

**Leisure Lakes  
[REDACTED] Sewer**

Docket No. 060368-WS

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

Highlands County, Florida

## **Rate Base Workpapers**

**Utility Plant in Service**

**Accumulated Depreciation**

**CIAC**

**Accumulated Amortization of CIAC**

DOCUMENT NUMBER - DATE

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FPSC-COMMISSION CI FRK



		FWS		ASI	
Describe Workpaper	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 340.61).

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

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

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June through December Balances - 2004								Florida Public Service Commission	
Leisure Lakes - Sewer		101	6404	FWS	Leisure Lakes - Sewer			Schedule:	A-6
Docket No. 060368 - WS		Explanation: Provide UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. 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.						Page:	2 of 8
Schedule Year Ended: 2004								Preparer:	<name>
Historic [x] or Projected [ ]									
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	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- 2005													Florida Public Service Commission			
Monthly UPIS Balances per Books- 2005																
											=input field		Schedule: A-6			
Leisure Lakes - Sewer 101 6404 FWS Leisure Lakes - Sewer											Page: 5 of 8					
Docket No. 060366 - WS Explanation: Provide UPIS balances by account for the period beginning 12/31/04											Preparer: <name>					
Schedule Year Ended: 2005 through 12/31/05, and 13 month Average.																
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>																
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		AccountName	Prior Year 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														0
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

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Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

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

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 Acct No. 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	359.1 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	369.2 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	369.3 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	369.4 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	369.5 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	369.6 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.

Schedule of Sewer Plant in Service By Primary Account- 2006									
Monthly UPIS Balances per Books- 2006									
Leisure Lakes - Sewer		101	6404 FWS		Leisure Lakes - 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.	AccountName	(1) Prior Year 12/31/05	(2) 01/31/06	(3) 02/28/06	(4) 03/31/06	(5) 04/30/06	(6) 05/31/06	(7)
1		INTANGIBLE PLANT							Linked
2	351.1	Organization	0						0
3	352.1	Franchises	0						298
4	389.1	Other Plant & Misc. Equipment	0						0
5		COLLECTION PLANT							
6	353.2	Land & Land Rights	0						2,200
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						159,494
11	362.2	Special Collecting Structures	0						0
12	363.2	Services to Customers	0						16,349
13	364.2	Flow Measuring Devices	0						1,000
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						9,730
21	371.3	Pumping Equipment	0						2,737
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						4,580
26	355.4	Power Generation Equipment	0						17,314
27	380.4	Treatment & Disposal Equipment	0						112,353
28	381.4	Plant Sewers	0						0
29	382.4	Outfall Sewer Lines	0						934
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						26,351
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	353,340

5

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

Florida Public Service Commission

Leisure Lakes  
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	330,715	331,683
2004			
46	Additions	1,398	0
47	Retirements	0	0
48	Adjustments	0	0
49	12/31/04 Balance	332,113	331,683
2005			
50	Additions	15,885	21,657
51	Retirements	(9,594)	(3,096)
52	Adjustments	3,314	3,211
53	12/31/05 Balance	341,718	353,455
2006			
54	Additions	21,156	46,876
55	Retirements	(2,505)	(8,573)
56	Adjustments	8,353	8,095
57	12/31/06 Balance	368,722	399,853
2007			
58	Additions	14,852	18,500
59	Retirements	(2,960)	(3,188)
60	Adjustments	4,096	3,969
61	12/31/07 Balance	384,710	419,134

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

6



Amendatory Order Balances as of 6/30/04								Florida Public Service Commission	
Leisure Lakes - Sewer		=input field						Schedule: A-6	
Docket No. 060368 - WS		Explanation: Provide UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc.						Page: 5 of 8	
Schedule Year Ended: 2004		The balances as of 6/30/04 should be from the PSC's Amendatory Order issued Feb 27, 2006.						Preparer: <name>	
Historic [x] or Projected [ ]									
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	From Amend	Ord					
2	351.1	Organization	0	0	0	0	0	0	0
3	352.1	Franchises	298	298	298	298	298	298	298
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5		COLLECTION PLANT							
6	353.2	Land & Land Rights	2,200	2,200	2,200	2,200	2,200	2,200	2,200
7	354.2	Structures & Improvements	4,580	4,580	4,580	4,580	4,580	4,580	4,580
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	159,494	159,494	159,494	159,494	159,494	159,494	159,494
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0
12	363.2	Services to Customers	16,349	16,349	16,349	16,349	16,349	16,349	16,349
13	364.2	Flow Measuring Devices	1,000	1,000	1,000	1,000	1,000	1,000	1,000
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	9,730	9,730	9,730	9,730	9,730	9,730	9,730
21	371.3	Pumping Equipment	26,351	26,351	26,351	26,351	26,351	26,351	26,351
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	110,747	110,747	110,747	110,747	110,747	110,747	110,747
28	381.4	Plant Sewers	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	934	934	934	934	934	934	934
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	331,683	331,683	331,683	331,683	331,683	331,683	331,683

5		CWIP to Plant - July through December 2004		Florida Public Service Commission				
Leisure Lakes - Sewer		Schedule: A-5		Page: 6 of 8				
Docket No. 060388 - WS		Preparer: <name>						
Schedule Year End: 2004		in service after acquisition 6/30/04.						
Historic [X] or Projected [ ]								
Line No.	Acct No.	Account Name	Jul	Aug	Sep	Oct	Nov	Dec
1		INTANGIBLE PLANT	(2)	(4)	(5)	(6)	(7)	(8)
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	Collection Sewers						
29	382.4	Outfall Sewers						
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	380.7	Office Furniture & Equipment						
54	380.71	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

b										Florida Public Service Commission	
Retirements-July through December 2004		=input field								Schedule:	A-6
Leisure Lakes - Sewer		Explanation: Provide Retirements that were physically made								Page:	7 of 8
Docket No. 060368 - WS		after the date of Acquisition 6/30/04.								Preparer:	<name>
Schedule Year Ended: 2004											
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

b		Adjustments to UPIS - July through December 2004												Florida Public Service Commission								
Line No.	Acct No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)												
		Leisure Lakes - Sewer												Schedule: A-6	Page: 8 of 8							
		Docket No. 060368 - WS												Preparer:								
		Schedule Year Ended: 2004												Explanation: Provide Adjustments to UPIS Amortized Order balances other than changes resulting from CWP closed to Plan or Retirements for 2004 since the date of Acquisition 6/30/04.								
		Historic [X] or Projected [ ]																				
Line No.	Acct No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)												
1		INTANGIBLE PLANT																				
2	351.1	Organization																				
3	352.1	Franchises																				
4	389.1	Other Plant & Misc. Equipment																				
5		COLLECTION PLANT																				
6	354.2	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	Other Plant & Misc. Equipment																				
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	Recycling Works																				
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	350.7	Office Furniture & Equipment																				
54	350.71	Computer Equipment																				
55	351.7	Transportation Equipment																				
56	352.7	Tools & Equipment																				
57	353.7	Trucks, Buses & Garage Equipment																				
58	354.7	Laboratory Equipment																				
59	355.7	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												

10

Adjusted UPIS Balances - June through December 2004									Florida Public Service Commission		
Leisure Lakes - 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) 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	298	298	298	298	298	298	298		
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	2,200	2,200	2,200	2,200	2,200	2,200	2,200		
7	354.2	Structures & Improvements	4,580	4,580	4,580	4,580	4,580	4,580	4,580		
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	159,494	159,494	159,494	159,494	159,494	159,494	159,494		
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0		
12	363.2	Services to Customers	16,349	16,349	16,349	16,349	16,349	16,349	16,349		
13	364.2	Flow Measuring Devices	1,000	1,000	1,000	1,000	1,000	1,000	1,000		
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	9,730	9,730	9,730	9,730	9,730	9,730	9,730		
21	371.3	Pumping Equipment	26,351	26,351	26,351	26,351	26,351	26,351	26,351		
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	110,747	110,747	110,747	110,747	110,747	110,747	110,747		
28	381.4	Plant Sewers	0	0	0	0	0	0	0		
29	382.4	Outfall Sewer Lines	934	934	934	934	934	934	934		
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	331,683	331,683	331,683	331,683	331,683	331,683	331,683		

Schedule of Sewer Plant in Service By Primary Account-2005			FWS Properties										Florida Public Service Commission		
CWIP to Plant -Jan through December 2005			=input field										Schedule: A-6		
Leisure Lakes - Sewer													Page: 6 of 8		
Docket No. 060368 - WS			Explanation: Provide amounts for projects that were physically placed in service										Preparer: <name>		
Schedule Year Ended: 2005			during 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) 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		2,737											2,737
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				1,606						17,314			17,314
28	381.4	Plant Sewers													1,606
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		2,737	0	1,606	0	0	0	0	0	0	17,314	0	21,657

2

Schedule of Sewer Plant in Service By Primary Account- 2005													Florida Public Service Commission			
Retirements-January through December 2005													Schedule: A-6			
													Page: 7 of 8			
													Preparer: <name>			
Leisure Lakes - Sewer																
Docket No. 060368 - WS																
Schedule Year Ended: 2005																
Historic [X] or Projected [ ]																
Explanation: Provide Retirements that were physically made during 2005.																
Line No.	Acct No	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
1		INTANGIBLE PLANT														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	(1,951)													(1,951)
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	(1,951)	0	(1,145)	0	0	0	0	0	0	0	0	0	0	(3,096)

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Schedule of Sewer Plant in Service By Primary Account- 2005		FWS Properties											Florida Public Service Commission		
Adjustments to UPIS-January through December 2005															
Leisure Lakes - Sewer		=input field											Schedule: A-6		
Docket No. 060368 - WS		Explanation: Provide Adjustments to UPIS Amendatory Order balances other than											Page: 8 of 8		
Schedule Year Ended: 2005		changes resulting from CWIP closed to Plan or Retirements for 2005											Preparer: <name>		
Historic [x] or Projected [ ]															
Line No.	Acct No.	(1) AccountName	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
1		INTANGIBLE PLANT													
2	351.1	Organizations													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	0



Schedule of Sewer Plant in Service By Primary Account- 2005 Adjusted UPIS Balances- December 2004 through December 2005													FWS Properties		Florida Public Service Commission	
Leisure Lakes - Sewer													Schedule: A-6		Page: 4 of 8	
Docket No. 060368 - WS													Preparer: <name>			
Schedule Year Ended: 2005																
Historic [x] or Projected [ ]																
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/05 , and 13 month average																
Line No.	Acct No.	(1) AccountName	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	298	298	298	298	298	298	298	298	298	298	298	298	298	298
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	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200
7	354.2	Structures & Improvements	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580
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	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494
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	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349
13	364.2	Flow Measuring Devices	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
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	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730
21	371.3	Pumping Equipment	26,351	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,077
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	17,314	17,314	17,314	3,996
27	380.4	Treatment & Disposal Equipment	110,747	110,747	110,747	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,102
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	934	934	934	934	934	934	934	934	934	934	934	934	934	934
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	331,683	332,469	332,469	332,930	332,930	332,930	332,930	332,930	332,930	332,930	350,244	350,244	350,244	336,759

**Schedule of Sewer Plant in Service By Primary Account**

Florida Public Service Commission

Test Year Average balance

Leisure Lakes

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Schedule: A-6

Page: 3 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 Test Year and the ending balance for the prior year.

Line	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	298	298	298	298	298	298	298	298	298	298	298	298	298	298
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	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200
7	354.2	Structures & Improvements	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580
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	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494
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	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349
13	364.2	Flow Measuring Devices	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
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	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730
21	371.3	Pumping Equipment	26,351	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,077
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	110,747	110,747	110,747	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,102
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	934	934	934	934	934	934	934	934	934	934	934	934	934	934
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	300	1,976	2,497	3,211	614
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	<u>331,683</u>	<u>332,469</u>	<u>332,469</u>	<u>332,930</u>	<u>332,930</u>	<u>332,930</u>	<u>332,930</u>	<u>332,930</u>	<u>332,930</u>	<u>333,230</u>	<u>352,220</u>	<u>352,741</u>	<u>353,455</u>	<u>337,373</u>
64		Subtotal Land & Land Rights	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>

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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	
Leisure Lakes - Sewer															Schedule: A-6	
Docket No. 060368 - WS															Page: 6 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) 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) 2006 Total	(15) 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												5,000		5,000
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity						0			0					0
11	362.2	Special Collecting Structures						1,167			1,167			1,167		3,501
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices						125			125			125		375
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												2,500		2,500
21	371.3	Pumping Equipment												18,000		18,000
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			0		0
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers												17,500		17,500
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	1,292	0	0	1,292	0	0	44,292		46,876

Schedule of Sewer Plant in Service By Primary Account- 2006												Florida Public Service Commission			
Retirements-January through December 2006															
Leisure Lakes - 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.	AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Totals
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												(1,129)	(1,129)
8	355.2	Power Generation Equipment													0
9	360.2	Collection Sewers - Force						0		0				0	0
10	361.2	Collection Sewers - Gravity						(147)		(147)				(147)	(441)
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												(3,551)	(3,551)
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
26	355.4	Power Generation Equipment													0
27	380.4	Treatment & Disposal Equipment												(3,452)	(3,452)
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	(147)	0	0	(147)	0	0	(8,279)	(8,573)

Schedule of Sewer Plant in Service By Primary Account- 2006													Florida Public Service Commission		
Adjustments to UPIS-January through December 2006															
Leisure Lakes - Sewer													Schedule: A-6		
Docket No. 060368 - WS													Page: 8 of 8		
Schedule Year Ended: 2006													Preparer: <name>		
Historic [ ] or Projected [x]															
Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2006															
Line No.	Acct No.	AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	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

Schedule of Sewer Plant In Service By Primary Account- 2006		FWS Properties											Florida Public Service Commission			
Adjusted UPIS Balances- December 2005 through December 2006																
Leisure Lakes - Sewer		Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/05											Schedule: A-6			
Docket No. 060368 - WS		through the year ended 12/31/06, and 13 month average											Page: 4 of 8			
Schedule Year Ended: 2006													Preparer: <name>			
Historic [ ] or Projected [ x ]																
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	AccountName	12/31/05	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	298	298	298	298	298	298	298	298	298	298	298	298	298	298	298
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	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200
7	354.2 Structures & Improvements	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	8,451	4,878
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	159,494	159,494	159,494	159,494	159,494	159,494	160,514	160,514	160,514	161,534	161,534	161,534	162,554	160,436	
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	16,349	16,349	16,349	16,349	16,349	16,349	16,474	16,474	16,474	16,599	16,599	16,599	16,724	16,464	
13	364.2 Flow Measuring Devices	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
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	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	12,230	9,922
21	371.3 Pumping Equipment	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	41,586	28,248
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	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314
27	380.4 Treatment & Disposal Equipment	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,208	125,256	112,289
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	934	934	934	934	934	934	934	934	934	934	934	934	934	934	934
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 Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	TOTAL	350,244	350,244	350,244	350,244	350,244	350,244	351,389	351,389	351,389	352,534	352,534	352,534	388,547	353,983	

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Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Leisure Lakes

Docket No. 060368-WS

Schedule Year Ending 12/31/05

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	298	298	298	298	298	298	298	298	298	298	298	298	298	298
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	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200
7	354.2	Structures & Improvements	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580
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	159,494	159,494	159,494	159,494	159,494	159,494	160,514	160,514	160,514	161,534	161,534	161,534	162,554	160,436
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	16,349	16,349	16,349	16,349	16,349	16,349	16,474	16,474	16,474	16,599	16,599	16,599	16,724	16,464
13	364.2	Flow Measuring Devices	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
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	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	12,230	9,922
21	371.3	Pumping Equipment	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	41,566	28,248
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	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314
27	380.4	Treatment & Disposal Equipment	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,208	125,256	112,289
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	934	934	934	934	934	934	934	934	934	934	934	934	934	934
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	3,211	3,211	3,211	3,490	3,490	4,630	4,834	4,834	4,834	4,834	4,834	4,834	11,306	4,735
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	353,455	353,455	353,455	353,734	353,734	354,874	356,223	356,223	356,223	357,368	357,368	357,368	399,853	358,718
64		Subtotal Land & Land Rights	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200

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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																
Leisure Lakes - Sewer		=Input field										Schedule: A-6				
Docket No. 060368 - WS		Explanation: Provide amounts for projects that were physically placed										Page: 6 of 8				
Schedule Year Ended: 2007		in service during 2007.										Preparer: <name>				
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	2007 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					750			750		750			750		3,000
8	355.2 Power Generation Equipment															0
9	360.2 Collection Sewers - Force					0			0		0			0		0
10	361.2 Collection Sewers - Gravidly					875			875		875			875		3,500
11	362.2 Special Collecting Structures															0
12	363.2 Services to Customers					375			375		375			375		1,500
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					750			750		750			750		3,000
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		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					1,875			1,875		1,875			1,875		7,500
62	398.7 Other Tangible Plant															0
63	TOTAL			0	0	4,625	0	0	4,625	0	0	4,625	0	0	4,625	18,500

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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															Schedule: A-6	
Leisure Lakes - Sewer															Page: 7 of 8	
Docket No. 060368 - WS		Explanation: Provide Retirements that were physically made during 2007													Preparer: <name>	
Schedule Year Ended: 2007																
Historic [ ] or Projected [x]																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														
2	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				(169)			(169)			(169)		(169)		(676)
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force				0			0			0		0		0
10	361.2	Collection Sewers - Gravity				(110)			(110)			(110)		(110)		(440)
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				(148)			(148)			(148)		(148)		(592)
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		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				(370)			(370)			(370)		(370)		(1,480)
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant														0
63		TOTAL		0	0	(797)	0	0	(797)	0	0	(797)	0	0	(797)	(3,188)

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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			=input field										Schedule:	A-6		
Leisure Lakes - Sewer													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.	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) 2007	(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	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	389.6	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- 2004		FWS Properties							Florida Public Service Commission			
June through December Accum Dep'n Balances per Books- 2004												
		=input field									Schedule: A-10	
Leisure Lakes - Sewer		108	6404	FWS Leisure Lakes - Sewer							Page: 2 of 8	
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.							Preparer: <name>			
Schedule Year Ended: 2004												
Historic [x] or Projected [ ]												
Line No.	Acct No.	(1) Account Name	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04			
1		INTANGIBLE PLANT										
2	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 Accumulated Depreciation By Primary Account- 2005													Florida Public Service Commission				
Monthly Accumulated Depreciation Balances- per books- 2005																	
Leisure Lakes - Sewer		108	6404	FWS	Leisure Lakes - Sewer								Schedule: A-10				
Docket No. 060368 - WS		Explanation: Provide Accumulated Depreciation balances by account for the period beginning 12/31/04 through 12/31/05, and 13 month average for 2005										Page: 2 of 8					
Schedule Year Ended: 2005												Preparer: <name>					
Historic [X] or Projected [ ]																	
Line No.	Acct No.	Account Name	(1) 12/31/04	(2) 01/31/05	(3) 02/28/05	(4) 03/31/05	(5) 04/30/05	(6) 05/31/05	(7) 06/30/05	(8) 07/31/05	(9) 08/31/05	(10) 09/30/05	(11) 10/31/05	(12) 11/30/05	(13) 12/31/05	(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	Cuffall 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	0

Florida Public Service Commission

Schedule of Sewer Accumulated Depreciation By Primary Account

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

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	(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.

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Schedule of Sewer Accumulated Depreciation By Primary Account - 2006							
Monthly Accumulated Depreciation Balances - per books - 2006							
		108	6404	FWS	Leisure Lakes - Sewer		
Docket No. 060368 - WS		Explanation: Provide Accumulated Depreciation balances by account for the period					
Schedule Year Ended: 2006		beginning 12/31/05 through 12/31/06, and 13 month averages for 2006					
Historic [ ] or Projected [x]							
		(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Acct No.	Account Name	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				179
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				99,815
11	362.2	Special Collecting Structures	0				0
12	363.2	Services to Customers	0				5,871
13	364.2	Flow Measuring Devices	0				1,000
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				8,064
21	371.3	Pumping Equipment	0				202
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				3,515
26	355.4	Power Generation Equipment	0				501
27	380.4	Treatment & Disposal Equipment	0				94,712
28	381.4	Plant Sewers	0				0
29	382.4	Outfall Sewer Lines	0				(6,261)
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				9,702
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	217,300

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

**Florida Public Service Commission**

**Leisure Lakes**

**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		
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	114,293	197,315
2004			
46	Additions	5,730	6,158
47	Retirements	0	0
48	Adjustments	0	0
49	12/31/04 Balance	120,023	203,473
2005			
50	Additions	11,517	12,381
51	Retirements	(9,594)	(3,096)
52	Adjustments	114	111
53	12/31/05 Balance	122,061	212,869
2006			
54	Additions	11,888	12,992
55	Retirements	(2,505)	(8,573)
56	Adjustments	836	810
57	12/31/06 Balance	132,280	218,098
2007			
58	Additions	12,643	15,225
59	Retirements	(2,960)	(3,188)
60	Adjustments	2,334	2,262
61	12/31/07 Balance	144,297	232,397

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

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties							Florida Public Service Commission		
Amendatory Order Balances as of 6/30/04									Schedule:	A-10	
		=input field							Page:	5 of 8	
Leisure Lakes - Sewer		Explanation: Provide Accum Depn balances by account for the period beginning							Preparer:	<name>	
Docket No. 060368 - WS		6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc.									
Schedule Year Ended: 2004		The balances as of 6/30/04 should be from the PSC's Amendatory Order issued February 27, 2006.									
Historic [x] or Projected [ ]											
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	167	167	167	167	167	167	167		
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	3,288	3,288	3,288	3,288	3,288	3,288	3,288		
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	94,202	94,202	94,202	94,202	94,202	94,202	94,202		
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0		
12	363.2	Services to Customers	5,190	5,190	5,190	5,190	5,190	5,190	5,190		
13	364.2	Flow Measuring Devices	1,000	1,000	1,000	1,000	1,000	1,000	1,000		
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	7,550	7,550	7,550	7,550	7,550	7,550	7,550		
21	371.3	Pumping Equipment	7,384	7,384	7,384	7,384	7,384	7,384	7,384		
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	84,844	84,844	84,844	84,844	84,844	84,844	84,844		
28	381.4	Plant Sewers	0	0	0	0	0	0	0		
29	382.4	Outfall Sewer Lines	(6,310)	(6,310)	(6,310)	(6,310)	(6,310)	(6,310)	(6,310)		
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	197,315	197,315	197,315	197,315	197,315	197,315	197,315		

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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													
Leisure Lakes - 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.	AccountName	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			
			06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04				
1		INTANGIBLE PLANT											
2	351.1	Organization	0	0	0	0	0	0	0				
3	352.1	Franchises	298	298	298	298	298	298	298				
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0				
5		COLLECTION PLANT											
6	353.2	Land & Land Rights	2,200	2,200	2,200	2,200	2,200	2,200	2,200				
7	354.2	Structures & Improvements	4,580	4,580	4,580	4,580	4,580	4,580	4,580				
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	159,494	159,494	159,494	159,494	159,494	159,494	159,494				
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0				
12	363.2	Services to Customers	16,349	16,349	16,349	16,349	16,349	16,349	16,349				
13	364.2	Flow Measuring Devices	1,000	1,000	1,000	1,000	1,000	1,000	1,000				
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	9,730	9,730	9,730	9,730	9,730	9,730	9,730				
21	371.3	Pumping Equipment	26,351	26,351	26,351	26,351	26,351	26,351	26,351				
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	110,747	110,747	110,747	110,747	110,747	110,747	110,747				
28	381.4	Plant Sewers	0	0	0	0	0	0	0				
29	382.4	Outfall Sewer Lines	934	934	934	934	934	934	934				
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	331,683	331,683	331,683	331,683	331,683	331,683	331,683				

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties							
Depreciation Rates for Sewer Accounts- 2004		This Schedule shows the Commission Authorized Depreciation rates for 2004							
Leisure Lakes - Sewer									
Docket No. 060368 - WS									
Schedule Year Ended: 2004									
Historic [x] or Projected [ ]									
Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
			Monthly Rates						
2	351.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	352.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
4	389.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5		COLLECTION PLANT							
6	353.2	Land & Land Rights		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%
8	355.2	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	360.2	Collection Sewers - Force	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	361.2	Collection Sewers - Gravity	2.22%	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%
12	363.2	Services to Customers	2.63%	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%
14	365.2	Flow Measuring Installations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15	389.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16		SYSTEM PUMPING PLANT							
17	353.3	Land & Land Rights		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	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
21	371.3	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
22	389.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
23		TREATMENT AND DISPOSAL PLANT							
24	353.4	Land & Land Rights		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%
26	355.4	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	380.4	Treatment & Disposal Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
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	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
30	389.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31		RECLAIMED WATER TREATMENT PLANT							
32	353.5	Land & Land Rights		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%
34	355.5	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
35	371.5	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
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	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40		RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6	Franchises	2.50%	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%
43	354.6	Structures & Improvements	3.13%	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%
45	366.6	Reuse Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
46	367.6	Reuse Meters & Meter Installations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47	371.6	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
48	375.6	Reuse Transmission & Distr. Sys.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
49	389.6	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
50		GENERAL PLANT							
51	353.7	Land & Land Rights		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	381.7	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	Communication 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							

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties							Florida Public Service Commission	
Depreciation Expense- July through December 2004									Schedule: A-10	
Leisure Lakes - Sewer									Page: 6 of 8	
Docket No. 060368 - WS									Preparer: <name>	
Schedule Year Ended: 2004		Explanation: Provide monthly Depreciation Expense for 2004								
Historic [X] or Projected [ ]										
Line No.	Acct No.	(1) AccountName	(2) July	(3) Aug	(4) Sep	(5) Oct	(6) Nov	(7) Dec	(8)	
1		INTANGIBLE PLANT								
2	351.1	Organization	0	0	0	0	0	0	0	
3	352.1	Franchises	1	1	1	1	1	1	1	
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	12	12	12	12	12	12	12	
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	295	295	295	295	295	295	295	
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	
12	363.2	Services to Customers	36	36	36	36	36	36	36	
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	45	45	45	45	45	45	45	
21	371.3	Pumping Equipment	122	122	122	122	122	122	122	
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	513	513	513	513	513	513	513	
28	381.4	Plant Sewers	0	0	0	0	0	0	0	
29	382.4	Outfall Sewer Lines	3	3	3	3	3	3	3	
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	1,026	1,026	1,026	1,026	1,026	1,026	1,026	6,158

Schedule of Sewer Accumulated Depreciation By Primary Account- 2004				FWS Properties					Florida Public Service Commission	
Retirements-July through December 2004									Schedule: A-10	
				=input field					Page: 7 of 8	
Leisure Lakes - Sewer				Explanation: Provide Retirements that were physically made after the date of					Preparer: <name>	
Docket No. 060368 - W5				Acquisition 6/30/04						
Schedule Year Ended: 2004										
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	
3	352.1	Franchises		0	0	0	0	0	0	
4	389.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	
5		COLLECTION PLANT								
6	353.2	Land & Land Rights		0	0	0	0	0	0	
7	354.2	Structures & Improvements		0	0	0	0	0	0	
8	355.2	Power Generation Equipment		0	0	0	0	0	0	
9	360.2	Collection Sewers - Force		0	0	0	0	0	0	
10	361.2	Collection Sewers - Gravity		0	0	0	0	0	0	
11	362.2	Special Collecting Structures		0	0	0	0	0	0	
12	363.2	Services to Customers		0	0	0	0	0	0	
13	364.2	Flow Measuring Devices		0	0	0	0	0	0	
14	365.2	Flow Measuring Installations		0	0	0	0	0	0	
15	389.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	
16		SYSTEM PUMPING PLANT								
17	353.3	Land & Land Rights		0	0	0	0	0	0	
18	354.3	Structures & Improvements		0	0	0	0	0	0	
19	355.3	Power Generation Equipment		0	0	0	0	0	0	
20	370.3	Receiving Wells		0	0	0	0	0	0	
21	371.3	Pumping Equipment		0	0	0	0	0	0	
22	389.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	
23		TREATMENT AND DISPOSAL PLANT								
24	353.4	Land & Land Rights		0	0	0	0	0	0	
25	354.4	Structures & Improvements		0	0	0	0	0	0	
26	355.4	Power Generation Equipment		0	0	0	0	0	0	
27	380.4	Treatment & Disposal Equipment		0	0	0	0	0	0	
28	381.4	Plant Sewers		0	0	0	0	0	0	
29	382.4	Outfall Sewer Lines		0	0	0	0	0	0	
30	389.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	
31		RECLAIMED WATER TREATMENT PLANT								
32	353.5	Land & Land Rights		0	0	0	0	0	0	
33	354.5	Structures & Improvements		0	0	0	0	0	0	
34	355.5	Power Generation Equipment		0	0	0	0	0	0	
35	371.5	Pumping Equipment		0	0	0	0	0	0	
36	374.5	Reuse Distribution Reservoirs		0	0	0	0	0	0	
37	380.5	Treatment & Disposal Equipment		0	0	0	0	0	0	
38	381.5	Plant Sewers		0	0	0	0	0	0	
39	389.5	Other Plant & Misc. Equipment		0	0	0	0	0	0	
40		RECLAIMED WATER DISTRIBUTION PLANT								
41	352.6	Franchises		0	0	0	0	0	0	
42	353.6	Land & Land Rights		0	0	0	0	0	0	
43	354.6	Structures & Improvements		0	0	0	0	0	0	
44	355.6	Power Generation Equipment		0	0	0	0	0	0	
45	366.6	Reuse Services		0	0	0	0	0	0	
46	367.6	Reuse Meters & Meter Installations		0	0	0	0	0	0	
47	371.6	Pumping Equipment		0	0	0	0	0	0	
48	375.6	Reuse Transmission & Distr. Sys.		0	0	0	0	0	0	
49	389.6	Other Plant & Misc. Equipment		0	0	0	0	0	0	
50		GENERAL PLANT								
51	353.7	Land & Land Rights		0	0	0	0	0	0	
52	354.7	Structures & Improvements		0	0	0	0	0	0	
53	390.7	Office Furniture & Equipment		0	0	0	0	0	0	
54	390.71	Computer Equipment		0	0	0	0	0	0	
55	391.7	Transportation Equipment		0	0	0	0	0	0	
56	392.7	Stores Equipment		0	0	0	0	0	0	
57	393.7	Tools, Shop & Garage Equipment		0	0	0	0	0	0	
58	394.7	Laboratory Equipment		0	0	0	0	0	0	
59	395.7	Power Operated Equipment		0	0	0	0	0	0	
60	396.7	Communication Equipment		0	0	0	0	0	0	
61	397.7	Miscellaneous Equipment		0	0	0	0	0	0	
62	398.7	Other Tangible Plant		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									Schedule: A-10	
									Page: 8 of 8	
Leisure Lakes - Sewer									Preparer: <name>	
Docket No. 060368 - WS		Explanation: Provide Adjustments to the Accumulated Depreciation Balances in								
Schedule Year Ended: 2004		Amendatory Order other than changes resulting from Depreciation Expense,								
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>		or Plant Retirements.								
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	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	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											
Leisure Lakes - Sewer										Schedule: A-10	
Docket No. 060368 - WS										Page: 4 of 8	
Schedule Year Ended: 2004										Preparer: <name>	
Historic [x] or Projected [ ]											
Explanation: Provide Adjusted Accum Depn balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.											
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	167	168	168	169	169	170	171		
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	3,288	3,300	3,312	3,324	3,336	3,348	3,360		
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	94,202	94,497	94,792	95,087	95,382	95,677	95,972		
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0		
12	363.2	Services to Customers	5,190	5,226	5,262	5,297	5,333	5,369	5,405		
13	364.2	Flow Measuring Devices	1,000	1,000	1,000	1,000	1,000	1,000	1,000		
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	7,550	7,595	7,640	7,685	7,730	7,775	7,820		
21	371.3	Pumping Equipment	7,384	7,506	7,628	7,750	7,872	7,994	8,117		
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	84,844	85,357	85,870	86,383	86,897	87,410	87,923		
28	381.4	Plant Sewers	0	0	0	0	0	0	0		
29	382.4	Outfall Sewer Lines	(6,310)	(6,307)	(6,305)	(6,302)	(6,300)	(6,297)	(6,294)		
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	197,315	198,341	199,368	200,394	201,420	202,447	203,473		



Schedule of Sewer Accumulated Depreciation By Primary Account- 2005														Florida Public Service Commission		
Adjusted 2005 UPIS Balances for Depn Exp Calc														Schedule:	A-10	
Leisure Lakes - Sewer		Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/05.												Page:	UPIS 4 of 8	
Docket No. 060368 - WS														Preparer:	<name>	
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	298	298	298	298	298	298	298	298	298	298	298	298	298	298
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	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200
7	354.2	Structures & Improvements	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580
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	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494
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	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349
13	364.2	Flow Measuring Devices	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
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	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730
21	371.3	Pumping Equipment	26,351	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,077
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	17,314	17,314	17,314	3,996
27	380.4	Treatment & Disposal Equipment	110,747	110,747	110,747	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,102
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	934	934	934	934	934	934	934	934	934	934	934	934	934	934
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	331,683	332,469	332,469	332,930	332,930	332,930	332,930	332,930	332,930	332,930	350,244	350,244	350,244	336,759



Line No.	Act	Account Name	Annual Rate	Monthly Rates												
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
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%	0.00%	0.00%	0.00%
2	Organization		2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
3	Franchises		2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
4	COLLECTION PLANT		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	Other Plant & Misc. Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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%
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%
8	Power Generation Equipment - Force		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%
9	Power Generation Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	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%
11	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%	0.00%	0.00%	0.00%
12	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%
13	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%
14	Flow Measuring Installations		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%
15	Other Plant & Misc. Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16	SYSTEM PUMPING PLANT		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
17	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%
18	Structures & Improvements		3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
19	Power Generation Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
20	Reservoir		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%
21	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%
22	Other Plant & Misc. Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
23	TRTMENT AND DISPOSAL PLANT		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24	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%
25	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%
26	Power Generation Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	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%
28	Plant Sewers		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%
29	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%
30	Other Plant & Misc. Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31	RECLAIMED WATER TREATMENT PLANT		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
32	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%
33	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%
34	Power Generation Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
35	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%
36	Flow Measuring Installations		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%
37	Other Plant & Misc. Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	Plant Sewers		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%
39	Other Plant & Misc. Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	RECLAIMED WATER DISTRIBUTION PLANT		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	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%
42	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%
43	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%
44	Power Generation Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	Raise Meters & Meter Installations		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%
46	Raise 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%	0.00%
47	Raise 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%
48	Power Transmission & Distr. Sys.		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%
49	Other Plant & Misc. Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
50	GENERAL PLANT		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
51	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%
52	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%
53	Power Generation Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
54	Computer Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
55	Transportation Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
56	Sales Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
57	Sales, Storage & Garage Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
58	Laboratory Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
59	Power Operated Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
60	Communication Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
61	Miscellaneous Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
62	Other Tangible Plant		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Schedule of Sewer Accumulated Depreciation By Primary Account - 2005

Leisure Lakes - Sewer

Docket No. 060368 - WS

Schedule Year Ended: 2005

Historic [x] or Projected [ ]

This Schedule shows the Commission Authorized Depreciation rates for 2005

Schedule: A-10  
Page: 26  
Preparer: <name>

Florida Public Service Commission

Schedule of Sewer Accumulated Depreciation By Primary Account- 2005													Florida Public Service Commission			
Depreciation Expense- 2005													Schedule:	A-10		
Leisure Lakes - 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	1	1	1	1	1	1	1	1	1	1	1	1	1	7
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	12	12	12	12	12	12	12	12	12	12	12	12	12	143
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	295	295	295	295	295	295	295	295	295	295	295	295	295	3,541
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	36	36	36	36	36	36	36	36	36	36	36	36	36	430
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	45	45	45	45	45	45	45	45	45	45	45	45	45	541
21	371.3	Pumping Equipment	126	126	126	126	126	126	126	126	126	126	126	126	126	1,509
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	513	513	513	513	513	513	513	513	513	513	513	513	513	6,179
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	3	3	3	3	3	3	3	3	3	3	3	3	3	31
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	1,030	1,030	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	12,381

Schedule of Sewer Accumulated Depreciation By Primary Account- 2005														Florida Public Service Commission		
Retirements- 2005														Schedule: A-10		
Leisure Lakes - Sewer														Page: 7 of 8		
Docket No. 060368 - WS														Preparer: <name>		
Schedule Year Ended: 2005																
Historic [x] or Projected [ ]																
														input field		
Explanation: Provide Retirements for 2005																
Line No	Acct No	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 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														
22	389.3	Other Plant & Misc. Equipment		(1,951)	0	0	0	0	0	0	0	0	0	0	0	(1,951)
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	(1,145)	0	0	0	0	0	0	0	0	0	(1,145)
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		(1,951)	0	(1,145)	0	0	0	0	0	0	0	0	0	(3,096)

Schedule of Sewer Accumulated Depreciation By Primary Account-2005														Florida Public Service Commission		
Adjustments to Accumulated Depreciation-2005																
Leisure Lakes - Sewer														Schedule: A-10		
Docket No. 060368 - 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.	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) Test Year End	(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	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	0	0

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		
Leisure Lakes - Sewer			Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning										Page:	4 of 8		
Docket No. 060368 - WS			12/31/04 through the year ended 12/31/05, and 13 month averages										Preparer:	<name>		
Schedule Year Ended: 2005			12/31/04 through the year ended 12/31/05, and 13 month averages													
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	171	171	172	173	173	174	174	175	176	176	177	178	178	174
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	3,360	3,372	3,384	3,396	3,407	3,419	3,431	3,443	3,455	3,467	3,479	3,491	3,503	3,431
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	95,972	96,267	96,563	96,858	97,153	97,448	97,743	98,038	98,333	98,628	98,923	99,218	99,513	97,743
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	5,405	5,441	5,477	5,512	5,548	5,584	5,620	5,656	5,692	5,727	5,763	5,799	5,835	5,620
13	364.2	Flow Measuring Devices	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
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	7,820	7,866	7,911	7,956	8,001	8,046	8,091	8,136	8,181	8,226	8,271	8,316	8,361	8,091
21	371.3	Pumping Equipment	8,117	6,291	6,417	6,543	6,668	6,794	6,920	7,046	7,171	7,297	7,423	7,549	7,674	7,070
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	87,923	88,436	88,949	89,462	89,975	90,488	91,001	91,514	92,027	92,540	93,053	93,566	94,079	90,130
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	(6,294)	(6,292)	(6,289)	(6,287)	(6,284)	(6,281)	(6,279)	(6,276)	(6,274)	(6,271)	(6,269)	(6,266)	(6,263)	(6,279)
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	203,473	202,552	203,502	203,469	204,501	205,534	206,566	207,598	208,630	209,662	210,694	211,726	212,758	206,980

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Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance  
 Leisure Lakes  
 Docket No. 060388-WS  
 Test Year Ending 12/31/05  
 Historical [ X ] Projected [ ]

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	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.		Prior Year	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average
No.																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	171	171	171	172	173	173	174	174	175	176	176	177	178	178	174
4	399.1 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	3,360	3,372	3,396	3,407	3,419	3,431	3,443	3,455	3,467	3,479	3,491	3,503	3,515	3,527	3,431
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	95,972	96,267	96,558	96,849	97,140	97,431	97,722	98,013	98,304	98,595	98,886	99,177	99,468	99,759	97,743
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	5,405	5,441	5,477	5,512	5,548	5,584	5,620	5,655	5,691	5,727	5,763	5,799	5,835	5,871	5,620
13	364.2 Flow Measuring Devices	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
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	7,820	7,866	7,911	7,956	8,001	8,046	8,091	8,136	8,181	8,226	8,271	8,316	8,361	8,406	8,091
21	371.3 Pumping Equipment	8,117	6,291	6,417	6,543	6,668	6,794	6,920	7,046	7,171	7,297	7,423	7,549	7,674	7,800	7,070
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	87,923	88,436	88,949	89,462	89,975	90,488	90,999	91,512	92,025	92,538	93,051	93,564	94,077	94,590	90,130
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	(6,294)	(6,292)	(6,289)	(6,287)	(6,284)	(6,282)	(6,280)	(6,279)	(6,278)	(6,276)	(6,274)	(6,272)	(6,270)	(6,269)	(6,269)
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	365.6 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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	395.7 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	203,473	202,552	203,582	203,582	203,469	204,501	205,534	206,566	207,598	208,630	209,666	210,725	211,793	212,859	206,597
64	Subtotal Land & Land Rights	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- 2006 Adjusted 2006 UPIS Balances for Depr Exp Calc													Florida Public Service Commission			
													Schedule:	A-10		
Leisure Lakes - Sewer													Pane:	UPIS 4 of 8		
Docket No. 060368 - WS													Preparer:	<name>		
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/05 through the year ended 12/31/06.																
Historic I or Projected IxI																
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	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	298	298	298	298	298	298	298	298	298	298	298	298	298	298
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	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200
7	354.2	Structures & Improvements	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580
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	159,494	159,494	159,494	159,494	159,494	159,494	160,514	160,514	160,514	161,534	161,534	161,534	162,554	160,436
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	16,349	16,349	16,349	16,349	16,349	16,349	16,474	16,474	16,474	16,598	16,598	16,599	16,724	16,464
13	364.2	Flow Measuring Devices	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
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	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730
21	371.3	Pumping Equipment	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137
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	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314
27	380.4	Treatment & Disposal Equipment	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,208	112,289
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	934	934	934	934	934	934	934	934	934	934	934	934	934	934
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	350,244	350,244	350,244	350,244	350,244	350,244	351,389	351,389	351,389	352,534	352,534	352,534	353,547	353,983



Schedule of Sewer Accumulated Depreciation By Primary Account - 2006															Florida Public Service Commission			
Depreciation Rates for UPIS Sewer Accounts - 2006																		
Leisure Lakes - Sewer															Schedule: A-10			
Docket No. 060368 - WS															Page: 2b			
Schedule Year Ended: 2006															Preparer: <name>			
Historic [ ] or Projected [x]																		
This Schedule shows Commission Approved Depreciation rates through April 2006, changing to rates based on																		
Guideline lives effective May 1, 2006																		
Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3) Jan	(4) Feb	(5) Mar	(6) Apr	Change to Guideline Lives								(15) Memo Guideline Rates	(16) Memo Guideline Lives	
								Monthly Rates										
								(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec			
1		INTANGIBLE PLANT																
2	351	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%		2.50%	40
3	352	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%		2.50%	40
4	389	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%		5.56%	
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%		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%		5.00%	20
9	360.2	Collection Sewers - Force	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%		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%		2.22%	45
11	362.2	Special Collecting Structures	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%		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%		2.63%	38
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%		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%		2.63%	38
15	389.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%		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%		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%		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%		3.33%	30
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%		5.56%	18
22	389.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%		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%		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%		5.00%	20
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%		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%		2.86%	35
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%		3.33%	30
30	389.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%		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%		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%		5.00%	20
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%		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%		2.70%	37
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%		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%		2.86%	35
39	389.5	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%		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%		2.50%	
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%		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%		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%		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%		5.00%	20
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%		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%		2.33%	36
49	389.6	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%		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%		3.13%	40
53	380.7	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%		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%		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%		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%		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%		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%		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%		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%		10.00%	10
61	397.7	Miscellaneous 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%		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%		10.00%	10

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2006															Florida Public Service Commission			
Depreciation Expense- 2006															Schedule: A-10			
Leshure Lakes - 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	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total		
1		INTANGIBLE PLANT																
2	351.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises		1	1	1	1	1	1	1	1	1	1	1	1	1	1	7
4	389.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	389.1	COLLECTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		12	12	12	12	12	12	12	12	12	12	12	12	12	22	153
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		295	295	295	295	295	297	297	297	299	299	299	301	301	3,566	
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		36	36	36	36	36	36	36	36	36	36	36	36	37	433	
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		45	45	45	45	27	27	27	27	27	27	27	27	34	403	
21	371.3	Pumping Equipment		126	126	126	126	126	126	126	126	126	126	126	126	193	1,575	
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	72	72	72	72	72	72	72	72	72	577	
27	380.4	Treatment & Disposal Equipment		515	515	515	515	515	515	515	515	515	515	515	580	6,245		
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		3	3	3	3	3	3	3	3	3	3	3	3	3	31	
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	380.7	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 Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL		1,032	1,032	1,032	1,032	1,086	1,088	1,088	1,088	1,090	1,090	1,090	1,241	12,992		

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Schedule of Sewer Accumulated Depreciation By Primary Account - 2006 Retirements - 2006															Florida Public Service Commission	
Lelisure Lakes - Sewer															Schedule: A-10	
Docket No. 060368 - WS															Page: 7 of 8	
Schedule Year Ended: 2006															Preparer: <name>	
Historic <input type="checkbox"/> or Projected <input checked="" type="checkbox"/>																
Explanation: Provide Retirements for 2006																
Line No.	Acct No.	(1) Account Name	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 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
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	(1,129)	(1,129)
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	(147)	0	0	(147)	0	0	(147)	(441)
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	(3,551)	(3,551)
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	(3,452)	(3,452)
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	(147)	0	0	(147)	0	0	(6,279)	(6,573)

Schedule of Sewer Accumulated Depreciation By Primary Account- 2006															Florida Public Service Commission	
Adjustments to Accumulated Depreciation-2006																
Lelsure Lakes - Sewer															Schedule: A-10	
Docket No. 060288 - WS															Page: 8 of 8	
Schedule Year Ended: 2006															Preparer: <name>	
Explanation: Provide Adjustments to the Accumulated Depreciation Balances in																
Amendatory Order other than changes resulting from Depreciation Expense,																
or Plant Retirements																
Historic [ ] or Projected [x]																
Line No.	Acct No.	(1) Account Name	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 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 Accumulated Depreciation By Primary Account - 2006													Florida Public Service Commission			
Adjusted Accumulated Depreciation Balances - December 2005 through December 2006													Schedule: A-10			
Letcher Lakes - Sewer													Page: 4 of 8			
Docket No. 060365 - WS													Preparer: <name>			
Schedule Year Ended: 2006													Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning			
Historic [ ] or Projected [x]													12/31/05 through the year ended 12/31/06, and 13 month averages.			
Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		<b>INTANGIBLE PLANT</b>														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	178	179	179	180	181	181	182	183	184	184	184	185	186	182
4	399.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		<b>COLLECTION PLANT</b>														
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	3,503	3,515	3,527	3,539	3,551	3,563	3,575	3,587	3,599	3,610	3,622	3,634	2,527	3,489
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	99,513	99,808	100,103	100,398	100,693	100,989	101,139	101,436	101,734	101,886	102,185	102,484	102,638	101,154
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	5,835	5,871	5,907	5,942	5,978	6,014	6,050	6,086	6,123	6,159	6,196	6,232	6,268	6,051
13	364.2	Flow Measuring Devices	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
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		<b>SYSTEM PUMPING PLANT</b>														
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	8,361	8,407	8,452	8,497	8,542	8,589	8,596	8,623	8,650	8,677	8,704	8,731	8,765	8,583
21	371.3	Pumping Equipment	7,674	7,800	7,926	8,052	8,177	8,303	8,429	8,554	8,680	8,805	8,931	9,057	5,698	8,160
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		<b>TREATMENT AND DISPOSAL PLANT</b>														
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	72	144	216	289	361	433	505	577	200
27	380.4	Treatment & Disposal Equipment	92,957	93,472	93,987	94,502	95,018	95,533	96,047	96,562	97,077	97,592	98,107	98,622	95,750	95,787
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	(6,263)	(6,261)	(6,258)	(6,256)	(6,253)	(6,250)	(6,248)	(6,245)	(6,243)	(6,240)	(6,237)	(6,235)	(6,232)	(6,248)
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		<b>RECLAIMED WATER TREATMENT PLANT</b>														
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		<b>RECLAIMED WATER DISTRIBUTION PLANT</b>														
41	352.E	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.E	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.E	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.E	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.E	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.E	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.E	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.E	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.E	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		<b>GENERAL PLANT</b>														
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		<b>TOTAL</b>	<b>212,758</b>	<b>212,791</b>	<b>214,823</b>	<b>215,895</b>	<b>216,887</b>	<b>217,973</b>	<b>218,914</b>	<b>220,002</b>	<b>221,091</b>	<b>222,034</b>	<b>223,124</b>	<b>224,215</b>	<b>217,177</b>	<b>218,357</b>
			<b>TRUE</b>													

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**Schedule of Sewer Accumulated Depreciation By Primary Account**

Florida Public Service Commission

Test Year Average balance

Leisure Lakes

Docket No. 060368-W5

Schedule Year Ending 12/31/05

Historical [ ] Projected [ X ]

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		<b>INTANGIBLE PLANT</b>														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	178	179	179	180	181	181	182	183	183	184	184	185	186	182
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		<b>COLLECTION PLANT</b>														
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	3,503	3,515	3,527	3,539	3,551	3,563	3,575	3,587	3,599	3,610	3,622	3,634	2,527	3,489
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	99,513	99,808	100,103	100,398	100,693	100,989	101,139	101,436	101,734	101,886	102,185	102,484	102,638	101,154
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	5,835	5,871	5,907	5,942	5,978	6,014	6,050	6,086	6,123	6,159	6,195	6,232	6,268	6,051
13	364.2	Flow Measuring Devices	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
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		<b>SYSTEM PUMPING PLANT</b>														
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	8,361	8,407	8,452	8,497	8,542	8,589	8,596	8,623	8,650	8,677	8,704	8,731	8,765	8,583
21	371.3	Pumping Equipment	7,674	7,800	7,926	8,052	8,177	8,303	8,429	8,554	8,680	8,805	8,931	9,057	5,698	8,160
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		<b>TREATMENT AND DISPOSAL PLANT</b>														
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	72	144	216	289	361	433	505	577	200
27	380.4	Treatment & Disposal Equipment	92,957	93,472	93,987	94,502	95,018	95,533	96,047	96,562	97,077	97,592	98,107	98,622	95,750	95,787
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	(6,263)	(6,261)	(6,258)	(6,256)	(6,253)	(6,250)	(6,248)	(6,245)	(6,243)	(6,240)	(6,237)	(6,235)	(6,232)	(6,248)
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		<b>RECLAIMED WATER TREATMENT PLANT</b>														
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		<b>RECLAIMED WATER DISTRIBUTION PLANT</b>														
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		<b>GENERAL PLANT</b>														
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	111	155	200	249	297	361	428	496	563	630	697	764	921	452
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		<b>TOTAL</b>	212,869	213,946	215,023	216,103	217,184	218,334	219,343	220,498	221,653	222,664	223,821	224,979	218,098	218,809
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	
Lelsure Lakes - Sewer														Page:	UPIS 4 of 8	
Docket No. 060388 - WS														Preparer:	<name>	
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/06 through the year ended 12/31/07.																
Schedule Year Ended: 2007																
Historic [ ] or Projected [x]																
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
3	352.1	Franchises	298	298	298	298	298	298	298	298	298	298	298	298	298	298
4	385.1	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	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200
7	354.2	Structures & Improvements	8,451	8,451	8,451	9,032	9,032	9,032	9,613	9,613	9,613	10,194	10,194	10,194	10,775	9,434
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	162,554	162,554	162,554	165,319	163,319	163,319	164,084	164,084	164,084	164,849	164,849	164,849	165,614	163,849
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	16,724	16,724	16,724	17,099	17,099	17,099	17,474	17,474	17,474	17,849	17,849	17,849	18,224	17,359
13	364.2	Flow Measuring Devices	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
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	12,230	12,230	12,230	12,230	12,230	12,230	12,230	12,230	12,230	12,230	12,230	12,230	12,230	12,230
21	371.3	Pumping Equipment	41,586	41,586	41,586	42,188	42,188	42,188	42,790	42,790	42,790	43,392	43,392	43,392	43,994	42,605
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	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314
27	380.4	Treatment & Disposal Equipment	125,256	125,256	125,256	125,256	125,256	125,256	125,256	125,256	125,256	125,256	125,256	125,256	125,256	125,256
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	934	934	934	934	934	934	934	934	934	934	934	934	934	934
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	380.7	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	1,505	1,505	1,505	3,010	3,010	3,010	4,515	4,515	4,515	6,020	2,547
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	388,547	388,547	388,547	392,375	392,375	392,375	396,203	396,203	396,203	400,031	400,031	400,031	403,859	395,025

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Schedule of Sewer Accumulated Depreciation By Primary Account - 2007														Florida Public Service Commission	
Depreciation Rates for UPIS Sewer Accounts-2007														Schedule:	A-10
Lasure Lakes - Sewer														Page:	2b
Docket No. 060368 - WS														Preparer:	<Name>
Schedule Year Ended: 2007															
Historic [ ] or Protected [x]															
This Schedule shows the Depreciation rates based on Guideline Lives															
Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(7) Monthly Rates											
				(3) Jan	(4) Feb	(5) Mar	(6) Apr	(8) May	(9) Jun	(10) Jul	(11) Aug	(12) Sep	(13) Oct	(14) Nov	(15) Dec
<b>INTANGIBLE PLANT</b>															
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%
2	351.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
4	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%
<b>COLLECTION PLANT</b>															
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%
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%
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%
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%
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%
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%
12	363.2	Services to Customers	2.00%	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%
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%
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%
<b>SYSTEM PUMPING PLANT</b>															
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%
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%
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%
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%
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%
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%
<b>TREATMENT AND DISPOSAL PLANT</b>															
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%
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%
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%
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%
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%
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%
30	388.4	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%
<b>RECLAIMED WATER TREATMENT PLANT</b>															
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%	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%	0.26%	0.26%
33	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%
34	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%
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%
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%
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%
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%
<b>RECLAIMED WATER DISTRIBUTION PLANT</b>															
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%
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%
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%
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%
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%
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%
47	371.6	Purposes 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%
48	375.6	Reuse Transmission & Dist. 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%
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%
<b>GENERAL PLANT</b>															
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%
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%
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%
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%
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%
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%
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%
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%
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%
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%
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%
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%

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Schedule of Sewer Accumulated Depreciation By Primary Account 2007																
Depreciation Expense - 2007																
Explanation: Provide the monthly Depreciation Expense for 2007																
Line No.	Acct No.	Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
1	INTANGIBLE PLANT															
2	351.1	Operation														
3	352.1	Franchise														
4	388.1	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 Sewer - Force M														
10	361.2	Collection Sewer - Gravity														
11	362.2	Special Collecting Structures														
12	363.2	Services to Customers														
13	364.2	Flow Measuring Devices														
14	365.2	New Manufacturing Installations														
15	369.2	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 Walls														
21	368.3	Other Plant & Misc. Equipment														
22	369.3	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	382.4	Other Plant & Misc. Equipment														
29	382.4	Outfall Sewers														
30	369.4	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	369.5	Other Plant & Misc. Equipment														
36	374.5	Research & Development														
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	Franchise														
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	376.6	Other Plant & Misc. Equipment														
50	GENERAL PLANT															
51	353.7	Land & Land Rights														
52	354.7	Structures & Improvements														
53	360.7	Office Furniture & Equipment														
54	360.71	Computer Equipment														
55	361.7	Transportation Equipment														
56	363.7	Storage Equipment														
57	363.7	Laboratory Equipment														
58	364.7	Storage Equipment														
59	365.7	Power Operated Equipment														
60	366.7	Communication Equipment														
61	367.7	Miscellaneous Equipment														
62	368.7	Other Tangible Plant														
63	TOTAL		1,241	1,241	1,256	1,256	1,256	1,256	1,271	1,271	1,286	1,286	1,286	1,301	15,225	

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Schedule of Sewer Accumulated Depreciation By Primary Account, 2007																		
Line No.	Acct No.	Account Name	Support Field															
			(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
			Explanation: Provide Retirements for 2007															
			Historic [ ] or Projected [x]															
1		INTANGIBLE PLANT																
	1	Organization																
	3	302																
	4	389.1	Other Plant & Misc. Equipment															
5		COLLECTION PLANT																
	6	353.2	Land & Land Rights															
	7	354.2	Structures & Improvements				(189)											(679)
	8	360.2	Power Generation Equipment															
	9	360.2	Power Generation Equipment															
	10	361.2	Collection Sewers - Gravity															
	11	362.2	Special Collecting Structures				11											(440)
	12	363.2	Services to Customers															
	13	364.2	Flow Measuring Devices															
	14	365.2	Flow Measuring Installations															
	15	369.2	Other Plant & Misc. Equipment															
	16	370.2	Recycling Wells															
	17	353.3	Land & Land Rights															
	18	354.3	Structures & Improvements															
	19	355.3	Power Generation Equipment															
	20	370.3	Recycling Wells															
	21	371.3	Pumping Equipment															
	22	371.3	Pumping Equipment				(148)											(592)
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 Sowers															
	29	381.4	Plant Sowers															
	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	371.5	Pumping Equipment															
	37	390.5	Treatment & Disposal Equipment															
	38	391.5	Plant Sowers															
	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	375.6	Reuse Transmission & Distr. Sys.															
50		GENERAL PLANT																
	51	353.7	Land & Land Rights															
	52	354.7	Structures & Improvements															
	53	390.7	Office Furniture & Equipment															
	54	390.7	Office Furniture & Equipment															
	55	391.7	Computer Equipment															
	56	391.7	Computer Equipment															
	57	392.7	Storage 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				(370)											(1,460)
63		TOTAL					(797)											(3,689)

Schedule of Sewer Accumulated Depreciation By Primary Account: 2007												Florida Public Service Commission				
Adjustments to Accumulated Depreciation-2007																
Leisure Lakes - Sewer												Schedule: A-10				
Decket No. 050368 - 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.	(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) Total	(15) 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
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	388.4	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	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																		
Leisure Lakes - Sewer															Schedule: A-10			
Docket No. 060368 - WS															Page: 4 of 8			
Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning															Preparer: <name>			
12/31/06 through the year ended 12/31/07, and 13 month averages.																		
Schedule Year Ended: 2007																		
Historic [ ] or Projected [x]																		
Line No.	Acct. No.	(1) Account Name	(2) 12/31/06	(3) 01/31/07	(4) 02/29/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance		
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	186	186	187	187	188	189	189	190	191	191	192	192	193	189		
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	2,527	2,549	2,571	2,426	2,449	2,473	2,329	2,354	2,379	2,237	2,263	2,290	2,149	2,384		
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	102,638	102,939	103,240	103,432	103,735	104,037	104,231	104,535	104,839	105,034	105,339	105,645	105,841	104,268		
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	6,268	6,305	6,342	6,379	6,417	6,454	6,493	6,531	6,569	6,608	6,647	6,687	6,727	6,494		
13	364.2	Flow Measuring Devices	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000		
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	8,765	8,798	8,833	8,867	8,901	8,935	8,969	9,003	9,037	9,071	9,105	9,139	9,173	8,968		
21	371.3	Pumping Equipment	5,698	5,891	6,083	6,131	6,326	6,521	6,571	6,769	6,968	7,020	7,221	7,422	7,478	6,623		
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	577	649	721	794	866	938	1,010	1,082	1,154	1,226	1,299	1,371	1,443	1,010		
27	380.4	Treatment & Disposal Equipment	95,750	96,329	96,909	97,489	98,069	98,649	99,229	99,809	100,389	100,969	101,548	102,128	102,708	99,229		
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	(6,232)	(6,230)	(6,227)	(6,224)	(6,222)	(6,219)	(6,217)	(6,214)	(6,211)	(6,209)	(6,206)	(6,204)	(6,201)	(6,217)		
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 Motors & 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	(362)	(353)	(345)	(338)	(331)	(325)	(319)	(313)	(307)	(301)	(295)		
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
63		TOTAL	217,177	218,418	219,660	220,119	221,376	222,632	223,106	224,378	225,649	226,138	227,424	228,710	229,214	223,385		

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Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Leisure Lakes

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [ ] Projected [ X ]

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	186	186	187	187	188	189	189	190	191	191	192	192	193	189
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	2,527	2,549	2,571	2,426	2,449	2,473	2,329	2,354	2,379	2,237	2,263	2,290	2,149	2,384
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	102,638	102,939	103,240	103,432	103,735	104,037	104,231	104,535	104,839	105,034	105,339	105,645	105,841	104,268
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	6,268	6,305	6,342	6,379	6,417	6,454	6,493	6,531	6,569	6,608	6,647	6,687	6,727	6,494
13	364.2	Flow Measuring Devices	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
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	8,765	8,799	8,833	8,867	8,901	8,935	8,969	9,003	9,037	9,071	9,105	9,139	9,173	8,969
21	371.3	Pumping Equipment	5,698	5,891	6,083	6,131	6,226	6,521	6,571	6,769	6,968	7,020	7,221	7,422	7,478	6,623
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	577	649	721	794	866	938	1,010	1,082	1,154	1,226	1,299	1,371	1,443	1,010
27	380.4	Treatment & Disposal Equipment	95,750	96,329	96,909	97,489	98,069	98,649	99,229	99,809	100,389	100,969	101,548	102,128	102,708	99,229
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	(6,232)	(6,230)	(6,227)	(6,224)	(6,222)	(6,219)	(6,217)	(6,214)	(6,211)	(6,209)	(6,206)	(6,204)	(6,201)	(6,217)
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	921	1,081	1,246	1,418	1,596	1,780	1,968	2,160	2,356	2,557	2,762	2,971	3,183	2,000
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	(362)	(353)	(345)	(698)	(681)	(665)	(1,010)	(985)	(960)	(1,296)	(566)
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	218,098	219,500	220,906	221,537	222,972	224,412	225,074	226,538	228,004	228,695	230,187	231,681	232,397	225,385
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission	
June through December CIAC Balances per Books- 2004									
Leisure Lakes - Sewer		271	6404	FWS	Leisure Lakes - Sewer			Schedule: A-12	
Docket No. 060368 - WS		Explanation: Provide the CIAC Balances by month by Classification						Page: 2 of	
Schedule Year Ended: 2004		beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA)						Preparer:	
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>		through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.							
Line No.	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04	(8)
Cash CIAC:									
1	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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Schedule of Sewer Contributions in Aid of Construction by Classification- 2005													Florida Public Service Commission		
CIAC Balances per Books- 2005															
Leisure Lakes - Sewer													Schedule: A-12		
Docket No. 060368 - WS													Page: 2 of		
Schedule Year Ended: 2005													Preparer:		
Historic [x] or Projected [ ]															
Line No.	Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	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
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
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 Contributions in Aid of Construction By Classification

Test Year Average balance

Leisure Lakes

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-12

Page: 2 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) 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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Schedule of Sewer Contributions in Aid of Construction by Classification-2006							
CIAC Balances per Books- 2006							
				=input field			
Leisure Lakes - Sewer		271	6404	FWS	Leisure Lakes - Sewer		
Docket No. 060368 - WS		Explanation: Provide the CIAC Balances by month by Classification					
Schedule Year Ended: 2006		for 2006					
Historic [x] or Projected [x]							
	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Description	12/31/05	01/31/06	02/26/06	03/31/06	04/30/06	05/31/06
	Cash CIAC:						from Adj Bal
1	Treatment & Disposal Equipment	0					211,216
2	Meter Fees	0					0
3	Main Extension Charge	0					10,560
4	Service Installation Fees	0					18,560
5	Total Cash CIAC	0	0	0	0	0	240,336
	Property CIAC:						from Adj Bal
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 Mains	0					0
14	Other Plant Misc Equip	0					0
15	Total Property CIAC	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	240,336

SS

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

Florida Public Service Commission

Leisure Lakes

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	128,851	238,386
2004			
35	Additions	1,398	0
36	Adjustments	0	0
37	12/31/04 Balance	130,249	238,386
2005			
38	Additions	1,379	1,950
39	Adjustments	0	0
40	12/31/05 Balance	131,628	240,336
2006			
41	Additions	1,380	0
42	Adjustments	0	0
43	12/31/06 Balance	133,008	240,336
2007			
44	Additions	1,380	1,952
45	Adjustments	0	0
46	12/31/07 Balance	134,388	242,288

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

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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				Schedule: A-12	
Leisure Lakes - Sewer				Page:	
Docket No. 060368 - WS				Preparer:	
Schedule Year Ended: 2004				Explanation: Calculate CIAC at 6/30/04 based on Nance's W/Ps and Amendatory Order.	
Historic [x] or Projected [ ]				Assign W/P amounts to CIAC Categories	
				Allocation to match Amendatory Order Total @ 6/30/04	
				Categories-lines 22 to 35 below	
	Cronin Jackson 06/30/04		Amendatory Order		
	Cash CIAC:				
1	Capacity Charges 271.1	18,340		18,340	Treatment & Disposal Equipment
2	CIAC-1999 Acquisition	191,573		191,573	Treatment & Disposal Equipment
3	Unclaimed Refunds	3		3	Treatment & Disposal Equipment
4	Main Ext Charge	10,080		10,080	Main Extension Charge
5	Serv Install Charge	18,390		18,390	Service Installation Charge
6	Reuse Meter Fees	0		0	Meter Fees
7	Total Cash CIAC	238,386	0	238,386	
	Property CIAC 271.5:	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	238,386	0	238,386	
Explanation: Rearrange the Cronin Jackson Categories shown above into new Categories that combine certain data					
Line No	Description			Amendatory Order Balances as Calculated	
	Cash CIAC:				
22	Treatment & Disposal Equipment			209,916	
23	Meter Fees			0	
24	Main Extension Charge			10,080	
25	Service Installation Fees			18,390	
26	Total Cash CIAC			238,386	
	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			238,386	

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Line	No	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
			209,916	209,916	209,916	209,916	209,916	209,916	209,916
1		Treatment & Disposal Equipment	0	0	0	0	0	0	0
2		Meter Fees	0	0	0	0	0	0	0
3		Main Extension Charge	10,080	10,080	10,080	10,080	10,080	10,080	10,080
4		Service Installation Fees	18,390	18,390	18,390	18,390	18,390	18,390	18,390
5		Total Cash CIAC	238,386	238,386	238,386	238,386	238,386	238,386	238,386
		Property CIAC:	0	0	0	0	0	0	0
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	238,386	238,386	238,386	238,386	238,386	238,386	238,386

Schedule of Sewer Contributions in Aid of Construction by Classification- 2004  
 CIAC Ammendatory Order Balances as of 6/30/04  
 Letaure Lakes - Sewer  
 Docket No. 060368 WS  
 Schedule Year Ended: 2004  
 Historic [X] or Project [ ]  
 based on amounts in the PSC's Ammendatory Order  
 Explanation: Provide the CIAC Balances by month by Classification  
 Preparer: \_\_\_\_\_  
 Page: 5 of 8  
 Schedule: A-12  
 Florida Public Service Commission

Schedule of Sewer Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission
CIAC Additions - July through December 2004								
		=input field						Schedule:
Leisure Lakes - Sewer		Explanation: Provide a Schedule showing additions to CIAC during 2004						A-12
Docket No. 060368 - WS		from the date of Acquisition						Page:
Schedule Year Ended: 2004								6 of 8
Historic [x] or Projected [ ]								Preparer:
Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
No.	Description		July	Aug	Sep	Oct	Nov	Dec
	Cash CIAC:	CIAC acct						
1	Treatment & Disposal Equipment	380	0	0	0	0	0	0
2	Meter Fees	367	0	0	0	0	0	0
3	Main Extension Charge	361	0	0	0	0	0	0
4	Service Installation Fees	363	0	0	0	0	0	0
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	
Adjustments to CIAC-July through December 2004								Schedule: A-12	
Leisure Lakes - Sewer								Page: 8 of 8	
Docket No. 060368 - WS								Preparer:	
Schedule Year Ended: 2004									
Historic [x] or Projected [ ]									
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2004									
input field									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
Line No.	Description	July	Aug	Sep	Oct	Nov	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	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
Leisure Lakes - Sewer								Page:	4 of 8
Docket No. 060368 - WS								Preparer:	
Schedule Year Ended: 2004								Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04	
Historic [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)		
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	209,916	209,916	209,916	209,916	209,916	209,916	209,916	
2	Meter Fees	0	0	0	0	0	0	0	
3	Main Extension Charge	10,080	10,080	10,080	10,080	10,080	10,080	10,080	
4	Service Installation Fees	18,390	18,390	18,390	18,390	18,390	18,390	18,390	
5	<b>Total Cash CIAC</b>	<b>238,386</b>	<b>238,386</b>	<b>238,386</b>	<b>238,386</b>	<b>238,386</b>	<b>238,386</b>	<b>238,386</b>	
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	<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>	
16	<b>Total Sewer CIAC</b>	<b>238,386</b>	<b>238,386</b>	<b>238,386</b>	<b>238,386</b>	<b>238,386</b>	<b>238,386</b>	<b>238,386</b>	

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Line	No	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
16		Total Sewer CIAC	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
14		Other Plant Misc Equip	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
12		Reuse Services	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
10		Lift Stations	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
8		Collection Sewers- Gravy	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
6		Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
		Property CIAC	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
4		Service Installation Fees	363	0	0	0	0	0	0	0	0	170	0	0	170
3		Main Extension Charge	261	0	0	0	0	0	0	0	0	0	0	0	480
2		Meter Fees	267	0	0	0	0	0	0	0	0	0	0	0	0
1		Treatment & Disposal Equipment	280	0	0	0	0	0	0	0	0	1,300	0	0	1,300
		Cash CIAC	280	0	0	0	0	0	0	0	0	1,300	0	0	1,300
		Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Schedule of Sewer Contributions in Aid of Construction by Classification- 2005 CIAC Additions - 2005 Leisure Lakes - Sewer Docker No. 060368 - WS Schedule Year Ended: 2005 Historic [x] or Projected [ ] Explanation: Provide a schedule showing additions to CIAC during 2005 Preparer: [redacted] Page: 6 of 8 Schedule: A-12 Florida Public Service Commission															
16		Total Sewer CIAC	0	0	0	0	0	0	0	0	0	1,950	0	0	1,950
15		Total Property CIAC	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
13		Reuse Transmission & Dist Mains	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
11		Pumping Equipment	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
9		Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
8		Collection Sewers- Gravy	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
6		Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
		Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
5		Total Cash CIAC	363	0	0	0	0	0	0	0	0	1,950	0	0	1,950
4		Service Installation Fees	363	0	0	0	0	0	0	0	0	170	0	0	170
3		Main Extension Charge	261	0	0	0	0	0	0	0	0	0	0	0	480
2		Meter Fees	267	0	0	0	0	0	0	0	0	0	0	0	0
1		Treatment & Disposal Equipment	280	0	0	0	0	0	0	0	0	1,300	0	0	1,300
		Cash CIAC	280	0	0	0	0	0	0	0	0	1,300	0	0	1,300

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Schedule of Sewer Contributions in Aid of Construction by Classification-2005														Florida Public Service Commission		
Adjusted CIAC Balances- 2005														Schedule: A-12		
Leisure Lakes - Sewer														Page: 4 of 8		
Docket No. 060368 - WS														Preparer:		
Schedule Year Ended: 2005																
Historic [x] or Projected [ ]																
Explanation: Provide Adjusted CIAC balances by account for 2005																
Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance	
Cash CIAC:																
1	Treatment & Disposal Equipment	209,916	209,916	209,916	209,916	209,916	209,916	209,916	209,916	209,916	209,916	211,216	211,216	211,216	210,216	
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Main Extension Charge	10,080	10,080	10,080	10,080	10,080	10,080	10,080	10,080	10,080	10,080	10,560	10,560	10,560	10,191	
4	Service Installation Fees	18,390	18,390	18,390	18,390	18,390	18,390	18,390	18,390	18,390	18,390	18,560	18,560	18,560	18,429	
5	Total Cash CIAC	238,386	238,386	238,386	238,386	238,386	238,386	238,386	238,386	238,386	238,386	240,336	240,336	240,336	238,836	
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	389.2
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	Total Sewer CIAC	238,386	238,386	238,386	238,386	238,386	238,386	238,386	238,386	238,386	238,386	240,336	240,336	240,336	238,836	

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

**Florida Public Service Commission**

Test Year Average balance

**Leisure Lakes**

**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	97,459	97,459	97,459	97,459	97,459	97,459	97,459	97,459	97,459	97,459	98,159	98,159	98,159	97,621
2	Meter Fees	19,420	19,420	19,420	19,420	19,420	19,420	19,420	19,420	19,420	19,420	19,510	19,510	19,510	19,441
3	Main Extension Charge	9,366	9,366	9,366	9,366	9,366	9,366	9,366	9,366	9,366	9,366	9,812	9,812	9,812	9,469
4	Service Installation Fees	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,147	4,147	4,147	4,037
5	Total Cash CIAC	130,249	130,249	130,249	130,249	130,249	130,249	130,249	130,249	130,249	130,249	131,628	131,628	131,628	130,568
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	130,249	130,249	130,249	130,249	130,249	130,249	130,249	130,249	130,249	130,249	131,628	131,628	131,628	130,568
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	209,916	209,916	209,916	209,916	209,916	209,916	209,916	209,916	209,916	209,916	211,216	211,216	211,216	210,216
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	10,080	10,080	10,080	10,080	10,080	10,080	10,080	10,080	10,080	10,080	10,560	10,560	10,560	10,191
16	Service Installation Fees	18,390	18,390	18,390	18,390	18,390	18,390	18,390	18,390	18,390	18,390	18,560	18,560	18,560	18,429
17	Total Cash CIAC	238,386	238,386	238,386	238,386	238,386	238,386	238,386	238,386	238,386	238,386	240,336	240,336	240,336	238,836
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	238,386	238,386	238,386	238,386	238,386	238,386	238,386	238,386	238,386	238,386	240,336	240,336	240,336	238,836

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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		
Leisure Lakes - Sewer														Page: 6 of 8		
Docket No. 060368 - WS														Preparer:		
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Explanation: Provide a Schedule showing additions to CIAC during 2006																
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total		
	Cash CIAC:															
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
	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
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- 2006														Florida Public Service Commission		
Adjustments to CIAC-2006														Schedule: A-12		
Leisure Lakes - Sewer														Page: 8 of 8		
Docket No. 060368 - WS														Preparer:		
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2006																
Line No.	AccountName	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	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
	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
16	Total Sewer CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0

these rows are extracted from the FWS456CIAC tab

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2006															Florida Public Service Commission		
Adjusted CIAC Balances- 2006															Schedule: A-12		
Leisure Lakes - 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		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
No.	Description	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	12/31/06	Average Balance		
Cash CIAC:																	
1	Treatment & Disposal Equipment	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216		
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
3	Main Extension Charge	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560		
4	Service Installation Fees	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560		
5	Total Cash CIAC	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336		
Property CIAC:																	
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0		Acct
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0		354.4
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0		360.2
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0		361.2
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0		363.2
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0		370.3
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0		371.3
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0		366.6
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0		375.6
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0		389.2
16	Total Sewer CIAC	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336		

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Leisure Lakes

Docket No. 060368-WS

Test Year Ending 12/31/06

Schedule: A-12

Page: 4 of 5

Preparer: Robert M. Griffin

Explanation: Provide the Adjusted monthly and average CIAC balances by classification. If a projected year is employed, provide breakdown for test year, base year and 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 Dec	Enc	(15) Average Balance
<b>WATER</b>																
Cash CIAC:																
1	Water Treatment Equipment	98,159	98,159	98,159	98,159	98,159	98,159	98,393	98,393	98,393	98,627	98,627	98,627	98,861		98,375
2	Meter Fees	19,510	19,510	19,510	19,510	19,510	19,510	19,540	19,540	19,540	19,570	19,570	19,570	19,600		19,538
3	Main Extension Charge	9,812	9,812	9,812	9,812	9,812	9,812	9,960	9,960	9,960	10,108	10,108	10,108	10,256		9,949
4	Service Installation Fees	4,147	4,147	4,147	4,147	4,147	4,147	4,195	4,195	4,195	4,243	4,243	4,243	4,291		4,191
5	Total Cash CIAC	131,628	131,628	131,628	131,628	131,628	131,628	132,088	132,088	132,088	132,548	132,548	132,548	133,008		132,053
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	131,628	131,628	131,628	131,628	131,628	131,628	132,088	132,088	132,088	132,548	132,548	132,548	133,008		132,053
<b>SEWER</b>																
Cash CIAC:																
13	Treatment & Disposal Equipment	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0		0
15	Main Extension Charge	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560		10,560
16	Service Installation Fees	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560		18,560
17	Total Cash CIAC	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336		240,336
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	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336		240,336

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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		
Leisure Lakes - Sewer														Page: 6 of 8		
Docket No. 060368 - WS														Preparer:		
Schedule Year Ended: 2007																
Historic [ ] or Projected [X]																
Explanation: Provide a Schedule showing additions to CIAC during 2007																
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	Total
Cash CIAC:		CIAC accl														
1	Treatment & Disposal Equipment				380		488				488			488		1,952
2	Meter Fees				367											0
3	Main Extension Charge				361											0
4	Service Installation Fees				363											0
5	Total Cash CIAC		0	0	488	0	0	488	0	0	488	0	0	488		1,952
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	488	0	0	488	0	0	488	0	0	488		1,952
Schedule of Sewer Contributions in Aid of Construction by Classification- 2007														Florida Public Service Commission		
Adjustments to CIAC-2007														Schedule: A-12		
Leisure Lakes - Sewer														Page: 8 of 8		
Docket No. 060368 - 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(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
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 Contributions in Aid of Construction by Classification- 2007														Florida Public Service Commission	
Adjusted CIAC Balances- 2007														Schedule: A-12	
Leisure Lakes - Sewer														Page: 4 of 8	
Docket No. 060368 - WS														Preparer:	
Schedule Year Ended: 2007															
Historic [ ] or Projected [X]															
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Line No.	Description	12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance
	Cash CIAC:														
1	Treatment & Disposal Equipment	211,216	211,216	211,216	211,704	211,704	211,704	212,192	212,192	212,192	212,680	212,680	212,680	213,168	212,042
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560
4	Service Installation Fees	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560
5	Total Cash CIAC	240,336	240,336	240,336	240,824	240,824	240,824	241,312	241,312	241,312	241,800	241,800	241,800	242,288	241,162
	Property CIAC:														Acct
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	354.4
7	Collection Sewers- Force	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	361.2
9	Services to Customers	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	370.3
11	Pumping Equipment	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	366.6
13	Reuse Transmission & Dist Mains	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	389.2
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	Total Sewer CIAC	240,336	240,336	240,336	240,824	240,824	240,824	241,312	241,312	241,312	241,800	241,800	241,800	242,288	241,162

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

Test Year Average balance

**Leisure Lakes**

**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	98,861	98,861	98,861	99,036	99,036	99,036	99,211	99,211	99,211	99,386	99,386	99,386	99,561	99,157
2	Meter Fees	19,600	19,600	19,600	19,623	19,623	19,623	19,646	19,646	19,646	19,669	19,669	19,669	19,692	19,639
3	Main Extension Charge	10,256	10,256	10,256	10,367	10,367	10,367	10,478	10,478	10,478	10,589	10,589	10,589	10,700	10,444
4	Service Installation Fees	4,291	4,291	4,291	4,327	4,327	4,327	4,363	4,363	4,363	4,399	4,399	4,399	4,435	4,352
5	<b>Total Cash CIAC</b>	<b>133,008</b>	<b>133,008</b>	<b>133,008</b>	<b>133,353</b>	<b>133,353</b>	<b>133,353</b>	<b>133,698</b>	<b>133,698</b>	<b>133,698</b>	<b>134,043</b>	<b>134,043</b>	<b>134,043</b>	<b>134,388</b>	<b>133,592</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>133,008</b>	<b>133,008</b>	<b>133,008</b>	<b>133,353</b>	<b>133,353</b>	<b>133,353</b>	<b>133,698</b>	<b>133,698</b>	<b>133,698</b>	<b>134,043</b>	<b>134,043</b>	<b>134,043</b>	<b>134,388</b>	<b>133,592</b>
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	211,216	211,216	211,216	211,704	211,704	211,704	212,192	212,192	212,192	212,680	212,680	212,680	213,168	212,042
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560
16	Service Installation Fees	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560
17	<b>Total Cash CIAC</b>	<b>240,336</b>	<b>240,336</b>	<b>240,336</b>	<b>240,824</b>	<b>240,824</b>	<b>240,824</b>	<b>241,312</b>	<b>241,312</b>	<b>241,312</b>	<b>241,800</b>	<b>241,800</b>	<b>241,800</b>	<b>242,288</b>	<b>241,162</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>240,336</b>	<b>240,336</b>	<b>240,336</b>	<b>240,824</b>	<b>240,824</b>	<b>240,824</b>	<b>241,312</b>	<b>241,312</b>	<b>241,312</b>	<b>241,800</b>	<b>241,800</b>	<b>241,800</b>	<b>242,288</b>	<b>241,162</b>

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Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
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
16	Total Sewer CIAC	0	0	0	0	0	0	0
Schedule of Sewer Amortization of CIAC by Classification- 2004 June through December Accum Amort CIAC by Classification- 2004 Leisure Lakes - Sewer 272 6404 FMS Leisure Lakes - Sewer =input field Docket No. 060368 - WS Schedule Year Ended: 2004 Explanation: Provide the Amort of CIAC Balances per books by month by Classification beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA) through the year ended 12/31/04. While 2005 is the historical last year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date. Historic (X) or Projected ( ) Florida Public Service Commission Schedule: A-14 Page: 2 of 2 Preparer:								

Schedule of Sewer Amortization of CIAC by Classification- 2005													Florida Public Service Commission		
Accum Amort CIAC Balances per Books- 2005													Schedule:	A-14	
													Page:	2 of 2	
													Preparer:		
Leisure Lakes - Sewer															
Docket No. 060368 - WS															
Schedule Year Ended: 2005															
Historic [x] or Projected [ ]															
													(14)	(15)	
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	Test Year End 12/31/05	Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipment	0													0
2	Meter 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 Mains	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 Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Leisure Lakes

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: A-14

Page: 2 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	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							
Accum Amort CIAC Balances per Books- 2006							
		272		6404		=input field	
Leisure Lakes - Sewer		FVWS		Leisure Lakes - Sewer			
Docket No. 060368 - WS		Explanation: Provide the Amort of CIAC Balances by month by Classification for the year ended 12/31/06					
Schedule Year Ended: 2006							
Historic [x] or Projected [x]							
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)
		12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06
Cash CIAC:							
1	Treatment & Disposal Equipm	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
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 M	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	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**

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

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
2000			
23	Additions		
24	Adjustments		
25	12/31/00 Balance	<hr/>	<hr/>
2001			
26	Additions		
27	Adjustments		
28	12/31/01 Balance	<hr/>	<hr/>
2002			
29	Additions		
30	Adjustments		
31	12/31/02 Balance	<hr/>	<hr/>
2003			
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	<hr/> 69,843	<hr/> 170,991
2004			
35	Additions	2,249	6,098
36	Adjustments	0	0
37	12/31/04 Balance	<hr/> 72,092	<hr/> 177,089
2005			
38	Additions	4,515	12,218
39	Adjustments	0	0
40	12/31/05 Balance	<hr/> 76,607	<hr/> 189,308
2006			
41	Additions	4,603	11,643
42	Adjustments	0	0
43	12/31/06 Balance	<hr/> 81,209	<hr/> 200,951
2007			
44	Additions	4,725	11,895
45	Adjustments	0	0
46	12/31/07 Balance	<hr/> 85,935	<hr/> 212,845

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

CONVERT AMENDATORY ORDER BALANCES				
Schedule of Sewer Amortization of CIAC by Classification- 2004				Florida Public Service Commission
CIAC Amendatory Order Balances as of 6/30/04				
Leisure Lakes - Sewer				Schedule: A-12
Docket No. 060358 - WS				Page:
Schedule Year Ended: 2004				Preparer:
Historic [x] or Projected [ ]				
Explanation: Calculate CIAC at 6/30/04 based on Nance's W/Ps and Amendatory Order.				
Assign W/P amounts to CIAC Categories				
		Cronin Jackson 06/30/04	Amendatory Order	Allocation to match Amendatory Order Total @ 6/30/04
Categories-lines 22 to 35 below				
Cash CIAC:				
1	Capacity Charges	271.1	1,666	1,666
2	CIAC-1999 Acquisition		164,844	164,844
3	Unclaimed Refunds		1	1
4	Main Ext Charge		1,191	1,191
5	Serv Install Charge		3,289	3,289
6	Reuse Meter Fees		0	0
7	Total Cash CIAC	170,991	0	170,991
Property CIAC 271.5:				
8	Structures & Improvements	271.5	0	0
9	Structures & Improvements	354.2	0	0
10	Structures & Improvements	354.3	0	0
11	Structures & Improvements	354.40	0	0
12	Collection Sewers- Force	360.2	0	0
13	Collection Sewers- Gravity	361.2	0	0
14	Services to Customers	363.2	0	0
15	Lift Stations	370.3	0	0
16	Pumping Equipment	371.3	0	0
17	Reuse Services	366.6	0	0
18	Reuse Transmission & Dist Mains	375.6	0	0
19	Other Plant Misc Equip	389.2	0	0
20	Other Plant Misc Equip	3879.40	0	0
20	Total Property CIAC	0	0	0
21	Total Sewer CIAC	170,991	0	170,991
Explanation: Rearrange the Categories shown above into new Categories that combine certain data				
Line No.	Description			Amendatory Order Balances as Calculated
Cash CIAC:				
22	Treatment & Disposal Equipment			166,511
23	Meter Fees			0
24	Main Extension Charge			1,191
25	Service Installation Fees			3,289
26	Total Cash CIAC			170,991
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			170,991

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Schedule of Sewer Amortization of CIAC by Classification- 2004								Florida Public Service Commission	
Amort of CIAC Amendatory Order Balances as of 6/30/04									
								=input field	
Leisure Lakes - Sewer								Schedule: A-14	
Docket No. 060368 - WS								Page: 2, wrk-1	
Schedule Year Ended: 2004								Preparer:	
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>									
Explanation: Provide the Accumulated Amort of CIAC Balances as of 6/30/04 by Classification based on amounts in the PSC's Amendatory Order issued February 27, 2006									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04	
Cash CIAC:									
1	Treatment & Disposal Equipment	166,511	166,511	166,511	166,511	166,511	166,511	166,511	
2	Meter Fees	0	0	0	0	0	0	0	
3	Main Extension Charge	1,191	1,191	1,191	1,191	1,191	1,191	1,191	
4	Service Installation Fees	3,289	3,289	3,289	3,289	3,289	3,289	3,289	
5	Total Cash CIAC	170,991	170,991	170,991	170,991	170,991	170,991	170,991	
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	170,991	170,991	170,991	170,991	170,991	170,991	170,991	

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CALCULATE CIAC AMORTIZATION RATES											
Schedule of Sewer Amortization of CIAC by Classification: 2004											
Calculate Amortization Rates											
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates and calculate composite rates based on methodology employed.											
Annual Reports (see 122.104 calculation)											
Input field											
Florida Public Service Commission											
Schedule: A-12											
Page:											
Preparer:											
										Annual Dep'n Rate	Monthly Dep'n Rate
Cash CIAC:											
1	Leisure Lakes - Sewer									5.47%	0.46%
2	Cash Charges - 271.1									5.47%	0.46%
3	CIAC-189 Acquisition									5.47%	0.46%
4	Unacquired Referrals									2.22%	0.19%
5	Main Extn Charge (Call Swr-Grav)									2.63%	0.22%
6	Serv Install Charge (Soc to Cust)									0.00%	0.00%
7	Raise Meter Fees									0.00%	0.00%
Total Cash CIAC											
Property CIAC:											
8	Property CIAC - 271.5									3.13%	0.26%
9	Structures & Improvements									3.13%	0.26%
10	Structures & Improvements									0.00%	0.00%
11	Structures & Improvements									2.22%	0.19%
12	Collection Sewers - Force									2.63%	0.22%
13	Collection Sewers - Gravity									5.56%	0.46%
14	Services to Customers									0.00%	0.00%
15	Lift Stations									5.56%	0.46%
16	Pumping Equipment									0.00%	0.00%
17	Raise Services									0.00%	0.00%
18	Reuse, Transmission & Dist Mains									0.00%	0.00%
19	Other Plant Misc Equip									0.00%	0.00%
20	Other Plant Misc Equip									0.00%	0.00%
Composite Rate Calculation:											
1	INTANGIBLE PLANT									Annual Depreciation Expense	Monthly Depreciation Expense
2	Organization									0.00%	
3	Franchises									2.50%	
4	Other Plant & Misc. Equipment									0.00%	
5	COLLECTION PLANT									0.00%	
6	Land & Land Rights									3.13%	
7	Structures & Improvements									0.00%	
8	Power Generation Equipment									0.00%	
9	Collection Sewers - Force									2.22%	
10	Collection Sewers - Gravity									2.63%	
11	Special Collecting Structures									20.00%	
12	Services to Customers									0.00%	
13	Flow Measuring Devices									0.00%	
14	Flow Measuring Installations									0.00%	
15	Other Plant & Misc. Equipment									0.00%	
16	SYSTEM PUMPING PLANT									0.00%	
17	Land & Land Rights									3.13%	
18	Structures & Improvements									0.00%	
19	Power Generation Equipment									0.00%	
20	Receiving Walls									5.56%	
21	Pumping Equipment									5.56%	
22	Other Plant & Misc. Equipment									0.00%	
										1.465	

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Composite Rate Calculation: (Continued)				UPIS	Depreciation Rate		Annual	
				Balance	Annual	Monthly	Depreciation 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%	x	
26	Power Generation Equipment	355.4		0	0.00%	0.00%	x	
27	Treatment & Disposal Equipment	360.4		110,747	5.56%	0.46%	6,158 x	
28	Plant Sewers	361.4		0	0.00%	0.00%	x	
29	Outfall Sewer Lines	362.4		934	3.33%	0.28%	31 x	
30	Other Plant & Misc. Equipment	369.4	Y	0	0.00%	0.00%	x	
31	<b>RECLAIMED WATER TREATMENT PLANT</b>							
32	Land & Land Rights	353.5		0	0.00%			
33	Structures & Improvements	354.5		0	3.13%	0.26%	x	
34	Power Generation Equipment	355.5		0	0.00%	0.00%	x	
35	Pumping Equipment	371.5		0	5.56%	0.46%	x	
36	Reuse Distribution Reservoirs	374.5		0	0.00%	0.00%		
37	Treatment & Disposal Equipment	380.5		0	5.56%	0.46%	x	
38	Plant Sewers	381.5		0	0.00%	0.00%	x	
39	Other Plant & Misc. Equipment	389.5		0	0.00%			
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>							
41	Franchises	352.6		0	2.50%			
42	Land & Land Rights	353.6		0	0.00%			
43	Structures & Improvements	354.6		0	3.13%	0.26%	x	
44	Power Generation Equipment	355.6		0	0.00%			
45	Reuse Services	366.6	Y	0	0.00%			
46	Reuse Meters & Meter Installations	367.6		0	0.00%			
47	Pumping Equipment	371.6		0	5.56%			
48	Reuse Transmission & Distr. Sys.	375.6	Y	0	0.00%	0.00%	x	
49	Other Plant & Misc. Equipment	389.6		0	0.00%			
50	<b>GENERAL PLANT</b>							
51	Land & Land Rights	353.7		0	0.00%			
52	Structures & Improvements	354.7		0	3.13%	0.26%	x	
53	Office Furniture & Equipment	390.7		0	0.00%			
54	Computer Equipment	390.71		0	0.00%			
55	Transportation Equipment	391.7		0	0.00%			
56	Stores Equipment	392.7		0	0.00%			
57	Tools, Shop & Garage Equipment	393.7		0	0.00%			
58	Laboratory Equipment	394.7		0	0.00%			
59	Power Operated Equipment	395.7		0	0.00%			
60	Communication Equipment	396.7		0	0.00%			
61	Miscellaneous Equipment	397.7		0	0.00%			
62	Other Tangible Plant	398.7		0	0.00%			
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			0	152,342		8,338	Composite Rate 5.47%

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		Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data									
Line No.	Description			Annual Depr Rate	Mo Depr Rate						
	Cash CIAC:										
64	Treatment & Disposal Equipment			5.47%	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			0.00%	0.00%						
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			5.56%	0.46%						
7	Reuse Services			0.00%	0.00%						
8	Reuse Transmission & Dist Mains			0.00%	0.00%						
9	Other Plant Misc Equip			0.00%	0.00%						

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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	
Leisure Lakes - 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.	(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	209,916	209,916	209,916	209,916	209,916	209,916	209,916	
2	Meter Fees	0	0	0	0	0	0	0	
3	Main Extension Charge	10,080	10,080	10,080	10,080	10,080	10,080	10,080	
4	Service Installation Fees	18,390	18,390	18,390	18,390	18,390	18,390	18,390	
5	Total Cash CIAC	238,386	238,386	238,386	238,386	238,386	238,386	238,386	
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	238,386	238,386	238,386	238,386	238,386	238,386	238,386	
Schedule of Sewer Amortization of CIAC by Classification- 2004									
CIAC Amortization Rates -July through December 2004									
Leisure Lakes - Sewer									
Docket No. 060368 - WS									
Schedule Year Ended: 2004									
Historic [x] or Projected [ ]									
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories									
=input field									
Line No.	(1) Description	(2) Annual Rates	(3) July	(4) Aug	(5) Monthly Rates Sep	(6) Oct	(7) Nov	(8) Dec	
Cash CIAC:									
1	Treatment & Disposal Equipment	5.47%	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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
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	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	
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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

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Schedule of Sewer Amortization of CIAC by Classification- 2004										Florida Public Service Commission	
CIAC Amortization - July through December 2004											
										=input field	
Leisure Lakes - Sewer										Schedule: A-14	
Docket No. 060368 - WS										Page: 2, wrk-4	
Schedule Year Ended: 2004										Preparer:	
Historic [x] or Projected [ ]											
Explanation: Provide a Schedule showing additions to CIAC during 2004 from the date of Acquisition 6/30/04.											
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
Line No.	Description	July	Aug	Sep	Oct	Nov	Dec	2004 Total			
Cash CIAC:											
1	Treatment & Disposal Equipment	957	957	957	957	957	957	5,745			
2	Meter Fees	0	0	0	0	0	0	0			
3	Main Extension Charge	19	19	19	19	19	19	112			
4	Service Installation Fees	40	40	40	40	40	40	242			
5	Total Cash CIAC	1,016	1,016	1,016	1,016	1,016	1,016	6,098			
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	1,016	1,016	1,016	1,016	1,016	1,016	6,098			
Schedule of Sewer Amortization of CIAC by Classification- 2004										Florida Public Service Commission	
Adjustments to CIAC- July through December 2004											
										=input field	
Leisure Lakes - Sewer										Schedule: A-14	
Docket No. 060368 - WS										Page: 2, wrk-5	
Schedule Year Ended: 2004										Preparer:	
Historic [x] or Projected [ ]											
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2004											
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
Line No.	Description	July	Aug	Sep	Oct	Nov	Dec	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 Amrcrtization of CIAC Balances- June through December 2004									Schedule:	A-14
Leisure Lakes - Sewer									Page:	2, wrk-8
Docket No. 090368 - WS									Preparer:	
Schedule Year Ended: 2004									Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc.	
Historic [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.	
(1) Line No.	(2) Description	(3) 06/30/04	(4) 07/31/04	(5) 08/31/04	(6) 09/30/04	(7) 10/31/04	(8) 11/30/04	(9) 12/31/04		
	Cash CIAC:									
1	Treatment & Disposal Equipment	166,511	167,468	168,426	169,383	170,341	171,298	172,256		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	1,191	1,210	1,228	1,247	1,266	1,284	1,303		
4	Service Installation Fees	3,289	3,329	3,370	3,410	3,450	3,491	3,531		
5	Total Cash CIAC	170,991	172,007	173,024	174,040	175,057	176,073	177,089		
	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	170,991	172,007	173,024	174,040	175,057	176,073	177,089		

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CALCULATE CIAC AMORTIZATION RATES												
Schedule of Sewer Amortization of CIAC by Classification - 2005												
Calculate Amortization Rates for Calendar Year 2005												
Leisure Lakes - Sewer												
Docket No. 060368 - WS												
Schedule Year Ended: 2005												
Historic [x] or Protected [ ]												
<input type="text"/>												
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates												
<input type="text"/>												
Florida Public Service Commission												
Schedule: A-12												
Preparer:												
Page:												
Annual Depn Rate												
Monthly Depn Rate												
Categories-lines 22 to 35 below												
Cash CIAC:												
1	Capacity Charges 271.1											
2	CIAC-1999 Acquisition	5.47%	0.46%									
3	Treatment & Disp Equip (see Composite Calc)	5.47%	0.46%									
4	Treatment & Disp Equip (see Composite Calc)	5.47%	0.46%									
5	Unimproved Right-of-Way	5.47%	0.46%									
6	Main Ext Charge (Call Swr-Grav)	2.22%	0.19%									
7	Serv Install Charge (Svc to Cust)	2.63%	0.00%									
8	Meter Fees	act 367.6	0.00%									
9	Service Installation Charge	act 362.2	0.22%									
10	Main Extension Charge	act 361.2	2.22%									
11	Treatment & Disp Equip (see Composite Calc)	5.47%	0.46%									
12	Structure & Improvements (line 27)	3.13%	0.26%									
13	Structure & Improvements (line 27)	3.13%	0.26%									
14	Structure & Improvements (line 27)	3.13%	0.26%									
15	Structure & Improvements (line 27)	3.13%	0.26%									
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18	Structure & Improvements (line 27)	3.13%	0.26%									
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31	Structure & Improvements (line 27)	3.13%	0.26%									
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118	Structure & Improvements (line 27)	3.13%	0.26%									
119	Structure & Improvements (line 27)	3.13%	0.26%									
120	Structure & Improvements (line 27)	3.13%	0.26%									
121	Structure & Improvements (line 27)	3.13%	0.26%									
122	Structure & Improvements (line 27)	3.13%	0.26%									

Composite Rate Calculation: (Continued)		UPIS Balance 12/31/04			Depreciation Rate		Annual Depreciation Expense
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	
23	<b>TREATMENT AND DISPOSAL PLANT</b>						
24	Land & Land Rights	353.4	0	0	0.00%		
25	Structures & Improvements	354.4	0	0	3.13%	0.26%	x
26	Power Generation Equipment	355.4	0	0	0.00%	0.00%	x
27	Treatment & Disposal Equipment	380.4	110,747	110,747	5.56%	0.46%	6,158 x
28	Plant Sewers	381.4	0	0	0.00%	0.00%	x
29	Outfall Sewer Lines	382.4	934	934	3.33%	0.28%	31 x
30	Other Plant & Misc. Equipment	389.4	0	0	0.00%	0.00%	x
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%	x
34	Power Generation Equipment	355.5	0	0	0.00%	0.00%	x
35	Pumping Equipment	371.5	0	0	5.56%	0.46%	x
36	Reuse Distribution Reservoirs	374.5	0	0	0.00%	0.00%	
37	Treatment & Disposal Equipment	380.5	0	0	5.56%	0.46%	x
38	Plant Sewers	381.5	0	0	0.00%	0.00%	x
39	Other Plant & Misc. Equipment	389.5	0	0	0.00%		
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%	x
44	Power Generation Equipment	355.6	0	0	0.00%		
45	Reuse Services	366.6	0	0	0.00%		
46	Reuse Meters & Meter Installations	367.6	0	0	0.00%		
47	Pumping Equipment	371.6	0	0	5.56%		
48	Reuse Transmission & Distr. Sys.	375.6	0	0	0.00%	0.00%	x
49	Other Plant & Misc. Equipment	389.6	0	0	0.00%		
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%	x
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			152,342			8,338 Composite Rate 5.47%
Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data							
Line No.	Description				Annual Depr Rate	Mo Depr Rate	
64	Cash CIAC						
64	Treatment & Disposal Equipment				5.47%	0.46%	
65	Meter Fees				0.00%	0.00%	
66	Main Extensor Charge				2.22%	0.19%	
67	Service Installation Fees				2.63%	0.22%	
	<b>Property CIAC</b>						
1	Structures & Improvements				3.13%	0.26%	
2	Collection Sewers- Force				0.00%	0.00%	
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				0.00%	0.00%	

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Schedule of Sewer Amortization of CIAC by Classification- 2005														Florida Public Service Commission	
Adjusted CIAC Balances - 2005														Schedule: A-12	
Leisure Lakes - Sewer														Page: 4 of 8	
Docket No. 060368 - WS														Preparer:	
Explanation: Provide Adjusted CIAC balances by account for 2005															
Schedule Year Ended: 2005															
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	209,916	209,916	209,916	209,916	209,916	209,916	209,916	209,916	209,916	209,916	211,216	211,216	211,216	210,216
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	10,080	10,080	10,080	10,080	10,080	10,080	10,080	10,080	10,080	10,080	10,560	10,560	10,560	10,191
4	Service Installation Fees	18,390	18,390	18,390	18,390	18,390	18,390	18,390	18,390	18,390	18,390	18,560	18,560	18,560	18,429
5	Total Cash CIAC	238,386	238,386	238,386	238,386	238,386	238,386	238,386	238,386	238,386	238,386	240,336	240,336	240,336	238,836
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	238,386	238,386	238,386	238,386	238,386	238,386	238,386	238,386	238,386	238,386	240,336	240,336	240,336	238,836

  

Schedule of Sewer Amortization of CIAC by Classification- 2005														Florida Public Service Commission	
CIAC Amortization Rates - 2005														Schedule: A-14	
Leisure Lakes - Sewer														Page: 2, wrk-3	
Docket No. 060368 - WS														Preparer:	
Explanation: Provide a Schedule showing Amortization Rates by CIAC															
Categories															
Schedule Year Ended: 2005															
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	5.47%	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	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	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	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%	
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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

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Line	Description	Historic [X] or Projected [ ]												
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
16	Total Sewer CIAC	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,024	1,024	12,218	
15	Total Property CIAC	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	
13	Reuse Transmission & Dist Mains	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	
11	Pumping Equipment	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	
9	Services to Customers	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	
7	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	
Property CIAC:														
5	Total Cash CIAC	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,024	1,024	12,218	
4	Service Installation Fees	40	40	40	40	40	40	40	40	40	41	41	485	
3	Main Extension Charge	19	19	19	19	19	19	19	19	20	20	226		
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0		
1	Treatment & Disposal Equipment	957	957	957	957	957	957	957	957	963	963	11,507		
Cash CIAC:														
No	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
(15)	Total	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Schedule of Sewer Amortization of CIAC by Classification- 2005 Leisure Lakes - Sewer Docket No. 060358 - WS Schedule Year Ended: 2005 Explanation: Provide a Schedule showing additions to CIAC during 2005 from the date of Acquisition Historic [X] or Projected [ ]		Florida Public Service Commission Schedule: A-14 Page: 2, wk-4 Preparer:												
Schedule of Sewer Amortization of CIAC by Classification- 2005 Leisure Lakes - Sewer Docket No. 060358 - WS Schedule Year Ended: 2005 Explanation: Provide Adjustments to CIAC Amortary Order balances, other than changes resulting from CIAC Additions for 2005 Historic [X] or Projected [ ]		Florida Public Service Commission Schedule: A-14 Page: 2, wk-5 Preparer:												

Schedule of Sewer Amortization of CIAC by Classification- 2005 Adjusted Accumulated Amortization of CIAC Balances- 2005													Florida Public Service Commission		
Leisure Lakes - Sewer Docket No. 060368 - PWS Schedule Year Ended: 2005 Historic [x] or Projected [ ]													Schedule: A-14 Page: 2, wrk-8 Preparer:		
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.															
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	172,256	173,213	174,171	175,128	176,085	177,043	178,000	178,958	179,915	180,873	181,836	182,799	183,763	178,003
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extensor Charge	1,303	1,322	1,340	1,359	1,377	1,396	1,415	1,433	1,452	1,471	1,490	1,510	1,529	1,415
4	Service Installation Fees	3,531	3,571	3,611	3,652	3,692	3,732	3,773	3,813	3,853	3,894	3,934	3,975	4,016	3,773
5	<b>Total Cash CIAC</b>	<b>177,089</b>	<b>178,106</b>	<b>179,122</b>	<b>180,139</b>	<b>181,155</b>	<b>182,171</b>	<b>183,188</b>	<b>184,204</b>	<b>185,220</b>	<b>186,237</b>	<b>187,260</b>	<b>188,284</b>	<b>189,308</b>	<b>183,191</b>
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	<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>
16	<b>Total Sewer CIAC</b>	<b>177,089</b>	<b>178,106</b>	<b>179,122</b>	<b>180,139</b>	<b>181,155</b>	<b>182,171</b>	<b>183,188</b>	<b>184,204</b>	<b>185,220</b>	<b>186,237</b>	<b>187,260</b>	<b>188,284</b>	<b>189,308</b>	<b>183,191</b>

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Leisure Lakes

Schedule: A-14

Docket No. 060368-WS

Page: 3 of 5

Test Year Ending 12/31/05

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	66,803	67,072	67,341	67,610	67,878	68,147	68,416	68,685	68,953	69,222	69,493	69,764	70,034	68,417
2	Meter Fees	3,967	4,048	4,129	4,209	4,290	4,371	4,452	4,533	4,614	4,695	4,776	4,858	4,939	4,452
3	Main Extension Charge	979	996	1,014	1,031	1,048	1,066	1,083	1,100	1,118	1,135	1,153	1,172	1,190	1,084
4	Service Installation Fees	343	351	360	368	376	385	393	401	410	418	427	435	444	393
5	<b>Total Cash</b>	<b>72,092</b>	<b>72,467</b>	<b>72,843</b>	<b>73,218</b>	<b>73,594</b>	<b>73,969</b>	<b>74,344</b>	<b>74,720</b>	<b>75,095</b>	<b>75,470</b>	<b>75,849</b>	<b>76,228</b>	<b>76,607</b>	<b>74,346</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>72,092</b>	<b>72,467</b>	<b>72,843</b>	<b>73,218</b>	<b>73,594</b>	<b>73,969</b>	<b>74,344</b>	<b>74,720</b>	<b>75,095</b>	<b>75,470</b>	<b>75,849</b>	<b>76,228</b>	<b>76,607</b>	<b>74,346</b>
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	172,256	173,213	174,171	175,128	176,085	177,043	178,000	178,958	179,915	180,873	181,836	182,799	183,763	178,003
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	1,303	1,322	1,340	1,359	1,377	1,396	1,415	1,433	1,452	1,471	1,490	1,510	1,529	1,415
16	Service Installation Fees	3,531	3,571	3,611	3,652	3,692	3,732	3,773	3,813	3,853	3,894	3,934	3,975	4,016	3,773
17	<b>Total Cash</b>	<b>177,089</b>	<b>178,106</b>	<b>179,122</b>	<b>180,139</b>	<b>181,155</b>	<b>182,171</b>	<b>183,188</b>	<b>184,204</b>	<b>185,220</b>	<b>186,237</b>	<b>187,260</b>	<b>188,284</b>	<b>189,308</b>	<b>183,191</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>177,089</b>	<b>178,106</b>	<b>179,122</b>	<b>180,139</b>	<b>181,155</b>	<b>182,171</b>	<b>183,188</b>	<b>184,204</b>	<b>185,220</b>	<b>186,237</b>	<b>187,260</b>	<b>188,284</b>	<b>189,308</b>	<b>183,191</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

=input field

Leisure Lakes - Sewer  
 Docket No. 060368 - WS  
 Schedule Year Endec: 2006  
 Historic [x] or Projected [x]

Schedule: A-12  
 Page:  
 Preparer:

Annual  
 Depn  
 Rate  
 Monthly  
 Dep'n  
 Rate

**Categories-lines 22 to 35 below**

Cash CIAC:					Annual Depn Rate	Monthly Dep'n Rate
1	Capacity Charges	271.1		Treatment & Disp Equip (see Composite Calc)	4.92%	0.41%
2	CIAC-1999 Acquisition			Treatment & Disp Equip (see Composite Calc)	4.92%	0.41%
3	Unclaimed Refunds			Treatment & Disp Equip (see Composite Calc)	4.92%	0.41%
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	0.00%	0.00%
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 (Receiving Wells??)	5.56%	0.46%
15	Pumping Equipment	371.3		Pumping Equipment	5.56%	0.46%
16	Reuse Services	366.6		Reuse Services	0.00%	0.00%
17	Reuse Transmission & Dist M	375.6		Reuse Transmission & Dist Mains	0.00%	0.00%
18	Other Plant Misc Equip	389.2		Other Plant Misc Equip (line 35)	0.00%	0.00%
19	Other Plant Misc Equip	389.40		Other Plant Misc Equip (line 35)	0.00%	0.00%

**Composite Rate Calculation:**

	UPIS Balance 12/31/05	Adj Bal	Contr Prop	For Comp Calc	Depreciation Rate		Annual Depreciation Expense
					Annual	Monthly	
1	<b>INTANGIBLE PLANT</b>	V					
2	Organization	351.1	0		0.00%		
3	Franchises	352.1	298		2.50%		
4	Other Plant & Misc. Equipmen	389.1	0		0.00%		
5	<b>COLLECTION PLANT</b>						
6	Land & Land Rights	353.2	2,200		0.00%		
7	Structures & Improvements	354.2	4,580	4,580	3.13%	0.26%	143 x
8	Power Generation Equipment	355.2	0		0.00%		
9	Collection Sewers - Force	360.2	0	0	0.00%		
10	Collection Sewers - Gravity	361.2	159,494	0	2.22%		
11	Special Collecting Structures	362.2	0	0	0.00%	0.00%	x
12	Services to Customers	363.2	16,349	0	2.63%		
13	Flow Measuring Devices	364.2	1,000		20.00%		
14	Flow Measuring Installations	365.2	0		0.00%		
15	Other Plant & Misc. Equipment	389.2	0	0	0.00%	0.00%	x
16	<b>SYSTEM PUMPING PLANT</b>						
17	Land & Land Rights	353.3	0		0.00%		
18	Structures & Improvements	354.3	0	0	3.13%	0.26%	x
19	Power Generation Equipment	355.3	0		0.00%		
20	Receiving Wells	370.3	9,730	0	9,730	5.56%	541 x
21	Pumping Equipment	371.3	27,137	0	27,137	5.56%	1,509 x
22	Other Plant & Misc. Equipment	389.3	0		0.00%		

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Composite Rate Calculation: (Continued)		UPIS Balance 12/31/05			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			0.00%														
25	Structures & Improvements	354.4	Y	0	0	3.13%	0.26%	-	x											
26	Power Generation Equipment	355.4		17,314	17,314	0.00%	0.00%	-	x											
27	Treatment & Disposal Equipm	380.4		111,208	111,208	5.56%	0.46%	6,183	x											
28	Plant Sewers	381.4		0	0	0.00%	0.00%	-	x											
29	Outfall Sewer Lines	382.4		934	934	3.33%	0.28%	31	x											
30	Other Plant & Misc. Equipment	389.4	Y	0	0	0.00%	0.00%	-	x											
31	<b>RECLAIMED WATER TREATMENT PLANT</b>																			
32	Land & Land Rights	353.5		0		0.00%														
33	Structures & Improvements	354.5		0	0	3.13%	0.26%	-	x											
34	Power Generation Equipment	355.5		0	0	0.00%	0.00%	-	x											
35	Pumping Equipment	371.5		0	0	5.56%	0.46%	-	x											
36	Reuse Distribution Reservoirs	374.5		0	0	0.00%	0.00%	-	x											
37	Treatment & Disposal Equipm	380.5		0	0	5.56%	0.46%	-	x											
38	Plant Sewers	381.5		0	0	0.00%	0.00%	-	x											
39	Other Plant & Misc. Equipment	389.5		0	0	0.00%														
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>																			
41	Franchises	352.6		0		2.50%														
42	Land & Land Rights	353.6		0		0.00%														
43	Structures & Improvements	354.6		0	0	3.13%	0.26%	-	x											
44	Power Generation Equipment	355.6		0	0	0.00%														
45	Reuse Services	366.6	Y	0	0	0.00%														
46	Reuse Meters & Meter Installa	367.6		0	0	0.00%														
47	Pumping Equipment	371.6		0	0	5.56%														
48	Reuse Transmission & Distr. S	375.6	Y	0	0	0.00%	0.00%	-	x											
49	Other Plant & Misc. Equipment	389.6		0	0	0.00%														
50	<b>GENERAL PLANT</b>																			
51	Land & Land Rights	353.7		0		0.00%														
52	Structures & Improvements	354.7		0	0	3.13%	0.26%	-	x											
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 Equipm	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 Amortzation				170,903			8,407	4.92%											

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Line No.	Description	Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data	
		Annual Depr Rate	Mo Depr Rate
64	Cash CIAC:		
65	Treatment & Disposal Equipment	4.92%	0.41%
66	Meter Fees	0.00%	0.00%
67	Main Extension Charge	2.22%	0.19%
	Service Installation Fees	2.63%	0.22%
	Property CIAC:		
1	Structures & Improvements	3.13%	0.26%
2	Collection Sewers- Force	0.00%	0.00%
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	5.56%	0.46%
7	Reuse Services	0.00%	0.00%
8	Reuse Transmission & Dist Mains	0.00%	0.00%
9	Other Plant Misc Equip	0.00%	0.00%

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 2005										
Leisure Lakes - 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										
Florida Public Service Commission										
Schedule: A-12										
Page:										
Preparer:										
=input field										
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									
3	Unclaimed Refunds									
4	Main Ext Charge (Coll Swr-Grav)									
5	Serv Install Charge (Svc to Cust)									
6	Reuse Meter Fees									
7	Total Cash CIAC									
	Property CIAC	271.5								
8	Structures & Improvements	354.2								
9	Structures & Improvements	354.3								
10	Structures & Improvements	354.40								
11	Collection Sewers- Force	360.2								
12	Collection Sewers- Gravity	361.2								
13	Services to Customers	363.2								
14	Lift Stations	370.3								
15	Pumping Equipment	371.3								
16	Reuse Services	366.6								
17	Reuse Transmission & Dist M	375.6								
18	Other Plant Misc Equip	389.2								
19	Other Plant Misc Equip	389.40								
Composite Rate Calculation:										
UPIS Balance 4/30/06										
Depreciation Rate										
Annual Depreciation Expense										
1	INTANGIBLE PLANT		V							
2	Organization	351.1		0						
3	Franchises	352.1		298						
4	Other Plant & Misc. Equipment	389.1		0						
5	COLLECTION PLANT									
6	Land & Land Rights	353.2		2,200						
7	Structures & Improvements	354.2	Y	4,580						
8	Power Generation Equipment	355.2		0						
9	Collection Sewers - Force	360.2	Y	0						
10	Collection Sewers - Gravity	361.2	Y	159,494						
11	Special Collecting Structures	362.2		0						
12	Services to Customers	363.2	Y	16,349						
13	Flow Measuring Devices	364.2		1,000						
14	Flow Measuring Installations	365.2		0						
15	Other Plant & Misc. Equipment	389.2	Y	0						
16	SYSTEM PUMPING PLANT									
17	Land & Land Rights	353.3		0						
18	Structures & Improvements	354.3	Y	0						
19	Power Generation Equipment	355.3		0						
20	Receiving Wells	370.3	Y	9,730						
21	Pumping Equipment	371.3	Y	27,137						
22	Other Plant & Misc. Equipment	389.3		0						

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Composite Rate Calculation:		UPS Balance 4/30/06		Depreciation Rate		Annual Depreciation Expense		UPS/Dep Exp Totals and Composite Rate for C/AC Amortization	
(Continued)	Adj Bal	Cont Fop	For Comp	Annual	Monthly	Annual	Monthly	0	170,903
23	TREATMENT AND DISPOSAL PLANT	0	0	0.00%	0.00%	0	0	0	0
24	Land & Land Rights	35.4	0	1.13%	0.26%	3.13%	0.26%	0	0
25	Structures & Improvements	35.4	0	5.00%	0.42%	5.00%	0.42%	0	0
26	Power Generation Equipment	35.4	17,314	5.00%	0.42%	5.56%	0.46%	0	0
27	Treatment & Disposal Equipm	38.4	111,208	5.56%	0.46%	2.88%	0.24%	0	0
28	Plant Sewers	38.4	111,208	2.88%	0.24%	2.88%	0.24%	0	0
29	Outfall Sewer Lines	38.4	934	3.33%	0.28%	3.33%	0.28%	0	0
30	Other Plant & Misc. Equipment	38.4	934	5.56%	0.46%	5.56%	0.46%	0	0
31	RECLAIMED WATER TREATMENT PLANT	389.5	0	5.56%	0.46%	5.56%	0.46%	0	0
32	Land & Land Rights	35.5	0	0.00%	0.00%	0.00%	0.00%	0	0
33	Structures & Improvements	35.5	0	3.13%	0.26%	3.13%	0.26%	0	0
34	Power Generation Equipment	35.5	0	5.00%	0.42%	5.00%	0.42%	0	0
35	Pumping Equipment	37.5	0	5.56%	0.46%	5.56%	0.46%	0	0
36	Reuse Distribution Reservoirs	37.5	0	2.70%	0.23%	2.70%	0.23%	0	0
37	Treatment & Disposal Equipm	38.5	0	5.56%	0.46%	5.56%	0.46%	0	0
38	Plant Sewers	38.5	0	2.88%	0.24%	2.88%	0.24%	0	0
39	Other Plant & Misc. Equipment	38.5	0	5.56%	0.46%	5.56%	0.46%	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT	352.6	0	2.50%	0.20%	2.50%	0.20%	0	0
41	Franchises	35.6	0	0.00%	0.00%	0.00%	0.00%	0	0
42	Land & Land Rights	35.6	0	3.13%	0.26%	3.13%	0.26%	0	0
43	Structures & Improvements	35.6	0	5.00%	0.42%	5.00%	0.42%	0	0
44	Power Generation Equipment	35.6	0	2.50%	0.20%	2.50%	0.20%	0	0
45	Reuse Services	36.6	0	5.00%	0.42%	5.00%	0.42%	0	0
46	Reuse Meters & Meter Installa	36.6	0	5.00%	0.42%	5.00%	0.42%	0	0
47	Pumping Equipment	37.6	0	5.00%	0.42%	5.00%	0.42%	0	0
48	Reuse Transmission & Distr	37.6	0	2.33%	0.19%	2.33%	0.19%	0	0
49	Other Plant & Misc. Equipment	38.6	0	5.56%	0.46%	5.56%	0.46%	0	0
50	GENERAL PLANT	353.7	0	0.00%	0.00%	0.00%	0.00%	0	0
51	Land & Land Rights	35.7	0	0.00%	0.00%	0.00%	0.00%	0	0
52	Structures & Improvements	35.7	0	3.13%	0.26%	3.13%	0.26%	0	0
53	Office Furniture & Equipment	39.7	0	6.67%	0.53%	6.67%	0.53%	0	0
54	Computer Equipment	39.7	0	16.67%	1.25%	16.67%	1.25%	0	0
55	Transportation Equipment	39.7	0	16.67%	1.25%	16.67%	1.25%	0	0
56	Stores Equipment	39.7	0	5.56%	0.42%	5.56%	0.42%	0	0
57	Tools, Shop & Garage Equipm	39.7	0	6.25%	0.47%	6.25%	0.47%	0	0
58	Laboratory Equipment	39.7	0	6.67%	0.53%	6.67%	0.53%	0	0
59	Power Operated Equipment	39.7	0	8.33%	0.62%	8.33%	0.62%	0	0
60	Communication Equipment	39.7	0	10.00%	0.75%	10.00%	0.75%	0	0
61	Miscellaneous Equipment	39.7	0	6.67%	0.53%	6.67%	0.53%	0	0
62	Other Tangible Plant	398.7	0	10.00%	0.75%	10.00%	0.75%	0	0
63	UPS/Dep Exp Totals and Composite Rate for C/AC Amortization	0	170,903	5.30%	Composite Rate	9,050	5.30%	0	0



Schedule of Sewer Amortization of CIAC by Classification- 2006															Florida Public Service Commission		
Adjusted CIAC Balances- 2006																	
Leisure Lakes - Sewer															Schedule: A-12		
Docket No. 060368 - WS															Page: 4 of 8		
Schedule Year Ended: 2006															Preparer:		
Historic [x] or Projected [x]																	
Explanation: Provide Adjusted CIAC balances by account for 2006																	
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance		
Cash CIAC:																	
1	Treatment & Disposal Equipm	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216	
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Main Extension Charge	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	
4	Service Installation Fees	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	
5	Total Cash CIAC	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	
Property CIAC:																	
6	Structures & Improvements	0	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	0	
8	Collection Sewers- Gravity	0	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	0	
10	Lift Stations	0	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	0	
12	Reuse Services	0	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	0	
14	Other Plant Misc Equip	0	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	0	
16	Total Sewer CIAC	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	

Schedule of Sewer Amortization of CIAC by Classification- 2006															Florida Public Service Commission			
CIAC Amortization Rates - 2006																		
Leisure Lakes - Sewer															Schedule: A-14			
Docket No. 060368 - WS															Page: 2, wrk-3			
Schedule Year Ended: 2006															Preparer:			
Historic [x] or Projected [x]																		
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories for 2006																		
Line No.	Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Guideline Rates	(16) Guideline Lives		
Cash CIAC:																		
1	Treatment & Disposal Equipm	4.92%	0.41%	0.41%	0.41%	0.41%	0.44%	0.44%	0.44%	0.44%	0.44%	0.44%	0.44%	0.44%	0.44%	5.30%		
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%	0.42%	5.00%		
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%		
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%	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%	0.26%	3.13%		
2	Collection Sewers- Force	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%		
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%	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%	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%	0.28%	3.33%		
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%	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%	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%	0.19%	2.33%		
9	Other Plant Misc Equip	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%		

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Schedule of Sewer Amortization of CIAC by Classification- 2006															Florida Public Service Commission		
CIAC Amortization- CIAC Balances x Amort Rates- 2006																	
Leisure Lakes - Sewer															Schedule: A-14		
Docket No. 060368 - WS															Page: 2, wrk-4		
Schedule Year Ended: 2006															Preparer:		
Historic [x] or Projected [x]																	
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		866	866	866	866	932	932	932	932	932	932	932	932	10,920		
2	Meter Fees		0	0	0	0	0	0	0	0	0	0	0	0	0		
3	Main Extension Charge		20	20	20	20	20	20	20	20	20	20	20	20	235		
4	Service Installation Fees		41	41	41	41	41	41	41	41	41	41	41	41	488		
5	Total Cash CIAC		926	926	926	926	992	992	992	992	992	992	992	992	11,643		
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		926	926	926	926	992	992	992	992	992	992	992	992	11,643		
Schedule of Sewer Amortization of CIAC by Classification- 2006																	
Adjustments to CIAC Amort Bal-2006																	
Leisure Lakes - Sewer															Schedule: A-14		
Docket No. 060368 - WS															Page: 2, wrk-5		
Schedule Year Ended: 2006															Preparer:		
Historic [x] or Projected [x]																	
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2006																	
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total		
Cash CIAC:																	
1	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	
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/05	01/31/06	02/29/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	Test Year End 12/31/06	Average Balance
Leisure Lakes - Sewer															
Docket No. 060368 - WS															
Schedule Year End: 2006															
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.															
Historic [X] or Projected [ ]															
1	Treatment & Disposal Equipment	183,763	184,629	185,494	186,360	187,226	188,158	189,090	190,022	190,955	191,887	192,819	193,751	194,683	189,141
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	1,529	1,549	1,568	1,588	1,607	1,627	1,647	1,666	1,686	1,705	1,725	1,744	1,764	1,647
4	Service Installation Fees	4,016	4,056	4,097	4,138	4,178	4,219	4,260	4,300	4,341	4,382	4,423	4,463	4,504	4,260
5	Total Cash CIAC	189,308	190,234	191,160	192,086	193,012	194,004	194,997	195,989	196,981	197,974	198,966	199,958	200,951	195,048
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 Mt	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	189,308	190,234	191,160	192,086	193,012	194,004	194,997	195,989	196,981	197,974	198,966	199,958	200,951	195,048

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Schedule of Accumulated Amortization of CIAC by Classification  
 Test Year Average Balance  
 Leisure Lakes  
 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	70,034	70,306	70,579	70,851	71,123	71,397	71,672	71,948	72,223	72,499	72,774	73,050	73,327	71,676
2	Meter Fees	4,939	5,020	5,101	5,183	5,264	5,345	5,427	5,508	5,590	5,671	5,753	5,834	5,916	5,427
3	Main Extension Charge	1,190	1,208	1,226	1,244	1,262	1,281	1,301	1,320	1,339	1,359	1,378	1,398	1,418	1,302
4	Service Installation Fees	444	453	461	470	479	487	496	505	513	522	531	540	549	496
5	Total Cash	76,607	76,987	77,367	77,748	78,128	78,511	78,896	79,280	79,665	80,051	80,437	80,822	81,209	78,901
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	76,607	76,987	77,367	77,748	78,128	78,511	78,896	79,280	79,665	80,051	80,437	80,822	81,209	78,901
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	183,763	184,629	185,494	186,360	187,226	188,158	189,090	190,022	190,955	191,887	192,819	193,751	194,683	189,141
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	1,529	1,549	1,568	1,588	1,607	1,627	1,647	1,666	1,686	1,705	1,725	1,744	1,764	1,647
16	Service Installation Fees	4,016	4,056	4,097	4,138	4,178	4,219	4,260	4,300	4,341	4,382	4,423	4,463	4,504	4,260
17	Total Cash	189,308	190,234	191,160	192,086	193,012	194,004	194,997	195,989	196,981	197,974	198,966	199,958	200,951	195,048
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	189,308	190,234	191,160	192,086	193,012	194,004	194,997	195,989	196,981	197,974	198,966	199,958	200,951	195,048

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CALCULATE CIAC AMORTIZATION RATES - January thru December 2007									
Schedule of Sewer Amortization of CIAC by Classification - 2007									
Florida Public Service Commission									
Schedule: A-12									
Page:									
Prepared:									
Historic [ ] or Projected [X]									
Annual									
Monthly									
Depn Rate									
Annual Rate									
Monthly Expense									
Depreciation Rate									
Monthly									
Annual									
For Comp									
Gale									
Ad Bal									
Cont Prop									
UFS Balance 12/31/06									
Composite Rate Calculation									
1	INTANGIBLE PLANT	351.1	0	2.50%	2.50%	0	0	0	0
2	Organization	351.1	298	2.50%	2.50%	0	0	0	0
3	Franchises	352.1	0	5.56%	5.56%	0	0	0	0
4	Other Plant & Misc. Equipment	389.1	0	0.00%	0.00%	0	0	0	0
5	COLLECTION PLANT	352.2	0	0.00%	0.00%	0	0	0	0
6	Land & Land Rights	2,200	0	0.00%	0.00%	0	0	0	0
7	Structures & Improvements	353.2	8,451	3.13%	3.13%	0	0	0	0
8	Power Generation Equipment	355.2	0	5.00%	5.00%	0	0	0	0
9	Collection Sewers - Force	360.2	0	3.33%	3.33%	0	0	0	0
10	Collection Sewers - Gravity	361.2	162,554	2.22%	2.22%	0	0	0	0
11	Special Collecting Structures	362.2	0	2.50%	2.50%	0	0	0	0
12	Services to Customers	362.2	16,724	2.63%	2.63%	0	0	0	0
13	Flow Measuring Devices	362.2	1,000	20.00%	20.00%	0	0	0	0
14	Flow Measuring Installations	365.2	0	2.63%	2.63%	0	0	0	0
15	Other Plant & Misc. Equipment	389.2	0	5.56%	5.56%	0	0	0	0
16	Land & Land Rights	353.3	0	0.00%	0.00%	0	0	0	0
17	SYSTEM PUMPING PLANT	353.3	0	0.00%	0.00%	0	0	0	0
18	Structures & Improvements	354.3	0	3.13%	3.13%	0	0	0	0
19	Power Generation Equipment	355.3	0	5.00%	5.00%	0	0	0	0
20	Receiving Wells	370.3	41,586	3.33%	3.33%	0	0	0	0
21	Pumping Equipment	371.3	0	5.56%	5.56%	0	0	0	0
22	Other Plant & Misc. Equipment	389.3	0	5.56%	5.56%	0	0	0	0

Composite Rate Calculation: (Continued)		UPIS Balance 12/31/06			Depreciation Rate		Annual Depreciation Expense
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	
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%	x
26	Power Generation Equipment	355.4		17,314	5.00%	0.42%	866 x
27	Treatment & Disposal Equipment	380.4		125,256	5.96%	0.46%	6,959 x
28	Plant Sewers	381.4		0	2.86%	0.24%	x
29	Outfall Sewer Lines	382.4		934	3.33%	0.28%	31 x
30	Other Plant & Misc. Equipment	389.4	Y	0	5.56%	0.46%	x
31	<b>RECLAIMED WATER TREATMENT PLANT</b>						
32	Land & Land Rights	353.5		0	0.00%		
33	Structures & Improvements	354.5		0	3.13%	0.26%	x
34	Power Generation Equipment	355.5		0	5.00%	0.42%	x
35	Pumping Equipment	371.5		0	5.56%	0.46%	x
36	Reuse Distribution Reservoirs	374.5		0	2.70%	0.23%	
37	Treatment & Disposal Equipment	380.5		0	5.56%	0.46%	x
38	Plant Sewers	381.5		0	2.86%	0.24%	x
39	Other Plant & Misc. Equipment	389.5		0	5.56%		
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>						
41	Franchises	352.6		0	2.50%		
42	Land & Land Rights	353.6		0	0.00%		
43	Structures & Improvements	354.6		0	3.13%	0.26%	x
44	Power Generation Equipment	355.6		0	5.00%		
45	Reuse Services	366.6	Y	0	2.50%		
46	Reuse Meters & Meter Installation	367.6		0	5.00%		
47	Pumping Equipment	371.6		0	5.56%		
48	Reuse Transmission & Distr. Sys.	375.6	Y	0	2.33%	0.19%	x
49	Other Plant & Misc. Equipment	389.6		0	5.56%		
50	<b>GENERAL PLANT</b>						
51	Land & Land Rights	353.7		0	0.00%		
52	Structures & Improvements	354.7		0	3.13%	0.26%	x
53	Office Furniture & Equipment	390.7		0	6.67%		
54	Computer Equipment	390.7		0	16.67%		
55	Transportation Equipment	391.7		0	16.67%		
56	Stores Equipment	392.7		0	5.56%		
57	Tools, Shop & Garage Equipment	393.7		0	6.25%		
58	Laboratory Equipment	394.7		0	6.67%		
59	Power Operated Equipment	395.7		0	8.33%		
60	Communication Equipment	396.7		0	10.00%		
61	Miscellaneous Equipment	397.7		0	6.67%		
62	Other Tangible Plant	398.7		0	10.00%		
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization		TRUE	0	205,771		10,838
							Composite Rate 5.27%
	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				5.27%	0.44%	
65	Meter Fees				5.00%	0.42%	
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				3.33%	0.28%	
6	Pumping Equipment				5.56%	0.46%	
7	Reuse Services				2.50%	0.21%	
8	Reuse Transmission & Dist Mains				2.33%	0.19%	
9	Other Plant Misc Equip				5.56%	0.46%	

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Line	Description	Schedule Year Ended: 2007											
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1	Cash CIAC:	211,216	211,216	211,704	211,704	211,704	212,192	212,192	212,192	212,192	212,680	212,680	213,168
2	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0
3	Meat Fees	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560
4	Main Extension Charge	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560
5	Total Cash CIAC	240,336	240,336	240,824	240,824	240,824	241,312	241,312	241,312	241,800	241,800	241,800	242,288
6	Structures & Improvements	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
8	Collection Sewers- Gravity	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
10	Lift Stations	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
12	Reuse Services	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
14	Other Plant Misc Equip	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
16	Total Water CIAC	240,336	240,336	240,824	240,824	240,824	241,312	241,312	241,312	241,800	241,800	241,800	242,288

Schedule of Sewer Amortization of CIAC by Classification- 2007

Leisure Lakes - Sewer

Docket No. 060368 - WS

Schedule Year Ended: 2007

Historic [ ] or Projected [X]

Explanation: Provide Adjusted CIAC balances by account for 2007

Florida Public Service Commission

Schedule: A-12

Page: 4 of 8

Preparer: 12/31/07

Average Balance: 12/31/07

Line	Description	Schedule Year Ended: 2007											
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1	Cash CIAC:	5,272	5,272	5,442	5,442	5,442	5,442	5,442	5,442	5,442	5,442	5,442	5,442
2	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	7,908	7,908	8,078	8,078	8,078	8,078	8,078	8,078	8,078	8,078	8,078	8,078
6	Structures & Improvements	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
8	Collection Sewers- Gravity	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
10	Lift Stations	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
12	Reuse Services	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
14	Other Plant Misc Equip	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
16	Total Water CIAC	7,908	7,908	8,078	8,078	8,078	8,078	8,078	8,078	8,078	8,078	8,078	8,078

Schedule of Sewer Amortization of CIAC by Classification- 2007

Leisure Lakes - Sewer

Docket No. 060368 - WS

Schedule Year Ended: 2007

Historic [ ] or Projected [X]

Explanation: Provide a Schedule showing Amortization Rates by CIAC

Florida Public Service Commission

Schedule: A-14

Page: 2 of 3

Preparer: 12/31/07

Average Balance: 12/31/07

Schedule of Sewer Amortization of CIAC by Classification- 2007															Florida Public Service Commission	
CIAC Amortization- 2007																
Leisure Lakes - Sewer															=input field	
Docket No. 060368 - WS															Schedule: A-14	
Schedule Year Ended: 2007															Page: 2, wrk-4	
Historic <input type="checkbox"/> or Projected <input checked="" type="checkbox"/>															Preparer:	
Explanation: Provide a Schedule showing additions to CIAC during 2007																
Line No.	(1) Description	(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) Total	(15) 2007 Total	
Cash CIAC:																
1	Treatment & Disposal Equipment	927	927	929	929	929	931	931	931	933	933	933	936	936	11,171	
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Main Extension Charge	20	20	20	20	20	20	20	20	20	20	20	20	20	235	
4	Service Installation Fees	41	41	41	41	41	41	41	41	41	41	41	41	41	488	
5	Total Cash CIAC	987	987	989	989	989	992	992	992	994	994	994	996	996	11,895	
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	987	987	989	989	989	992	992	992	994	994	994	996	996	11,895	
Schedule of Sewer Amortization of CIAC by Classification- 2007															Florida Public Service Commission	
Adjustments to CIAC Amort-2007																
Leisure Lakes - Sewer															=input field	
Docket No. 060368 - WS															Schedule: A-14	
Schedule Year Ended: 2007															Page: 2, wrk-5	
Historic <input type="checkbox"/> or Projected <input checked="" type="checkbox"/>															Preparer:	
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2007																
Line No.	(1) Description	(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) Total	(15) 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	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	
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- 2007													Florida Public Service Commission		
Adjusted Accum Amort of CIAC Balances- 2007													Schedule:	A-14	
Leisure Lakes - Sewer													Page:	Z, wrk-8	
Docket No. 060368 - WS													Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the		Preparer:
Schedule Year Ended: 2007													period beginning 12/31/06 through the year ended 12/31/07, and 13 month average.		
Historic ( ) or Projected (X)															
Line		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	Description	12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	05/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipment	194,683	195,610	196,537	197,466	198,395	199,324	200,256	201,187	202,118	203,052	203,985	204,919	205,854	200,261
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	1,764	1,783	1,803	1,823	1,842	1,862	1,881	1,901	1,920	1,940	1,959	1,979	1,999	1,881
4	Service Installation Fees	4,504	4,545	4,585	4,626	4,667	4,707	4,748	4,789	4,830	4,870	4,911	4,952	4,992	4,748
5	Total Cash CIAC	200,951	201,938	202,925	203,915	204,904	205,894	206,885	207,877	208,868	209,862	210,856	211,849	212,845	206,890
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	200,951	201,938	202,925	203,915	204,904	205,894	206,885	207,877	208,868	209,862	210,856	211,849	212,845	206,890

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Leisure Lakes

Docket No. 060368-WS

Test Year Ending 12/31/07

Schedule: A-14

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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	73,327	73,804	73,881	74,158	74,436	74,714	74,992	75,270	75,548	75,826	76,105	76,383	76,662	74,993
2	Meter Fees	5,916	5,997	6,079	6,161	6,243	6,324	6,406	6,488	6,570	6,652	6,734	6,816	6,898	6,407
3	Main Extension Charge	1,418	1,442	1,467	1,491	1,516	1,541	1,566	1,591	1,616	1,641	1,666	1,691	1,717	1,566
4	Service Installation Fees	549	558	567	576	585	594	603	612	621	630	639	649	658	603
5	Total Cash	81,209	81,602	81,994	82,387	82,780	83,173	83,567	83,960	84,354	84,749	85,144	85,539	85,935	83,569
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	81,209	81,602	81,994	82,387	82,780	83,173	83,567	83,960	84,354	84,749	85,144	85,539	85,935	83,569
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	194,683	195,610	196,537	197,466	198,395	199,324	200,256	201,187	202,118	203,052	203,985	204,919	205,854	200,261
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	1,764	1,783	1,803	1,823	1,842	1,862	1,881	1,901	1,920	1,940	1,959	1,979	1,999	1,881
16	Service Installation Fees	4,504	4,545	4,585	4,626	4,667	4,707	4,748	4,789	4,830	4,870	4,911	4,952	4,992	4,748
17	Total Cash	200,951	201,938	202,925	203,915	204,904	205,894	206,885	207,877	208,868	209,862	210,856	211,849	212,845	206,890
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	200,951	201,938	202,925	203,915	204,904	205,894	206,885	207,877	208,868	209,862	210,856	211,849	212,845	206,890

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