property CIAC	0	0	0	0	0	0	0		
16	Total Sewer CIAC	20,569	20,569	20,569	20,569	20,569	20,569	20,569		
Schedule of Sewer Amortization of CIAC by Classification- 2004								Florida Public Service Commission		
CIAC Amortization Rates -July through December 2004								Schedule: A-14		
Beecher's Point - Sewer								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.	Description	(2) Annual Rates	(3) July	(4) Aug	(5) Monthly Rates Sep	(6) Oct	(7) Nov	(8) Dec		
Cash CIAC:										
1	Treatment & Disposal Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%		
2	Meter Fees	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		
4	Service Installation Fees	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%		
Property CIAC:										
1	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%		
2	Collection Sewers- Force	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%		
3	Collection Sewers- Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		
4	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%		
5	Lift Stations	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%		
6	Pumping Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
7	Reuse Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
8	Reuse Transmission & Dist Mains	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
9	Other Plant Misc Equip	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%		

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Schedule of Sewer Amortization of CIAC by Classification- 2004									Florida Public Service Commission
CIAC Amortization - July through December 2004									
Beecher's Point - Sewer									
Docket No. 060368 - WS									Schedule: A-14
Schedule Year Ended: 2004									Page: 2, wrk-4
Historic [x] or Projected [ ]									Preparer:
Explanation: Provide a Schedule showing additions to CIAC during 2004 from the date of Acquisition 6/30/04.									
Line No.	(1) Description	(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec	(9) 2004 Total
Cash CIAC:									
1	Treatment & Disposal Equipment		71	71	71	71	71	71	428
2	Meter Fees		0	0	0	0	0	0	0
3	Main Extension Charge		1	1	1	1	1	1	5
4	Service Installation Fees		10	10	10	10	10	10	62
5	Total Cash CIAC		83	83	83	83	83	83	495
Property CIAC:									
6	Structures & Improvements		0	0	0	0	0	0	0
7	Collection Sewers- Force		0	0	0	0	0	0	0
8	Collection Sewers- Gravity		0	0	0	0	0	0	0
9	Services to Customers		0	0	0	0	0	0	0
10	Lift Stations		0	0	0	0	0	0	0
11	Pumping Equipment		0	0	0	0	0	0	0
12	Reuse Services		0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains		0	0	0	0	0	0	0
14	Other Plant Misc Equip		0	0	0	0	0	0	0
15	Total Property CIAC		0	0	0	0	0	0	0
16	Total Sewer CIAC		83	83	83	83	83	83	495
Schedule of Sewer Amortization of CIAC by Classification- 2004									
Adjustments to CIAC- July through December 2004									
Beecher's Point - Sewer									Florida Public Service Commission
Docket No. 060368 - WS									Schedule: A-14
Schedule Year Ended: 2004									Page: 2, wrk-5
Historic [x] or Projected [ ]									Preparer:
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2004									
Line No.	(1) Description	(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec	(9) 2004 Total
Cash CIAC:									
1	Treatment & Disposal Equipment								
2	Meter Fees								
3	Main Extension Charge								
4	Service Installation Fees								
5	Total Cash CIAC		0	0	0	0	0	0	0
Property CIAC:									
6	Structures & Improvements								
7	Collection Sewers- Force								
8	Collection Sewers- Gravity								
9	Services to Customers								
10	Lift Stations								
11	Pumping Equipment								
12	Reuse Services								
13	Reuse Transmission & Dist Mains								
14	Other Plant Misc Equip								
15	Total Property CIAC		0	0	0	0	0	0	0
16	Total Sewer CIAC		0	0	0	0	0	0	0

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Schedule of Sewer Amortization of CIAC by Classification- 2004									Florida Public Service Commission	
Adjusted Amortization of CIAC Balances- June through December 2004									Schedule:	A-14
Beecher's Point - Sewer									Page:	2, wrk-8
Docket No. 060368 - WS									Preparer:	
Schedule Year Ended: 2004									Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04	
Historic [X] or Projected [ ]									when the Florida Water Services properties were acquired by AQUA, Inc.	
									through the year ended 12/31/04. While 2005 is the historical test year, balances	
									back to 6/30/04 are needed since adjustments to book balances are made beginning that date.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04		
Cash CIAC:										
1	Treatment & Disposal Equipment	12,778	12,849	12,921	12,992	13,063	13,135	13,206		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	71	72	73	74	75	75	76		
4	Service Installation Fees	1,840	1,850	1,861	1,871	1,881	1,891	1,902		
5	Total Cash CIAC	14,689	14,772	14,854	14,937	15,019	15,102	15,184		
Property CIAC:										
6	Structures & Improvements	0	0	0	0	0	0	0		
7	Collection Sewers- Force	0	0	0	0	0	0	0		
8	Collection Sewers- Gravity	0	0	0	0	0	0	0		
9	Services to Customers	0	0	0	0	0	0	0		
10	Lift Stations	0	0	0	0	0	0	0		
11	Pumping Equipment	0	0	0	0	0	0	0		
12	Reuse Services	0	0	0	0	0	0	0		
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0		
14	Other Plant Misc Equip	0	0	0	0	0	0	0		
15	Total Property CIAC	0	0	0	0	0	0	0		
16	Total Sewer CIAC	14,689	14,772	14,854	14,937	15,019	15,102	15,184		

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CALCULATE CIAC AMORTIZATION RATES									
Schedule of Sewer Amortization of CIAC by Classification- 2006 Calculate Amortization Rates for Calendar Year 2006						Florida Public Service Commission			
Beecher's Point - Sewer Docket No. 06036B - WS Schedule Year Ended: 2006 Historic [X] or Projected [ ]						Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates.			
						Annual Dep'n Rate		Monthly Dep'n Rate	
Categories-lines 22 to 36 below									
Cash CIAC:									
1	Capacity Charges	271.1				Treatment & Disp Equip (see Composite Calc)	5.56%	0.46%	
2	CIAC-1999 Acquisition					Treatment & Disp Equip (see Composite Calc)	5.56%	0.46%	
3	Unclaimed Refunds					Treatment & Disp Equip (see Composite Calc)	5.56%	0.46%	
4	Main Ext Charge (Coll Swr-Grav)					Main Extension Charge acct 361.2	2.22%	0.19%	
5	Serv Install Charge (Svc to Cust)					Service Installation Charge acct 363.2	2.63%	0.22%	
6	Reuse Meter Fees					Meter Fees acct 367.6	0.00%	0.00%	
7	Total Cash CIAC								
Property CIAC 271.5: 271.5									
8	Structures & Improvements	354.2				Structures & Improvements (line 27)	3.13%	0.26%	
9	Structures & Improvements	354.3				Structures & Improvements (line 27)	3.13%	0.26%	
10	Structures & Improvements	354.40				Structures & Improvements (line 27)	3.13%	0.26%	
11	Collection Sewers- Force	360.2				Collection Sewers- Force	3.33%	0.28%	
12	Collection Sewers- Gravity	361.2				Collection Sewers- Gravity	2.22%	0.19%	
13	Services to Customers	363.2				Services to Customers	2.63%	0.22%	
14	Lift Stations	370.3				Lift Stations	5.56%	0.46%	
15	Pumping Equipment	371.3				Pumping Equipment	0.00%	0.00%	
16	Reuse Services	366.6				Reuse Services	0.00%	0.00%	
17	Reuse Transmission & Dist Mains	375.6				Reuse Transmission & Dist Mains	0.00%	0.00%	
18	Other Plant Misc Equip	389.2				Other Plant Misc Equip (line 35)	5.56%	0.46%	
19	Other Plant Misc Equip	389.40				Other Plant Misc Equip (line 35)	5.56%	0.46%	
Composite Rate Calculation:									
		UPIS Balance 12/31/04			Depreciation Rate		Annual Depreciation		
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense		
1	INTANGIBLE PLANT								
2	Organization	351.1	V		0.00%				
3	Franchises	352.1		170	2.50%				
4	Other Plant & Misc. Equipment	389.1		0	5.56%				
5	COLLECTION PLANT				0.00%				
6	Land & Land Rights	353.2		0	0.00%				
7	Structures & Improvements	354.2	Y	0	3.13%	0.26%		x	
8	Power Generation Equipment	355.2		0	0.00%				
9	Collection Sewers - Force	360.2	Y	198,853	3.33%				
10	Collection Sewers - Gravity	361.2	Y	21,227	2.22%				
11	Special Collecting Structures	362.2		0	0.00%	0.00%		x	
12	Services to Customers	363.2	Y	6,858	2.63%				
13	Flow Measuring Devices	364.2		0	0.00%				
14	Flow Measuring Installations	365.2		0	0.00%				
15	Other Plant & Misc. Equipment	389.2	Y	0	5.56%	0.46%		x	
16	SYSTEM PUMPING PLANT				0.00%				
17	Land & Land Rights	353.3		22,251	0.00%				
18	Structures & Improvements	354.3	Y	0	3.13%	0.26%		x	
19	Power Generation Equipment	355.3		0	0.00%				
20	Receiving Wells	370.3	Y	112,119	5.56%	0.46%	6,234	x	
21	Pumping Equipment	371.3	Y	0	0.00%	0.00%		x	
22	Other Plant & Misc. Equipment	389.3		21,832	5.56%				

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Composite Rate Calculation: (Continued)		UPIS Balance 12/31/04			Depreciation Rate		Annual													
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense													
23	<b>TREATMENT AND DISPOSAL PLANT</b>																			
24	Land & Land Rights	353.4	0	0	0.00%															
25	Structures & Improvements	354.4	Y	0	3.13%	0.26%														
26	Power Generation Equipment	355.4	0	0	0.00%	0.00%														
27	Treatment & Disposal Equipment	380.4	0	0	0.00%	0.00%														
28	Plant Sewers	381.4	0	0	0.00%	0.00%														
29	Outfall Sewer Lines	382.4	0	0	0.00%	0.00%														
30	Other Plant & Misc. Equipment	389.4	Y	0	5.56%	0.46%														
31	<b>RECLAIMED WATER TREATMENT PLANT</b>																			
32	Land & Land Rights	353.5	0	0	0.00%															
33	Structures & Improvements	354.5	0	0	3.13%	0.26%														
34	Power Generation Equipment	355.5	0	0	0.00%	0.00%														
35	Pumping Equipment	371.5	0	0	0.00%	0.00%														
36	Reuse Distribution Reservoirs	374.5	0	0	0.00%	0.00%														
37	Treatment & Disposal Equipment	380.5	0	0	0.00%	0.00%														
38	Plant Sewers	381.5	0	0	0.00%	0.00%														
39	Other Plant & Misc. Equipment	389.5	0	0	5.56%															
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>																			
41	Franchises	352.6	0	0	2.50%															
42	Land & Land Rights	353.6	0	0	0.00%															
43	Structures & Improvements	354.6	0	0	3.13%	0.26%														
44	Power Generation Equipment	355.6	0	0	0.00%	0.00%														
45	Reuse Services	366.6	Y	0	0.00%															
46	Reuse Meters & Meter Installations	367.6	0	0	0.00%															
47	Pumping Equipment	371.6	0	0	0.00%															
48	Reuse Transmission & Distr. Sys.	375.6	Y	0	0.00%	0.00%														
49	Other Plant & Misc. Equipment	389.6	0	0	5.56%															
50	<b>GENERAL PLANT</b>																			
51	Land & Land Rights	353.7	0	0	0.00%															
52	Structures & Improvements	354.7	0	0	3.13%	0.26%														
53	Office Furniture & Equipment	390.7	0	0	0.00%															
54	Computer Equipment	390.71	0	0	0.00%															
55	Transportation Equipment	391.7	0	0	0.00%															
56	Stores Equipment	392.7	0	0	0.00%															
57	Tools, Shop & Garage Equipment	393.7	0	0	0.00%															
58	Laboratory Equipment	394.7	0	0	0.00%															
59	Power Operated Equipment	395.7	0	0	0.00%															
60	Communication Equipment	396.7	0	0	0.00%															
61	Miscellaneous Equipment	397.7	0	0	0.00%															
62	Other Tangible Plant	398.7	0	0	0.00%															
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization				112,119			6,234	6.46%											
Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data																				
Line No.	Description							Annual Depr Rate	Mo Depr Rate											
Cash CIAC:																				
64	Treatment & Disposal Equipment							5.56%	0.46%											
65	Meter Fees							0.00%	0.00%											
66	Main Extension Charge							2.22%	0.19%											
67	Service Installation Fees							2.63%	0.22%											
Property CIAC:																				
1	Structures & Improvements							3.13%	0.26%											
2	Collection Sewers- Force							3.33%	0.28%											
3	Collection Sewers- Gravity							2.22%	0.19%											
4	Services to Customers							2.63%	0.22%											
5	Lift Stations							5.56%	0.46%											
6	Pumping Equipment							0.00%	0.00%											
7	Reuse Services							0.00%	0.00%											
8	Reuse Transmission & Dist Mains							0.00%	0.00%											
9	Other Plant Misc Equip							5.56%	0.46%											

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Schedule of Sewer Amortization of CIAC by Classification- 2005													Florida Public Service Commission		
Adjusted CIAC Balances- 2006													Schedule: A-12		
Beecher's Point - Sewer													Page: 4 of 8		
Docket No. 060368 - WS													Preparer:		
Explanation: Provide Adjusted CIAC balances by account for 2005															
Schedule Year Ended: 2006															
Historic [X] or Projected [ ]															
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	Treatment & Disposal Equipment	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	480	480	480	480	480	480	480	480	480	480	480	480	480	480
4	Service Installation Fees	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695
5	Total Cash CIAC	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569

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Schedule of Sewer Amortization of CIAC by Classification- 2005													Florida Public Service Commission		
CIAC Amortization Rates - 2006													Schedule: A-14		
Beecher's Point - Sewer													Page: 2, wrk-3		
Docket No. 060368 - WS													Preparer:		
Explanation: Provide a Schedule showing Amortization Rates by CIAC															
Categories															
Historic [X] or Projected [ ]															
Line No.	Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	
Cash CIAC:															
1	Treatment & Disposal 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%	
2	Meter Fees	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
3	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	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	
Property CIAC:															
1	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%	
2	Collection Sewers- Force	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%	
3	Collection Sewers- Gravity	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	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	
5	Lift Stations	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%	
6	Pumping Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
7	Reuse Services	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%	
8	Reuse Transmission & Dist Mains	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
9	Other Plant Misc Equip	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%	

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Schedule of Sewer Amortization of CIAC by Classification- 2006															Florida Public Service Commission		
CIAC Amortization- 2006																	
Beecher's Point - Sewer																	
Docket No. 060368 - WS																	
Schedule Year Ended: 2006																	
Historic [X] or Projected [ ]																	
Explanation: Provide a Schedule showing additions to CIAC during 2006 from the date of Acquisition																	
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) Total	2005	
Cash CIAC:																	
1	Treatment & Disposal Equipment		71	71	71	71	71	71	71	71	71	71	71	71	71	856	
2	Meter Fees		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Main Extension Charge		1	1	1	1	1	1	1	1	1	1	1	1	1	11	
4	Service Installation Fees		10	10	10	10	10	10	10	10	10	10	10	10	10	123	
5	Total Cash CIAC		83	83	83	83	83	83	83	83	83	83	83	83	83	990	
Property CIAC:																	
6	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	Collection Sewers- Force		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	Collection Sewers- Gravity		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Services to Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Lift Stations		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Reuse Services		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	Reuse Transmission & Dist Mains		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	Other Plant Misc Equip		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	Total Sewer CIAC		83	83	83	83	83	83	83	83	83	83	83	83	83	990	
Schedule of Sewer Amortization of CIAC by Classification- 2006																	
Adjustments to CIAC Amort Bal-2006																	
Beecher's Point - Sewer																	
Docket No. 060368 - WS																	
Schedule Year Ended: 2006																	
Historic [X] or Projected [ ]																	
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) Total	2005	
Cash CIAC:																	
1	Treatment & Disposal 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	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	Collection Sewers- Force		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	Collection Sewers- Gravity		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Services to Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Lift Stations		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Reuse Services		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	Reuse Transmission & Dist Mains		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	Other Plant Misc Equip		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	Total Sewer CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	

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Schedule of Sewer Amortization of CIAC by Classification- 2005 Adjusted Accumulated Amortization of CIAC Balances- 2005													Florida Public Service Commission		
Beecher's Point - Sewer Docket No. 060368 - WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]													Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month average.		
													Schedule:	A-14	
													Page:	2, wrk-8	
													Preparer:		
Line No.	Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipment	13,206	13,277	13,349	13,420	13,491	13,563	13,634	13,705	13,777	13,848	13,919	13,990	14,062	13,634
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	76	77	78	79	80	81	82	83	84	85	86	87	87	82
4	Service Installation Fees	1,902	1,912	1,922	1,933	1,943	1,953	1,963	1,974	1,984	1,994	2,005	2,015	2,025	1,963
5	Total Cash CIAC	15,184	15,267	15,349	15,432	15,514	15,597	15,679	15,762	15,844	15,927	16,009	16,092	16,174	15,679
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	15,184	15,267	15,349	15,432	15,514	15,597	15,679	15,762	15,844	15,927	16,009	16,092	16,174	15,679

85a

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Beecher's Point

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-14

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	4	4	4	4	4	4	4	4	4	4	4	4	4	4
2	Meter Fees	2,271	2,302	2,333	2,364	2,395	2,426	2,457	2,488	2,520	2,551	2,582	2,613	2,644	2,457
3	Main Extension Charge	224	226	229	231	233	236	238	240	243	245	247	250	252	238
4	Service Installation Fees	15,580	15,632	15,685	15,737	15,790	15,843	15,895	15,948	16,000	16,053	16,105	16,158	16,211	15,895
5	<b>Total Cash</b>	<b>18,078</b>	<b>18,164</b>	<b>18,250</b>	<b>18,336</b>	<b>18,422</b>	<b>18,508</b>	<b>18,594</b>	<b>18,680</b>	<b>18,766</b>	<b>18,852</b>	<b>18,939</b>	<b>19,025</b>	<b>19,111</b>	<b>18,594</b>
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	<b>Total Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
12	<b>Total Water</b>	<b>18,078</b>	<b>18,164</b>	<b>18,250</b>	<b>18,336</b>	<b>18,422</b>	<b>18,508</b>	<b>18,594</b>	<b>18,680</b>	<b>18,766</b>	<b>18,852</b>	<b>18,939</b>	<b>19,025</b>	<b>19,111</b>	<b>18,594</b>
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	13,206	13,277	13,349	13,420	13,491	13,563	13,634	13,705	13,777	13,848	13,919	13,990	14,062	13,634
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	76	77	78	79	80	81	82	83	83	84	85	86	87	82
16	Service Installation Fees	1,902	1,912	1,922	1,933	1,943	1,953	1,963	1,974	1,984	1,994	2,005	2,015	2,025	1,963
17	<b>Total Cash</b>	<b>15,184</b>	<b>15,267</b>	<b>15,349</b>	<b>15,432</b>	<b>15,514</b>	<b>15,597</b>	<b>15,679</b>	<b>15,762</b>	<b>15,844</b>	<b>15,927</b>	<b>16,009</b>	<b>16,092</b>	<b>16,174</b>	<b>15,679</b>
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	<b>Total Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
28	<b>Total Sewer</b>	<b>15,184</b>	<b>15,267</b>	<b>15,349</b>	<b>15,432</b>	<b>15,514</b>	<b>15,597</b>	<b>15,679</b>	<b>15,762</b>	<b>15,844</b>	<b>15,927</b>	<b>16,009</b>	<b>16,092</b>	<b>16,174</b>	<b>15,679</b>

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**CALCULATE CIAC AMORTIZATION RATES- January thru April 2006**

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

Florida Public Service Commission

Beecher's Point - Sewer  
Docket No. 060368 - WS  
Schedule Year Ended: 2006  
Historic [x] or Projected [x]

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

Schedule: A-12  
Page:  
Preparer:

Categories-lines 22 to 36 below

			Annual Depn Rate	Monthly Dep'n Rate
<b>Cash CIAC:</b>				
1	Capacity Charges 271.1			
2	CIAC-1999 Acquisition		5.56%	0.46%
3	Unclaimed Refunds		5.56%	0.46%
4	Main Ext Charge (Coll Swr-Grav)		2.22%	0.19%
5	Serv install Charge (Svc to Cust)		2.63%	0.22%
6	Reuse Meter Fees		0.00%	0.00%
7	<b>Total Cash CIAC</b>			
<b>Property CIAC 271.5:</b>				
8	Structures & Improvements 354.2		3.13%	0.26%
9	Structures & Improvements 354.3		3.13%	0.26%
10	Structures & Improvements 354.40		3.13%	0.26%
11	Collection Sewers- Force 360.2		3.33%	0.28%
12	Collection Sewers- Gravity 361.2		2.22%	0.19%
13	Services to Customers 363.2		2.63%	0.22%
14	Lift Stations 370.3		5.56%	0.46%
15	Pumping Equipment 371.3		0.00%	0.00%
16	Reuse Services 366.6		0.00%	0.00%
17	Reuse Transmission & Dist M 375.6		0.00%	0.00%
18	Other Plant Misc Equip 389.2		5.56%	0.46%
19	Other Plant Misc Equip 389.40		5.56%	0.46%

Composite Rate Calculation:

		Adj Bal	UPIS Balance 12/31/05		Depreciation Rate		Annual Depreciation Expense
			Contr Prop	For Comp Calc	Annual	Monthly	
1	<b>INTANGIBLE PLANT</b>	V					
2	Organization 351.1		0		0.00%		
3	Franchises 352.1		170		2.50%		
4	Other Plant & Misc. Equipment 389.1		0		5.56%		
5	<b>COLLECTION PLANT</b>						
6	Land & Land Rights 353.2		0		0.00%		
7	Structures & Improvements 354.2	Y	0	0	3.13%	0.26%	x
8	Power Generation Equipment 355.2		0		0.00%		
9	Collection Sewers - Force 360.2	Y	198,853	0	3.33%		
10	Collection Sewers - Gravity 361.2	Y	21,227	0	2.22%		
11	Special Collecting Structures 362.2		0	0	0.00%	0.00%	x
12	Services to Customers 363.2	Y	6,858	0	2.63%		
13	Flow Measuring Devices 364.2		0		0.00%		
14	Flow Measuring Installations 365.2		0		0.00%		
15	Other Plant & Misc. Equipment 389.2	Y	0	0	5.56%	0.46%	x
16	<b>SYSTEM PUMPING PLANT</b>						
17	Land & Land Rights 353.3		22,251		0.00%		
18	Structures & Improvements 354.3	Y	0	0	3.13%	0.26%	x
19	Power Generation Equipment 355.3		0		0.00%		
20	Receiving Wells 370.3	Y	112,119	0	5.56%	0.46%	6,234 x
21	Pumping Equipment 371.3	Y	0	0	0.00%	0.00%	x
22	Other Plant & Misc. Equipment 389.3		21,832		5.56%		

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Composite Rate Calculation:		UPS Balance 12/31/05		Depreciation Rate		Annual Depreciation Expense	
(Continued)	Adj Bal	Cont Prop	For Comp	Annual	Monthly	Annual	Expense
23	TREATMENT AND DISPOSAL PLANT		0	0.00%	0.26%	0.00%	
24	Land & Land Rights		0	0.00%	0.26%	0.00%	X
25	Structures & Improvements	Y	0	3.13%	0.00%	0.00%	X
26	Power Generation Equipment		0	0.00%	0.00%	0.00%	X
27	Treatment & Disposal Equipm		0	0.00%	0.00%	0.00%	X
28	Plant Sewers		0	0.00%	0.00%	0.00%	X
29	Outfall Sewer Lines		0	0.00%	0.00%	0.00%	X
30	Other Plant & Misc. Equipment	Y	0	5.56%	0.46%	0.00%	X
31	RECLAIMED WATER TREATMENT PLANT		0	0.00%	0.26%	0.00%	X
32	Land & Land Rights		0	0.00%	0.26%	0.00%	X
33	Structures & Improvements		0	3.13%	0.00%	0.00%	X
34	Power Generation Equipment		0	0.00%	0.00%	0.00%	X
35	Pumping Equipment		0	0.00%	0.00%	0.00%	X
36	Reuse Distribution Reservoirs		0	0.00%	0.00%	0.00%	X
37	Treatment & Disposal Equipm		0	0.00%	0.00%	0.00%	X
38	Plant Sewers		0	0.00%	0.00%	0.00%	X
39	Other Plant & Misc. Equipment		0	5.56%	0.00%	0.00%	X
40	RECLAIMED WATER DISTRIBUTION PLANT		0	0.00%	0.26%	0.00%	X
41	Franchises		0	2.50%	0.00%	0.00%	
42	Land & Land Rights		0	0.00%	0.00%	0.00%	
43	Structures & Improvements		0	3.13%	0.26%	0.00%	X
44	Power Generation Equipment		0	0.00%	0.00%	0.00%	
45	Reuse Services		0	0.00%	0.00%	0.00%	
46	Reuse Meters & Meter Installa	Y	0	0.00%	0.00%	0.00%	
47	Pumping Equipment		0	0.00%	0.00%	0.00%	
48	Reuse Transmission & Dist. S	Y	0	0.00%	0.00%	0.00%	X
49	Other Plant & Misc. Equipment		0	5.56%	0.00%	0.00%	
50	GENERAL PLANT		0	0.00%	0.00%	0.00%	
51	Land & Land Rights		0	0.00%	0.00%	0.00%	
52	Structures & Improvements		0	3.13%	0.26%	0.00%	X
53	Office Furniture & Equipment		0	0.00%	0.00%	0.00%	
54	Computer Equipment		0	0.00%	0.00%	0.00%	
55	Transportation Equipment		0	0.00%	0.00%	0.00%	
56	Stores Equipment		0	0.00%	0.00%	0.00%	
57	Tools, Shop & Garage Equipm		0	0.00%	0.00%	0.00%	
58	Laboratory Equipment		0	0.00%	0.00%	0.00%	
59	Power Operated Equipment	1,163	0	0.00%	0.00%	0.00%	
60	Communication Equipment		0	0.00%	0.00%	0.00%	
61	Miscellaneous Equipment		0	0.00%	0.00%	0.00%	
62	Other Tangible Plant		0	0.00%	0.00%	0.00%	
63	UPS/Dep Exp Totals and Composite Rate for C/AC Amortization		112,119				6,234
							Composite Rate 5.56%

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	Treatment & Disposal Equipment		5.56%	0.46%
66	Meter Fees		0.00%	0.00%
67	Main Extension Charge		2.22%	0.19%
	Service Installation Fees		2.83%	0.22%
	Property CIAC:			
1	Structures & Improvements		3.13%	0.26%
2	Collection Sewers- Force		3.33%	0.28%
3	Collection Sewers- Gravity		2.22%	0.19%
4	Services to Customers		2.63%	0.22%
5	Lift Stations		5.56%	0.46%
6	Pumping Equipment		0.00%	0.00%
7	Reuse Services		0.00%	0.00%
8	Reuse Transmission & Dist Mains		0.00%	0.00%
9	Other Plant Misc Equip		5.56%	0.46%

CALCULATE CIAC AMORTIZATION RATES Beginning May 2006 (Start Guideline Lives)									
Schedule of Sewer Amortization of CIAC by Classification- 2006 Calculate Amortization Rates for Calendar Year 2006						Florida Public Service Commission			
Beecher's Point - Sewer Docket No. 060368 - WS Schedule Year Ended: 2006 Historic [x] or Projected [x]						=input field		Schedule: A-12 Page: Preparer:	
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates									
						Annual Depn Rate		Monthly Dep'n Rate	
Categories-lines 22 to 36 below									
Cash CIAC:									
1	Capacity Charges	271.1				Treatment & Disp Equip (see Composite Calc)	3.35%	0.28%	
2	CIAC-1999 Acquisition					Treatment & Disp Equip (see Composite Calc)	3.35%	0.28%	
3	Unclaimed Refunds					Treatment & Disp Equip (see Composite Calc)	3.35%	0.28%	
4	Main Ext Charge (Coll Swr-Grav)					Main Extension Charge acct 361.2	2.22%	0.19%	
5	Serv Install Charge (Svc to Cust)					Service Installation Charge acct 363.2	2.63%	0.22%	
6	Reuse Meter Fees					Meter Fees acct 367.6	5.00%	0.42%	
7	Total Cash CIAC								
Property CIAC 271.5: 271.5									
8	Structures & Improvements	354.2				Structures & Improvements (line 27)	3.13%	0.28%	
9	Structures & Improvements	354.3				Structures & Improvements (line 27)	3.13%	0.28%	
10	Structures & Improvements	354.40				Structures & Improvements (line 27)	3.13%	0.28%	
11	Collection Sewers- Force	360.2				Collection Sewers- Force	3.33%	0.28%	
12	Collection Sewers- Gravity	361.2				Collection Sewers- Gravity	2.22%	0.19%	
13	Services to Customers	363.2				Services to Customers	2.63%	0.22%	
14	Lift Stations	370.3				Lift Stations	3.33%	0.28%	
15	Pumping Equipment	371.3				Pumping Equipment	5.56%	0.46%	
16	Reuse Services	366.6				Reuse Services	2.50%	0.21%	
17	Reuse Transmission & Dist M	375.6				Reuse Transmission & Dist Mains	2.33%	0.19%	
18	Other Plant Misc Equip	389.2				Other Plant Misc Equip (line 35)	5.56%	0.46%	
19	Other Plant Misc Equip	389.40				Other Plant Misc Equip (line 35)	5.56%	0.46%	
Composite Rate Calculation:									
		UPIS Balance 4/30/06			Depreciation Rate		Annual Depreciation Expense		
1	INTANGIBLE PLANT		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly		
2	Organization	351.1	0			2.50%			
3	Franchises	352.1	170			2.50%			
4	Other Plant & Misc. Equipmen	389.1	0			5.56%			
5	COLLECTION PLANT		0			0.00%			
6	Land & Land Rights	353.2	0			0.00%			
7	Structures & Improvements	354.2	Y	0	0	3.13%	0.26%		x
8	Power Generation Equipment	355.2	0			5.00%			
9	Collection Sewers - Force	360.2	Y	198,853	0	3.33%			
10	Collection Sewers - Gravity	361.2	Y	21,227	0	2.22%			
11	Special Collecting Structures	362.2	Y	0	0	2.50%	0.21%		x
12	Services to Customers	363.2	Y	6,858	0	2.63%			
13	Flow Measuring Devices	364.2	0			20.00%			
14	Flow Measuring Installations	365.2	0			2.63%			
15	Other Plant & Misc. Equipmen	389.2	Y	0	0	5.56%	0.46%		x
16	SYSTEM PUMPING PLANT		0			0.00%			
17	Land & Land Rights	353.3	22,251			0.00%			
18	Structures & Improvements	354.3	Y	0	0	3.13%	0.26%		x
19	Power Generation Equipment	355.3	0			5.00%			
20	Receiving Wells	370.3	Y	112,119	112,119	3.33%	0.28%	3,737	x
21	Pumping Equipment	371.3	Y	841	841	5.56%	0.46%	47	x
22	Other Plant & Misc. Equipmen	389.3	21,832			5.56%			

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Composite Rate Calculation: (Continued)		UPIS Balance 4/30/06			Depreciation Rate		Annual													
			Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Depreciation Expense												
23	<b>TREATMENT AND DISPOSAL PLANT</b>																			
24	Land & Land Rights	353.4	0	0	0	0.00%														
25	Structures & Improvements	354.4	Y	0	0	3.13%	0.28%	-	x											
26	Power Generation Equipment	355.4	0	0	0	5.00%	0.42%	-	x											
27	Treatment & Disposal Equipm	380.4	0	0	0	5.56%	0.46%	-	x											
28	Plant Sewers	381.4	0	0	0	2.86%	0.24%	-	x											
29	Outfall Sewer Lines	382.4	0	0	0	3.33%	0.28%	-	x											
30	Other Plant & Misc. Equipment	389.4	Y	0	0	5.56%	0.46%	-	x											
31	<b>RECLAIMED WATER TREATMENT PLANT</b>																			
32	Land & Land Rights	353.5	0	0	0	0.00%														
33	Structures & Improvements	354.5	0	0	0	3.13%	0.26%	-	x											
34	Power Generation Equipment	355.5	0	0	0	5.00%	0.42%	-	x											
35	Pumping Equipment	371.5	0	0	0	5.56%	0.46%	-	x											
36	Reuse Distribution Reservoirs	374.5	0	0	0	2.70%	0.23%	-	x											
37	Treatment & Disposal Equipm	380.5	0	0	0	5.56%	0.46%	-	x											
38	Plant Sewers	381.5	0	0	0	2.86%	0.24%	-	x											
39	Other Plant & Misc. Equipment	389.5	0	0	0	5.56%														
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>																			
41	Franchises	352.6	0	0	0	2.50%														
42	Land & Land Rights	353.6	0	0	0	0.00%														
43	Structures & Improvements	354.6	0	0	0	3.13%	0.26%	-	x											
44	Power Generation Equipment	355.6	0	0	0	5.00%														
45	Reuse Services	366.6	Y	0	0	2.50%														
46	Reuse Meters & Meter Installa	367.6	0	0	0	5.00%														
47	Pumping Equipment	371.6	0	0	0	5.56%														
48	Reuse Transmission & Distr. S	375.6	Y	0	0	2.33%	0.19%	-	x											
49	Other Plant & Misc. Equipmen	389.6	0	0	0	5.56%														
50	<b>GENERAL PLANT</b>																			
51	Land & Land Rights	353.7	0	0	0	0.00%														
52	Structures & Improvements	354.7	0	0	0	3.13%	0.26%	-	x											
53	Office Furniture & Equipment	390.7	0	0	0	6.67%														
54	Computer Equipment	390.71	0	0	0	16.67%														
55	Transportation Equipment	391.7	0	0	0	16.67%														
56	Stores Equipment	392.7	0	0	0	5.56%														
57	Tools, Shop & Garage Equipm	393.7	0	0	0	6.25%														
58	Laboratory Equipment	394.7	0	0	0	6.67%														
59	Power Operated Equipment	395.7		1,163	0	8.33%														
60	Communication Equipment	396.7	0	0	0	10.00%														
61	Miscellaneous Equipment	397.7	0	0	0	6.67%														
62	Other Tangible Plant	398.7	0	0	0	10.00%														
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortzation				0	112,960		3,784												

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Schedule of Sewer Amortization of CIAC by Classification- 2006													Florida Public Service Commission		
Adjusted CIAC Balances- 2006													Schedule: A-12		
Beecher's Point - Sewer													Page: 4 of 8		
Docket No. 060368 - WS													Preparer:		
Explanation: Provide Adjusted CIAC balances by account for 2006															
Schedule Year Ended: 2006															
Historic [x] or Projected [x]															
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipm	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	480	480	480	480	480	480	480	480	480	480	480	480	480	480
4	Service Installation Fees	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695
5	Total Cash CIAC	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist M	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569

Schedule of Sewer Amortization of CIAC by Classification- 2006													Florida Public Service Commission			
CIAC Amortization Rates - 2006													Schedule: A-14			
Beecher's Point - Sewer													Page: 2, wrk-3			
Docket No. 060368 - WS													Preparer:			
Explanation: Provide a Schedule showing Amortization Rates by CIAC																
Categories for 2006																
Historic [x] or Projected [x]																
Line No.	Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Guideline Rates	(16) Guideline Lives
Cash CIAC:																
1	Treatment & Disposal Equipm	5.56%	0.46%	0.46%	0.46%	0.46%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.35%	
2	Meter Fees	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	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%	2.22%	
4	Service Installation Fees	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	2.63%	
Property CIAC:																
1	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%	3.13%	
2	Collection Sewers- Force	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%	3.33%	
3	Collection Sewers- Gravity	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%	
4	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	2.63%	
5	Lift Stations	5.56%	0.46%	0.46%	0.46%	0.46%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.33%	
6	Pumping 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%	5.56%	
7	Reuse Services	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%	2.50%	
8	Reuse Transmission & Dist M	0.00%	0.00%	0.00%	0.00%	0.00%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	
9	Other Plant Misc Equip	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%	5.56%	

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Schedule of Sewer Amortization of CIAC by Classification- 2006 CIAC Amortization- CIAC Balances x Amort Rates- 2006												Florida Public Service Commission			
Beecher's Point - Sewer 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	Treatment & Disposal Equipment		71	71	71	71	43	43	43	43	43	43	43	43	629
2	Meter Fees		0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge		1	1	1	1	1	1	1	1	1	1	1	1	11
4	Service Installation Fees		10	10	10	10	10	10	10	10	10	10	10	10	124
5	Total Cash CIAC		83	83	83	83	54	54	54	54	54	54	54	54	763
Property CIAC:															
6	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations		0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip		0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC		83	83	83	83	54	54	54	54	54	54	54	54	763

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Schedule of Sewer Amortization of CIAC by Classification- 2006 Adjustments to CIAC Amort Bal-2006												Florida Public Service Commission			
Beecher's Point - Sewer 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 Amendatory 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	Treatment & Disposal 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	Structures & Improvements														0
7	Collection Sewers- Force														0
8	Collection Sewers- Gravity														0
9	Services to Customers														0
10	Lift Stations														0
11	Pumping Equipment														0
12	Reuse Services														0
13	Reuse Transmission & Dist Mains														0
14	Other Plant Misc Equip														0
15	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Amortization of CIAC by Classification - 2006		Adjusted Accum Amort of CIAC Balances - 2006		Schedule of Sewer Amortization of CIAC by Classification - 2006		Adjusted Accum Amort of CIAC Balances - 2006		Schedule of Sewer Amortization of CIAC by Classification - 2006		Adjusted Accum Amort of CIAC Balances - 2006		Schedule of Sewer Amortization of CIAC by Classification - 2006		Adjusted Accum Amort of CIAC Balances - 2006		Schedule of Sewer Amortization of CIAC by Classification - 2006		Adjusted Accum Amort of CIAC Balances - 2006		
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					
Beecher's Point - Sewer Docket No. 060388 - WS Schedule Year Ended: 2006 Historic [X] or Projected [ ] 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.																				
Cash CIAC:																				
1	Treatment & Disposal Equipment	14,062	14,133	14,204	14,276	14,347	14,390	14,433	14,476	14,519	14,562	14,605	14,648	14,691	14,411					
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
3	Main Extension Charge	87	88	89	90	91	92	93	94	95	96	97	98	99	0					
4	Service Installation Fees	2,025	2,036	2,046	2,056	2,066	2,077	2,087	2,097	2,108	2,118	2,128	2,138	2,149	2,097					
5	Total Cash CIAC	16,174	16,257	16,339	16,422	16,504	16,558	16,612	16,667	16,721	16,775	16,829	16,883	16,937	16,591					
Property CIAC:																				
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
13	Reuse Transmission & Dist M	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
16	Total Sewer CIAC	16,174	16,257	16,339	16,422	16,504	16,558	16,612	16,667	16,721	16,775	16,829	16,883	16,937	16,591					

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Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Beecher's Point

Docket No. 060368-WS

Test Year Ending 12/31/06

Florida Public Service Commission

Schedule: A-14

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	4	4	4	4	4	4	5	5	6	8	9	10	13	6
2	Meter Fees	2,644	2,675	2,706	2,737	2,769	2,800	2,831	2,862	2,893	2,925	2,956	2,988	3,020	2,831
3	Main Extension Charge	252	254	257	259	261	264	266	269	272	275	279	282	286	267
4	Service Installation Fees	16,211	16,263	16,316	16,368	16,421	16,474	16,526	16,579	16,632	16,685	16,738	16,790	16,843	16,527
5	Total Cash	19,111	19,197	19,283	19,369	19,455	19,541	19,628	19,716	19,804	19,893	19,982	20,071	20,161	19,631
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	19,111	19,197	19,283	19,369	19,455	19,541	19,628	19,716	19,804	19,893	19,982	20,071	20,161	19,631
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	14,062	14,133	14,204	14,276	14,347	14,390	14,433	14,476	14,519	14,562	14,605	14,648	14,691	14,411
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	87	88	89	90	91	91	92	93	94	95	96	97	98	92
16	Service Installation Fees	2,025	2,036	2,046	2,056	2,066	2,077	2,087	2,097	2,108	2,118	2,128	2,138	2,149	2,087
17	Total Cash	16,174	16,257	16,339	16,422	16,504	16,558	16,612	16,667	16,721	16,775	16,829	16,883	16,937	16,591
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	16,174	16,257	16,339	16,422	16,504	16,558	16,612	16,667	16,721	16,775	16,829	16,883	16,937	16,591

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CALCULATE CIAC AMORTIZATION RATES- January thru December 2007

Schedule of Sewer Amortization of CIAC by Classification- 2007  
Calculate Amortization Rates for Calendar Year 2006

Florida Public Service Commission

Beecher's Point - Sewer  
Docket No. 060368 - WS  
Schedule Year Ended: 2007  
Historic [ ] or Projected [X]

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

Schedule: A-12  
Page:  
Preparer:

				Annual Dep'n Rate	Monthly Dep'n Rate	
Categories-lines 22 to 35 below						
1	Cash CIAC					
2	Capacity Charges 271.1		Treatment & Disp Equip (see Composite Calc)	3.35%	0.28%	
3	CIAC-1999 Acquisition		Treatment & Disp Equip (see Composite Calc)	3.35%	0.28%	
4	Unclaimed Refunds		Treatment & Disp Equip (see Composite Calc)	3.35%	0.28%	
5	Main Ext Charge (Coll Swr-Grav)		Main Extension Charge acct 361.2	2.22%	0.19%	
6	Serv Install Charge (Svc to Cust)		Service Installation Charge acct 363.2	2.63%	0.22%	
7	Reuse Meter Fees		Meter Fees acct 367.6	5.00%	0.42%	
7	Total Cash CIAC					
8	Property CIAC 271.5	271.5				
8	Structures & Improvements 354.2	354.2	Structures & Improvements (line 27)	3.13%	0.26%	
9	Structures & Improvements 354.3	354.3	Structures & Improvements (line 27)	3.13%	0.26%	
10	Structures & Improvements 354.40	354.40	Structures & Improvements (line 27)	3.13%	0.26%	
11	Collection Sewers- Force 360.2	360.2	Collection Sewers- Force	3.33%	0.28%	
12	Collection Sewers- Gravity 361.2	361.2	Collection Sewers- Gravity	2.22%	0.19%	
13	Services to Customers 363.2	363.2	Services to Customers	2.63%	0.22%	
14	Lift Stations 370.3	370.3	Lift Stations	3.33%	0.28%	
15	Pumping Equipment 371.3	371.3	Pumping Equipment	5.56%	0.46%	
16	Reuse Services 366.6	366.6	Reuse Services	2.50%	0.21%	
17	Reuse Transmission & Dist Mains 375.6	375.6	Reuse Transmission & Dist Mains	2.33%	0.19%	
18	Other Plant Misc Equip 389.2	389.2	Other Plant Misc Equip (line 35)	5.56%	0.46%	
19	Other Plant Misc Equip 389.40	389.40	Other Plant Misc Equip (line 35)	5.56%	0.46%	
Composite Rate Calculation:						
		UPIS Balance 12/31/06		Depreciation Rate		
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly
1	INTANGIBLE PLANT	V				
2	Organization 351.1	0			2.50%	
3	Franchises 352.1	170			2.50%	
4	Other Plant & Misc. Equipment 389.1	0			5.56%	
5	COLLECTION PLANT				0.00%	
6	Land & Land Rights 353.2	0			0.00%	
7	Structures & Improvements 354.2	Y	0	0	3.13%	0.26%
8	Power Generation Equipment 355.2	0			5.00%	
9	Collection Sewers - Force 360.2	Y	198,853	0	3.33%	
10	Collection Sewers - Gravity 361.2	Y	21,227	0	2.22%	
11	Special Collecting Structures 362.2	0		0	2.50%	0.21%
12	Services to Customers 363.2	Y	6,858	0	2.63%	
13	Flow Measuring Devices 364.2	0			20.00%	
14	Flow Measuring Installations 365.2	0			2.63%	
15	Other Plant & Misc. Equipment 389.2	Y	0	0	5.56%	0.46%
16	SYSTEM PUMPING PLANT				0.00%	
17	Land & Land Rights 353.3	22,251			0.00%	
18	Structures & Improvements 354.3	Y	0	0	3.13%	0.26%
19	Power Generation Equipment 355.3	0			5.00%	
20	Receiving Wells 370.3	Y	112,119	0	3.33%	0.28%
21	Pumping Equipment 371.3	Y	841	0	5.56%	0.46%
22	Other Plant & Misc. Equipment 389.3		21,832		5.56%	



Schedule of Sewer Amortization of CIAC by Classification - 2007														Florida Public Service Commission	
Adjusted CIAC Balances - 2007														Schedule: A-12	
Beecher's Point - Sewer														Page: 4 of 8	
Docket No. 060368 - WS														Preparer:	
Explanation: Provide Adjusted CIAC balances by account for 2007															
Schedule Year Ended: 2007															
Historic [ ] or Projected [X]															
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipment	16,694	16,694	16,694	16,694	16,694	16,694	16,694	16,694	16,694	16,694	16,694	16,694	16,694	16,694
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	960	960	960	960	960	960	960	960	960	960	960	960	960	960
4	Service Installation Fees	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865
5	Total Cash CIAC	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Water CIAC	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519

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Schedule of Sewer Amortization of CIAC by Classification - 2007														Florida Public Service Commission	
CIAC Amortization Rates - 2005														Schedule: A-14	
Beecher's Point - Sewer														Page: 2, wrk-3	
Docket No. 060368 - WS														Preparer:	
Explanation: Provide a Schedule showing Amortization Rates by CIAC															
Categories															
Schedule Year Ended: 2007															
Historic [ ] or Projected [X]															
Line No.	(1) Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	
Cash CIAC:															
1	Treatment & Disposal Equipment	3.35%	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%
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	2.22%	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%
4	Service Installation Fees	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
Property CIAC:															
1	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%
2	Collection Sewers- Force	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	Collection Sewers- Gravity	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%
4	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
5	Lift Stations	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%
6	Pumping 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%
7	Reuse 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%
8	Reuse Transmission & Dist 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%
9	Other Plant Misc Equip	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%

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Schedule of Sewer Amortization of CIAC by Classification- 2007															Florida Public Service Commission
CIAC Amortization- 2007															Schedule: A-14
Beecher's Point - Sewer															Page: 2, wrk-4
Docket No. 060368 - WS															Preparer:
Schedule Year Ended: 2007															
Historic [ ] or Projected [X]															
Explanation: Provide a Schedule showing additions to CIAC during 2007															
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
Cash CIAC:															
1	Treatment & Disposal Equipment	47	47	47	47	47	47	47	47	47	47	47	47	559	
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Main Extension Charge	2	2	2	2	2	2	2	2	2	2	2	2	21	
4	Service Installation Fees	11	11	11	11	11	11	11	11	11	11	11	11	128	
5	Total Cash CIAC	59	59	59	59	59	59	59	59	59	59	59	59	709	
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	Total Sewer CIAC	59	59	59	59	59	59	59	59	59	59	59	59	709	
Schedule of Sewer Amortization of CIAC by Classification- 2007															Florida Public Service Commission
Adjustments to CIAC Amort Bal-2007															Schedule: A-14
Beecher's Point - Sewer															Page: 2, wrk-5
Docket No. 060368 - WS															Preparer:
Schedule Year Ended: 2007															
Historic [ ] or Projected [X]															
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2007															
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007 Total	
Cash CIAC:															
1	Treatment & Disposal 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	Structures & Improvements													0	
7	Collection Sewers- Force													0	
8	Collection Sewers- Gravity													0	
9	Services to Customers													0	
10	Lift Stations													0	
11	Pumping Equipment													0	
12	Reuse Services													0	
13	Reuse Transmission & Dist Mains													0	
14	Other Plant Misc Equip													0	
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	

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Schedule of Sewer Amortization of CIAC by Classification- 2007													Florida Public Service Commission		
Adjusted Accum Amort of CIAC Balances- 2007													Schedule:	A-14	
Beecher's Point - Sewer													Page:	2_wrk-8	
Docket No. 060388 - WS													Preparer:		
Schedule Year Ended: 2007													Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average.		
Historic [ ] or Projected [X]															
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipment	14,691	14,737	14,784	14,831	14,877	14,924	14,970	15,017	15,064	15,110	15,157	15,204	15,250	14,970
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	98	99	101	103	105	107	108	110	112	114	115	117	119	108
4	Service Installation Fees	2,149	2,159	2,170	2,181	2,191	2,202	2,213	2,223	2,234	2,245	2,255	2,266	2,277	2,213
5	Total Cash CIAC	16,937	16,996	17,055	17,114	17,173	17,233	17,292	17,351	17,410	17,469	17,528	17,587	17,646	17,292
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	16,937	16,996	17,055	17,114	17,173	17,233	17,292	17,351	17,410	17,469	17,528	17,587	17,646	17,292

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Schedule of Accumulated Amortization of CIAC by Classification  
 Test Year Average Balance  
 Beecher's Point  
 Docket No. 060368-WS  
 Test Year Ending 12/31/07

Florida Public Service Commission

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

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

Line No.	(1) 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	15	17	19	21	23	25	28	30	32	34	36	38	25
2	Meter Fees	3,020	3,051	3,083	3,114	3,146	3,178	3,209	3,241	3,273	3,304	3,336	3,368	3,399	3,209
3	Main Extension Charge	286	290	295	299	303	308	312	317	321	326	330	335	339	312
4	Service Installation Fees	16,843	16,896	16,949	17,002	17,055	17,108	17,162	17,215	17,268	17,321	17,374	17,427	17,480	17,162
5	Total Cash	20,161	20,252	20,344	20,435	20,526	20,618	20,709	20,800	20,891	20,983	21,074	21,165	21,257	20,709
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	20,161	20,252	20,344	20,435	20,526	20,618	20,709	20,800	20,891	20,983	21,074	21,165	21,257	20,709
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	14,691	14,737	14,784	14,831	14,877	14,924	14,970	15,017	15,064	15,110	15,157	15,204	15,250	14,970
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	98	99	101	103	105	107	108	110	112	114	115	117	119	108
16	Service Installation Fees	2,149	2,159	2,170	2,181	2,191	2,202	2,213	2,223	2,234	2,245	2,255	2,266	2,277	2,213
17	Total Cash	16,937	16,996	17,055	17,114	17,173	17,233	17,292	17,351	17,410	17,469	17,528	17,587	17,646	17,292
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	16,937	16,996	17,055	17,114	17,173	17,233	17,292	17,351	17,410	17,469	17,528	17,587	17,646	17,292

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