

Palm Terrace

 Sewer

Docket No. 060368-WS

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

Pasco County, Florida

Rate Base Workpapers

Utility Plant in Service

Accumulated Depreciation

CIAC

Accumulated Amortization of CIAC

DOCUMENT NUMBER-DATE

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

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

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

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

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

Schedule of Sewer Plant in Service By Primary Account- 2004 June through December Balances- 2004								Florida Public Service Commission	
Palm Terrace - Sewer		101	6430	FWS (Palm Terrace - 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

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Line	Act	Prior Year	AccountName	No.	12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	Balance			
1			INTANGIBLE PLANT															
2			Organization															
3			Franchises															
4			Other Plant & Misc. Equipment															
5			COLLECTION PLANT															
6			Land & Land Rights															
7			Structures & Improvements															
8			Power Generation Equipment															
9			Collection Sewers - Force															
10			Collection Sewers - Gravity															
11			Special Collecting Structures															
12			Services to Customers															
13			Flow Measuring Devices															
14			Flow Measuring Installations															
15			Other Plant & Misc. Equipment															
16			SYSTEM PUMPING PLANT															
17			Land & Land Rights															
18			Structures & Improvements															
19			Power Generation Equipment															
20			Receiving Wells															
21			Other Plant & Misc. Equipment															
22			Pumping Equipment															
23			TREATMENT AND DISPOSAL PLANT															
24			Land & Land Rights															
25			Structures & Improvements															
26			Power Generation Equipment															
27			Treatment & Disposal Equipment															
28			Plant Sewers															
29			Outfall Sewer Lines															
30			Other Plant & Misc. Equipment															
31			RECLAIMED WATER TREATMENT PLANT															
32			Land & Land Rights															
33			Structures & Improvements															
34			Power Generation Equipment															
35			Pumping Equipment															
36			Reuse Distribution Reservoirs															
37			Treatment & Disposal Equipment															
38			Plant Sewers															
39			Other Plant & Misc. Equipment															
40			RECLAIMED WATER DISTRIBUTION PLANT															
41			Franchises															
42			Land & Land Rights															
43			Structures & Improvements															
44			Power Generation Equipment															
45			Reuse Services															
46			Reuse Meters & Meter Installations															
47			Pumping Equipment															
48			Reuse Transmission & Distr. Sys.															
49			Other Plant & Misc. Equipment															
50			GENERAL PLANT															
51			Land & Land Rights															
52			Structures & Improvements															
53			Office Furniture & Equipment															
54			Computer Equipment															
55			Transportation Equipment															
56			Stores Equipment															
57			Tools, Shop & Garage Equipment															
58			Laboratory Equipment															
59			Power Operated Equipment															
60			Communication Equipment															
61			Miscellaneous Equipment															
62			Other Tangible Plant															
63			TOTAL															

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

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

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

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Schedule of Sewer Plant In Service By Primary Account- 2006								
Monthly UPIS Balances per Books- 2006								
		=input field						
Palm Terrace - Sewer		101	6430	FWS	Palm Terrace - Sewer			
Docket No. 060368 - WS		Explanation: Provide UPIS balances by account for the period beginning 12/31/05						
Schedule Year Ended: 2006		through 12/31/06, and 13 month Average.						
Historic [] or Projected [x]								
Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06
1		INTANGIBLE PLANT						Linked
2	351.1	Organization	0					552
3	352.1	Franchises	0					2,878
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					25,485
10	361.2	Collection Sewers - Gravity	0					232,422
11	362.2	Special Collecting Structures	0					0
12	363.2	Services to Customers	0					2,099
13	364.2	Flow Measuring Devices	0					8,768
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					13,851
21	371.3	Pumping Equipment	0					55,118
22	389.3	Other Plant & Misc. Equipment	0					0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0					70,890
25	354.4	Structures & Improvements	0					58,099
26	355.4	Power Generation Equipment	0					0
27	380.4	Treatment & Disposal Equipment	0					196,958
28	381.4	Plant Sewers	0					4,058
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					476
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					308
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					533
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					400
58	394.7	Laboratory Equipment	0					2,613
59	395.7	Power Operated Equipment	0					0
60	396.7	Communication Equipment	0					0
61	397.7	Miscellaneous Equipment	0					440
62	398.7	Other Tangible Plant	0					0
63		TOTAL	0	0	0	0	0	675,948

5

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

Florida Public Service Commission

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

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

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
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	281,671	650,485
2004			
46	Additions	64	4,042
47	Retirements	0	0
48	Adjustments	0	0
49	12/31/04 Balance	281,735	654,527
2005			
50	Additions	30,387	21,422
51	Retirements	(13,482)	(8,323)
52	Adjustments	13,563	11,775
53	12/31/05 Balance	312,202	679,401
2006			
54	Additions	40,724	306,143
55	Retirements	(9,295)	(8,111)
56	Adjustments	34,188	29,681
57	12/31/06 Balance	377,819	1,007,114
2007			
58	Additions	48,000	307,031
59	Retirements	(9,484)	(3,594)
60	Adjustments	16,763	14,553
61	12/31/07 Balance	433,098	1,325,104

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

6

Schedule of Sewer Plant in Service By Primary Account- 2004								Florida Public Service Commission	
Amendatory Order Balances as of 6/30/04								Schedule: A-6	
								Page: 5 of 8	
								Preparer: <name>	
								Explanation: Provide UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. The balances as of 6/30/04 should be from the PSC's Amendatory Order issued Feb 27, 2006.	
								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	552	552	552	552	552	552	552
3	352.1	Franchises	2,878	2,878	2,878	2,878	2,878	2,878	2,878
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	53,238	53,238	53,238	53,238	53,238	53,238	53,238
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	15,018	15,018	15,018	15,018	15,018	15,018	15,018
10	361.2	Collection Sewers - Gravity	232,422	232,422	232,422	232,422	232,422	232,422	232,422
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0
12	363.2	Services to Customers	2,099	2,099	2,099	2,099	2,099	2,099	2,099
13	364.2	Flow Measuring Devices	5,969	5,969	5,969	5,969	5,969	5,969	5,969
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	13,851	13,851	13,851	13,851	13,851	13,851	13,851
21	371.3	Pumping Equipment	50,603	50,603	50,603	50,603	50,603	50,603	50,603
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	70,890	70,890	70,890	70,890	70,890	70,890	70,890
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	195,454	195,454	195,454	195,454	195,454	195,454	195,454
28	381.4	Plant Sewers	4,058	4,058	4,058	4,058	4,058	4,058	4,058
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT							
32	353.5	Land & Land Rights	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6	Franchises	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
50		GENERAL PLANT							
51	353.7	Land & Land Rights	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	400	400	400	400	400	400	400
58	394.7	Laboratory Equipment	2,613	2,613	2,613	2,613	2,613	2,613	2,613
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	440	440	440	440	440	440	440
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0
63		TOTAL	650,485	650,485	650,485	650,485	650,485	650,485	650,485

Schedule of Sewer Plant in Service By Primary Account- 2004 CWIP to Plant -July through December 2004									Florida Public Service Commission		
Palm Terrace - Sewer		[redacted] =input field							Schedule:	A-6	
Docket No. 060368 - WS		Explanation: Provide 2004 amounts for projects that were physically placed							Page:	6 of 8	
Schedule Year Ended: 2004		in service after acquisition 6/30/04.							Preparer:	<name>	
Historic [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				4,042					
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	4,042	0	0	0	4,042	

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

6

Schedule of Sewer Plant in Service By Primary Account- 2004										Florida Public Service Commission	
Adjustments to UPIS- July through December 2004											
Palm Terrace - Sewer										Schedule: A-6	
Docket No. 060368 - WS										Page: 8 of 8	
Schedule Year Ended: 2004										Preparer: <name>	
Historic [x] or Projected []											
Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2004 since the date of Acquisition 6/30/04.											
										=input field	
Line No.	Acct No.	AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
			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	0

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Schedule of Sewer Plant in Service By Primary Account-2004		Adjusted UPIS Balances- June through December 2004		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 last year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.		Florida Public Service Commission		
Line No.	Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	INTANGIBLE PLANT	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
2	351.1 Organization	552	552	552	552	552	552	552
3	352.1 Franchises	2,878	2,878	2,878	2,878	2,878	2,878	2,878
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	53,238	53,238	53,238	53,238	53,238	53,238	53,238
8	355.2 Power Generation Equipment	0	0	0	0	0	0	0
9	360.2 Collection Sewers - Force	15,018	15,018	15,018	15,018	15,018	15,018	15,018
10	361.2 Collection Sewers - Gravity	232,422	232,422	232,422	232,422	232,422	232,422	232,422
11	362.2 Special Collecting Structures	0	0	0	0	0	0	0
12	363.2 Services to Customers	2,099	2,099	2,099	2,099	2,099	2,099	2,099
13	364.2 Flow Measuring Devices	5,969	5,969	5,969	5,969	5,969	5,969	5,969
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	13,851	13,851	13,851	13,851	13,851	13,851	13,851
21	371.3 Pumping Equipment	50,603	50,603	50,603	50,603	50,603	50,603	50,603
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	70,890	70,890	70,890	70,890	70,890	70,890	70,890
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	195,454	195,454	195,454	195,454	195,454	195,454	195,454
28	381.4 Outfall Sewer Lines	4,058	4,058	4,058	4,058	4,058	4,058	4,058
29	382.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
31	RECLAIMED WATER TREATMENT PLANT							
32	353.5 Land & Land Rights	0	0	0	0	0	0	0
33	354.5 Structures & Improvements	0	0	0	0	0	0	0
34	355.5 Power Generation Equipment	0	0	0	0	0	0	0
35	371.5 Pumping Equipment	0	0	0	0	0	0	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0
37	380.5 Treatment & Disposal Equipment	0	0	0	0	0	0	0
38	381.5 Plant Sewers	0	0	0	0	0	0	0
39	389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6 Franchises	0	0	0	0	0	0	0
42	353.6 Land & Land Rights	0	0	0	0	0	0	0
43	354.6 Structures & Improvements	0	0	0	0	0	0	0
44	355.6 Power Generation Equipment	0	0	0	0	0	0	0
45	365.6 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	380.7 Office Furniture & Equipment	0	0	0	0	0	0	0
54	390.7 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	400	400	400	400	400	400	400
58	394.7 Laboratory Equipment	2,613	2,613	2,613	2,613	2,613	2,613	2,613
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	440	440	440	440	440	440	440
62	398.7 Other Tangible Plant	0	0	0	0	0	0	0
63	TOTAL	650,485	650,485	650,485	654,527	654,527	654,527	654,527

Schedule of Sewer Plant in Service By Primary Account- 2005		FWS Properties										Florida Public Service Commission				
CWIP to Plant -Jan through December 2005																
Palm Terrace - Sewer		=input field										Schedule: A-6				
Docket No. 060368 - WS		Explanation: Provide amounts for projects that were physically placed in service										Page: 6 of 8				
Schedule Year Ended: 2005		during 2005.										Preparer: <name>				
Historic [x] or Projected []																
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	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												10,467			10,467
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								2,799							2,799
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															473
22	389.3 Other Plant & Misc. Equipment					473										0
23	TREATMENT AND DISPOSAL PLANT															0
24	353.4 Land & Land Rights															0
25	354.4 Structures & Improvements								4,861							4,861
26	355.4 Power Generation Equipment															0
27	380.4 Treatment & Disposal Equipment									751				753		1,504
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												476			476
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															309
48	375.6 Reuse Transmission & Distr. Sys.								309							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												533			533
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	782	4,861	3,550	0	0	0	533	476	11,220		21,422

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Schedule of Sewer Plant in Service By Primary Account- 2005 Retirements-January through December 2005													FWS Properties		Florida Public Service Commission		
Palm Terrace - Sewer													Schedule: A-6				
Docket No. 060368 - WS													Page: 7 of 8				
Schedule Year Ended: 2005													Preparer: <name>				
Historic (x) or Projected ()																	
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 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												(7,112)		(7,112)	
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				(337)										(337)	
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												(537)		(537)	
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												(337)		(337)	
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	(337)	0	0	0	0	0	0	(337)	(7,649)	(8,323)	

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

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Schedule of Sewer Plant in Service By Primary Account- 2005		FWS Properties											Florida Public Service Commission			
Adjusted UPIS Balances- December 2004 through December 2005																
Palm Terrace - Sewer		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											Schedule: A 6 Page: 4 of 8 Preparer: <name>			
Docket No. 060368 - WS																
Schedule Year Ended: 2005																
Historic [X] or Projected []																
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	552	552	552	552	552	552	552	552	552	552	552	552	552	552
3	352.1	Franchises	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878
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	53,238	53,238	53,238	53,238	53,238	53,238	53,238	53,238	53,238	53,238	53,238	53,238	53,238	53,238
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	15,018	15,018	15,018	15,018	15,018	15,018	15,018	15,018	15,018	15,018	15,018	15,018	15,018	15,276
10	361.2	Collection Sewers - Gravity	232,422	232,422	232,422	232,422	232,422	232,422	232,422	232,422	232,422	232,422	232,422	232,422	232,422	232,422
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	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099
13	364.2	Flow Measuring Devices	5,969	5,969	5,969	5,969	5,969	5,969	5,969	5,969	5,969	5,969	5,969	5,969	5,969	5,969
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	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851
21	371.3	Pumping Equipment	54,645	54,645	54,645	54,645	54,781	54,781	54,781	54,781	54,781	54,781	54,781	54,781	54,781	54,739
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	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890
25	354.4	Structures & Improvements	0	0	0	0	0	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	2,991
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	195,454	195,454	195,454	195,454	195,454	195,454	196,205	196,205	196,205	196,205	196,205	196,205	196,421	195,875
28	381.4	Plant Sewers	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058
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	139	139	21
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	309	309	309	309	309	309	309	309	309	214
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	533	533	533	123
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	400	400	400	400	400	400	400	400	400	400	400	400	400	400
58	394.7	Laboratory Equipment	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613
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	440	440	440	440	440	440	440	440	440	440	440	440	440	440
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	654,527	654,527	654,527	654,527	654,972	659,833	663,383	663,383	663,383	663,383	663,916	664,055	667,626	660,157

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Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Palm Terrace

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 No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	552	552	552	552	552	552	552	552	552	552	552	552	552	552
3	352.1	Franchises	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878
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	53,238	53,238	53,238	53,238	53,238	53,238	53,238	53,238	53,238	53,238	53,238	53,238	53,238	53,238
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	15,018	15,018	15,018	15,018	15,018	15,018	15,018	15,018	15,018	15,018	15,018	15,018	18,373	15,276
10	361.2	Collection Sewers - Gravity	232,422	232,422	232,422	232,422	232,422	232,422	232,422	232,422	232,422	232,422	232,422	232,422	232,422	232,422
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	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099
13	364.2	Flow Measuring Devices	5,969	5,969	5,969	5,969	5,969	5,969	8,768	8,768	8,768	8,768	8,768	8,768	8,768	7,476
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	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851
21	371.3	Pumping Equipment	54,645	54,645	54,645	54,645	54,781	54,781	54,781	54,781	54,781	54,781	54,781	54,781	54,781	54,739
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	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890
25	354.4	Structures & Improvements	0	0	0	0	0	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	2,991
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	195,454	195,454	195,454	195,454	195,454	195,454	196,205	196,205	196,205	196,205	196,205	196,205	196,421	195,875
28	381.4	Plant Sewers	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058
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	139	139	21
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	309	309	309	309	309	309	309	309	309	214
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	533	533	533	123
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	1,101	7,245	9,154	11,775	2,252
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	400	400	400	400	400	400	400	400	400	400	400	400	400	400
58	394.7	Laboratory Equipment	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613
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	440	440	440	440	440	440	440	440	440	440	440	440	440	440
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	654,527	654,527	654,527	654,527	654,972	659,833	663,383	663,383	663,383	664,484	671,161	673,209	679,401	662,409
64		Subtotal Land & Land Rights	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890

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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																
Palm Terrace - Sewer															Schedule: A-6	
Docket No. 060368 - WS															Page: 6 of 8	
Schedule Year Ended: 2006															Preparer: <name>	
Explanation: Provide amounts by month for projects that were physically placed in service during 2006.																
Historic [] or Projected [x]																
Line No.	Acct No.	AccountName	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) 2006 Total	(14) 2006 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												25,000		25,000
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force						3,320			3,320			43,320		49,960
10	361.2	Collection Sewers - Gravity												126,962		126,962
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers								0				0		0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														
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		0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment											1,000	12,639		13,639
28	381.4	Plant Sewers												75,829		75,829
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												5,000		5,000
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment												9,733		9,733
62	398.7	Other Tangible Plant														0
63		TOTAL	0	0	0	0	0	3,320	0	0	3,320	0	1,000	298,503		306,143

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Schedule of Sewer Plant in Service By Primary Account- 2006													Florida Public Service Commission			
Retirements-January through December 2006																
Palm Terrace - Sewer													Schedule: A-6			
Docket No. 060368 - WS													Page: 7 of 8			
Schedule Year Ended: 2006													Preparer: <name>			
Historic [] or Projected [x]																
=input field																
Explanation: Provide Retirements that were physically made 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	(15) 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														0
8	355.2	Power Generation Equipment												(5,645)		(5,645)
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity						0				0				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		0
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers												(2,466)		(2,466)
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					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	(8,111)	(8,111)

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Schedule of Sewer Plant in Service By Primary Account- 2006 Adjustments to UPIS-January through December 2006															Florida Public Service Commission	
Palm Terrace - 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																
=input field																
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
Line No.	Acct No.	AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Adjusts
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	

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Schedule of Sewer Plant in Service By Primary Account- 2006															FWS Properties															Florida Public Service Commission		
Adjusted UPIS Balances- December 2005 through December 2006																																
Palm Terrace - Sewer																														Schedule: A-6		
Docket No. 060368 - WS																														Page: 4 of 8		
Schedule Year Ended: 2006															Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average															Preparer: <name>		
Historic [] or Projected [x]																																
Line No.	Acct No.	(1) AccountName	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance																
1		INTANGIBLE PLANT																														
2	351.1	Organization	552	552	552	552	552	552	552	552	552	552	552	552	552	552																
3	352.1	Franchises	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878																
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	53,238	53,238	53,238	53,238	53,238	53,238	53,238	53,238	53,238	53,238	53,238	53,238	53,238	72,593	54,727															
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	18,373	18,373	18,373	18,373	18,373	18,373	21,693	21,693	21,693	25,013	25,013	25,013	68,333	24,515																
10	361.2	Collection Sewers - Gravity	232,422	232,422	232,422	232,422	232,422	232,422	232,422	232,422	232,422	232,422	232,422	232,422	359,404	242,190																
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	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099																
13	364.2	Flow Measuring Devices	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768																
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	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851																
21	371.3	Pumping Equipment	54,781	54,781	54,781	54,781	54,781	54,781	54,781	54,781	54,781	54,781	54,781	54,781	54,781	54,781																
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	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890																
25	354.4	Structures & Improvements	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861																
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	196,421	196,421	196,421	196,421	196,421	196,421	196,421	196,421	196,421	196,421	196,421	197,421	207,594	197,357																
28	381.4	Plant Sewers	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	79,887	9,891																
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	139	139	139	139	139	139	139	139	139	139	139	139	139	139																
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	309	309	309	309	309	309	309	309	309	309	309	309	309	309																
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	533	533	533	533	533	533	533	533	533	533	533	533	533	533																
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	400	400	400	400	400	400	400	400	400	400	400	400	5,400	785																
58	394.7	Laboratory Equipment	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613																
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	440	440	440	440	440	440	440	440	440	440	440	440	10,173	1,189																
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0																
63		TOTAL	667,626	667,626	667,626	667,626	667,626	667,626	670,946	670,946	670,946	674,266	674,266	675,266	965,658	692,927																

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Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance
 Palm Terrace
 Docket No. 060368-WS
 Schedule Year Ending 12/31/06
 Historical [] Projected [X]

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	552		552	552	552	552	552	552	552	552	552	552	552	552
3	352.1	Franchises	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878
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	53,238	53,238	53,238	53,238	53,238	53,238	53,238	53,238	53,238	53,238	53,238	53,238	72,593	54,727
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	18,373	18,373	18,373	18,373	18,373	18,373	21,693	21,693	21,693	25,013	25,013	25,013	68,333	24,515
10	361.2	Collection Sewers - Gravity	232,422	232,422	232,422	232,422	232,422	232,422	232,422	232,422	232,422	232,422	232,422	232,422	359,404	242,190
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	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099
13	364.2	Flow Measuring Devices	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768
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	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851
21	371.3	Pumping Equipment	54,781	54,781	54,781	54,781	54,781	54,781	54,781	54,781	54,781	54,781	54,781	54,781	54,781	54,781
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	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890
25	354.4	Structures & Improvements	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861
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	196,421	196,421	196,421	196,421	196,421	196,421	196,421	196,421	196,421	196,421	196,421	197,421	207,594	197,357
28	381.4	Plant Sewers	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	79,887	9,891
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	139	139	139	139	139	139	139	139	139	139	139	139	139	139
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	309	309	309	309	309	309	309	309	309	309	309	309	309	309
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	533	533	533	533	533	533	533	533	533	533	533	533	533	533
54	390.71	Computer Equipment	11,775	11,775	11,775	12,798	12,798	16,975	17,725	17,725	17,725	17,725	17,725	17,725	41,456	17,362
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	400	400	400	400	400	400	400	400	400	400	400	400	5,400	785
58	394.7	Laboratory Equipment	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613
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	440	440	440	440	440	440	440	440	440	440	440	440	10,173	1,189
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	675,401	679,401	679,401	680,424	680,424	684,601	688,671	688,671	688,671	691,991	691,991	692,991	1,007,114	710,289
64		Subtotal Land & Land Rights	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890

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Schedule of Sewer Plant in Service By Primary Account- 2007		FWS Properties										Florida Public Service Commission				
CWIP to Plant - Jan through December 2007		=input field														
Palm Terrace - Sewer												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															0
8	355.2 Power Generation Equipment					1,250			1,250			1,250		1,250		5,000
9	360.2 Collection Sewers - Force					2,500			2,500			2,500		2,500		0
10	361.2 Collection Sewers - Gravity										202,210					10,000
11	362.2 Special Collecting Structures															202,210
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										10,111					0
22	389.3 Other Plant & Misc. Equipment															10,111
23	TREATMENT AND DISPOSAL PLANT															
24	353.4 Land & Land Rights															0
25	354.4 Structures & Improvements					0			0					0		0
26	355.4 Power Generation Equipment											0		0		0
27	380.4 Treatment & Disposal Equipment					18,750			18,750			18,750		20,960		77,210
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						2,500		0			0		0		2,500
62	398.7 Other Tangible Plant															0
63	TOTAL			0	0	22,500	2,500	0	32,611	0	202,210	22,500	0	0	24,710	307,031

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Schedule of Sewer Plant in Service By Primary Account- 2007													Florida Public Service Commission			
Retirements-January through December 2007																
Palm Terrace - Sewer													Schedule: A-6			
Docket No. 060368 - WS													Page: 7 of 8			
Schedule Year Ended: 2007													Preparer: <name>			
Historic [] or Projected [x]																
Explanation: Provide Retirements that were physically made during 2007																
Line No.	Acct No.	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 Total	(14) 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			(282)			(282)			(282)			(282)	(1,128)	
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force			0			0			0			0	0	
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers														0
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								(1,973)					(1,973)	
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														0
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant					(493)									(493)
63		TOTAL	0	0	(282)	(493)	0	(2,255)	0	0	(282)	0	0	(282)	(3,594)	

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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																
Palm Terrace - 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: 2007		changes resulting from CWIP closed to Plan or Retirements for 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															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	0

Schedule of Sewer Plant in Service By Primary Account- 2007															FWS Properties		Florida Public Service Commission	
Adjusted UPIS Balances- December 2006 through December 2007																		
Palm Terrace - Sewer																	Schedule: A.6	
Docket No. 060368 - WS																	Page: 4 of 8	
Schedule Year Ended: 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)	Average Balance	
	AccountName	12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07				
1	INTANGIBLE PLANT																	
2	351.1 Organization	552	552	552	552	552	552	552	552	552	552	552	552	552	552	552		
3	352.1 Franchises	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878		
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
5	COLLECTION PLANT																	
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
7	354.2 Structures & Improvements	72,593	72,593	72,593	73,561	73,561	73,561	74,529	74,529	74,529	75,497	75,497	75,497	76,465	74,231			
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	68,333	68,333	68,333	70,833	70,833	70,833	73,333	73,333	73,333	75,833	75,833	75,833	78,333	72,564			
10	361.2 Collection Sewers - Gravity	359,404	359,404	359,404	359,404	359,404	359,404	359,404	359,404	359,404	561,614	561,614	561,614	561,614	437,177			
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	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099		
13	364.2 Flow Measuring Devices	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768		
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	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851		
21	371.3 Pumping Equipment	54,781	54,781	54,781	54,781	54,781	54,781	62,919	62,919	62,919	62,919	62,919	62,919	62,919	59,163			
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	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890		
25	354.4 Structures & Improvements	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861		
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	207,594	207,594	207,594	226,344	226,344	226,344	245,094	245,094	245,094	263,844	263,844	263,844	284,804	239,495			
28	381.4 Plant Sewers	79,887	79,887	79,887	79,887	79,887	79,887	79,887	79,887	79,887	79,887	79,887	79,887	79,887	79,887	79,887		
29	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
30	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
31	RECLAIMED WATER TREATMENT PLANT																	
32	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
33	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
34	355.5 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
35	371.5 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
36	374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
37	380.5 Treatment & Disposal Equipment	139	139	139	139	139	139	139	139	139	139	139	139	139	139	139		
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	309	309	309	309	309	309	309	309	309	309	309	309	309	309	309		
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	533	533	533	533	533	533	533	533	533	533	533	533	533	533	533		
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	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400		
58	394.7 Laboratory Equipment	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613		
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	10,173	10,173	10,173	10,173	12,180	12,180	12,180	12,180	12,180	12,180	12,180	12,180	12,180	11,562			
62	398.7 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
63	TOTAL	965,658	965,658	965,658	987,876	989,883	989,883	1,020,239	1,020,239	1,222,449	1,244,667	1,244,667	1,244,667	1,269,095	1,086,972			

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Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance
 Palm Terrace
 Docket No. 060368-WS
 Schedule Year Ending 12/31/07
 Historical [] Projected [X]

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	552	552	552	552	552	552	552	552	552	552	552	552	552	552
3	352.1	Franchises	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878
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	72,593	72,593	72,593	73,561	73,561	73,561	74,529	74,529	74,529	75,497	75,497	75,497	76,465	74,231
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	68,333	68,333	68,333	70,833	70,833	70,833	73,333	73,333	73,333	75,833	75,833	75,833	78,333	72,564
10	361.2	Collection Sewers - Gravity	359,404	359,404	359,404	359,404	359,404	359,404	359,404	359,404	561,614	561,614	561,614	561,614	561,614	437,177
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	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099
13	364.2	Flow Measuring Devices	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768
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	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851
21	371.3	Pumping Equipment	54,781	54,781	54,781	54,781	54,781	54,781	62,919	62,919	62,919	62,919	62,919	62,919	62,919	59,163
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	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890
25	354.4	Structures & Improvements	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861
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	207,594	207,594	207,594	226,344	226,344	226,344	245,094	245,094	245,094	263,844	263,844	263,844	284,804	239,495
28	381.4	Plant Sewers	79,887	79,887	79,887	79,887	79,887	79,887	79,887	79,887	79,887	79,887	79,887	79,887	79,887	79,887
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	139	139	139	139	139	139	139	139	139	139	139	139	139	139
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	309	309	309	309	309	309	309	309	309	309	309	309	309	309
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	533	533	533	533	533	533	533	533	533	533	533	533	533	533
54	390.71	Computer Equipment	41,456	42,280	43,366	45,436	47,099	48,415	49,726	50,736	51,636	53,258	54,124	54,955	56,009	49,115
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	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400
58	394.7	Laboratory Equipment	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613
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	10,173	10,173	10,173	10,173	12,180	12,180	12,180	12,180	12,180	12,180	12,180	12,180	12,180	11,562
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	1,007,114	1,007,938	1,009,024	1,033,312	1,036,982	1,038,298	1,069,965	1,070,975	1,274,095	1,297,925	1,298,791	1,299,622	1,325,104	1,136,087
64		Subtotal Land & Land Rights	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties							Florida Public Service Commission	
June through December Accum Dep'n Balances per Books- 2004:									Schedule:	A-10
		=input field							Page:	2 of 8
Palm Terrace - Sewer		108	6430	FWS	Palm Terrace - Sewer			Preparer:	<name>	
Docket No. 060368 - WS		Explanation: Provide Accumulated Depreciation balances by account for the period								
Schedule Year Ended: 2004		beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA)								
Historic [x] or Projected []		through the year ended 12/31/04. While 2005 is the historical test year, balances								
		back to 6/30/04 are needed since adjustments to book balances are made beginning that date.								
Line No.	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	

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2005															Florida Public Service Commission	
Monthly Accumulated Depreciation Balances- per books- 2005																
Palm Terrace - Sewer															Schedule: A-10	
Docket No. 060368 - WS															Page: 2 of 8	
Schedule Year Ended: 2005															Preparer: <name>	
Explanation: Provide Accumulated Depreciation balances by account for the period beginning 12/31/04 through 12/31/05, and 13 month average for 2005																
Historic [X] or Projected []																
Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0													0
3	352.1	Franchises	0													0
4	389.1	Other Plant & Misc. Equipment	0													0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0													0
7	354.2	Structures & Improvements	0													0
8	355.2	Power Generation Equipment	0													0
9	360.2	Collection Sewers - Force	0													0
10	361.2	Collection Sewers - Gravity	0													0
11	362.2	Special Collecting Structures	0													0
12	363.2	Services to Customers	0													0
13	364.2	Flow Measuring Devices	0													0
14	365.2	Flow Measuring Installations	0													0
15	389.2	Other Plant & Misc. Equipment	0													0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0													0
18	354.3	Structures & Improvements	0													0
19	355.3	Power Generation Equipment	0													0
20	370.3	Receiving Wells	0													0
21	371.3	Pumping Equipment	0													0
22	389.3	Other Plant & Misc. Equipment	0													0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0													0
25	354.4	Structures & Improvements	0													0
26	355.4	Power Generation Equipment	0													0
27	380.4	Treatment & Disposal Equipment	0													0
28	381.4	Plant Sewers	0													0
29	382.4	Outfall Sewer Lines	0													0
30	389.4	Other Plant & Misc. Equipment	0													0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0													0
33	354.5	Structures & Improvements	0													0
34	355.5	Power Generation Equipment	0													0
35	371.5	Pumping Equipment	0													0
36	374.5	Reuse Distribution Reservoirs	0													0
37	380.5	Treatment & Disposal Equipment	0													0
38	381.5	Plant Sewers	0													0
39	389.5	Other Plant & Misc. Equipment	0													0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0													0
42	353.6	Land & Land Rights	0													0
43	354.6	Structures & Improvements	0													0
44	355.6	Power Generation Equipment	0													0
45	366.6	Reuse Services	0													0
46	367.6	Reuse Meters & Meter Installations	0													0
47	371.6	Pumping Equipment	0													0
48	375.6	Reuse Transmission & Distr. Sys.	0													0
49	389.6	Other Plant & Misc. Equipment	0													0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0													0
52	354.7	Structures & Improvements	0													0
53	390.7	Office Furniture & Equipment	0													0
54	380.71	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 Accumulated Depreciation By Primary Account

Florida Public Service Commission

Palm Terrace
 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	(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 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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2 Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2 Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	369.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	SYSTEM PUMPING PLANT															
17	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	369.3 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	360.4 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	361.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	RECLAIMED WATER TREATMENT PLANT															
32	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	GENERAL PLANT															
51	353.7 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.7 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7 Power Operated Equipment	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	0	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	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								
							=input field	
		108	6430	FWS	Palm Terrace - Sewer			
Palm Terrace - Sewer		Explanation: Provide Accumulated Depreciation balances by account for the period						
Docket No. 060388 - WS		beginning 12/31/05 through 12/31/06, and 13 month averages for 2006						
Schedule Year Ended: 2006		Historic <input type="checkbox"/> or Projected <input checked="" type="checkbox"/>						
Line	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06
1		INTANGIBLE PLANT						Linked
2	351.1	Organization	0					264
3	352.1	Franchises	0					1,162
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					6,699
10	361.2	Collection Sewers - Gravity	0					145,101
11	362.2	Special Collecting Structures	0					0
12	363.2	Services to Customers	0					949
13	364.2	Flow Measuring Devices	0					6,581
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					11,289
21	371.3	Pumping Equipment	0					1,177
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					23,260
26	355.4	Power Generation Equipment	0					0
27	380.4	Treatment & Disposal Equipment	0					135,223
28	381.4	Plant Sewers	0					2,345
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					13
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					19
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					1
53	390.7	Office Furniture & Equipment	0					18
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					400
58	394.7	Laboratory Equipment	0					1,690
59	395.7	Power Operated Equipment	0					0
60	396.7	Communication Equipment	0					0
61	397.7	Miscellaneous Equipment	0					224
62	398.7	Other Tangible Plant	0					0
63		TOTAL	0	0	0	0	0	336,416

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

Florida Public Service Commission

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

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

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
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	126,396	300,281
2004			
46	Additions	4,054	11,096
47	Retirements	0	0
48	Adjustments	0	0
49	12/31/04 Balance	130,450	311,377
2005			
50	Additions	8,103	23,446
51	Retirements	(13,482)	(8,323)
52	Adjustments	468	407
53	12/31/05 Balance	125,539	326,907
2006			
54	Additions	9,715	25,139
55	Retirements	(9,295)	(8,111)
56	Adjustments	3,422	2,971
57	12/31/06 Balance	129,381	346,906
2007			
58	Additions	11,312	35,905
59	Retirements	(9,484)	(3,594)
60	Adjustments	9,551	8,292
61	12/31/07 Balance	140,760	387,510

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	
Palm Terrace - Sewer		Explanation: Provide Accum Depn balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. The balances as of 6/30/04 should be from the PSC's Amendatory Order issued February 27, 2006.							Page:	5 of 8	
Docket No. 060368 - WS									Preparer:	<name>	
Schedule Year Ended: 2004											
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	242	242	242	242	242	242	242		
3	352.1	Franchises	1,048	1,048	1,048	1,048	1,048	1,048	1,048		
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	20,474	20,474	20,474	20,474	20,474	20,474	20,474		
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0		
9	360.2	Collection Sewers - Force	5,763	5,763	5,763	5,763	5,763	5,763	5,763		
10	361.2	Collection Sewers - Gravity	136,922	136,922	136,922	136,922	136,922	136,922	136,922		
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0		
12	363.2	Services to Customers	862	862	862	862	862	862	862		
13	364.2	Flow Measuring Devices	5,969	5,969	5,969	5,969	5,969	5,969	5,969		
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	10,558	10,558	10,558	10,558	10,558	10,558	10,558		
21	371.3	Pumping Equipment	(3,682)	(3,682)	(3,682)	(3,682)	(3,682)	(3,682)	(3,682)		
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	117,972	117,972	117,972	117,972	117,972	117,972	117,972		
28	381.4	Plant Sewers	2,161	2,161	2,161	2,161	2,161	2,161	2,161		
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0		
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0	0	0	0	0	0		
33	354.5	Structures & Improvements	0	0	0	0	0	0	0		
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0		
35	371.5	Pumping Equipment	0	0	0	0	0	0	0		
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0		
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0		
38	381.5	Plant Sewers	0	0	0	0	0	0	0		
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0	0	0	0	0	0		
42	353.6	Land & Land Rights	0	0	0	0	0	0	0		
43	354.6	Structures & Improvements	0	0	0	0	0	0	0		
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0		
45	366.6	Reuse Services	0	0	0	0	0	0	0		
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0		
47	371.6	Pumping Equipment	0	0	0	0	0	0	0		
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0		
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0	0	0	0	0	0		
52	354.7	Structures & Improvements	0	0	0	0	0	0	0		
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0		
54	390.71	Computer Equipment	0	0	0	0	0	0	0		
55	391.7	Transportation Equipment	0	0	0	0	0	0	0		
56	392.7	Stores Equipment	0	0	0	0	0	0	0		
57	393.7	Tools, Shop & Garage Equipment	400	400	400	400	400	400	400		
58	394.7	Laboratory Equipment	1,414	1,414	1,414	1,414	1,414	1,414	1,414		
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	178	178	178	178	178	178	178		
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0		
63		TOTAL	300,281	300,281	300,281	300,281	300,281	300,281	300,281		

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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											
Palm Terrace - Sewer										Schedule: A-10	
Docket No. 060368 - WS										Page: UPIS 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 through the year ended 12/31/04											
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
	AccountName	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04			
1	INTANGIBLE PLANT										
2	351.1 Organization	552	552	552	552	552	552	552			
3	352.1 Franchises	2,878	2,878	2,878	2,878	2,878	2,878	2,878			
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	53,238	53,238	53,238	53,238	53,238	53,238	53,238			
8	355.2 Power Generation Equipment	0	0	0	0	0	0	0			
9	360.2 Collection Sewers - Force	15,018	15,018	15,018	15,018	15,018	15,018	15,018			
10	361.2 Collection Sewers - Gravity	232,422	232,422	232,422	232,422	232,422	232,422	232,422			
11	362.2 Special Collecting Structures	0	0	0	0	0	0	0			
12	363.2 Services to Customers	2,099	2,099	2,099	2,099	2,099	2,099	2,099			
13	364.2 Flow Measuring Devices	5,969	5,969	5,969	5,969	5,969	5,969	5,969			
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	13,851	13,851	13,851	13,851	13,851	13,851	13,851			
21	371.3 Pumping Equipment	50,603	50,603	50,603	50,603	54,645	54,645	54,645			
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	70,890	70,890	70,890	70,890	70,890	70,890	70,890			
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	195,454	195,454	195,454	195,454	195,454	195,454	195,454			
28	381.4 Plant Sewers	4,058	4,058	4,058	4,058	4,058	4,058	4,058			
29	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0			
30	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
31	RECLAIMED WATER TREATMENT PLANT										
32	353.5 Land & Land Rights	0	0	0	0	0	0	0			
33	354.5 Structures & Improvements	0	0	0	0	0	0	0			
34	355.5 Power Generation Equipment	0	0	0	0	0	0	0			
35	371.5 Pumping Equipment	0	0	0	0	0	0	0			
36	374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0			
37	380.5 Treatment & Disposal Equipment	0	0	0	0	0	0	0			
38	381.5 Plant Sewers	0	0	0	0	0	0	0			
39	389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
40	RECLAIMED WATER DISTRIBUTION PLANT										
41	352.6 Franchises	0	0	0	0	0	0	0			
42	353.6 Land & Land Rights	0	0	0	0	0	0	0			
43	354.6 Structures & Improvements	0	0	0	0	0	0	0			
44	355.6 Power Generation Equipment	0	0	0	0	0	0	0			
45	366.6 Reuse Services	0	0	0	0	0	0	0			
46	367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0			
47	371.6 Pumping Equipment	0	0	0	0	0	0	0			
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0			
49	389.6 Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
50	GENERAL PLANT										
51	353.7 Land & Land Rights	0	0	0	0	0	0	0			
52	354.7 Structures & Improvements	0	0	0	0	0	0	0			
53	390.7 Office Furniture & Equipment	0	0	0	0	0	0	0			
54	390.71 Computer Equipment	0	0	0	0	0	0	0			
55	391.7 Transportation Equipment	0	0	0	0	0	0	0			
56	392.7 Stores Equipment	0	0	0	0	0	0	0			
57	393.7 Tools, Shop & Garage Equipment	400	400	400	400	400	400	400			
58	394.7 Laboratory Equipment	2,613	2,613	2,613	2,613	2,613	2,613	2,613			
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	440	440	440	440	440	440	440			
62	398.7 Other Tangible Plant	0	0	0	0	0	0	0			
63	TOTAL	650,485	650,485	650,485	654,527	654,527	654,527	654,527			

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004			FWS Properties						
Depreciation Rates for Sewer Accounts- 2004									
Palm Terrace - Sewer			This Schedule shows the Commission Authorized Depreciation rates for 2004						
Docket No. 060368 - WS									
Schedule Year Ended: 2004									
Historic [x] or Projected []									
Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
2	351.1	Organization	4.00%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%
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	3.33%	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%
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	2.83%	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	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
29	382.4	Outfall Sewer Lines	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
30	389.4	Other Plant & Misc. Equipment	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	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
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	391.7	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
56	392.7	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
57	393.7	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
58	394.7	Laboratory Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
59	395.7	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
60	396.7	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		
Palm Terrace - 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)				
		AccountName	July	Aug	Sep	Oct	Nov	Dec					
1		INTANGIBLE PLANT											
2	351.1	Organization	2	2	2	2	2	2	2				
3	352.1	Franchises	6	6	6	6	6	6	6				
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	139	139	139	139	139	139	139				
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0				
9	360.2	Collection Sewers - Force	42	42	42	42	42	42	42				
10	361.2	Collection Sewers - Gravity	430	430	430	430	430	430	430				
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0				
12	363.2	Services to Customers	5	5	5	5	5	5	5				
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	64	64	64	64	64	64	64				
21	371.3	Pumping Equipment	234	234	253	253	253	253	253				
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	906	906	906	906	906	906	906				
28	381.4	Plant Sewers	10	10	10	10	10	10	10				
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0				
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0				
31		RECLAIMED WATER TREATMENT PLANT											
32	353.5	Land & Land Rights	0	0	0	0	0	0	0				
33	354.5	Structures & Improvements	0	0	0	0	0	0	0				
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0				
35	371.5	Pumping Equipment	0	0	0	0	0	0	0				
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0				
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0				
38	381.5	Plant Sewers	0	0	0	0	0	0	0				
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0				
40		RECLAIMED WATER DISTRIBUTION PLANT											
41	352.6	Franchises	0	0	0	0	0	0	0				
42	353.6	Land & Land Rights	0	0	0	0	0	0	0				
43	354.6	Structures & Improvements	0	0	0	0	0	0	0				
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0				
45	366.6	Reuse Services	0	0	0	0	0	0	0				
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0				
47	371.6	Pumping Equipment	0	0	0	0	0	0	0				
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0				
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0				
50		GENERAL PLANT											
51	353.7	Land & Land Rights	0	0	0	0	0	0	0				
52	354.7	Structures & Improvements	0	0	0	0	0	0	0				
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0				
54	390.71	Computer Equipment	0	0	0	0	0	0	0				
55	391.7	Transportation Equipment	0	0	0	0	0	0	0				
56	392.7	Stores Equipment	0	0	0	0	0	0	0				
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0				
58	384.7	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	1,837	1,837	1,856	1,856	1,856	1,856	1,856	11,096			

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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		
Palm Terrace - Sewer		Explanation: Provide Retirements that were physically made after the date of							Preparer: <name>		
Docket No. 060358 - WS		Acquisition 6/30/04									
Schedule Year Ended: 2004											
Historic [x] or Projected []											
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	0	0	0	0	0	0	0		
3	352.1	Franchises	0	0	0	0	0	0	0		
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0	0	0	0	0	0		
7	354.2	Structures & Improvements	0	0	0	0	0	0	0		
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0		
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0		
10	361.2	Collection Sewers - Gravity	0	0	0	0	0	0	0		
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0		
12	363.2	Services to Customers	0	0	0	0	0	0	0		
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0		
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0		
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0	0	0	0	0	0		
18	354.3	Structures & Improvements	0	0	0	0	0	0	0		
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0		
20	370.3	Receiving Wells	0	0	0	0	0	0	0		
21	371.3	Pumping Equipment	0	0	0	0	0	0	0		
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0	0	0	0	0	0		
25	354.4	Structures & Improvements	0	0	0	0	0	0	0		
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0		
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0		
28	381.4	Plant Sewers	0	0	0	0	0	0	0		
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0		
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0	0	0	0	0	0		
33	354.5	Structures & Improvements	0	0	0	0	0	0	0		
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0		
35	371.5	Pumping Equipment	0	0	0	0	0	0	0		
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0		
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0		
38	381.5	Plant Sewers	0	0	0	0	0	0	0		
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0	0	0	0	0	0		
42	353.6	Land & Land Rights	0	0	0	0	0	0	0		
43	354.6	Structures & Improvements	0	0	0	0	0	0	0		
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0		
45	366.6	Reuse Services	0	0	0	0	0	0	0		
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0		
47	371.6	Pumping Equipment	0	0	0	0	0	0	0		
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0		
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0	0	0	0	0	0		
52	354.7	Structures & Improvements	0	0	0	0	0	0	0		
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0		
54	390.71	Computer Equipment	0	0	0	0	0	0	0		
55	391.7	Transportation Equipment	0	0	0	0	0	0	0		
56	392.7	Stores Equipment	0	0	0	0	0	0	0		
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0		
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0		
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0		
60	396.7	Communication Equipment	0	0	0	0	0	0	0		
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0		
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0		
63		TOTAL	0	0	0	0	0	0	0	0	

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Schedule of Sewer Accumulated Depreciation By Primary Account - 2004 Adjustments to Accumulated Depreciation-July through December 2004							FWS Properties				Florida Public Service Commission			
Line No.	Acct No.	Account Name	(1)	(2)			(3)			(4)			Page: 8 of 8	Preparer:
				(2)	(3)	(4)	(5)	(6)	(7)	(8)				
Explanation: Provide Adjustments to the Accumulated Depreciation Balances in Amortatory Order other than changes resulting from Depreciation Expense or Plant Retirements.														
Historic (X) or Projected ()														
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	Service to Customers												
13	364.2	Flow Measuring Devices												
14	365.2	Flow Measuring 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 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 Melters & Meler 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												

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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										
Palm Terrace - Sewer		Explanation: Provide Adjusted Accum Depn balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.							Schedule: A-10	
Docket No. 060368 - WS									Page: 4 of 8	
Schedule Year Ended: 2004									Preparer: <name>	
Historic [x] or Projected []										
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
		AccountName	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04	
1		INTANGIBLE PLANT								
2	351.1	Organization	242	244	246	248	249	251	253	
3	352.1	Franchises	1,048	1,054	1,060	1,066	1,072	1,078	1,084	
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	20,474	20,613	20,752	20,891	21,029	21,168	21,307	
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	
9	360.2	Collection Sewers - Force	5,763	5,805	5,846	5,888	5,930	5,971	6,013	
10	361.2	Collection Sewers - Gravity	136,922	137,352	137,782	138,212	138,642	139,072	139,502	
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	
12	363.2	Services to Customers	862	867	871	876	880	885	890	
13	364.2	Flow Measuring Devices	5,969	5,969	5,969	5,969	5,969	5,969	5,969	
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	10,558	10,622	10,686	10,751	10,815	10,879	10,943	
21	371.3	Pumping Equipment	(3,682)	(3,448)	(3,213)	(2,960)	(2,707)	(2,454)	(2,200)	
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	117,972	118,878	119,783	120,689	121,594	122,500	123,406	
28	381.4	Plant Sewers	2,161	2,171	2,180	2,190	2,200	2,209	2,219	
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
31		RECLAIMED WATER TREATMENT PLANT								
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	
38	381.5	Plant Sewers	0	0	0	0	0	0	0	
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
40		RECLAIMED WATER DISTRIBUTION PLANT								
41	352.6	Franchises	0	0	0	0	0	0	0	
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	
45	366.6	Reuse Services	0	0	0	0	0	0	0	
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
50		GENERAL PLANT								
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	
54	390.71	Computer Equipment	0	0	0	0	0	0	0	
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	
56	392.7	Stores Equipment	0	0	0	0	0	0	0	
57	393.7	Tools, Shop & Garage Equipment	400	400	400	400	400	400	400	
58	394.7	Laboratory Equipment	1,414	1,414	1,414	1,414	1,414	1,414	1,414	
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	178	178	178	178	178	178	178	
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	
63		TOTAL	300,281	302,118	303,955	305,810	307,666	309,522	311,377	

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2005													Florida Public Service Commission		
Depreciation Rates for Sewer Accounts- 2005													Schedule:	A-10	
Palm Terrace - Sewer													Page:	2b	
Docket No. 060368 - WS													Preparer:	<name>	
Schedule Year Ended: 2005															
Historic [X] or Projected []															
This Schedule shows the Commission Authorized Depreciation rates for 2005															
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
Line No.	Acct No	Account Name	Annual Rate	Jan	Feb	Mar	Apr	Monthly Rates May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1		INTANGIBLE PLANT													
2	351.1	Organization	4.00%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%
3	352.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
4	389.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5		COLLECTION PLANT													
6	353.2	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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	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	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	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	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%
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	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	389.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16		SYSTEM PUMPING PLANT													
17	353.3	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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	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	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%
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	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		TREATMENT AND DISPOSAL PLANT													
24	353.4	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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	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	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	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%
30	389.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31		RECLAIMED WATER TREATMENT PLANT													
32	353.5	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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%
34	355.5	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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%
36	374.5	Reuse Distribution Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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	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													
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	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	366.6	Reuse Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	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%	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%	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%	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%	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%	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	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	390.71	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%
55	391.7	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
56	392.7	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
57	393.7	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
58	394.7	Laboratory Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
59	395.7	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
60	396.7	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
61	397.7	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
62	398.7	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2005															Florida Public Service Commission	
Depreciation Expense- 2005															Schedule: A-10	
Palm Terrace - Sewer															Page: 6 of 8	
Docket No. 060368 - WS															Preparer: <name>	
Schedule Year Ended: 2005																
Historic [x] or Projected []																
Explanation: Provide the monthly Depreciation Expense for 2005																
Line No.	Acct No.	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Test Year End Dec	(14) 2005 Total	(15) Total
1		INTANGIBLE PLANT														
2	351.1	Organization		2	2	2	2	2	2	2	2	2	2	2	2	22
3	352.1	Franchises		6	6	6	6	6	6	6	6	6	6	6	6	72
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	139	139	139	139	139	139	139	139	139	139	139	139	139	1,666
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	42	42	42	42	42	42	42	42	42	42	42	42	51	509
10	361.2	Collection Sewers - Gravity	430	430	430	430	430	430	430	430	430	430	430	430	430	5,160
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	5	5	5	5	5	5	5	5	5	5	5	5	5	55
13	364.2	Flow Measuring Devices		0	0	0	0	146	146	146	146	146	146	146	146	1,023
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	64	64	64	64	64	64	64	64	64	64	64	64	64	770
21	371.3	Pumping Equipment	253	253	253	254	254	254	254	254	254	254	254	254	254	3,044
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	13	13	13	13	13	13	13	13	101
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	906	906	906	906	906	909	909	909	909	909	909	910	910	10,893
28	381.4	Plant Sewers	10	10	10	10	10	10	10	10	10	10	10	10	10	116
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	1	1	1
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	1	1	1	1	1	1	1	1	1	13
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	1,856	1,856	1,856	1,858	1,870	2,020	2,020	2,020	2,020	2,020	2,021	2,031	23,446	

Schedule of Sewer Accumulated Depreciation By Primary Account- 2005													Florida Public Service Commission			
Retirements- 2005													Schedule: A-10			
Palm Terrace - Sewer													Page: 7 of 8			
Docket No. 060368 - WS													Preparer: <name>			
Schedule Year Ended: 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) Test Year	(14) Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	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	(7,112)	(7,112)	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	(337)	0	0	0	0	0	0	0	0	0	(337)
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	(537)	(537)	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	(337)	(337)	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	(337)	0	0	0	0	0	0	0	(337)	(7,649)	(8,323)

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

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2005															Florida Public Service Commission		
Adjusted Accumulated Depreciation Balances - December 2004 through December 2005																	
Palm Terrace - 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>		
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	253	255	257	259	260	262	264	266	268	270	271	273	275	264	
3	352.1	Franchises	1,084	1,090	1,096	1,102	1,108	1,114	1,120	1,126	1,132	1,138	1,144	1,150	1,156	1,120	
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	21,307	21,446	21,585	21,724	21,863	22,001	22,140	22,279	22,418	22,557	22,696	22,835	22,974	22,140	
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	6,013	6,055	6,096	6,138	6,180	6,221	6,263	6,305	6,346	6,388	6,430	6,471	(590)	5,717	
10	361.2	Collection Sewers - Gravity	139,502	139,932	140,362	140,792	141,222	141,652	142,082	142,512	142,942	143,372	143,802	144,232	144,662	142,082	
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	890	894	899	903	908	913	917	922	926	931	936	940	945	917	
13	364.2	Flow Measuring Devices	5,969	5,969	5,969	5,969	5,969	5,969	6,115	6,261	6,407	6,554	6,700	6,846	6,992	6,284	
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	10,843	11,007	11,071	11,136	11,200	11,264	11,328	11,392	11,456	11,521	11,585	11,649	11,713	11,328	
21	371.3	Pumping Equipment	(2,200)	(1,947)	(1,694)	(1,441)	(1,524)	(1,270)	(1,016)	(762)	(509)	(255)	(1)	253	507	(912)	
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	13	25	38	51	63	76	89	101	35	
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	123,406	124,311	125,217	126,122	127,028	127,934	128,840	129,746	130,652	131,558	132,464	133,370	133,761	128,806	
28	381.4	Plant Sewers	2,219	2,229	2,238	2,248	2,258	2,267	2,277	2,287	2,296	2,306	2,316	2,325	2,335	2,277	
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	(336)	(336)	(52)	
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	1	3	4	6	7	9	10	11	13	5	
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	380.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
55	381.7	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	400	400	400	400	400	400	400	400	400	400	400	400	400	400	
58	394.7	Laboratory Equipment	1,414	1,414	1,414	1,414	1,414	1,414	1,414	1,414	1,414	1,414	1,414	1,414	1,414	1,414	
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	178	178	178	178	178	178	178	178	178	178	178	178	178	178	
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
63		TOTAL	311,377	313,233	315,088	316,944	318,800	320,656	322,512	324,368	326,224	328,080	330,436	332,792	335,148	322,003	

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Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
 Palm Terrace
 Docket No. 060368-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 No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	253	255	257	259	260	262	264	266	268	270	271	273	275	264
3	352.1	Franchises	1,084	1,090	1,096	1,102	1,108	1,114	1,120	1,126	1,132	1,138	1,144	1,150	1,156	1,120
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	21,307	21,446	21,585	21,724	21,863	22,001	22,140	22,279	22,418	22,557	22,696	22,835	22,974	22,140
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	6,013	6,055	6,096	6,138	6,180	6,221	6,263	6,305	6,346	6,388	6,430	6,471	(590)	5,717
10	361.2	Collection Sewers - Gravity	139,502	139,932	140,362	140,792	141,222	141,652	142,082	142,512	142,942	143,372	143,802	144,232	144,662	142,082
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	890	894	899	903	908	913	917	922	926	931	936	940	945	917
13	364.2	Flow Measuring Devices	5,969	5,969	5,969	5,969	5,969	5,969	6,115	6,261	6,407	6,554	6,700	6,846	6,992	6,284
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	10,943	11,007	11,071	11,136	11,200	11,264	11,328	11,392	11,456	11,521	11,585	11,649	11,713	11,328
21	371.3	Pumping Equipment	(2,200)	(1,947)	(1,694)	(1,441)	(1,524)	(1,270)	(1,016)	(762)	(509)	(255)	(1)	253	507	(912)
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	13	25	38	51	63	76	89	101	35
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	123,406	124,311	125,217	126,122	127,028	127,934	128,843	129,752	130,661	131,570	132,479	133,388	133,761	128,806
28	381.4	Plant Sewers	2,219	2,229	2,238	2,248	2,258	2,267	2,277	2,287	2,296	2,306	2,316	2,325	2,335	2,277
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	(336)	(336)	(52)
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	1	3	4	6	7	9	10	11	13	5
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	15	116	243	407	60
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	400	400	400	400	400	400	400	400	400	400	400	400	400	400
58	394.7	Laboratory Equipment	1,414	1,414	1,414	1,414	1,414	1,414	1,414	1,414	1,414	1,414	1,414	1,414	1,414	1,414
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	178	178	178	178	178	178	178	178	178	178	178	178	178	178
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	311,377	313,233	315,088	316,944	318,465	320,335	322,355	324,375	326,395	328,430	330,551	332,361	326,907	322,063
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account - 2006															Florida Public Service Commission			
Adjusted 2006 UPIS Balances for Depn Exp Calc															Schedule:	A-10		
Palm Terrace - Sewer															Page:	UPIS 4 of 8		
Docket No. 060358 - WS															Preparer:	<name>		
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/05 through the year ended 12/31/06.																		
Schedule Year Ended: 2006																		
Historic [] or Projected [x]																		
Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance		
1		INTANGIBLE PLANT																
2	351.1	Organization	552	552	552	552	552	552	552	552	552	552	552	552	552	552	552	
3	352.1	Franchises	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5		COLLECTION PLANT																
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	354.2	Structures & Improvements	53,238	53,238	53,238	53,238	53,238	53,238	53,238	53,238	53,238	53,238	53,238	53,238	53,238	53,238	72,593	54,727
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	18,373	18,373	18,373	18,373	18,373	18,373	18,373	21,693	21,693	25,013	25,013	25,013	25,013	68,333	24,515	
10	361.2	Collection Sewers - Gravity	232,422	232,422	232,422	232,422	232,422	232,422	232,422	232,422	232,422	232,422	232,422	232,422	232,422	359,404	242,190	
11	362.2	Special Collection Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	363.2	Services to Customers	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	
13	364.2	Flow Measuring Devices	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	
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 Walls	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	
21	371.3	Pumping Equipment	54,781	54,781	54,781	54,781	54,781	54,781	54,781	54,781	54,781	54,781	54,781	54,781	54,781	54,781	54,781	
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	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	
25	354.4	Structures & Improvements	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	
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	196,421	196,421	196,421	196,421	196,421	196,421	196,421	196,421	196,421	196,421	196,421	196,421	197,421	207,594	197,357	
28	381.4	Plant Sewers	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	79,887	9,891	
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31		RECLAIMED WATER TREATMENT PLANT																
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
37	380.5	Treatment & Disposal Equipment	139	139	139	139	139	139	139	139	139	139	139	139	139	139	139	
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	309	309	309	309	309	309	309	309	309	309	309	309	309	309	309	
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	533	533	533	533	533	533	533	533	533	533	533	533	533	533	533	
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	400	400	400	400	400	400	400	400	400	400	400	400	400	5,400	765	
58	394.7	Laboratory Equipment	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	
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	440	440	440	440	440	440	440	440	440	440	440	440	440	10,173	1,189	
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
63		TOTAL	667,626	667,626	667,626	667,626	667,626	667,626	670,946	670,946	674,266	674,266	675,266	675,266	965,658	692,927		

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Schedule of Sewer Accumulated Depreciation By Primary Account: 2006														Florida Public Service Commission			
Depreciation Rates for UPIS Sewer Accounts - 2006														Schedule:	A.10		
Palm Terrace - Sewer														Page:	2b		
Docket No. 060368 - WS														Preparer:	<name>		
This Schedule shows Commission Approved Depreciation rates through April 2006, changing to rates based on																	
Guideline lives effective May 1, 2006																	
Schedule Year Ended: 2006																	
Historic [] or Projected [x]																	
Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3) Jan	(4) Feb	(5) Mar	(6) Apr	Change to Guideline Lives						(13) Nov	(14) Dec	(15) Memo Guideline Rates	(16) Memo Guideline Lives
								(7) Monthly Rates May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct				
1		INTANGIBLE PLANT						0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		
2	351.1	Organization	4.00%	0.33%	0.33%	0.33%	0.33%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
3	352.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
4	389.1	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	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
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%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
12	363.2	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	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%	5.56%	18
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	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%	2.86%	35
29	382.4	Outfall Sewer Lines	0.00%	0.00%	0.00%	0.00%	0.00%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	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	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%	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%	30
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%	32
53	390.7	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	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%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
62	398.7	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	10.00%	10

Schedule of Sewer Accumulated Depreciation By Primary Account- 2006															Florida Public Service Commission	
Depreciation Expense- 2006															Schedule:	A-10
Palm Terrace - 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) 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) 2006
1		INTANGIBLE PLANT														
2	351.1	Organization	2	2	2	2	1	1	1	1	1	1	1	1	1	17
3	352.1	Franchises	6	6	6	6	6	6	6	6	6	6	6	6	6	72
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	139	139	139	139	139	139	139	139	139	139	139	139	189	1,715
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	51	51	51	51	51	60	60	60	69	69	69	190	833	
10	361.2	Collection Sewers - Gravity	430	430	430	430	430	430	430	430	430	430	430	866	5,398	
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	5	5	5	5	5	5	5	5	5	5	5	5	55
13	364.2	Flow Measuring Devices	146	146	146	146	146	146	146	146	146	146	146	146	146	1,754
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	64	64	64	64	38	38	38	38	38	38	38	38	38	565
21	371.3	Pumping Equipment	254	254	254	254	254	254	254	254	254	254	254	254	254	3,044
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	13	13	13	13	13	13	13	13	13	13	13	13	13	152
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	910	910	910	910	909	909	909	909	909	909	914	961	10,972	
28	381.4	Plant Sewers	10	10	10	10	10	10	10	10	10	10	10	10	190	297
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	1	1	1	1	1	1	1	1	1	1	1	1	1	8
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	1	1	1	1	1	1	1	1	1	1	1	1	1	17
48	373.6	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	3	3	3	3	3	3	3	3	3	24
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	28	28
58	394.7	Laboratory Equipment	0	0	0	0	15	15	15	15	15	15	15	15	15	116
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	2	2	2	2	2	2	2	2	57	74
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	2,031	2,031	2,031	2,031	2,024	2,033	2,033	2,033	2,042	2,042	2,047	2,762	25,139	

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2006														Florida Public Service Commission		
Retirements- 2006														Schedule:	A-10	
Palm Terrace - Sewer														Page:	7 of 8	
Docket No. 060368 - WS														Preparer:	<name>	
Schedule Year Ended: 2006																
Historic [] or Projected [x]																
Line No.	Acct No.	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Test Year End	(15) 2006 Total
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	(5,645)	(5,645)
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	(2,466)	(2,466)
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 & Dist. 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 Intangible 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	(8,111)	(8,111)

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Schedule of Sewer Accumulated Depreciation By Primary Account: 2006															Florida Public Service Commission		
Adjustments to Accumulated Depreciation-2006																	
Palm Terrace - Sewer															Schedule: A-10		
Docket No. 060368 - WS															Page: 8 of 8		
Schedule Year Ended: 2006															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)	(3) Jan	(4) Feb	(5) Ma	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oc	(13) Nov	(14) Dec	(15) 2006 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															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	Recessed Wells															0
21	371.3	Pumping Equipment															0
22	389.3	Other Plant & Misc. Equipment															0
23		TREATMENT AND DISPOSAL PLANT															0
24	353.4	Land & Land Rights															0
25	354.4	Structures & Improvements															0
26	355.4	Power Generation Equipment															0
27	380.4	Treatment & Disposal Equipment															0
28	381.4	Plant Sewers															0
29	382.4	Outfall Sewer Lines															0
30	389.4	Other Plant & Misc. Equipment															0
31		RECLAIMED WATER TREATMENT PLANT															0
32	353.5	Land & Land Rights															0
33	354.5	Structures & Improvements															0
34	355.5	Power Generation Equipment															0
35	371.5	Pumping Equipment															0
36	374.5	Reuse Distribution Reservoirs															0
37	380.5	Treatment & Disposal Equipment															0
38	381.5	Plant Sewers															0
39	389.5	Other Plant & Misc. Equipment															0
40		RECLAIMED WATER DISTRIBUTION PLANT															0
41	352.6	Franchises															0
42	353.6	Land & Land Rights															0
43	354.6	Structures & Improvements															0
44	355.6	Power Generation Equipment															0
45	366.6	Reuse Services															0
46	367.6	Reuse Meters & Meter Installations															0
47	371.6	Pumping Equipment															0
48	375.6	Reuse Transmission & Distr. Sys.															0
49	389.6	Other Plant & Misc. Equipment															0
50		GENERAL PLANT															0
51	353.7	Land & Land Rights															0
52	354.7	Structures & Improvements															0
53	390.7	Office Furniture & Equipment															0
54	390.71	Computer Equipment															0
55	391.7	Transportation Equipment															0
56	392.7	Stores Equipment															0
57	393.7	Tools, Shop & Garage Equipment															0
58	394.7	Laboratory Equipment															0
59	395.7	Power Operated Equipment															0
60	396.7	Communication Equipment															0
61	397.7	Miscellaneous Equipment															0
62	398.7	Other Tangible Plant															0
63		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account - 2006															Florida Public Service Commission			
Adjusted Accumulated Depreciation Balances - December 2005 through December 2006															Schedule:	A-10		
Palm Terrace - Sewer															Page:	4 of 8		
Docket No. 060361 - WS															Preparer:	<name>		
Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month averages.																		
Schedule Year Ended: 2006																		
Historic [] or Projected [x]																		
Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance		
1		INTANGIBLE PLANT																
2	351.1	Organization	275	277	279	281	282	284	285	286	287	288	289	291	292	284		
3	352.1	Franchises	1,156	1,162	1,168	1,174	1,180	1,186	1,192	1,198	1,204	1,210	1,216	1,222	1,228	1,192		
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	22,974	23,112	23,251	23,390	23,529	23,668	23,806	23,945	24,084	24,222	24,361	24,499	19,044	23,376		
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	(590)	(539)	(488)	(437)	(386)	(335)	(274)	(214)	(154)	(85)	(15)	54	244	(247)		
10	361.2	Collection Sewers - Gravity	144,662	145,092	145,522	145,952	146,382	146,812	147,242	147,673	148,103	148,534	148,964	149,394	150,060	147,261		
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	945	949	954	959	963	968	972	977	982	986	991	995	1,000	972		
13	364.2	Flow Measuring Devices	6,992	7,138	7,284	7,430	7,576	7,722	7,869	8,015	8,161	8,307	8,453	8,599	8,746	7,869		
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	11,713	11,777	11,842	11,906	11,970	12,008	12,047	12,085	12,124	12,162	12,201	12,239	12,278	12,027		
21	371.3	Pumping Equipment	507	760	1,014	1,268	1,522	1,775	2,029	2,283	2,536	2,790	3,044	3,297	3,551	2,029		
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	101	114	127	139	152	165	177	190	203	215	228	241	253	177		
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	133,761	134,671	135,581	136,491	137,402	138,311	139,220	140,130	141,039	141,948	142,858	143,772	142,267	139,035		
28	381.4	Plant Sewers	2,335	2,345	2,354	2,364	2,374	2,383	2,393	2,403	2,412	2,422	2,432	2,441	2,632	2,407		
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	(330)	(329)	(328)	(327)	(326)	(325)	(324)	(323)	(322)	(321)	(320)	(319)	(318)	(317)		
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	13	14	16	17	19	20	21	23	24	26	27	29	30	21		
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	3	6	9	12	15	18	21	24	8		
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	400	400	400	400	400	400	400	400	400	400	400	400	428	402		
58	394.7	Laboratory Equipment	1,414	1,414	1,414	1,414	1,414	1,429	1,443	1,458	1,472	1,487	1,501	1,516	1,530	1,454		
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	178	178	178	178	178	180	183	185	188	190	193	195	252	189		
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
63		TOTAL	326,500	328,531	330,562	332,593	334,624	336,647	338,680	340,713	342,746	344,788	346,830	348,877	343,526	338,125		
		TRUE																

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Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Palm Terrace

Docket No. 060368-WS

Schedule Year Ending 12/31/06

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		INTANGIBLE PLANT														
2	351.1	Organization	275	277	279	281	282	284	285	286	287	288	289	291	292	284
3	352.1	Franchises	1,156	1,162	1,168	1,174	1,180	1,186	1,192	1,198	1,204	1,210	1,216	1,222	1,228	1,192
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	22,974	23,112	23,251	23,390	23,529	23,668	23,806	23,945	24,084	24,222	24,361	24,499	19,044	23,376
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	(590)	(539)	(488)	(437)	(386)	(335)	(274)	(214)	(154)	(85)	(15)	54	244	(247)
10	361.2	Collection Sewers - Gravity	144,662	145,092	145,522	145,952	146,382	146,812	147,242	147,673	148,103	148,534	148,964	149,394	150,060	147,261
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	945	949	954	959	963	968	972	977	982	986	991	995	1,000	972
13	364.2	Flow Measuring Devices	6,992	7,138	7,284	7,430	7,576	7,723	7,869	8,015	8,161	8,307	8,453	8,599	8,746	7,869
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	11,713	11,777	11,842	11,906	11,970	12,008	12,047	12,085	12,124	12,162	12,201	12,239	12,278	12,027
21	371.3	Pumping Equipment	507	760	1,014	1,268	1,522	1,775	2,029	2,283	2,536	2,790	3,044	3,297	3,551	2,029
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	101	114	127	139	152	165	177	190	203	215	228	241	253	177
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	133,761	134,671	135,581	136,491	137,402	138,311	139,220	140,130	141,039	141,948	142,858	143,772	142,267	139,035
28	381.4	Plant Sewers	2,335	2,345	2,354	2,364	2,374	2,383	2,393	2,403	2,412	2,422	2,432	2,441	2,632	2,407
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	(336)	(335)	(334)	(334)	(333)	(332)	(332)	(331)	(331)	(330)	(329)	(329)	(328)	(332)
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	13	14	16	17	19	20	21	23	24	26	27	29	30	21
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	3	6	9	12	15	18	21	24	8
54	390.71	Computer Equipment	407	570	734	911	1,089	1,325	1,571	1,817	2,063	2,310	2,556	2,802	3,378	1,656
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	400	400	400	400	400	400	400	400	400	400	400	400	428	402
58	394.7	Laboratory Equipment	1,414	1,414	1,414	1,414	1,414	1,429	1,443	1,458	1,472	1,487	1,501	1,516	1,530	1,454
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	178	178	178	178	178	180	183	185	188	190	193	195	252	189
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	326,907	329,101	331,296	333,504	335,713	337,972	340,251	342,531	344,810	347,099	349,386	351,679	346,906	339,781
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

99h

Schedule of Sewer Accumulated Depreciation By Primary Account - 2007													Florida Public Service Commission			
Adjusted 2007 UPIS Balances for Depn Exp Calc													Schedule:	A-10		
Palm Terrace - Sewer													Page:	UPIS 4 of 8		
Docket No. 060368 - WS													Preparer:	<name>		
Schedule Year Ended: 2007													Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/06 through the year ended 12/31/07.			
Historic [] or Projected [x]																
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Account Name	12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	552	552	552	552	552	552	552	552	552	552	552	552	552	552
3	352.1	Franchises	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878
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	72,593	72,593	72,593	73,561	73,561	74,529	74,529	74,529	74,529	75,497	75,497	75,497	76,465	74,231
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	68,333	68,333	68,333	70,833	70,833	73,333	73,333	73,333	73,333	75,833	75,833	75,833	78,333	72,564
10	361.2	Collection Sewers - Gravity	359,404	359,404	359,404	359,404	359,404	359,404	359,404	359,404	561,614	561,614	561,614	561,614	561,614	437,177
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	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099
13	364.2	Flow Measuring Devices	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768
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	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851	13,851
21	371.3	Pumps Equipment	54,781	54,781	54,781	54,781	54,781	62,919	62,919	62,919	62,919	62,919	62,919	62,919	62,919	59,763
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	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890
25	354.4	Structures & Improvements	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861
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	207,594	207,594	207,594	226,344	226,344	245,094	245,094	245,094	245,094	263,844	263,844	263,844	284,804	239,495
28	381.4	Plant Sewers	79,887	79,887	79,887	79,887	79,887	79,887	79,887	79,887	79,887	79,887	79,887	79,887	79,887	79,887
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	Pumps 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	139	139	139	139	139	139	139	139	139	139	139	139	139	139
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	Pumps Equipment	309	309	309	309	309	309	309	309	309	309	309	309	309	309
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	533	533	533	533	533	533	533	533	533	533	533	533	533	533
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	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400
58	394.7	Laboratory Equipment	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613
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	10,173	10,173	10,173	10,173	12,180	12,180	12,180	12,180	12,180	12,180	12,180	12,180	12,180	11,562
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	965,858	965,858	965,858	967,876	989,883	989,883	1,020,239	1,020,239	1,222,449	1,244,667	1,244,667	1,244,667	1,269,095	1,086,972

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2007															
Depreciation Rates for UPIS Sewer Accounts-2007															
Palm Terrace - Sewer															
Docket No. 050368 - WS															
Schedule Year Ended: 2007															
Historic [] or Projected [x]															
This Schedule shows the Depreciation rates based on Guideline Lives															
Florida Public Service Commission															
Schedule: A-10															
Page: 2b															
Preparer: <name>															
Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec
1		INTANGIBLE PLANT													
2	351.1	Organization	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
3	352.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
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%
5		COLLECTION PLANT													
6	353.2	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
13	384.2	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%
16		SYSTEM PUMPING PLANT													
17	353.3	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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 Walls	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%
23		TREATMENT AND DISPOSAL PLANT													
24	353.4	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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	389.4	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
31		RECLAIMED WATER TREATMENT PLANT													
32	353.5	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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%
34	355.5	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
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%
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%
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%
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	386.6	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	387.6	Reuse Motors & 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	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%
48	375.6	Reuse Transmission & Distr. Sys.	2.33%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
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%
50		GENERAL PLANT													
51	353.7	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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	360.7	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	360.71	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													Florida Public Service Commission		
Depreciation Expense - 2007													Schedule:	A-10	
Palm Terrace - Sewer													Page:	6 of 8	
Docket No. 060368 - WS													Preparer:	<name>	
Explanation: Provide the monthly Depreciation Expense for 2007															
Schedule Year Ended: 2007															
Historic [] or Projected [X]															
Line No.	Acct No.	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total
1		INTANGIBLE PLANT													
2	351.1	Organization	1	1	1	1	1	1	1	1	1	1	1	1	14
3	352.1	Franchises	6	6	6	6	6	6	6	6	6	6	6	6	72
4	386.1	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	189	189	192	192	192	194	194	194	197	197	197	199	2,324
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	190	190	197	197	197	203	203	203	210	210	210	217	2,428
10	361.2	Collection Sewers - Gravity	666	666	666	666	666	666	666	1,040	1,040	1,040	1,040	1,040	9,859
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	5	5	5	5	5	5	5	5	5	5	5	5	55
13	364.2	Flow Measuring Devices	146	0	0	0	0	0	0	0	0	0	0	0	146
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	38	38	38	38	38	38	38	38	38	38	38	38	462
21	371.3	Pumping Equipment	254	254	254	254	254	291	291	291	291	291	291	291	3,307
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	13	13	13	13	13	13	13	13	13	13	13	13	152
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	961	961	1,048	1,048	1,048	1,048	1,190	1,190	1,190	1,190	1,190	1,190	13,453
28	381.4	Plant Sewers	190	190	190	190	190	190	190	190	190	190	190	190	2,282
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	1	1	1	1	1	1	1	1	1	1	1	1	8
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	371.8	Pumping Equipment	1	1	1	1	1	1	1	1	1	1	1	1	17
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	3	3	3	3	3	3	3	3	3	3	3	3	36
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	28	28	28	28	28	28	28	28	28	28	28	28	338
58	394.7	Laboratory Equipment	15	15	15	15	15	15	15	15	15	15	15	15	174
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	57	57	57	68	68	68	68	68	68	68	68	68	779
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	2,762	2,616	2,712	2,724	2,724	2,858	2,858	3,232	3,328	3,328	3,328	3,435	35,906

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2007															Florida Public Service Commission		
Retirements - 2007																	
Palm Terrace - Sewer															Schedule: A-10		
Docket No. 060368 - WS															Page: 7 of 8		
Schedule Year Ended: 2007															Preparer: <name>		
Historic [] or Projected [x]																	
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2007 Total	
1		INTANGIBLE PLANT															
2	351.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT															
6	353.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements		0	0	(282)	0	0	(282)	0	0	0	0	0	0	(1,128)	0
8	355.2	Power Generation Equipment		0	0	0	0	0	0	0	0	(282)	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	(1,973)	0	0	0	0	0	0	(1,973)	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	381.7	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	(493)	0	0	0	0	0	0	0	0	(493)	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	(282)	(493)	0	(2,255)	0	0	(282)	0	0	(282)	(3,594)	0

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Schedule of Sewer Accumulated Depreciation By Primary Account - 2007										Florida Public Service Commission									
Adjustments to Accumulated Depreciation-2007										Schedule: A-10									
Doc No. 060388 - WS										Page: 8 of 8									
Palm Terrace - Sewer										Preparer: <name>									
Schedule Year Ended: 2007																			
Historic [] or Projected [X]																			
Line	Acct	No.	Account Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total			
1			INTANGIBLE PLANT													0			
2	351.1		Organization													0			
3	351.1		Franchises & Licenses													0			
4	351.1		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		Sanitary Structures													0			
12	363.2		Sanitary Structures													0			
13	364.2		Flow Measuring Devices													0			
14	365.2		Flow Measuring Installations													0			
15	366.2		Other Plant & Misc. Equipment													0			
16			SYSTEM PUMPING PLANT													0			
17	367.3		Land & Land Rights													0			
18	368.3		Structures & Improvements													0			
19	369.3		Power Generation Equipment													0			
20	370.3		Receiving Wells													0			
21	371.3		Pumping Equipment													0			
22	366.3		Other Plant & Misc. Equipment													0			
23			TREATMENT AND DISPOSAL PLANT													0			
24	372.4		Land & Land Rights													0			
25	373.4		Structures & Improvements													0			
26	355.4		Power Generation Equipment													0			
27	360.4		Treatment & Disposal Equipment													0			
28	361.4		Plant Sewers													0			
29	362.4		Outfall Sewer Lines													0			
30	363.4		Other Plant & Misc. Equipment													0			
31			UNIMPLANTED 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	390.5		Treatment & Disposal Equipment													0			
38	391.5		Plant Sewers													0			
39	392.5		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	360.6		Reuse Sewers													0			
46	361.6		Reuse Sewer Lines													0			
47	371.6		Pumping Equipment													0			
48	375.6		Reuse Transmission & Dist. Sys.													0			
49	386.6		Other Plant & Misc. Equipment													0			
50			GENERAL PLANT													0			
51	352.7		Land & Land Rights													0			
52	353.7		Structures & Improvements													0			
53	354.7		Power Generation Equipment													0			
54	360.7		Comstock 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		Construction 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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Ln#	Act	Name	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	Balance
1		INTANGIBLE PLANT														
2	3511	Organization	293	293	293	295	295	297	299	300	301	302	303	304	305	305
3	3521	Franchises & Misc. Equipment	1,228	1,234	1,240	1,246	1,252	1,258	1,264	1,270	1,276	1,282	1,288	1,294	1,300	1,264
4	3981	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	3532	Land & Land Rights	19,044	19,233	19,422	19,331	19,523	19,714	19,628	19,820	20,015	19,929	20,126	20,322	20,238	19,719
7	3542	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	3552	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	3602	Collection Sewers - Force	244	244	244	244	244	244	244	244	244	244	244	244	244	244
10	3612	Collection Sewers - Sanitary	150,060	150,726	151,391	152,057	152,722	153,388	154,053	154,719	155,384	156,049	156,714	157,379	158,044	154,485
11	3622	Special Cleaning Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	3632	Services to Customers	1,005	1,005	1,009	1,014	1,018	1,023	1,028	1,032	1,037	1,041	1,046	1,051	1,055	1,028
13	3642	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	3652	Other Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	3662	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	3533	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	3543	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	3553	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	3703	Receiving Wells	12,278	12,316	12,355	12,393	12,432	12,470	12,509	12,547	12,586	12,624	12,662	12,701	12,739	12,509
21	3713	Pumping Equipment	3,551	3,604	3,658	3,712	3,765	3,819	3,873	3,927	3,981	4,035	4,089	4,143	4,197	4,081
22	3693	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	3534	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	3544	Structures & Improvements	293	293	293	293	293	293	293	293	293	293	293	293	293	293
26	3554	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	3654	Power Generation Equipment	143,226	143,226	143,226	143,226	143,226	143,226	143,226	143,226	143,226	143,226	143,226	143,226	143,226	148,662
28	3674	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	3674	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	3674	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	3674	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	3674	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	3545	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	3555	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	3715	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	3745	Power Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	3805	Treatment & Improvement	(327)	(327)	(327)	(327)	(327)	(327)	(327)	(327)	(327)	(327)	(327)	(327)	(327)	(324)
38	3815	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	3815	Plant Sewers	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	3526	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	3536	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	3546	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	3556	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	3666	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	3676	Reuse Headers & Inlet Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	3716	Reuse Transmission & Dist. Sys	31	31	31	31	31	31	31	31	31	31	31	31	31	31
48	3756	Reuse Transmission & Dist. Sys	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	3966	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	3537	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	3547	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	3907	Computer Equipment	24	27	30	33	36	38	41	44	47	50	53	56	59	41
54	3917	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	3917	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	3927	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	3937	Tools, Shop & Garage Equipment	428	456	484	513	541	569	597	625	653	681	709	738	766	597
58	3947	Laboratory Equipment	1,530	1,545	1,559	1,574	1,588	1,603	1,617	1,632	1,646	1,661	1,675	1,690	1,704	1,617
59	3957	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	3967	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	3977	Commodities Equipment	262	306	365	421	478	534	591	647	704	761	817	874	931	266
62	3987	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	343,228	346,291	349,354	352,417	355,480	358,543	361,606	364,669	367,732	370,795	373,858	376,921	380,000	358,726

Schedule of Sewer Accumulated Depreciation Balances - December 2007 through December 2007
 Docket No. 060368 - WS
 Palm Terrace - Sewer
 Explanation: Provide Adjusted Accumulated Depreciation Balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month averages.
 Schedule Year Ended: 2007
 Historic [] or Projected [X]
 Florida Public Service Commission
 Schedule: A-10
 Preparer: A-10
 Date: 1/10/07
 Page: 4 of 8
 Account Name: 12/31/06 (2) 01/31/07 (3) 02/28/07 (4) 03/31/07 (5) 04/30/07 (6) 05/31/07 (7) 06/30/07 (8) 07/31/07 (9) 08/31/07 (10) 09/30/07 (11) 10/31/07 (12) 11/30/07 (13) 12/31/07 (14) Balance (15)

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	292	293	294	295	296	297	299	300	301	302	303	304	305	299
3	352.1	Franchises	1,228	1,234	1,240	1,246	1,252	1,258	1,264	1,270	1,276	1,282	1,288	1,294	1,300	1,264
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	19,044	19,233	19,422	19,331	19,523	19,714	19,626	19,820	20,015	19,929	20,126	20,322	20,239	19,719
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	244	433	623	820	1,016	1,213	1,416	1,620	1,823	2,034	2,244	2,455	2,672	1,432
10	361.2	Collection Sewers - Gravity	150,060	150,726	151,391	152,057	152,722	153,388	154,053	154,719	155,759	156,799	157,839	158,879	159,919	154,485
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	1,000	1,005	1,009	1,014	1,018	1,023	1,028	1,032	1,037	1,041	1,046	1,051	1,055	1,028
13	364.2	Flow Measuring Devices	8,746	8,892	8,892	8,892	8,892	8,892	8,892	8,892	8,892	8,892	8,892	8,892	8,892	8,880
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	12,278	12,316	12,355	12,393	12,432	12,470	12,509	12,547	12,585	12,624	12,662	12,701	12,739	12,509
21	371.3	Pumping Equipment	3,551	3,604	4,058	4,312	4,565	4,819	3,137	3,428	3,720	4,011	4,302	4,594	4,885	4,091
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	253	266	279	291	304	317	329	342	355	367	380	393	405	329
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	142,267	143,228	144,189	145,237	146,285	147,333	148,467	149,602	150,737	151,958	153,180	154,401	155,720	148,662
28	381.4	Plant Sewers	2,632	2,822	3,012	3,202	3,392	3,583	3,773	3,963	4,153	4,343	4,534	4,724	4,914	3,773
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	(328)	(327)	(327)	(326)	(325)	(325)	(324)	(323)	(323)	(322)	(322)	(321)	(320)	(324)
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	30	31	33	34	36	37	39	40	42	43	44	46	47	39
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	24	27	30	33	36	38	41	44	47	50	53	56	59	41
54	390.71	Computer Equipment	3,378	3,965	4,567	5,198	5,853	6,525	7,216	7,920	8,637	9,377	10,129	10,892	11,670	7,333
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	428	456	484	513	541	569	597	625	653	681	709	738	766	597
58	394.7	Laboratory Equipment	1,530	1,545	1,559	1,574	1,588	1,603	1,617	1,632	1,646	1,661	1,675	1,690	1,704	1,617
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	252	308	365	421	(4)	64	131	199	267	334	402	470	537	288
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	346,906	350,256	353,474	356,536	359,421	362,817	364,110	367,672	371,621	375,407	379,487	383,579	387,510	366,061
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 Contributions In Aid of Construction by Classification- 2005													Florida Public Service Commission		
CIAC Balances per Books- 2005													Schedule: A-12		
Palm Terrace - Sewer													Page: 2 of		
Docket No. 060368 - WS													Preparer:		
Schedule Year Ended: 2005															
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

Florida Public Service Commission

Test Year Average balance

Palm Terrace

Schedule: A-12

Docket No. 060368-WS

Page: 2 of 5

Test Year Ending 12/31/05

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
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
SEWER															
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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Line	No.	Description	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06
			(2)	(3)	(4)	(5)	(6)	(7)
Historic [x] or Projected [x]								
Schedule Year Ended: 2006								
Pocket No. 060368 - WS								
Explanation: Provide the CIAC Balances by month by Classification								
Palm Terrace - Sewer								
			271	6430	FWS	Palm Terrace - Sewer		
				input field				
CIAC Balances per Books - 2006								
Schedule of Sewer Contributions in Aid of Construction by Classification- 2006								
Cash CIAC:								
1		Treatment & Disposal Equipment	0					342,633
2		Meter Fees	0					0
3		Main Extension Charge	0					480
4		Service Installation Fees	0					0
Total Cash CIAC			0	0	0	0	0	343,113
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
Total Property CIAC			0	0	0	0	0	0
Total Sewer CIAC			0	0	0	0	0	343,113

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

Florida Public Service Commission

Palm Terrace

Schedule: A-11

Docket No. 060368-WS

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
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	138,157	343,113
2004			
35	Additions	0	0
36	Adjustments	0	0
37	12/31/04 Balance	138,157	343,113
2005			
38	Additions	0	0
39	Adjustments	0	0
40	12/31/05 Balance	138,157	343,113
2006			
41	Additions	0	0
42	Adjustments	0	0
43	12/31/06 Balance	138,157	343,113
2007			
44	Additions	0	0
45	Adjustments	0	0
46	12/31/07 Balance	138,157	343,113

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	
Palm Terrace - 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	
	Cash CIAC:					
1	Capacity Charges 271.1	1,300		1,300	Treatment & Disposal Equipment	
2	CIAC-1999 Acquisition	341,299		341,299	Treatment & Disposal Equipment	
3	Unclaimed Refunds	34		34	Treatment & Disposal Equipment	
4	Main Ext Charge	480		480	Main Extension Charge	
5	Serv Install Charge	0		0	Service Installation Charge	
6	Reuse Meter Fees	0		0	Meter Fees	
7	Total Cash CIAC	343,113	0	343,113		
	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	343,113	0	343,113		
					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			342,633		
23	Meter Fees			0		
24	Main Extension Charge			480		
25	Service Installation Fees			0		
26	Total Cash CIAC			343,113		
	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			343,113		

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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		
								Page: 5 of 8		
								Preparer:		
Palm Terrace - Sewer Docket No. 060368 - WS Schedule Year Ended: 2004 Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>								Explanation: Provide the CIAC Balances by month by Classification based on amounts in the PSC's Amendatory Order		
Line No.	(1) Description	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
Cash CIAC:										
1	Treatment & Disposal Equipment	342,633	342,633	342,633	342,633	342,633	342,633	342,633		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	480	480	480	480	480	480	480		
4	Service Installation Fees	0	0	0	0	0	0	0		
5	Total Cash CIAC	343,113	343,113	343,113	343,113	343,113	343,113	343,113		
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	343,113	343,113	343,113	343,113	343,113	343,113	343,113		
		TRUE								

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Schedule of Sewer Contributions In Aid of Construction by Classification- 2004								Florida Public Service Commission	
CIAC Additions - July through December 2004								Schedule: A-12	
Palm Terrace - Sewer								Page: 6 of 8	
Docket No. 060368 - WS								Preparer:	
Schedule Year Ended: 2004									
Historic [x] or Projected []									
Explanation: Provide a Schedule showing additions to CIAC during 2004 from the date of Acquisition									
Line No.	(1) Description	(2) CIAC acct	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec	
Cash CIAC:									
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		input field					input field								
Line No.	Description	Cash CIAC:					Property CIAC:								
		July	Aug	Sep	Oct	Nov	Dec	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Treatment & Disposal Equipment														
2	Meter Fees														
3	Main Extension Charges														
4	Service Installation Fees														
5	Total Cash CIAC	0	0	0	0	0	0	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	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Schedule Year Ended: 2004

Historic [X] or Projected []

Palm Terrace - Sewer

Docket No. 060368 - WS

Adjustments to CIAC-July through December 2004

Schedule: A-12

Prepared: 8 of 8

Florida Public Service Commission

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	
Palm Terrace - Sewer								Page:	4 of 8	
Docket No. 060368 - WS								Preparer:		
Schedule Year Ended: 2004										
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>										
Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.										
Line No	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04		
Cash CIAC:										
1	Treatment & Disposal Equipment	342,633	342,633	342,633	342,633	342,633	342,633	342,633		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	480	480	480	480	480	480	480		
4	Service Installation Fees	0	0	0	0	0	0	0		
5	Total Cash CIAC	343,113	343,113	343,113	343,113	343,113	343,113	343,113		
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	343,113	343,113	343,113	343,113	343,113	343,113	343,113		

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Line	Description	Cash CIAC												Total Cash CIAC	Property CIAC	Total Property CIAC	Total Sewer CIAC	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec					Total
1	Treatment & Disposal Equipment	380	0	0	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	0	0
3	Main Extension Charge	361	0	0	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	0	0
5	Total Cash CIAC	1371	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Structures & Improvements																	
7	Collection Sewers- Force																	
8	Collection Sewers- Gravity																	
9	Services to Customers																	
10	Lift Stations																	
11	Pumping Equipment																	
12	Reuse Services																	
13	Reuse Transmission & Dist Mains																	
14	Other Plant Misc Equip																	
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	1371	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(1)																		
(2)																		
(3)																		
(4)																		
(5)																		
(6)																		
(7)																		
(8)																		
(9)																		
(10)																		
(11)																		
(12)																		
(13)																		
(14)	Total																	
Schedule of Sewer Contributions in Aid of Construction by Classification- 2005		=input field																
Palm Terrace - Sewer		=input field																
Docket No. 060368 - NYS		=input field																
Schedule Year Ended: 2005		=input field																
Historic (X) or Projected ()		=input field																
Explanation: Provide a Schedule showing additions to CIAC during 2005		=input field																
Preparer: A-12		=input field																
Page: 6 of 8		=input field																
Schedule: A-12		=input field																
Florida Public Service Commission		=input field																

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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		
Palm Terrace - Sewer													Page:	4 of 6		
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	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Main Extension Charge	480	480	480	480	480	480	480	480	480	480	480	480	480	480	
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Total Cash CIAC	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	
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	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Palm Terrace

Schedule: A-12

Docket No. 060368-WS

Page: 3 of 5

Test Year Ending 12/31/05

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	52	52	52	52	52	52	52	52	52	52	52	52	52	52
2	Meter Fees	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313
3	Main Extension Charge	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363
4	Service Installation Fees	429	429	429	429	429	429	429	429	429	429	429	429	429	429
5	Total Cash CIAC	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157
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	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	480	480	480	480	480	480	480	480	480	480	480	480	480	480
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113
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	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113

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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		
Palm Terrace - 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	2006	
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																
Adjustments to CIAC-2006																
Palm Terrace - Sewer																
Docket No. 060368 - WS																
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																
Florida Public Service Commission																
Schedule: A-12																
Page: 8 of 8																
Preparer:																
Line No.	AccountName	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2006	
Cash CIAC:																
1	Treatment & Disposal Equipment															0
2	Meter Fees															0
3	Main Extension Charge															0
4	Service Installation Fees															0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	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 Contributions in Aid of Construction by Classification- 2006												Florida Public Service Commission				
Adjusted CIAC Balances- 2006												Schedule:	A-12			
Palm Terrace - Sewer												Page:	4 of 8			
Docket No. 060368 - WS												Preparer:				
Schedule Year Ended: 2006												Explanation: Provide Adjusted CIAC balances by account for 2006				
Historic [x] or Projected [x]																
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance	
Cash CIAC:																
1	Treatment & Disposal Equipment	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Main Extension Charge	480	480	480	480	480	480	480	480	480	480	480	480	480	480	
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Total Cash CIAC	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	
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	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	

LSA

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Palm Terrace
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 Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	52	52	52	52	52	52	52	52	52	52	52	52	52	52
2	Meter Fees	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313
3	Main Extension Charge	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363
4	Service Installation Fees	429	429	429	429	429	429	429	429	429	429	429	429	429	429
5	Total Cash CIAC	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157
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	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	480	480	480	480	480	480	480	480	480	480	480	480	480	480
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113
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	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113

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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		
Palm Terrace - 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
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
Cash CIAC:																
1	Treatment & Disposal Equipment															0
2	Meter Fees															0
3	Main Extension Charge															0
4	Service Installation Fees															0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:																
6	Structures & Improvements															0
7	Collection Sewers- Force															0
8	Collection Sewers- Gravity															0
9	Services to Customers															0
10	Lift Stations															0
11	Pumping Equipment															0
12	Reuse Services															0
13	Reuse Transmission & Dist Mains															0
14	Other Plant Misc Equip															0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Contributions In Aid of Construction by Classification- 2007														Florida Public Service Commission		
Adjustments to CIAC-2007														Schedule: A-12		
Palm Terrace - 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
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
Cash CIAC:																
1	Treatment & Disposal Equipment															0
2	Meter Fees															0
3	Main Extension Charge															0
4	Service Installation Fees															0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:																
6	Structures & Improvements															0
7	Collection Sewers- Force															0
8	Collection Sewers- Gravity															0
9	Services to Customers															0
10	Lift Stations															0
11	Pumping Equipment															0
12	Reuse Services															0
13	Reuse Transmission & Dist Mains															0
14	Other Plant Misc Equip															0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2007													Florida Public Service Commission			
Adjusted CIAC Balances- 2007													Schedule:	A-12		
Palm Terrace - Sewer													Page:	4 of 8		
Docket No. 060368 - WS													Preparer:			
Schedule Year Ended: 2007													Explanation: Provide Adjusted CIAC balances by account for 2007			
Historic [] or Projected [X]																
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
		12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance	
Cash CIAC:																
1	Treatment & Disposal Equipment	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Main Extension Charge	480	480	480	480	480	480	480	480	480	480	480	480	480	480	
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Total Cash CIAC	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	
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	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Schedule: A-12

Palm Terrace

Page: 5 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending 12/31/07

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
WATER															
Cash CIAC:															
1	Water Treatment Equipment	52	52	52	52	52	52	52	52	52	52	52	52	52	52
2	Meter Fees	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313
3	Main Extension Charge	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363	136,363
4	Service Installation Fees	429	429	429	429	429	429	429	429	429	429	429	429	429	429
5	Total Cash CIAC	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157
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	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157	138,157
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	480	480	480	480	480	480	480	480	480	480	480	480	480	480
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113
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	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113

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Schedule of Sewer Amortization of CIAC by Classification-2004								Florida Public Service Commission		
June through December Accum Amort CIAC Balances per Books-2004										
		272		6430	FWS	Palm Terrace - Sewer			Schedule: A-14	
Palm Terrace - Sewer									Page: 2 of 2	
Docket No. 060368 - WS		Explanation: Provide the Amort of CIAC Balances per books by month by Classification beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA) through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.							Preparer:	
Schedule Year Ended: 2004										
Historic [x] or Projected []										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04		
Cash CIAC:										
1	Treatment & Disposal Equipment									
2	Meter Fees									
3	Main Extension Charge									
4	Service Installation Fees									
5	Total Cash CIAC	0	0	0	0	0	0	0		
Property CIAC:										
6	Structures & Improvements									
7	Collection Sewers- Force									
8	Collection Sewers- Gravity									
9	Services to Customers									
10	Lift Stations									
11	Pumping Equipment									
12	Reuse Services									
13	Reuse Transmission & Dist Mains									
14	Other Plant Misc Equip									
15	Total Property CIAC	0	0	0	0	0	0	0		
16	Total Sewer CIAC	0	0	0	0	0	0	0		

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Line	No.	Description	12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average Balance
1		Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(15)
2		Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	(14)
3		Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	(13)
4		Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	(12)
5		Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	(11)
6		Property CIAC:														
7		Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	(10)
8		Collection Sewers-Force	0	0	0	0	0	0	0	0	0	0	0	0	0	(9)
9		Collection Sewers-Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	(8)
10		Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	(7)
11		Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(6)
12		Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	(5)
13		Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
14		Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
15		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
16		Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)

Schedule of Sewer Amortization of CIAC by Classification-2005
 Accum Amort CIAC Balances per Books-2005
 Palm Terrace - Sewer
 272
 6430
 FWS
 Palm Terrace - Sewer
 Explanation: Provide the Amort of CIAC Balances per books by month by Classification
 for the year ended 12/31/05.
 Historic [X] or Projected []
 Docket No. 060368 - WS
 Schedule Year Ended: 2005

Cash CIAC:
 1
 2
 3
 4

Property CIAC:
 6
 7
 8
 9
 10
 11
 12
 13
 14

Total Cash CIAC
 5

Total Property CIAC
 15

Total Sewer CIAC
 16

Average Balance
 (15)

Test Year End
 12/31/05

Schedule: A-14
 Page: 2 of 2
 Preparer:

Florida Public Service Commission

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Palm Terrace
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
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
SEWER															
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			= Input Field						
Line No.	Description	12/31/05	(2)	(3)	(4)	(5)	(6)	(7)	05/31/06
Palm Terrace - Sewer									
Docket No. 060368 - WS		272		6430		FWS		Palm Terrace - Sewer	
Schedule Year End: 2006									
Historic [X] or Projected []									
Explanation: Provide the Amort of CIAC Balances by month by Classific.									
for the year ended 12/31/06									
1	Treatment & Disposal Equipm	0							
2	Meter Fees	0							
3	Main Extension Charge	0							
4	Service Installation Fees	0							
5	Total Cash CIAC	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							
16	Total Sewer CIAC	0							

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

Florida Public Service Commission

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

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
	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	82,600	264,167
	2004		
35	Additions	1,554	8,773
36	Adjustments	0	0
37	12/31/04 Balance	84,154	272,940
	2005		
38	Additions	3,108	17,564
39	Adjustments	0	0
40	12/31/05 Balance	87,262	290,504
	2006		
41	Additions	3,202	17,244
42	Adjustments	0	0
43	12/31/06 Balance	90,465	307,748
	2007		
44	Additions	3,974	15,612
45	Adjustments	0	0
46	12/31/07 Balance	94,439	323,360

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

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CONVERT AMENDATORY ORDER BALANCES									
Schedule of Sewer Amortization of CIAC by Classification-2004 CIAC Amendatory Order Balances as of 6/30/04								Florida Public Service Commission	
Palm Terrace - Sewer Docket No. 060368 - WS Schedule Year Ended: 2004 Historic [x] or Projected []								Schedule: A-12 Page: Preparer:	
Explanation: Calculate CIAC at 6/30/04 based on Nance's W/Ps and Amendatory Order. Assign W/P amounts to CIAC Categories								=input field	
								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	313		313	Treatment & Disposal Equipment			
2	CIAC-1999 Acquisition		263,771		263,771	Treatment & Disposal Equipment			
3	Unclaimed Refunds		12		12	Treatment & Disposal Equipment			
4	Main Ext Charge		71		71	Main Extension Charge			
5	Serv Install Charge		0		0	Service Installation Charge			
6	Reuse Meter Fees		0		0	Meter Fees			
7	Total Cash CIAC		264,167	0	264,167				
Property CIAC 271.5:									
8	Structures & Improvements	271.5	0		0	Structures & Improvements (line 27)			
9	Structures & Improvements	354.2	0		0	Structures & Improvements (line 27)			
10	Structures & Improvements	354.3	0		0	Structures & Improvements (line 27)			
11	Collection Sewers- Force	354.40	0		0	Structures & Improvements (line 27)			
12	Collection Sewers- Gravity	360.2	0		0	Collection Sewers- Force			
13	Services to Customers	361.2	0		0	Collection Sewers- Gravity			
14	Lift Stations	363.2	0		0	Services to Customers			
15	Pumping Equipment	370.3	0		0	Lift Stations			
16	Reuse Services	371.3	0		0	Pumping Equipment			
17	Reuse Transmission & Dist Mains	366.6	0		0	Reuse Services			
18	Other Plant Misc Equip	375.6	0		0	Reuse Transmission & Dist Mains			
19	Other Plant Misc Equip	389.2	0		0	Other Plant Misc Equip (line 35)			
20	Other Plant Misc Equip	3879.40	0		0	Other Plant Misc Equip (line 35)			
20	Total Property CIAC		0	0	0				
21	Total Sewer CIAC		264,167	0	264,167				
Explanation: Rearrange the [redacted] Categories shown above into new Categories that combine certain data									
Line No.	Description				Amendatory Order Balances as Calculated				
Cash CIAC:									
22	Treatment & Disposal Equipment				264,096				
23	Meter Fees				0				
24	Main Extension Charge				71				
25	Service Installation Fees				0				
26	Total Cash CIAC				264,167				
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				264,167				

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Schedule of Sewer Amortization of CIAC by Classification-2004								Florida Public Service Commission		
Amort. of CIAC Ammendatory Order Balances as of 6/30/04										
Palm Terrace - Sewer								Schedule: A-14		
Docket No. 060365 - W/S								Page: 2, wrk-1		
Schedule Year Ended: 2004								Preparer:		
Historic [x] or Projected []										
Explanation: Provide the Accumulated Amort of CIAC Balances as of 6/30/04 by Classification based on amounts in the PSC's Ammendatory 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	264,096	264,096	264,096	264,096	264,096	264,096	264,096		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	71	71	71	71	71	71	71		
4	Service Installation Fees	0	0	0	0	0	0	0		
5	Total Cash CIAC	264,167	264,167	264,167	264,167	264,167	264,167	264,167		
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	264,167	264,167	264,167	264,167	264,167	264,167	264,167		

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CALCULATE CIAC AMORTIZATION RATES									
Schedule of Sewer Amortization of CIAC by Classification- 2004					Florida Public Service Commission				
Calculate Amortization Rates					Schedule: A-12				
Palm Terrace - Sewer					Page:				
Docket No. 060368 - WS					Preparer:				
Schedule Year Ended: 2004					Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates				
Historic [x] or Projected []					and calculate composite rates based on methodology employed by [redacted] for				
					Annual Reports (see 12/21/04 calculation)				
					Annual Dep'n Rate				
					Monthly Dep'n Rate				
Categories-lines 22 to 35 below									
Cash CIAC:									
1	Capacity Charges	271.1			Treatment & Disp Equip (see Composite Calc)			5.12%	0.43%
2	CIAC-1999 Acquisition				Treatment & Disp Equip (see Composite Calc)			5.12%	0.43%
3	Unclaimed Refunds				Treatment & Disp Equip (see Composite Calc)			5.12%	0.43%
4	Main Ext Charge (Coll Swr-Grav)				Main Extension Charge	acct 361.2		2.22%	0.19%
5	Serv Install Charge (Svc to Cust)				Service Installation Charge	acct 363.2		2.63%	0.22%
6	Reuse Meter Fees				Meter Fees	acct 367.6		0.00%	0.00%
7	Total Cash CIAC								
Property CIAC 271.5: 271.5									
8	Structures & Improvements	354.2			Structures & Improvements (line 27)			3.13%	0.26%
9	Structures & Improvements	354.3			Structures & Improvements (line 27)			3.13%	0.26%
10	Structures & Improvements	354.40			Structures & Improvements (line 27)			3.13%	0.26%
11	Collection Sewers- Force	360.2			Collection Sewers- Force			3.33%	0.28%
12	Collection Sewers- Gravity	361.2			Collection Sewers- Gravity			2.22%	0.19%
13	Services to Customers	363.2			Services to Customers			2.63%	0.22%
14	Lift Stations	370.3			Lift Stations (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 Mains	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 6/30/04									
			Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Annual Depreciation Expense	
1	INTANGIBLE PLANT		V						
2	Organization	351.1		552		4.00%			
3	Franchises	352.1		2,878		2.50%			
4	Other Plant & Misc. Equipment	389.1		0		0.00%			
5	COLLECTION PLANT			0		0.00%			
6	Land & Land Rights			0		0.00%			
7	Structures & Improvements	353.2	Y	53,238	0	53,238	3.13%	0.26%	1,666 x
8	Power Generation Equipment	354.2		0		0.00%			
9	Collection Sewers - Force	360.2	Y	15,018	0		3.33%		
10	Collection Sewers - Gravity	361.2	Y	232,422	0		2.22%		
11	Special Collecting Structures	362.2		0	0		0.00%		x
12	Services to Customers	363.2	Y	2,099	0		2.63%		
13	Flow Measuring Devices	364.2		5,969			20.00%		
14	Flow Measuring Installations	365.2		0			0.00%		
15	Other Plant & Misc. Equipment	389.2	Y	0	0		0.00%	0.00%	x
16	SYSTEM PUMPING PLANT			0					
17	Land & Land Rights	353.3		0			0.00%		
18	Structures & Improvements	354.3	Y	0	0		3.13%	0.26%	x
19	Power Generation Equipment	355.3		0			0.00%		
20	Receiving Wells	370.3	Y	13,851	0	13,851	5.56%	0.46%	770 x
21	Pumping Equipment	371.3	Y	50,603	0	50,603	5.56%	0.46%	2,814 x
22	Other Plant & Misc. Equipment	389.3		0			0.00%		

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Composite Rate Calculation:		UPJIS		UPJIS/Dep Exp Totals and Composite Rate for C/AC Amortization		UPJIS/Dep Exp Totals and Composite Rate for C/AC Amortization	
(Continued)		Annual	Monthly	Annual	Monthly	Annual	Monthly
		Depreciation Expense	Depreciation Rate	Depreciation Expense	Depreciation Rate	Depreciation Expense	Depreciation Rate
23	TREATMENT AND DISPOSAL PLANT		0.00%		0.26%		5.12%
24	Land & Land Rights	3534	0.00%	0	0.00%	0	0.00%
25	Structures & Improvements	3544	3.13%	0	0.26%	0	0.00%
26	Power Generation Equipment	3554	0.00%	0	0.00%	0	0.00%
27	Treatment & Disposal Equipment	3804	0.46%	195,454	5.56%	0	0.00%
28	Plant Sewers	3814	2.86%	4,058	2.86%	0	0.00%
29	Outfall Sewer Lines	3824	0.00%	0	0.00%	0	0.00%
30	Other Plant & Misc. Equipment	3894	0.00%	0	0.00%	0	0.00%
31	RECLAIMED WATER TREATMENT PLANT		0.00%		0.24%		5.12%
32	Land & Land Rights	3535	0.00%	0	0.00%	0	0.00%
33	Structures & Improvements	3545	3.13%	0	0.26%	0	0.00%
34	Power Generation Equipment	3555	0.00%	0	0.00%	0	0.00%
35	Pumping Equipment	3715	5.56%	0	0.46%	0	0.00%
36	Reuse Distribution Reservoirs	3745	0.00%	0	0.00%	0	0.00%
37	Treatment & Disposal Equipment	3805	0.00%	0	0.46%	0	0.00%
38	Plant Sewers	3815	2.86%	0	2.86%	0	0.00%
39	Other Plant & Misc. Equipment	3895	0.00%	0	0.00%	0	0.00%
40	RECLAIMED WATER DISTRIBUTION PLANT		2.50%		0.00%		0.00%
41	Franchises	3526	0.00%	0	0.00%	0	0.00%
42	Land & Land Rights	3536	0.00%	0	0.00%	0	0.00%
43	Structures & Improvements	3546	3.13%	0	0.26%	0	0.00%
44	Power Generation Equipment	3556	0.00%	0	0.00%	0	0.00%
45	Reuse Services	3666	0.00%	0	0.00%	0	0.00%
46	Reuse Meters & Meter Installations	3676	5.56%	0	5.56%	0	0.00%
47	Pumping Equipment	3716	0.00%	0	0.00%	0	0.00%
48	Reuse Transmission & Dist. Sys.	3756	0.00%	0	0.00%	0	0.00%
49	Other Plant & Misc. Equipment	3896	0.00%	0	0.00%	0	0.00%
50	GENERAL PLANT		0.00%		0.00%		0.00%
51	Land & Land Rights	3537	0.00%	0	0.00%	0	0.00%
52	Structures & Improvements	3547	3.13%	0	0.26%	0	0.00%
53	Office Furniture & Equipment	3907	0.00%	0	0.00%	0	0.00%
54	Computer Equipment	39071	0.00%	0	0.00%	0	0.00%
55	Transportation Equipment	3917	0.00%	0	0.00%	0	0.00%
56	Stores Equipment	3927	0.00%	0	0.00%	0	0.00%
57	Tools, Shop & Garage Equipment	3937	0.00%	400	0.00%	0	0.00%
58	Laboratory Equipment	3947	2.613	0	0.00%	0	0.00%
59	Power Operated Equipment	3957	0.00%	0	0.00%	0	0.00%
60	Communication Equipment	3967	0.00%	0	0.00%	0	0.00%
61	Miscellaneous Equipment	3977	0.00%	440	0.00%	0	0.00%
62	Other Tangible Plant	3987	0.00%	0	0.00%	0	0.00%
63	UPJIS/Dep Exp Totals and Composite Rate for C/AC Amortization			0	317,204	16,233	5.12%

Line No.	Description	Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data	Annual Depr Rate	Mo Depr Rate
Cash CIAC:				
64	Treatment & Disposal Equipment		5.12%	0.43%
65	Meter Fees		0.00%	0.00%
66	Main Extension Charge		2.27%	0.19%
67	Service Installation Fees		2.63%	0.22%
Property CIAC:				
1	Structures & Improvements		3.13%	0.26%
2	Collection Sewers- Force		3.33%	0.28%
3	Collection Sewers- Gravity		2.22%	0.19%
4	Services to Customers		2.63%	0.22%
5	Lift Stations		5.56%	0.46%
6	Pumping Equipment		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	
Palm Terrace - Sewer								Page: 4 of 8	
Docket No. 060368 - WS								Preparer:	
Schedule Year Ended: 2004									
Historic [x] or Projected []									
Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.									
Line No.	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04	
Cash CIAC:									
1	Treatment & Disposal Equipment	342,633	342,633	342,633	342,633	342,633	342,633	342,633	
2	Meter Fees	0	0	0	0	0	0	0	
3	Main Extension Charge	480	480	480	480	480	480	480	
4	Service Installation Fees	0	0	0	0	0	0	0	
5	Total Cash CIAC	343,113	343,113	343,113	343,113	343,113	343,113	343,113	
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	343,113	343,113	343,113	343,113	343,113	343,113	343,113	
Schedule of Sewer Amortization of CIAC by Classification- 2004								Florida Public Service Commission	
CIAC Amortization Rates -July through December 2004								Schedule: A-14	
Palm Terrace - Sewer								Page: 2, wrk-3	
Docket No. 060368 - WS								Preparer:	
Schedule Year Ended: 2004									
Historic [x] or Projected []									
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories									
Line No.	Description	(2) Annual Rates	(3) July	(4) Aug	(5) Monthly Rates Sep	(6) Oct	(7) Nov	(8) Dec	
Cash CIAC:									
1	Treatment & Disposal Equipment	5.12%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	
2	Meter Fees	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
4	Service Installation Fees	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	
Property CIAC:									
1	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	
2	Collection Sewers- Force	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	
3	Collection Sewers- Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
4	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	
5	Lift Stations	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	
6	Pumping Equipment	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									Schedule: A-14		
Palm Terrace - Sewer									Page: 2, wrk-4		
Docket No. 060368 - WS									Preparer:		
Schedule Year Ended: 2004											
Historic [x] or Projected []											
Explanation: Provide a Schedule showing additions to CIAC during 2004 from the date of Acquisition 6/30/04.											
Line No.	(1) Description	(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec	(9) 2004 Total		
Cash CIAC:											
1	Treatment & Disposal Equipment		1,461	1,461	1,461	1,461	1,461	1,461	8,767		
2	Meter Fees		0	0	0	0	0	0	0		
3	Main Extension Charge		1	1	1	1	1	1	5		
4	Service Installation Fees		0	0	0	0	0	0	0		
5	Total Cash CIAC		1,462	1,462	1,462	1,462	1,462	1,462	8,773		
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		1,462	1,462	1,462	1,462	1,462	1,462	8,773		
Schedule of Sewer Amortization of CIAC by Classification- 2004									Florida Public Service Commission		
Adjustments to CIAC-July through December 2004									Schedule: A-14		
Palm Terrace - Sewer									Page: 2, wrk-5		
Docket No. 060368 - WS									Preparer:		
Schedule Year Ended: 2004											
Historic [x] or Projected []											
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2004											
Line No.	(1) Description	(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec	(9) 2004 Total		
Cash CIAC:											
1	Treatment & Disposal Equipment										
2	Meter Fees										
3	Main Extension Charge										
4	Service Installation Fees										
5	Total Cash CIAC		0	0	0	0	0	0	0		
Property CIAC:											
6	Structures & Improvements										
7	Collection Sewers- Force										
8	Collection Sewers- Gravity										
9	Services to Customers										
10	Lift Stations										
11	Pumping Equipment										
12	Reuse Services										
13	Reuse Transmission & Dist Mains										
14	Other Plant Misc Equip										
15	Total Property CIAC		0	0	0	0	0	0	0		
16	Total Sewer CIAC		0	0	0	0	0	0	0		

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Schedule of Sewer Amortization of CIAC by Classification- 2004									Florida Public Service Commission	
Adjusted Amortization of CIAC Balances- June through December 2004									Schedule:	A-14
Palm Terrace - Sewer									Page:	2, wrk-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.										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04		
Cash CIAC:										
1	Treatment & Disposal Equipment	264,096	265,557	267,018	268,480	269,941	271,402	272,863		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	71	72	73	74	75	75	76		
4	Service Installation Fees	0	0	0	0	0	0	0		
5	Total Cash CIAC	264,167	265,629	267,091	268,553	270,015	271,478	272,940		
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	264,167	265,629	267,091	268,553	270,015	271,478	272,940		

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CALCULATE CIAC AMORTIZATION RATES									
Schedule of Sewer Amortization of CIAC by Classification- 2005 Calculate Amortization Rates for Calendar Year 2005								Florida Public Service Commission	
Palm Terrace - Sewer Docket No. 060368 - WS Schedule Year Ended: 2005 Historic [x] or Projected []								Schedule: A-12 Page: Preparer:	
=input field Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates								Annual Dep'n Rate	
Categories-lines 22 to 35 below								Monthly Dep'n Rate	
Cash CIAC:									
1	Capacity Charges	271.1			Treatment & Disp Equip (see Composite Calc)		5.12%	0.43%	
2	CIAC-1999 Acquisition				Treatment & Disp Equip (see Composite Calc)		5.12%	0.43%	
3	Unclaimed Refunds				Treatment & Disp Equip (see Composite Calc)		5.12%	0.43%	
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:									
8	Structures & Improvements	354.2			Structures & Improvements (line 27)		3.13%	0.26%	
9	Structures & Improvements	354.3			Structures & Improvements (line 27)		3.13%	0.26%	
10	Structures & Improvements	354.40			Structures & Improvements (line 27)		3.13%	0.26%	
11	Collection Sewers- Force	360.2			Collection Sewers- Force		3.33%	0.28%	
12	Collection Sewers- Gravity	361.2			Collection Sewers- Gravity		2.22%	0.19%	
13	Services to Customers	363.2			Services to Customers		2.63%	0.22%	
14	Lift Stations	370.3			Lift Stations (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 Mains	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 12/31/04			Depreciation Rate		Annual Depreciation Expense		
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly			
1	INTANGIBLE PLANT	V							
2	Organization	351.1	552		4.00%				
3	Franchises	352.1	2,878		2.50%				
4	Other Plant & Misc. Equipment	389.1	0		0.00%				
5	COLLECTION PLANT				0.00%				
6	Land & Land Rights	353.2	0		0.00%				
7	Structures & Improvements	354.2	53,238	53,238	3.13%	0.26%	1,666	x	
8	Power Generation Equipment	355.2	0		0.00%				
9	Collection Sewers - Force	360.2	15,018	0	3.33%				
10	Collection Sewers - Gravity	361.2	232,422	0	2.22%				
11	Special Collecting Structures	362.2	0	0	0.00%	0.00%			x
12	Services to Customers	363.2	2,099	0	2.63%				
13	Flow Measuring Devices	364.2	5,969		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	SYSTEM PUMPING PLANT				0.00%				
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	13,851	13,851	5.56%	0.46%	770	x	
21	Pumping Equipment	371.3	54,645	54,645	5.56%	0.46%	3,038	x	
22	Other Plant & Misc. Equipment	389.3	0		0.00%				

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Composite Rate Calculation:									
(Continued)									
Line	No.	Description	Cash C/AC	Treatment & Disposal Equipment	Meter Fees	Main Extension Charge	Service Installation Fees	Property C/AC:	Structures & Improvements
Line	No.	Description	Cash C/AC	Treatment & Disposal Equipment	Meter Fees	Main Extension Charge	Service Installation Fees	Property C/AC:	Structures & Improvements
new Categories that combine certain data									
Line	No.	Description	Annual Depr Rate	Mo Depr Rate	Annual Depr Rate	Mo Depr Rate	Annual Depr Rate	Mo Depr Rate	Annual Depr Rate
23		TREATMENT AND DISPOSAL PLANT	353.4	0.00%	3.13%	0.00%	0.26%		
24		Land & Land Rights	354.4	0.00%	3.13%	0.00%	0.26%		
25		Structures & Improvements	354.4	0.00%	3.13%	0.00%	0.26%		
26		Power Generation Equipment	355.4	0.00%	0.00%	0.00%	0.00%		
27		Treatment & Disposal Equipment	380.4	0.46%	5.56%	0.46%	10.867		
28		Plant Sewers	381.4	0.00%	2.86%	0.24%	116		
29		Outfall Sewer Lines	382.4	0.00%	0.00%	0.00%			
30		Other Plant & Misc. Equipment	389.4	0.00%	0.00%	0.00%			
31		RECLAIMED WATER TREATMENT PLANT	383.5	0.00%	0.00%	0.00%			
32		Land & Land Rights	383.5	0.00%	0.00%	0.00%			
33		Structures & Improvements	384.5	0.00%	3.13%	0.26%			
34		Power Generation Equipment	385.5	0.00%	0.00%	0.00%			
35		Pumping Equipment	371.5	0.00%	5.56%	0.46%			
36		Reuse Distribution Reservoirs	374.5	0.00%	0.00%	0.00%			
37		Treatment & Disposal Equipment	380.5	0.46%	5.56%	0.46%			
38		Plant Sewers	381.5	0.00%	2.86%	0.24%			
39		Other Plant & Misc. Equipment	389.5	0.00%	0.00%	0.00%			
40		RECLAIMED WATER DISTRIBUTION PLANT	383.5	0.00%	0.00%	0.00%			
41		Franchises	352.6	0.00%	2.50%	0.00%			
42		Land & Land Rights	353.6	0.00%	0.00%	0.00%			
43		Structures & Improvements	354.6	0.00%	3.13%	0.26%			
44		Power Generation Equipment	355.6	0.00%	0.00%	0.00%			
45		Reuse Services	366.6	0.00%	0.00%	0.00%			
46		Reuse Meters & Meter Installations	367.6	0.00%	0.00%	0.00%			
47		Pumping Equipment	371.6	0.00%	5.56%	0.46%			
48		Reuse Transmission & Dist. Sys.	376.6	0.00%	0.00%	0.00%			
49		Other Plant & Misc. Equipment	389.6	0.00%	0.00%	0.00%			
50		GENERAL PLANT	353.7	0.00%	0.00%	0.00%			
51		Land & Land Rights	354.7	0.00%	3.13%	0.26%			
52		Structures & Improvements	354.7	0.00%	3.13%	0.26%			
53		Office Furniture & Equipment	390.7	0.00%	0.00%	0.00%			
54		Computer Equipment	390.71	0.00%	0.00%	0.00%			
55		Transportation Equipment	391.7	0.00%	0.00%	0.00%			
56		Stores Equipment	392.7	0.00%	0.00%	0.00%			
57		Tools, Shop & Garage Equipment	393.7	0.00%	0.00%	0.00%			
58		Laboratory Equipment	394.7	0.00%	0.00%	0.00%			
59		Power Operated Equipment	395.7	0.00%	0.00%	0.00%			
60		Communication Equipment	396.7	0.00%	0.00%	0.00%			
61		Miscellaneous Equipment	440	0.00%	0.00%	0.00%			
62		Other Tangible Plant	398.7	0.00%	0.00%	0.00%			
63		UPIS/Dep Exp Totals and Composite Rate for C/AC Amortization	321,246		16,458	5.12%	Composite Rate 5.12%		
Explanation: Rearrange Amortization Rates for C/AC shown above into									
64		Cash C/AC:							
64		Treatment & Disposal Equipment		5.12%					
65		Meter Fees		0.00%					
66		Main Extension Charge		2.22%					
67		Service Installation Fees		2.63%					
1		Property C/AC:							
1		Structures & Improvements		3.13%					
2		Collection Sewers- Gravity		3.33%					
3		Collection Sewers- Force		2.22%					
4		Lift Stations		2.63%					
5		Services to Customers		0.46%					
6		Pumping Equipment		5.56%					
7		Reuse Services		0.00%					
8		Reuse Transmission & Dist Mains		0.00%					
9		Other Plant Misc. Equip		0.00%					

Schedule of Sewer Amortization of CIAC by Classification- 2005													Florida Public Service Commission		
Adjusted CIAC Balances- 2005													Schedule: A-12		
Palm Terrace - 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	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	480	480	480	480	480	480	480	480	480	480	480	480	480	480
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113
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	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113
Schedule of Sewer Amortization of CIAC by Classification- 2005													Florida Public Service Commission		
CIAC Amortization Rates - 2005													Schedule: A-14		
Palm Terrace - 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	5.12%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	
2	Meter Fees	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
4	Service Installation Fees	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	
Property CIAC:															
1	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	
2	Collection Sewers- Force	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	
3	Collection Sewers- Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
4	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	
5	Lift Stations	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	
6	Pumping Equipment	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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Schedule of Sewer Amortization of CIAC by Classification- 2005													Florida Public Service Commission		
CIAC Amortization- 2005													Schedule: A-14		
Palm Terrace - Sewer													Page: 2, wrk-4		
Docket No. 060368 - WS													Preparer:		
Schedule Year Ended: 2005													Explanation: Provide a Schedule showing additions to CIAC during 2005 from the date of Acquisition		
Historic [x] or Projected []															
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) 2005 Total
Cash CIAC:															
1	Treatment & Disposal Equipment		1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	17,554
2	Meter Fees		0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge		1	1	1	1	1	1	1	1	1	1	1	1	11
4	Service Installation Fees		0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC		1,464	1,464	1,464	1,464	1,464	1,464	1,464	1,464	1,464	1,464	1,464	1,464	17,564
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		1,464	1,464	1,464	1,464	1,464	1,464	1,464	1,464	1,464	1,464	1,464	1,464	17,564
Schedule of Sewer Amortization of CIAC by Classification- 2005															
Adjustments to CIAC Amort Bal-2005															
Palm Terrace - Sewer													Florida Public Service Commission		
Docket No. 060368 - WS													Schedule: A-14		
Schedule Year Ended: 2005													Page: 2, wrk-5		
Historic [x] or Projected []													Preparer:		
Explanation: Provide Adjustments to CIAC Amortatory Order balances, other than changes resulting from CIAC Additions for 2005															
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) 2005 Total
Cash CIAC:															
1	Treatment & Disposal Equipment														0
2	Meter Fees														0
3	Main Extension Charge														0
4	Service Installation Fees														0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Structures & Improvements														0
7	Collection Sewers- Force														0
8	Collection Sewers- Gravity														0
9	Services to Customers														0
10	Lift Stations														0
11	Pumping Equipment														0
12	Reuse Services														0
13	Reuse Transmission & Dist Mains														0
14	Other Plant Misc Equip.														0
15	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Amortization of CIAC by Classification- 2005 Adjusted Accumulated Amortization of CIAC Balances- 2005												Florida Public Service Commission			
Palm Terrace - Sewer Docket No. 060368 - WS 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	272,863	274,326	275,789	277,252	278,715	280,177	281,640	283,103	284,566	286,029	287,491	288,954	290,417	281,640
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	76	77	78	79	80	81	82	83	83	84	85	86	87	82
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	272,940	274,403	275,867	277,331	278,794	280,258	281,722	283,186	284,649	286,113	287,577	289,040	290,504	281,722
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	272,940	274,403	275,867	277,331	278,794	280,258	281,722	283,186	284,649	286,113	287,577	289,040	290,504	281,722

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Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Palm Terrace
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	82,171	82,171	82,171	82,171	82,171	82,171	82,172	82,172	82,172	82,172	82,172	82,172	82,172	82,172
2	Meter Fees	368	373	379	384	390	395	401	406	412	417	423	428	433	401
3	Main Extension Charge	1,567	1,820	2,072	2,325	2,577	2,830	3,082	3,335	3,587	3,840	4,092	4,345	4,597	3,082
4	Service Installation Fees	48	49	50	51	52	53	54	55	56	56	57	58	59	54
5	Total Cash	84,154	84,413	84,672	84,931	85,190	85,449	85,708	85,967	86,226	86,485	86,744	87,003	87,262	85,708
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	84,154	84,413	84,672	84,931	85,190	85,449	85,708	85,967	86,226	86,485	86,744	87,003	87,262	85,708
SEWER															
Cash															
13	Treatment & Disposal Equipment	272,863	274,326	275,789	277,252	278,715	280,177	281,640	283,103	284,566	286,029	287,491	288,954	290,417	281,640
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	76	77	78	79	80	81	82	83	83	84	85	86	87	82
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	272,940	274,403	275,867	277,331	278,794	280,258	281,722	283,186	284,649	286,113	287,577	289,040	290,504	281,722
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	272,940	274,403	275,867	277,331	278,794	280,258	281,722	283,186	284,649	286,113	287,577	289,040	290,504	281,722

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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

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

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

Schedule: A-12
Page:
Preparer:

			Annual Depn Rate	Monthly Dep'n Rate
Categories-lines 22 to 35 below				
Cash CIAC:				
1 Capacity Charges	271.1	Treatment & Disp Equip (see Composite Calc)	5.10%	0.42%
2 CIAC-1999 Acquisition		Treatment & Disp Equip (see Composite Calc)	5.10%	0.42%
3 Unclaimed Refunds		Treatment & Disp Equip (see Composite Calc)	5.10%	0.42%
4 Main Ext Charge (Cofl 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			
8 Structures & Improvements	354.2	Structures & Improvements (line 27)	3.13%	0.26%
9 Structures & Improvements	354.3	Structures & Improvements (line 27)	3.13%	0.26%
10 Structures & Improvements	354.40	Structures & Improvements (line 27)	3.13%	0.26%
11 Collection Sewers- Force	360.2	Collection Sewers- Force	3.33%	0.28%
12 Collection Sewers- Gravity	361.2	Collection Sewers- Gravity	2.22%	0.19%
13 Services to Customers	363.2	Services to Customers	2.63%	0.22%
14 Lift Stations	370.3	Lift Stations (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		Depreciation Rate		Annual Depreciation Expense
	Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	
1 INTANGIBLE PLANT		Y				
2 Organization	351.1		552	4.00%		
3 Franchises	352.1		2,878	2.50%		
4 Other Plant & Misc. Equipment	389.1		0	0.00%		
5 COLLECTION PLANT				0.00%		
6 Land & Land Rights	353.2		0	0.00%		
7 Structures & Improvements	354.2	Y	53,238	3.13%	0.26%	1,666 x
8 Power Generation Equipment	355.2		0	0.00%		
9 Collection Sewers - Force	360.2	Y	18,373	3.33%		
10 Collection Sewers - Gravity	361.2	Y	232,422	2.22%		
11 Special Collecting Structures	362.2		0	0.00%	0.00%	x
12 Services to Customers	363.2	Y	2,099	2.63%		
13 Flow Measuring Devices	364.2		8,768	20.00%		
14 Flow Measuring Installations	365.2		0	0.00%		
15 Other Plant & Misc. Equipment	389.2	Y	0	0.00%	0.00%	x
16 SYSTEM PUMPING PLANT				0.00%		
17 Land & Land Rights	353.3		0	0.00%		
18 Structures & Improvements	354.3	Y	0	3.13%	0.26%	x
19 Power Generation Equipment	355.3		0	0.00%		
20 Receiving Wells	370.3	Y	13,851	5.56%	0.46%	770 x
21 Pumping Equipment	371.3	Y	54,781	5.56%	0.46%	3,046 x
22 Other Plant & Misc. Equipment	389.3		0	0.00%		

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Composite Rate Calculation:		UPS Balance 12/31/05	Annual Depreciation Rate	Monthly Expense	Annual Expense
(Continued)	Adj Bal	Cont Prop	Calc	For Comp	Annual
23	TREATMENT AND DISPOSAL PLANT	70,890	0.00%	0.00%	0.00%
24	Land & Land Rights	353.4	0.00%	0.00%	0.00%
25	Structures & Improvements	4,861	3.13%	0.26%	152
26	Power Generation Equipment	355.4	0.00%	0.00%	0.00%
27	Treatment & Disposal Equipm	380.4	5.56%	0.46%	10,921
28	Plant Sewers	381.4	2.86%	0.24%	116
29	Outfall Sewer Lines	382.4	0.00%	0.00%	0.00%
30	Other Plant & Misc. Equipment	389.4	0.00%	0.00%	0.00%
31	RECLAIMED WATER TREATMENT PLANT	353.5	0.00%	0.00%	0.00%
32	Land & Land Rights	354.5	3.13%	0.26%	112
33	Structures & Improvements	354.5	0.00%	0.00%	0.00%
34	Power Generation Equipment	355.5	0.00%	0.00%	0.00%
35	Pumping Equipment	371.5	5.56%	0.46%	10,921
36	Reuse Distribution Reservoirs	374.5	0.00%	0.00%	0.00%
37	Treatment & Disposal Equipm	380.5	5.56%	0.46%	10,921
38	Plant Sewers	381.5	2.86%	0.24%	116
39	Other Plant & Misc. Equipment	389.5	0.00%	0.00%	0.00%
40	RECLAIMED WATER DISTRIBUTION PLANT	352.6	0.00%	0.00%	0.00%
41	Franchises	352.6	2.50%	0.20%	65
42	Land & Land Rights	353.6	0.00%	0.00%	0.00%
43	Structures & Improvements	354.6	3.13%	0.26%	112
44	Power Generation Equipment	355.6	0.00%	0.00%	0.00%
45	Reuse Services	366.6	0.00%	0.00%	0.00%
46	Reuse Meters & Meter Installa	367.6	0.00%	0.00%	0.00%
47	Pumping Equipment	371.6	5.56%	0.46%	10,921
48	Reuse Transmission & Dist. S	375.6	0.00%	0.00%	0.00%
49	Other Plant & Misc. Equipment	389.6	0.00%	0.00%	0.00%
50	GENERAL PLANT	0	0.00%	0.00%	0.00%
51	Land & Land Rights	353.7	0.00%	0.00%	0.00%
52	Structures & Improvements	354.7	3.13%	0.26%	112
53	Computer Equipment	390.7	0.00%	0.00%	0.00%
54	Computer Equipment	390.7	0.00%	0.00%	0.00%
55	Transportation Equipment	391.7	0.00%	0.00%	0.00%
56	Stores Equipment	392.7	0.00%	0.00%	0.00%
57	Tools, Shop & Garage Equipm	393.7	0.00%	0.00%	0.00%
58	Laboratory Equipment	394.7	0.00%	0.00%	0.00%
59	Power Operated Equipment	395.7	0.00%	0.00%	0.00%
60	Communication Equipment	396.7	0.00%	0.00%	0.00%
61	Miscellaneous Equipment	397.7	0.00%	0.00%	0.00%
62	Other Tangible Plant	398.7	0.00%	0.00%	0.00%
63	UPS/Dep Exp Totals and Composite Rate for CIA/C Amortization	327,349	5.10%	16,679	16,679

Line No.	Description	Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data	Annual Depr Rate	Mo Depr Rate
64	Cash CIAC:			
65	Treatment & Disposal Equipment		5.10%	0.42%
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		3.33%	0.28%
3	Collection Sewers- Gravity		2.22%	0.19%
4	Services to Customers		2.22%	0.22%
5	Lift Stations		2.63%	0.46%
6	Pumping Equipment		3.69%	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

Palm Terrace - Sewer
 Docket No. 060368 - WS
 Schedule Year Ended: 2006
 Historic [X] or Projected []

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

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

Line	Description	Property Class	Adj Bal	UPIS Balance	Cont Prop	For Comp Calc	Depreciation Rate Annual	Monthly	Annual Depn Rate	Monthly Depn Rate
1	INTANGIBLE PLANT	V		4,300.06						
2	Organization		552				2.50%		5.00%	0.42%
3	Franchises		2,878				2.50%		5.00%	0.42%
4	Other Plant & Misc. Equipment		0				5.56%		5.00%	0.42%
5	COLLECTION PLANT		0				0.00%		2.22%	0.19%
6	Land & Land Rights		0				0.00%		2.63%	0.22%
7	Structures & Improvements	Y	53,238		53,238		3.13%	0.26%	3.13%	0.26%
8	Power Generation Equipment		0				5.00%		2.22%	0.19%
9	Collection Sewers - Force	Y	18,373				3.33%		2.63%	0.22%
10	Collection Sewers - Gravity	Y	232,422				2.22%		3.33%	0.28%
11	Special Collecting Structures	Y	0				2.50%		2.50%	0.21%
12	Services to Customers	Y	2,089				2.63%		2.33%	0.19%
13	Flow Measuring Devices	Y	8,768				20.00%		2.33%	0.19%
14	Flow Measuring Installations	Y	0				2.63%		5.56%	0.46%
15	Other Plant & Misc. Equipment	Y	0				0.00%		5.00%	0.42%
16	SYSTEM PUMPING PLANT		0				0.00%		5.00%	0.42%
17	Land & Land Rights		0				3.13%		3.13%	0.26%
18	Structures & Improvements	Y	0				5.00%		3.13%	0.26%
19	Power Generation Equipment	Y	0				3.33%		3.33%	0.28%
20	Receiving Works	Y	13,851		13,851		3.33%	0.28%	4.62%	0.38%
21	Pumping Equipment	Y	54,781		54,781		5.56%	0.46%	3,043	2.45%
22	Other Plant & Misc. Equipment	Y	0				5.56%		5.56%	0.46%

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(Continued)		Composite Rate Calculation:		UPIS Balance 4/30/06		UPIS/Dep Exp Totals and Composite Rate for C/IC Amortization		Composite Rate \$,00%	
23	TREATMENT AND DISPOSAL PLANT	Adj Bal	Cont Prop	For Comp	Calc	0	327,349	16,357	5.00%
24	Land & Land Rights	70,890	0	4,861	0	0	0	0	0.00%
25	Structures & Improvements	353.4	0	0	0	0	0	0	0.26%
26	Power Generation Equipment	354.7	0	0	0	0	0	0	0.42%
27	Treatment & Disposal Equipm	380.4	196,421	196,421	4,058	0	0	0	0.46%
28	Plant Sewers	381.4	4,058	4,058	2,866	0	0	0	0.24%
29	Outfall Sewer Lines	382.4	0	0	3,336	0	0	0	0.28%
30	Other Plant & Misc. Equipment	389.4	0	0	5,566	0	0	0	0.46%
31	Land & Land Rights	353.5	0	0	0.00%	0	0	0	0.00%
32	Structures & Improvements	354.5	0	0	3.13%	0	0	0	0.26%
33	Power Generation Equipment	355.5	0	0	5.00%	0	0	0	0.42%
34	Pumping Equipment	371.5	0	0	5.56%	0	0	0	0.46%
35	Power Generation Equipment	374.5	0	0	2.70%	0	0	0	0.23%
36	Reuse Distribution Reservoirs	374.5	0	0	5.56%	0	0	0	0.46%
37	Treatment & Disposal Equipm	380.5	139	139	5.56%	0	0	0	0.46%
38	Plant Sewers	381.5	0	0	2,866	0	0	0	0.24%
39	Other Plant & Misc. Equipment	389.5	0	0	5,566	0	0	0	0.46%
40	RECLAIMED WATER DISTRIBUTION PLANT	352.6	0	0	0.00%	0	0	0	0.00%
41	Franchises	352.6	0	0	2.50%	0	0	0	0.00%
42	Land & Land Rights	353.6	0	0	0.00%	0	0	0	0.00%
43	Structures & Improvements	354.6	0	0	3.13%	0	0	0	0.26%
44	Power Generation Equipment	355.6	0	0	5.00%	0	0	0	0.42%
45	Reuse Services	366.6	0	0	2.50%	0	0	0	0.00%
46	Reuse Meters & Meter Installa	367.6	0	0	5.00%	0	0	0	0.42%
47	Pumping Equipment	371.6	309	309	5.56%	0	0	0	0.46%
48	Reuse Transmission & Distr. S	375.6	0	0	2.33%	0	0	0	0.19%
49	Other Plant & Misc. Equipment	389.6	0	0	5.56%	0	0	0	0.46%
50	GENERAL PLANT	353.7	0	0	0.00%	0	0	0	0.00%
51	Land & Land Rights	354.7	0	0	0.00%	0	0	0	0.00%
52	Structures & Improvements	354.7	0	0	3.13%	0	0	0	0.26%
53	Office Furniture & Equipment	390.7	533	533	6.67%	0	0	0	0.46%
54	Computer Equipment	390.71	0	0	16.67%	0	0	0	1.00%
55	Transportation Equipment	391.7	0	0	16.67%	0	0	0	1.00%
56	Stores Equipment	392.7	0	0	5.56%	0	0	0	0.46%
57	Tools, Shop & Garage Equipm	393.7	400	400	6.25%	0	0	0	0.46%
58	Laboratory Equipment	394.7	2,613	2,613	6.67%	0	0	0	0.46%
59	Power Operator Equipment	395.7	0	0	8.33%	0	0	0	0.50%
60	Communication Equipment	396.7	0	0	10.00%	0	0	0	0.60%
61	Miscellaneous Equipment	397.7	440	440	6.67%	0	0	0	0.46%
62	Other Tangible Plant	398.7	0	0	10.00%	0	0	0	0.60%
63	UPIS/Dep Exp Totals and Composite Rate for C/IC Amortization	0	0	327,349	16,357	0	0	0	5.00%

Schedule of Sewer Amortization of CIAC by Classification- 2006														Florida Public Service Commission		
Adjusted CIAC Balances- 2006																
Palm Terrace - 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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	Average Balance
Cash CIAC:																
1	Treatment & Disposal Equipm	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	480	480	480	480	480	480	480	480	480	480	480	480	480	480	480
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113
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	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113
Schedule of Sewer Amortization of CIAC by Classification- 2006														Florida Public Service Commission		
CIAC Amortization Rates - 2006																
Palm Terrace - 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	5.10%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%
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	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.33%
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%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%
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%

AB

Schedule of Sewer Amortization of CIAC by Classification- 2006															Florida Public Service Commission		
CIAC Amortization- CIAC Balances x Amort Rates- 2006															Schedule: A-14		
Palm Terrace - Sewer															Page: 2, wrk-4		
Docket No. 060368 - WS															Preparer:		
Schedule Year Ended: 2006																	
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		1,455	1,455	1,455	1,455	1,427	1,427	1,427	1,427	1,427	1,427	1,427	1,427	17,233		
2	Meter Fees		0	0	0	0	0	0	0	0	0	0	0	0	0		
3	Main Extensior Charge		1	1	1	1	1	1	1	1	1	1	1	1	11		
4	Service Installation Fees		0	0	0	0	0	0	0	0	0	0	0	0	0		
5	Total Cash CIAC		1,456	1,456	1,456	1,456	1,428	1,428	1,428	1,428	1,428	1,428	1,428	1,428	17,244		
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		1,456	1,456	1,456	1,456	1,428	1,428	1,428	1,428	1,428	1,428	1,428	1,428	17,244		
Schedule of Sewer Amortization of CIAC by Classification- 2006																	
Adjustments to CIAC Amort Bal-2006																	
Palm Terrace - Sewer															Florida Public Service Commission		
Docket No. 060368 - WS															Schedule: A-14		
Schedule Year Ended: 2006															Page: 2, wrk-5		
Historic [x] or Projected [x]															Preparer:		
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2006																	
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total		
Cash CIAC:																	
1	Treatment & Disposal Equipment		0	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		
3	Main Extensior Charge		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		
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0		
Property CIAC:																	
6	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0		
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		

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Schedule of Sewer Amortization of CIAC by Classification- 2006												Florida Public Service Commission			
Adjusted Accum Amort of CIAC Balances- 2006												Schedule: A-14			
Palm Terrace - Sewer												Page: 2, wrk-8			
Docket No. 060368 - WS												Preparer:			
Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the															
Schedule Year Ended: 2006															
Historic [x] or Projected [x]															
period beginning 12/31/05 through the year ended 12/31/06, and 13 month average.															
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year End 12/31/06	(15) Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipm	290,417	291,872	293,327	294,782	296,236	297,663	299,090	300,517	301,943	303,370	304,797	306,223	307,650	299,068
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	87	88	89	90	91	91	92	93	94	95	96	97	98	92
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	290,504	291,960	293,416	294,871	296,327	297,755	299,182	300,610	302,037	303,465	304,892	306,320	307,748	299,160
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist M	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	290,504	291,960	293,416	294,871	296,327	297,755	299,182	300,610	302,037	303,465	304,892	306,320	307,748	299,160

9/4/06

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Palm Terrace
 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
WATER															
Cash															
1	Water Treatment Equipment	82,172	82,173	82,173	82,173	82,173	82,173	82,173	82,173	82,174	82,174	82,174	82,174	82,174	82,173
2	Meter Fees	433	439	444	450	455	461	466	472	477	483	488	494	499	466
3	Main Extension Charge	4,597	4,850	5,102	5,355	5,608	5,872	6,136	6,400	6,665	6,929	7,193	7,457	7,722	6,145
4	Service Installation Fees	59	60	61	62	63	64	64	65	66	67	68	69	70	64
5	Total Cash	87,262	87,521	87,780	88,039	88,299	88,569	88,840	89,111	89,382	89,652	89,923	90,194	90,465	88,849
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	87,262	87,521	87,780	88,039	88,299	88,569	88,840	89,111	89,382	89,652	89,923	90,194	90,465	88,849
SEWER															
Cash															
13	Treatment & Disposal Equipment	290,417	291,872	293,327	294,782	296,236	297,663	299,090	300,517	301,943	303,370	304,797	306,223	307,650	299,068
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	87	88	89	90	91	91	92	93	94	95	96	97	98	92
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	290,504	291,960	293,416	294,871	296,327	297,755	299,182	300,610	302,037	303,465	304,892	306,320	307,748	299,160
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	290,504	291,960	293,416	294,871	296,327	297,755	299,182	300,610	302,037	303,465	304,892	306,320	307,748	299,160

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CALCULATE CIAC AMORTIZATION RATES- January thru December 2007

Schedule of Sewer Amortization of CIAC by Classification- 2007
 Calculate Amortization Rates for Calendar Year 2005

Florida Public Service Commission

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

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

Schedule: A-12
 Page:
 Preparer:

				Annual Depn Rate	Monthly Depn Rate
Categories-lines 22 to 35 below					
1	Cash CIAC				
1	Capacity Charges 271.1		Treatment & Disp Equip (see Composite Calc)	4.55%	0.38%
2	CIAC-1999 Acquisition		Treatment & Disp Equip (see Composite Calc)	4.55%	0.38%
3	Unclaimed Refunds		Treatment & Disp Equip (see Composite Calc)	4.55%	0.38%
4	Main Ext Charge (Coll Swr-Grav)		Main Extension Charge acct 361.2	2.22%	0.19%
5	Serv Install Charge (Svc to Cust)		Service Installation Charge acct 363.2	2.63%	0.22%
6	Reuse Meter Fees		Meter Fees acct 367.6	5.00%	0.42%
7	Total Cash CIAC				
	Property CIAC 271.5	271.5			
8	Structures & mprovements	354.2	Structures & Improvements (line 27)	3.13%	0.26%
9	Structures & mprovements	354.3	Structures & Improvements (line 27)	3.13%	0.26%
10	Structures & mprovements	354.40	Structures & Improvements (line 27)	3.13%	0.26%
11	Collection Sewers- Force	360.2	Collection Sewers- Force	3.33%	0.28%
12	Collection Sewers- Gravity	361.2	Collection Sewers- Gravity	2.22%	0.19%
13	Services to Customers	363.2	Services to Customers	2.63%	0.22%
14	Lift Stations	370.3	Lift Stations (Receiving Wells??)	3.33%	0.28%
15	Pumping Equipment	371.3	Pumping Equipment	5.56%	0.46%
16	Reuse Services	366.6	Reuse Services	2.50%	0.21%
17	Reuse Transmission & Dist Mains	375.6	Reuse Transmission & Dist Mains	2.33%	0.19%
18	Other Plant Misc Equip	389.2	Other Plant Misc Equip (line 35)	5.56%	0.46%
19	Other Plant Misc Equip	389.40	Other Plant Misc Equip (line 35)	5.56%	0.46%

Composite Rate Calculation:		UPIS Balance 12/31/06			Depreciation Rate		Depreciation
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense
1	INTANGIBLE PLANT	V					
2	Organization	351.1	552		2.50%		
3	Franchises	352.1	2,878		2.50%		
4	Other Plant & Misc. Equipment	389.1	0		5.56%		
5	COLLECTION PLANT		0		0.00%		
6	Land & Land Rights	353.2	0		0.00%		
7	Structures & mprovements	354.2	72,593	72,593	3.13%	0.26%	2,269 x
8	Power Generation Equipment	355.2	0		5.00%		
9	Collection Sewers - Force	360.2	68,333	0	3.33%		
10	Collection Sewers - Gravity	361.2	359,404	0	2.22%		
11	Special Collecting Structures	362.2	0	0	2.50%	0.21%	- x
12	Services to Customers	363.2	2,099	0	2.63%		
13	Flow Measuring Devices	364.2	8,768		20.00%		
14	Flow Measuring Installations	365.2	0		2.63%		
15	Other Plant & Misc. Equipment	389.2	0	0	5.56%	0.46%	- x
16	SYSTEM PUMPING PLANT		0		0.00%		
17	Land & Land Rights	353.3	0		0.00%		
18	Structures & mprovements	354.3	0	0	3.13%	0.26%	- x
19	Power Generation Equipment	355.3	0		5.00%		
20	Receiving Wells	370.3	13,851	13,851	3.33%	0.28%	462 x
21	Pumping Equipment	371.3	54,781	54,781	5.56%	0.46%	3,043 x
22	Other Plant & Misc. Equipment	389.3	0		5.56%		

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Schedule of Sewer Amortization of CIAC by Classification- 2007														
Palm Terrace - Sewer														
Docket No. 060368 - WS														
Schedule Year Ended: 2007														
Historic [] or Projected [X]														
Line	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
No		Annual Rates	Jan	Feb	Mar	Monthly Rates	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1	Treatment & Disposal Equipment	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	480	480	480	480	480	480	480	480	480	480	480	480	480
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113
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	Lift Stations	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 M sc 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 Water CIAC	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113
Cash CIAC:														
1	Treatment & Disposal Equipment	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633	342,633
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	480	480	480	480	480	480	480	480	480	480	480	480	480
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113	343,113
Line	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
No		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														
Explanation: Provide Adjusted CIAC balances by account for 2007														
Historic [] or Projected [X]														
Schedule Year Ended: 2007														
Docket No. 060368 - WS														
Schedule of Sewer Amortization of CIAC by Classification- 2007														
Palm Terrace - Sewer														
Docket No. 060368 - WS														
Schedule Year Ended: 2007														
Historic [] or Projected [X]														
Explanation: Provide a Schedule showing Amortization Rates by CIAC														
Categories														
Docket No. 060368 - WS														
Schedule Year Ended: 2007														
Historic [] or Projected [X]														
Line	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
No		Annual Rates	Jan	Feb	Mar	Monthly Rates	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Cash CIAC:														
1	Treatment & Disposal Equipment	4,55%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
4	Service Installation Fees	2.63%	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	Services to Customers	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%
6	Lift Stations	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
7	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%
8	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%
9	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%
10	Lift Stations	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
11	Lift Stations	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
12	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%
13	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%
14	Reuse Transmission & Dist Mains	2.33%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
15	Other Plant M sc Equip	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
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%

Florida Public Service Commission

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Preparer:

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Historic [] or Projected [X]

Schedule Year Ended: 2007

Docket No. 060368 - WS

Explanation: Provide a Schedule showing Amortization Rates by CIAC

Categories

Docket No. 060368 - WS

Schedule Year Ended: 2007

Historic [] or Projected [X]

Property CIAC:

1 Structures & Improvements

2 Collection Sewers- Force

3 Collection Sewers- Gravity

4 Services to Customers

5 Lift Stations

6 Pumping Equipment

7 Reuse Services

8 Reuse Transmission & Dist Mains

9 Other Plant M sc Equip

10 Total Property CIAC

11 Total Water CIAC

12 Cash CIAC:

1 Treatment & Disposal Equipment

2 Meter Fees

3 Main Extension Charge

4 Service Installation Fees

5 Total Cash 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 M sc Equip

15 Total Property CIAC

16 Total Water CIAC

Line	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
16	Total Sewer CIAC	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	15,612
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Maint 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- Gravity	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
5	Total Cash CIAC	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	15,612
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	1	1	1	1	1	1	1	1	1	1	1	1	11
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
1	Treatment & Disposal Equipment	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	15,602
Line	Description	Jan <td>Feb <td>Mar <td>Apr <td>May <td>Jun <td>Jul <td>Aug <td>Sep <td>Oct <td>Nov <td>Dec <td>Total</td> </td></td></td></td></td></td></td></td></td></td></td>	Feb <td>Mar <td>Apr <td>May <td>Jun <td>Jul <td>Aug <td>Sep <td>Oct <td>Nov <td>Dec <td>Total</td> </td></td></td></td></td></td></td></td></td></td>	Mar <td>Apr <td>May <td>Jun <td>Jul <td>Aug <td>Sep <td>Oct <td>Nov <td>Dec <td>Total</td> </td></td></td></td></td></td></td></td></td>	Apr <td>May <td>Jun <td>Jul <td>Aug <td>Sep <td>Oct <td>Nov <td>Dec <td>Total</td> </td></td></td></td></td></td></td></td>	May <td>Jun <td>Jul <td>Aug <td>Sep <td>Oct <td>Nov <td>Dec <td>Total</td> </td></td></td></td></td></td></td>	Jun <td>Jul <td>Aug <td>Sep <td>Oct <td>Nov <td>Dec <td>Total</td> </td></td></td></td></td></td>	Jul <td>Aug <td>Sep <td>Oct <td>Nov <td>Dec <td>Total</td> </td></td></td></td></td>	Aug <td>Sep <td>Oct <td>Nov <td>Dec <td>Total</td> </td></td></td></td>	Sep <td>Oct <td>Nov <td>Dec <td>Total</td> </td></td></td>	Oct <td>Nov <td>Dec <td>Total</td> </td></td>	Nov <td>Dec <td>Total</td> </td>	Dec <td>Total</td>	Total
(1)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
(2)														
Docket No. 060358 - WS Schedule Year Ended: 2007 Historic [] or Projected [X] Explanation: Provide a Schedule showing additions to CIAC during 2007 Preparer: Z, wrk-4 Schedule: A-14 Florida Public Service Commission														
Docket No. 060358 - WS Schedule Year Ended: 2007 Historic [] or Projected [X] Explanation: Provide adjustments to CIAC Amortization Order balances other than changes resulting from CIAC Additions for 2007 Preparer: Z, wrk-5 Schedule: A-14 Florida Public Service Commission														

Schedule of Sewer Amortization of CIAC by Classification - 2007		Adjusted Accum. Amort of CIAC Balances - 2007		Schedule of Sewer Amortization of CIAC by Classification - 2007		Adjusted Accum. Amort of CIAC Balances - 2007		Schedule of Sewer Amortization of CIAC by Classification - 2007		Adjusted Accum. Amort of CIAC Balances - 2007		Schedule of Sewer Amortization of CIAC by Classification - 2007		Adjusted Accum. Amort of CIAC Balances - 2007		Schedule of Sewer Amortization of CIAC by Classification - 2007		Adjusted Accum. Amort of CIAC Balances - 2007		
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	Average Balance				
		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						
Palm Terrace - Sewer																				
Docket No. 060358 - WS																				
Schedule Year Ended: 2007																				
Historic [] or Projected [X]																				
Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average.																				
1	Treatment & Disposal Equipment	307,690	308,950	310,250	311,550	312,851	314,151	315,451	316,751	318,051	319,351	320,651	321,952	323,252	315,451					
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
3	Main Extension Charge	99	99	99	100	101	102	103	104	105	106	107	107	108	103					
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
5	Total Cash CIAC	307,748	309,949	310,350	311,651	312,952	314,253	315,554	316,855	318,156	319,457	320,758	322,059	323,360	315,554					
Property CIAC																				
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
7	Collection Sewers	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	307,748	309,949	310,350	311,651	312,952	314,253	315,554	316,855	318,156	319,457	320,758	322,059	323,360	315,554					

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Palm Terrace

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
WATER															
Cash															
1	Water Treatment Equipment	82,174	82,174	82,174	82,175	82,175	82,175	82,175	82,175	82,175	82,175	82,175	82,176	82,176	82,175
2	Meter Fees	499	505	510	515	521	526	532	537	543	548	554	559	565	532
3	Main Extension Charge	7,722	8,046	8,371	8,696	9,020	9,345	9,670	9,994	10,319	10,644	10,968	11,293	11,618	9,670
4	Service Installation Fees	70	71	72	72	73	74	75	76	77	78	79	80	81	75
5	Total Cash	90,465	90,796	91,127	91,458	91,789	92,121	92,452	92,783	93,114	93,445	93,776	94,108	94,439	92,452
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	90,465	90,796	91,127	91,458	91,789	92,121	92,452	92,783	93,114	93,445	93,776	94,108	94,439	92,452
SEWER															
Cash															
13	Treatment & Disposal Equipment	307,650	308,950	310,250	311,550	312,851	314,151	315,451	316,751	318,051	319,351	320,651	321,952	323,252	315,451
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	98	99	99	100	101	102	103	104	105	106	107	107	108	103
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	307,748	309,049	310,350	311,651	312,952	314,253	315,554	316,855	318,156	319,457	320,758	322,059	323,360	315,554
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	307,748	309,049	310,350	311,651	312,952	314,253	315,554	316,855	318,156	319,457	320,758	322,059	323,360	315,554

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