

12/13/2006 17:57

Park Manor - Sewer

Docket No. 060368 - WS

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

Putnam County, Florida

VOLUME I

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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Describe Workpaper		FWS		ASI	
		Water	Sewer	Water	Sewer
		Pages ref	Pages ref	Pages ref	Pages 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
	Amendatory Order Balances	58	58	N/A	N/A
	CIAC Additions	59	59	N/A	N/A
	Adjustments	60	60	N/A	N/A
	Adjusted CIAC Balances	61	61	N/A	N/A
2005	CIAC Additions	62	62	62	62
	Adjustments	62	62	62	62
	Adjusted CIAC Balances	63 a,b	63 a,b	63 a,b	63 a,b
2006	CIAC Additions	64	64	64	64
	Adjustments	64	64	64	64
	Adjusted CIAC Balances	65 a,b	65 a,b	65 a,b	65 a,b
2007	CIAC Additions	66	66	66	66
	Adjustments	66	66	66	66
	Adjusted CIAC Balances	67 a,b	67 a,b	67 a,b	67 a,b
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
	Amendatory Order Balances	73	73	N/A	N/A
	Calculate Amort Rates eff 6/30/04	74-76	74-76	N/A	N/A
	CIAC Balances	77	77	N/A	N/A
	Amortization Rates	77	77	N/A	N/A
	Amortization Expense	78	78	N/A	N/A
	Adjustments	78	78	N/A	N/A
	2004 Monthly Balances	79	79	N/A	N/A
2005	Calculate Amort Rates eff 1/1/05	80-82	80,81	80-82	80,81
	CIAC Balances	83	83	83	83
	Amortization Rates	83	83	83	83
	Amortization Expense	84	84	84	84
	Adjustments	84	84	84	84
	2005 Monthly Balances	85 a,b	85 a,b	85 a,b	85 a,b
2006	Calculate Amort Rates eff 1/1/06	86-88	86-88	86,87	86,87
	Calculate Amort Rates eff 5/1/06	89-91	89,90	N/A	N/A
	CIAC Balances	92	92	92	92
	Amortization Rates	92	92	92	92
	Amortization Expense	93	93	93	93
	Adjustments	93	93	93	93
	2006 Monthly Balances	94 a,b	94 a,b	94 a,b	94 a,b
2007	Calculate Amort Rates eff 1/1/07	95-97	95-96	95,96	95,96
	CIAC Balances	98	98	98	98
	Amortization Rates	98	98	98	98
	Amortization Expense	99	99	99	99
	Adjustments	99	99	99	99
	2006 Monthly Balances	100 a,b	100 a,b	100 a,b	100 a,b

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

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Schedule of Sewer Plant in Service By Primary Account- 2004								Florida Public Service Commission	
June through December Balances- 2004									
Park Manor - Sewer		101	6443	FWS	Park Manor - 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)	(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							
3	352.1	Franchises							
4	389.1	Other Plant & Misc. Equipment							
5		COLLECTION PLANT							
6	353.2	Land & Land Rights							
7	354.2	Structures & Improvements							
8	355.2	Power Generation Equipment							
9	360.2	Collection Sewers - Force							
10	361.2	Collection Sewers - Gravity							
11	362.2	Special Collecting Structures							
12	363.2	Services to Customers							
13	364.2	Flow Measuring Devices							
14	365.2	Flow Measuring Installations							
15	389.2	Other Plant & Misc. Equipment							
16		SYSTEM PUMPING PLANT							
17	353.3	Land & Land Rights							
18	354.3	Structures & Improvements							
19	355.3	Power Generation Equipment							
20	370.3	Receiving Wells							
21	371.3	Pumping Equipment							
22	389.3	Other Plant & Misc. Equipment							
23		TREATMENT AND DISPOSAL PLANT							
24	353.4	Land & Land Rights							
25	354.4	Structures & Improvements							
26	355.4	Power Generation Equipment							
27	380.4	Treatment & Disposal Equipment							
28	381.4	Plant Sewers							
29	382.4	Outfall Sewer Lines							
30	389.4	Other Plant & Misc. Equipment							
31		RECLAIMED WATER TREATMENT PLANT							
32	353.5	Land & Land Rights							
33	354.5	Structures & Improvements							
34	355.5	Power Generation Equipment							
35	371.5	Pumping Equipment							
36	374.5	Reuse Distribution Reservoirs							
37	380.5	Treatment & Disposal Equipment							
38	381.5	Plant Sewers							
39	389.5	Other Plant & Misc. Equipment							
40		RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6	Franchises							
42	353.6	Land & Land Rights							
43	354.6	Structures & Improvements							
44	355.6	Power Generation Equipment							
45	366.6	Reuse Services							
46	367.6	Reuse Meters & Meter Installations							
47	371.6	Pumping Equipment							
48	375.6	Reuse Transmission & Distr. Sys.							
49	389.6	Other Plant & Misc. Equipment							
50		GENERAL PLANT							
51	353.7	Land & Land Rights							
52	354.7	Structures & Improvements							
53	390.7	Office Furniture & Equipment							
54	390.71	Computer Equipment							
55	391.7	Transportation Equipment							
56	392.7	Stores Equipment							
57	393.7	Tools, Shop & Garage Equipment							
58	394.7	Laboratory Equipment							
59	395.7	Power Operated Equipment							
60	396.7	Communication Equipment							
61	397.7	Miscellaneous Equipment							
62	398.7	Other Tangible Plant							
63		TOTAL	0	0	0	0	0	0	0

Schedule of Sewer Plant in Service By Primary Account- 2005													Florida Public Service Commission			
Monthly UPIS Balances per Books - 2005																
Park Manor - Sewer 101 6443 FWS Park Manor - Sewer Dock# No. 060388 - WS Explanation: Provide UPIS balances by account for the period beginning 12/31/04 Schedule Year Ended: 2005 through 12/31/05, and 13 month Average. Historic [x] or Projected []													Schedule: A-6 Page: 5 of 8 Preparer: <name>			
Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT	0													0
2	351.1	Organization	0													0
3	352.1	Franchises	0													0
4	389.1	Other Plant & Misc. Equipment	0													0
5		COLLECTION PLANT	0													0
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	0													0
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	0													0
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	0													0
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	0													0
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	0													0
51	353.7	Land & Land Rights	0													0
52	354.7	Structures & Improvements	0													0
53	390.7	Office Furniture & Equipment	0													0
54	390.71	Computer Equipment	0													0
55	391.7	Transportation Equipment	0													0
56	392.7	Stores Equipment	0													0
57	393.7	Tools, Shop & Garage Equipment	0													0
58	394.7	Laboratory Equipment	0													0
59	395.7	Power Operated Equipment	0													0
60	396.7	Communication Equipment	0													0
61	397.7	Miscellaneous Equipment	0													0
62	398.7	Other Tangible Plant	0													0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance
 Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Schedule: A-6
 Page: 2 of 5
 Preparer: Robert M. Griffin

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

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

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

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Schedule of Sewer Plant in Service By Primary Account- 2006									
Monthly UPIS Balances per Books- 2006									
Park Manor - Sewer		101	6443	FWS	Park Manor - Sewer				
Docket No. 060388 - WS		Explanation: Provide UPIS balances by account for the period beginning 12/31/05 through 12/31/06, and 13 month Average.							
Schedule Year Ended: 2006									
Historic [] or Projected [x]									
Line No.	Acct No.	AccountName	Prior Year 12/31/05	(2) 01/31/06	(3) 02/28/06	(4) 03/31/06	(5) 04/30/06	(6) 05/31/06	(7)
1		INTANGIBLE PLANT							Linked
2	351.1	Organization	0						0
3	352.1	Franchises	0						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						2,463
11	362.2	Special Collecting Structures	0						13,815
12	363.2	Services to Customers	0						0
13	364.2	Flow Measuring Devices	0						29
14	365.2	Flow Measuring Installations	0						20
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						885
23		TREATMENT AND DISPOSAL PLANT							
24	353.4	Land & Land Rights	0						1,071
25	354.4	Structures & Improvements	0						4,441
26	355.4	Power Generation Equipment	0						0
27	380.4	Treatment & Disposal Equipment	0						24,985
28	381.4	Plant Sewers	0						0
29	382.4	Outfall Sewer Lines	0						0
30	389.4	Other Plant & Misc. Equipment	0						42
31		RECLAIMED WATER TREATMENT PLANT							
32	353.5	Land & Land Rights	0						0
33	354.5	Structures & Improvements	0						493
34	355.5	Power Generation Equipment	0						0
35	371.5	Pumping Equipment	0						0
36	374.5	Reuse Distribution Reservoirs	0						40,640
37	380.5	Treatment & Disposal Equipment	0						0
38	381.5	Plant Sewers	0						0
39	389.5	Other Plant & Misc. Equipment	0						0
40		RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6	Franchises	0						0
42	353.6	Land & Land Rights	0						0
43	354.6	Structures & Improvements	0						0
44	355.6	Power Generation Equipment	0						0
45	366.6	Reuse Services	0						0
46	367.6	Reuse Meters & Meter Installations	0						0
47	371.6	Pumping Equipment	0						0
48	375.6	Reuse Transmission & Distr. Sys.	0						0
49	389.6	Other Plant & Misc. Equipment	0						0
50		GENERAL PLANT							
51	353.7	Land & Land Rights	0						0
52	354.7	Structures & Improvements	0						0
53	390.7	Office Furniture & Equipment	0						0
54	390.71	Computer Equipment	0						0
55	391.7	Transportation Equipment	0						0
56	392.7	Stores Equipment	0						0
57	393.7	Tools, Shop & Garage Equipment	0						0
58	394.7	Laboratory Equipment	0						0
59	395.7	Power Operated Equipment	0						0
60	396.7	Communication Equipment	0						0
61	397.7	Miscellaneous Equipment	0						0
62	398.7	Other Tangible Plant	0						0
63		TOTAL	0	0	0	0	0	0	57,795

5

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

Florida Public Service Commission

Interlachen Lake/Park Manor
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	142,149	53,771
2004			
46	Additions	1,025	0
47	Retirements	(711)	0
48	Adjustments	0	0
49	12/31/04 Balance	142,463	53,771
2005			
50	Additions	20,414	4,025
51	Retirements	(6,266)	(1,114)
52	Adjustments	3,223	353
53	12/31/05 Balance	159,834	57,035
2006			
54	Additions	38,633	30,500
55	Retirements	(5,394)	(5,371)
56	Adjustments	8,124	890
57	12/31/06 Balance	201,196	83,054
2007			
58	Additions	12,752	6,000
59	Retirements	(2,732)	(852)
60	Adjustments	3,983	436
61	12/31/07 Balance	215,199	88,638

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

Schedule of Sewer Plant in Service By Primary Account- 2004								Florida Public Service Commission	
Amendatory Order Balances as of 6/30/04									
Park Manor - Sewer								Schedule: A-6	
Docket No. 060368 - WS								Page: 6 of 8	
Schedule Year Ended: 2004								Preparer: <name>	
Historic [x] or Projected []									
Explanation: Provide UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. The balances as of 6/30/04 should be from the PSC's Amendatory Order issued Feb 27, 2006.									
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
2	351.1	Organization	0	0	0	0	0	0	C
3	352.1	Franchises	0	0	0	0	0	0	C
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	C
5		COLLECTION PLANT							
6	353.2	Land & Land Rights	0	0	0	0	0	0	C
7	354.2	Structures & Improvements	4,441	4,441	4,441	4,441	4,441	4,441	4,441
8	355.2	Power Generation Equipment	0	0	0	0	0	0	C
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	C
10	361.2	Collection Sewers - Gravity	13,815	13,815	13,815	13,815	13,815	13,815	13,815
11	362.2	Special Collecting Structures	0	0	0	0	0	0	C
12	363.2	Services to Customers	48	48	48	48	48	48	48
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	C
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	C
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	C
16		SYSTEM PUMPING PLANT							
17	353.3	Land & Land Rights	0	0	0	0	0	0	C
18	354.3	Structures & Improvements	0	0	0	0	0	0	C
19	355.3	Power Generation Equipment	0	0	0	0	0	0	C
20	370.3	Receiving Wells	1,515	1,515	1,515	1,515	1,515	1,515	1,515
21	371.3	Pumping Equipment	10,640	10,640	10,640	10,640	10,640	10,640	10,640
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	C
23		TREATMENT AND DISPOSAL PLANT							
24	353.4	Land & Land Rights	1,011	1,011	1,011	1,011	1,011	1,011	1,011
25	354.4	Structures & Improvements	0	0	0	0	0	0	C
26	355.4	Power Generation Equipment	0	0	0	0	0	0	C
27	380.4	Treatment & Disposal Equipment	14,308	14,308	14,308	14,308	14,308	14,308	14,308
28	381.4	Plant Sewers	0	0	0	0	0	0	C
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	C
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	C
31		RECLAIMED WATER TREATMENT PLANT							
32	353.5	Land & Land Rights	0	0	0	0	0	0	C
33	354.5	Structures & Improvements	0	0	0	0	0	0	C
34	355.5	Power Generation Equipment	0	0	0	0	0	0	C
35	371.5	Pumping Equipment	0	0	0	0	0	0	C
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	C
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	C
38	381.5	Plant Sewers	0	0	0	0	0	0	C
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	C
40		RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6	Franchises	0	0	0	0	0	0	C
42	353.6	Land & Land Rights	0	0	0	0	0	0	C
43	354.6	Structures & Improvements	0	0	0	0	0	0	C
44	355.6	Power Generation Equipment	0	0	0	0	0	0	C
45	366.6	Reuse Services	0	0	0	0	0	0	C
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	C
47	371.6	Pumping Equipment	0	0	0	0	0	0	C
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	C
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	C
50		GENERAL PLANT							
51	353.7	Land & Land Rights	0	0	0	0	0	0	C
52	354.7	Structures & Improvements	7,993	7,993	7,993	7,993	7,993	7,993	7,993
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	C
54	390.71	Computer Equipment	0	0	0	0	0	0	C
55	391.7	Transportation Equipment	0	0	0	0	0	0	C
56	392.7	Stores Equipment	0	0	0	0	0	0	C
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	C
58	394.7	Laboratory Equipment	0	0	0	0	0	0	C
59	395.7	Power Operated Equipment	0	0	0	0	0	0	C
60	396.7	Communication Equipment	0	0	0	0	0	0	C
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	C
62	398.7	Other Tangible Plant	0	0	0	0	0	0	C
63		TOTAL	53,771	53,771	53,771	53,771	53,771	53,771	53,771

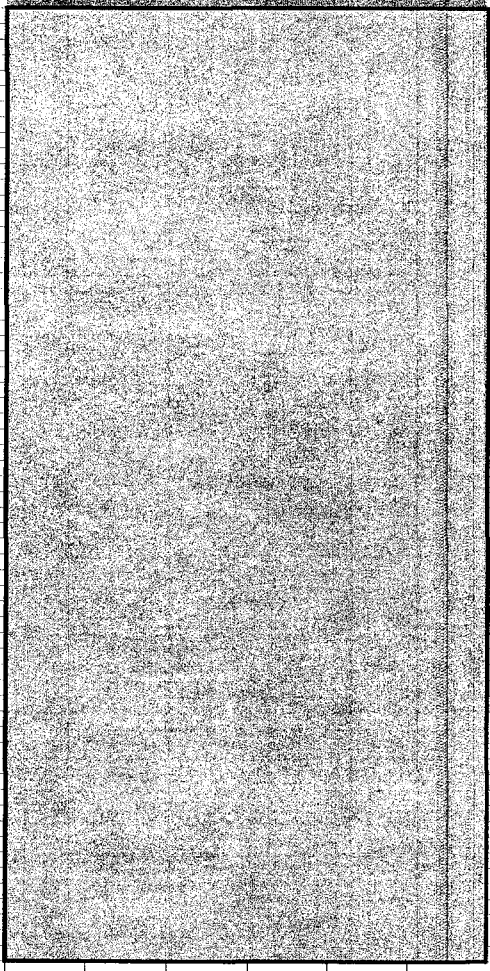
Schedule of Sewer Plant in Service By Primary Account- 2004 CWIP to Plant - July through December 2004									Florida Public Service Commission			
Park Manor - Sewer		=input field							Schedule: A-6			
Docket No. 060368 - WS		Explanation: Provide 2004 amounts for projects that were physically placed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

8

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

6

Schedule of Sewer Plant in Service By Primary Account- 2004										Florida Public Service Commission		
Adjustments to UPIS-July through December 2004												
Park Manor - 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.												
Line No.	Acct No.	AccountName	(1)	(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		



10

Schedule of Sewer Plant in Service By Primary Account- 2004 Adjusted UPIS Balances- June through December 2004									Florida Public Service Commission	
Park Manor - Sewer Docket No. 060368 - WS			Explanation: Provide Adjusted UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.						Schedule:	A-6
Schedule Year Ended: 2004									Page:	4 of 8
Historic [x] or Projected []									Preparer:	<name>
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/20/04	(8) 12/31/04	
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	4,441	4,441	4,441	4,441	4,441	4,441	4,441	
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	13,815	13,815	13,815	13,815	13,815	13,815	13,815	
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	
12	363.2	Services to Customers	48	48	48	48	48	48	48	
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	1,515	1,515	1,515	1,515	1,515	1,515	1,515	
21	371.3	Pumping Equipment	10,640	10,640	10,640	10,640	10,640	10,640	10,640	
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	1,011	1,011	1,011	1,011	1,011	1,011	1,011	
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	14,308	14,308	14,308	14,308	14,308	14,308	14,308	
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	7,993	7,993	7,993	7,993	7,993	7,993	7,993	
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	53,771	53,771	53,771	53,771	53,771	53,771	53,771	

Schedule of Sewer Plant in Service By Primary Account - 2005		FWS Priorities												Florida Public Service Commission			
Line No.	Acct No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total		
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	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	369.3	Pumping Equipment															
22	369.3	Pumping Equipment															
23		TREATMENT AND DISPOSAL PLANT															
24	353.4	Land & Land Rights															
25	354.4	Structures & Improvements															
26	355.4	Power Generation & Disposal Equipment															
27	380.4	Treatment															
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	354.6	Land & Land Rights															
43	355.6	Structures & Improvements															
44	366.6	Power Generation Equipment															
45	369.6	Power Generation Equipment															
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	300	0	377	0	0	0	0	348	0	0	0	0	4,025	

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Schedule of Sewer Plant in Service By Primary Account - 2005													Florida Public Service Commission			
Retirements-January through December 2005													Schedule: A-6			
Park Manor - Sewer													Page: 7 of 8			
Docket No. 060368 - WS													Preparer: <name>			
Explanation: Provide Retirements that were physically made during 2005.																
Schedule Year Ended: 2005																
Historic [x] or Projected []																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	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			(214)		(269)									(483)
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	(214)	0	(269)	0	0	0	0	0	(631)	0	(1,114)

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Schedule of Sewer Plant in Service By Primary Account- 2005 Adjustments to UPIS-January through December 2005		FWS Properties											Florida Public Service Commission			
Park Manor - Sewer		=input field											Schedule: A-6			
Docket No. 060368 - WS		Explanation: Provide Adjustments to UPIS Amendatory Order balances other than											Page: 8 of 8			
Schedule Year Ended: 2005		changes resulting from CWIP closed to Plan or Retirements for 2005											Preparer: <name>			
Historic [X] or Projected []																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Total 2005
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 Adjusted UPIS Balances- December 2004 through December 2005													FWS Properties			Florida Public Service Commission		
Park Manor - Sewer Docket No. 060388 - WS Schedule Year Ended: 2005 Historic [x] or Projected []													Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month average			Schedule: A-6	Page: 4 of 8	Preparer: <name>
Line No.	Acct No.	(1) AccountName	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance		
1		INTANGIBLE PLANT																
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
3	352.1	Franchises	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	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441		
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	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815		
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	48	48	48	48	48	48	48	48	48	48	48	48	48	48		
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	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515		
21	371.3	Pumping Equipment	10,640	10,640	10,640	10,640	10,640	10,640	10,640	10,640	10,640	10,640	10,640	10,640	10,640	10,640		
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	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011		
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	14,308	14,308	14,394	14,394	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,456		
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	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993		
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	53,771	53,771	53,857	53,857	53,965	53,965	53,965	53,965	53,965	56,682	56,682	56,682	56,682	54,755		

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Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance
 Intertachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Florida Public Service Commission

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	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	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441
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	2,463	2,463	2,463	2,463	758
10	361.2	Collection Sewers - Gravity	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815
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	48	48	48	48	48	48	48	48	48	48	48	48	48	48
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	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515
21	371.3	Pumping Equipment	10,640	10,640	10,640	10,640	10,640	10,640	10,640	10,640	10,640	10,894	10,894	10,894	10,894	10,718
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	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011
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	14,308	14,308	14,394	14,394	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,456
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	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993
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	33	217	274	353	68
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	53,771	53,771	53,857	53,857	53,965	53,965	53,965	53,965	53,965	56,715	56,899	56,956	57,035	54,822
64		Subtotal Land & Land Rights	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011

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Schedule of Sewer Plant in Service By Primary Account- 2006													Florida Public Service Commission			
Retirements-January through December 2006																
Park Manor - Sewer													Schedule: A-6			
Docket No. 060368 - WS													Page: 7 of 8			
Schedule Year Ended: 2006													Preparer: <name>			
Historic [] or Projected [x]																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Totals
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												(564)	(564)	0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity												(1,258)	(1,258)	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												(3,551)	(3,551)	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	368.6	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	(5,371)	(5,371)

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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			
Park Manor - Sewer													Schedule: A-6			
Docket No. 060388 - WS													Page: 8 of 8			
Schedule Year Ended: 2006													Preparer: <name>			
Historic [] or Projected [x]																
Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2006																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Total Adjusts
1		INTANGIBLE PLANT														0
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														0
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														0
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment														0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														0
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														0
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														0
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														0
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	380.7	Office Furniture & Equipment														0
54	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																	
Park Manor - Sewer														Schedule:		A-6	
Docket No. 060366 - WS														Page:		4 of 8	
Schedule Year Ended: 2006														Preparer:		<name>	
Historic [] or Projected [x]																	
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average																	
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
	AccountName	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	12/31/06	Average Balance		
1	INTANGIBLE PLANT																
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	352.1 Franchises	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	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	6,377	4,590	
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	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	
10	361.2 Collection Sewers - Gravity	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	22,559	14,488	
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	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	
13	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	365.2 Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	SYSTEM PUMPING PLANT																
17	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	355.3 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	370.3 Receiving Wells	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	
21	371.3 Pumping Equipment	10,894	10,894	10,894	10,894	10,894	10,894	10,894	10,894	10,894	10,894	10,894	10,894	10,894	25,343	12,005	
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	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	
25	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	355.4 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	380.4 Treatment & Disposal Equipment	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	
28	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
30	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31	RECLAIMED WATER TREATMENT PLANT																
32	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
33	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
34	355.5 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
35	371.5 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
36	374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
37	380.5 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
38	381.5 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
39	389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
40	RECLAIMED WATER DISTRIBUTION PLANT																
41	352.6 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
42	353.6 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
43	354.6 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
44	355.6 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
45	366.6 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
46	367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
47	371.6 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
49	389.6 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
50	GENERAL PLANT																
51	353.7 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
52	354.7 Structures & Improvements	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	
53	390.7 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
54	390.71 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
55	391.7 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
56	392.7 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
57	393.7 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
58	394.7 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
59	395.7 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
60	396.7 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
61	397.7 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
62	398.7 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
63	TOTAL	56,682	56,682	56,682	56,682	56,682	56,682	56,682	56,682	56,682	56,682	56,682	56,682	56,682	81,811	58,615	

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Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance
 Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Year Ending 12/31/06
 Historical [] Projected [X]

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	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	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	6,377	4,590
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	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463
10	361.2	Collection Sewers - Gravity	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	22,559	14,488
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	48	48	48	48	48	48	48	48	48	48	48	48	48	48
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	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515
21	371.3	Pumping Equipment	10,894	10,894	10,894	10,894	10,894	10,894	10,894	10,894	10,894	10,894	10,894	10,894	25,343	12,005
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	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011
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	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502
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	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993
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	353	353	353	384	384	509	531	531	531	531	531	531	1,243	521
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	57,035	57,035	57,035	57,066	57,066	57,191	57,213	57,213	57,213	57,213	57,213	57,213	83,054	59,136
64		Subtotal Land & Land Rights	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011

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Schedule of Sewer Plant in Service By Primary Account- 2007													Florida Public Service Commission		
CWIP to Plant -Jan through December 2007													Schedule:	A-6	
Park Manor - Sewer													Page:	6 of 8	
Docket No. 060388 - WS													Preparer:	<name>	
Schedule Year Ended: 2007													Explanation: Provide amounts for projects that were physically placed in service during 2007.		
Historic [] or Projected [x]															
Line No.	Acct No.	AccountName	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) Total
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			250			250			250			250	1,000
8	355.2	Power Generation Equipment													0
9	360.2	Collection Sewers - Force			0			0			0			0	0
10	361.2	Collection Sewers - Gravity			1,250			1,250			1,250			1,250	5,000
11	362.2	Special Collecting Structures													0
12	363.2	Services to Customers									0			0	0
13	364.2	Flow Measuring Devices													0
14	365.2	Flow Measuring Installations													0
15	389.2	Other Plant & Misc. Equipment													0
16		SYSTEM PUMPING PLANT													0
17	353.3	Land & Land Rights													0
18	354.3	Structures & Improvements													0
19	355.3	Power Generation Equipment													0
20	370.3	Receiving Wells													0
21	371.3	Pumping Equipment									0			0	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			0			0			0	0
26	355.4	Power Generation Equipment													0
27	380.4	Treatment & Disposal Equipment									0			0	0
28	381.4	Plant Sewers													0
29	382.4	Outfall Sewer Lines													0
30	389.4	Other Plant & Misc. Equipment													0
31		RECLAIMED WATER TREATMENT PLANT													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			0	0
62	398.7	Other Tangible Plant													0
63		TOTAL	0	0	1,500	0	0	1,500	0	0	1,500	0	0	1,500	6,000

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Schedule of Sewer Plant in Service By Primary Account- 2007		FWS Properties											Florida Public Service Commission			
Retirements-January through December 2007													Schedule: A-6			
		=input field											Page: 7 of 8			
Park Manor - Sewer													Preparer: <name>			
Docket No. 060388 - WS		Explanation: Provide Retirements that were physically made during 2007														
Schedule Year Ended: 2007																
Historic [] or Projected [x]																
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total		2007
1	INTANGIBLE PLANT															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					(56)					(56)		(56)		(56)	(224)
8	355.2 Power Generation Equipment															0
9	360.2 Collection Sewers - Force					0					0				0	0
10	361.2 Collection Sewers - Gravity					(157)					(157)				(157)	(628)
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					0				0	0
26	355.4 Power Generation Equipment															0
27	380.4 Treatment & Disposal Equipment															0
28	381.4 Plant Sewers															0
29	382.4 Outfall Sewer Lines															0
30	389.4 Other Plant & Misc. Equipment															0
31	RECLAIMED WATER TREATMENT PLANT															0
32	353.5 Land & Land Rights															0
33	354.5 Structures & Improvements															0
34	355.5 Power Generation Equipment															0
35	371.5 Pumping Equipment															0
36	374.5 Reuse Distribution Reservoirs															0
37	380.5 Treatment & Disposal Equipment															0
38	381.5 Plant Sewers															0
39	389.5 Other Plant & Misc. Equipment															0
40	RECLAIMED WATER DISTRIBUTION PLANT															0
41	352.6 Franchises															0
42	353.6 Land & Land Rights															0
43	354.6 Structures & Improvements															0
44	355.6 Power Generation Equipment															0
45	366.6 Reuse Services															0
46	367.6 Reuse Meters & Meter Installations															0
47	371.6 Pumping Equipment															0
48	375.6 Reuse Transmission & Distr. Sys.															0
49	389.6 Other Plant & Misc. Equipment															0
50	GENERAL PLANT															0
51	353.7 Land & Land Rights															0
52	354.7 Structures & Improvements															0
53	390.7 Office Furniture & Equipment															0
54	390.7 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	(213)	0	0	(213)	0	0	(213)	0	0	(213)	0	(213)	(852)

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Schedule of Sewer Plant in Service By Primary Account-2007 Adjustments to UPIS-January through December 2007		FWS Properties												Florida Public Service Commission		
Park Manor - 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) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														0
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTON PLANT														0
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														0
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment														0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														0
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														0
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														0
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														0
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.71	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant														0
63		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Plant in Service By Primary Account- 2007															Florida Public Service Commission	
Adjusted UPIS Balances- December 2006 through December 2007															Schedule:	A-6
Park Manor - Sewer															Page:	4 of 8
Doc# 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, and 13 month average	
Historic [] or Projected [x]																
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	AccountName	12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance	
1	INTANGIBLE PLANT															
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	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	6,377	6,377	6,377	6,571	6,571	6,571	6,765	6,765	6,765	6,959	6,959	6,959	7,153	6,705	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	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463
10	361.2 Collection Sewers - Gravity	22,559	22,559	22,559	23,652	23,652	23,652	24,745	24,745	24,745	24,745	25,838	25,838	25,838	26,931	24,409
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	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48
13	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2 Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	SYSTEM PUMPING PLANT															
17	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3 Receiving Wells	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515
21	371.3 Pumping Equipment	25,343	25,343	25,343	25,343	25,343	25,343	25,343	25,343	25,343	25,343	25,343	25,343	25,343	25,343	25,343
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	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011
25	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4 Treatment & Disposal Equipment	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502
28	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	RECLAIMED WATER TREATMENT PLANT															
32	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	GENERAL PLANT															
51	353.7 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7 Structures & Improvements	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993
53	390.7 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	TOTAL	81,811	81,811	81,811	83,098	83,098	83,098	84,385	84,385	84,385	85,672	85,672	85,672	86,959	83,989	

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Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance
 Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Year Ending 12/31/07
 Historical [] Projected [X]

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	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	6,377	6,377	6,377	6,571	6,571	6,571	6,765	6,765	6,765	6,959	6,959	6,959	7,153	6,705
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	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463
10	361.2	Collection Sewers - Gravity	22,559	22,559	22,559	23,652	23,652	23,652	24,745	24,745	24,745	25,838	25,838	25,838	26,931	24,409
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	48	48	48	48	48	48	48	48	48	48	48	48	48	48
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	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515
21	371.3	Pumping Equipment	25,343	25,343	25,343	25,343	25,343	25,343	25,343	25,343	25,343	25,343	25,343	25,343	25,343	25,343
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	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011
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	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502
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	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.7.1	Computer Equipment	1,243	1,268	1,300	1,362	1,412	1,452	1,491	1,521	1,548	1,597	1,623	1,648	1,679	1,473
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	83,054	83,079	83,111	84,460	84,510	84,550	85,876	85,906	85,933	87,269	87,295	87,320	88,638	85,462
64		Subtotal Land & Land Rights	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011

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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									
		108	8443	FWS	Park Manor - Sewer			Schedule:	A-10
Park Manor - Sewer		Explanation: Provide Accumulated Depreciation balances by account for the period beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA) through the year ended 12/31/04. While 2005 is the historical last year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.						Page:	2 of 8
Docket No. 060368 - WS								Preparer:	<name>
Schedule Year Ended: 2004									
Historic [x] or Projected []									
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04	
1	INTANGIBLE PLANT								
2	351.1 Organization								
3	352.1 Franchises								
4	389.1 Other Plant & Misc. Equipment								
5	COLLECTION PLANT								
6	353.2 Land & Land Rights								
7	354.2 Structures & Improvements								
8	355.2 Power Generation Equipment								
9	360.2 Collection Sewers - Force								
10	361.2 Collection Sewers - Gravity								
11	362.2 Special Collecting Structures								
12	363.2 Services to Customers								
13	364.2 Flow Measuring Devices								
14	365.2 Flow Measuring Installations								
15	389.2 Other Plant & Misc. Equipment								
16	SYSTEM PUMPING PLANT								
17	353.3 Land & Land Rights								
18	354.3 Structures & Improvements								
19	355.3 Power Generation Equipment								
20	370.3 Receiving Wells								
21	371.3 Pumping Equipment								
22	389.3 Other Plant & Misc. Equipment								
23	TREATMENT AND DISPOSAL PLANT								
24	353.4 Land & Land Rights								
25	354.4 Structures & Improvements								
26	355.4 Power Generation Equipment								
27	380.4 Treatment & Disposal Equipment								
28	381.4 Plant Sewers								
29	382.4 Outfall Sewer Lines								
30	389.4 Other Plant & Misc. Equipment								
31	RECLAIMED WATER TREATMENT PLANT								
32	353.5 Land & Land Rights								
33	354.5 Structures & Improvements								
34	355.5 Power Generation Equipment								
35	371.5 Pumping Equipment								
36	374.5 Reuse Distribution Reservoirs								
37	380.5 Treatment & Disposal Equipment								
38	381.5 Plant Sewers								
39	389.5 Other Plant & Misc. Equipment								
40	RECLAIMED WATER DISTRIBUTION PLANT								
41	352.6 Franchises								
42	353.6 Land & Land Rights								
43	354.6 Structures & Improvements								
44	355.6 Power Generation Equipment								
45	366.6 Reuse Services								
46	367.6 Reuse Meters & Meter Installations								
47	371.6 Pumping Equipment								
48	375.6 Reuse Transmission & Distr. Sys.								
49	389.6 Other Plant & Misc. Equipment								
50	GENERAL PLANT								
51	353.7 Land & Land Rights								
52	354.7 Structures & Improvements								
53	390.7 Office Furniture & Equipment								
54	390.71 Computer Equipment								
55	391.7 Transportation Equipment								
56	392.7 Stores Equipment								
57	393.7 Tools, Shop & Garage Equipment								
58	394.7 Laboratory Equipment								
59	395.7 Power Operated Equipment								
60	396.7 Communication Equipment								
61	397.7 Miscellaneous Equipment								
62	398.7 Other Tangible Plant								
63	TOTAL	0	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2005													Florida Public Service Commission			
Monthly Accumulated Depreciation Balances- per books- 2005																
Park Manor - Sewer													Schedule: A-10			
Docket No. 060368 - WS													Page: 2 of 8			
Explanation: Provide Accumulated Depreciation balances by account for the period													Preparer: <name>			
Schedule Year Ended: 2005																
Historic [x] or Projected []																
Line No.	Acct No.	Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average Balance
1		INTANGIBLE PLANT	0													0
2	351.1	Organization	0													0
3	352.1	Franchises	0													0
4	389.1	Other Plant & Misc. Equipment	0													0
5		COLLECTION PLANT	0													0
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	0													0
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	0													0
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	0													0
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	0													0
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	0													0
51	353.7	Land & Land Rights	0													0
52	354.7	Structures & Improvements	0													0
53	390.7	Office Furniture & Equipment	0													0
54	390.71	Computer Equipment	0													0
55	391.7	Transportation Equipment	0													0
56	392.7	Stores Equipment	0													0
57	393.7	Tools, Shop & Garage Equipment	0													0
58	394.7	Laboratory Equipment	0													0
59	395.7	Power Operated Equipment	0													0
60	396.7	Communication Equipment	0													0
61	397.7	Miscellaneous Equipment	0													0
62	398.7	Other Tangible Plant	0													0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account
 Test Year Average balance
Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Florida Public Service Commission

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

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

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

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

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Account	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	INTANGIBLE PLANT						
2	351.1	Organization					
3	352.1	Franchises					
4	389.1	Other Plant & Misc. Equipment					
5	353.2	COLLECTION PLANT					
6	354.2	Structures & Improvements					
7	355.2	Power Generation Equipment					
8	360.2	Collection Sewers - Force					
9	361.2	Collection Sewers - Gravity					
10	362.2	Sanitary Collection Structures					
11	363.2	Sanitary Collection Structures					
12	364.2	Flow Measuring Devices					
13	365.2	Flow Measuring Devices					
14	385.2	Flow Measuring Installations					
15	389.2	Other Plant & Misc. Equipment					
16	353.3	SYSTEM PUMPING PLANT					
17	354.3	Structures & Improvements					
18	355.3	Power Generation Equipment					
19	370.3	Receiving Works					
20	371.3	Pumping Equipment					
21	389.3	Other Plant & Misc. Equipment					
22	371.3	Pumping 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	Reverse Distribution Receivers					
37	380.5	Treatment & Disposal Equipment					
38	381.5	Plant Sewers					
39	389.5	Other Plant & Misc. Equipment					
40	RECLAIMED WATER DISTRIBUTION PLANT						
41	353.6	Franchises					
42	353.6	Land & Land Rights					
43	354.6	Structures & Improvements					
44	355.6	Power Generation Equipment					
45	366.6	Reverse Services					
46	367.6	Reverse Meters & Meter Installations					
47	371.6	Pumping Equipment					
48	375.6	Reverse Transmission & Dist. Sys.					
49	389.6	Other Plant & Misc. Equipment					
50	GENERAL PLANT						
51	353.7	Land & Land Rights					
52	354.7	Structures & Improvements					
53	390.7	Office Furniture & Equipment					
54	390.7	Computer Equipment					
55	391.7	Transportation Equipment					
56	392.7	Storage Equipment					
57	393.7	Tools Shop & Garage Equipment					
58	394.7	Laboratory Equipment					
59	395.7	Power Generated Equipment					
60	396.7	Communication Equipment					
61	397.7	Miscellaneous Equipment					
62	398.7	Other Tangible Plant					
63	TOTAL						34,889

Monthly Accumulated Depreciation Balances - per Books - 2006
 Park Manor - Sewer
 108 PWS 6443
 Park Manor - Sewer
 Explanation: Provide Accumulated Depreciation balances by account for the period beginning 12/31/06 through 12/31/06, and 13 month averages for 2006
 Historical | or Projected |
 December Year Ended: 2006
 Document No. 080368 - WSS
 City of Park Manor

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

Florida Public Service Commission

Interlachen Lake/Park Manor
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	56,593	31,380
2004			
46	Additions	2,109	1,084
47	Retirements	(711)	0
48	Adjustments	0	0
49	12/31/04 Balance	57,991	32,464
2005			
50	Additions	4,265	2,182
51	Retirements	(6,266)	(1,114)
52	Adjustments	111	12
53	12/31/05 Balance	56,102	33,545
2006			
54	Additions	5,281	2,313
55	Retirements	(5,394)	(5,371)
56	Adjustments	813	89
57	12/31/06 Balance	56,802	30,575
2007			
58	Additions	6,380	3,353
59	Retirements	(2,732)	(852)
60	Adjustments	2,270	249
61	12/31/07 Balance	62,719	33,325

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

Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties							Florida Public Service Commission	
Amendatory Order Balances as of 6/30/04		=input field							Schedule:	A-10
Park Manor - Sewer		Explanation: Provide Accum Depn balances by account for the period beginning							Page:	6 of 8
Docket No. 060368 - WS		6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc.							Preparer:	<name>
Schedule Year Ended: 2004		The balances as of 6/30/04 should be from the PSC's Amendatory Order issued February 27, 2006.								
Historic [x] or Projected []										
Line No.	Acct No.	(1) AccountName	(2) Prior Year 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04	
1		INTANGIBLE PLANT								
2	351.1	Organization	0	0	0	0	0	0	0	
3	352.1	Franchises	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	2,708	2,708	2,708	2,708	2,708	2,708	2,708	
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	7,925	7,925	7,925	7,925	7,925	7,925	7,925	
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	
12	363.2	Services to Customers	(23)	(23)	(23)	(23)	(23)	(23)	(23)	
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	960	960	960	960	960	960	960	
21	371.3	Pumping Equipment	6,622	6,622	6,622	6,622	6,622	6,622	6,622	
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	11,403	11,403	11,403	11,403	11,403	11,403	11,403	
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	1,785	1,785	1,785	1,785	1,785	1,785	1,785	
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 Motors & 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	31,380	31,380	31,380	31,380	31,380	31,380	31,360	

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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									Schedule:	A-10	
Park Manor - Sewer		Explanation: Provide Adjusted UPIS balances by account for the period beginning							Page:	UPIS 4 of 8	
Docket No. 060368 - WS		6/30/04 through the year ended 12/31/04							Preparer:	<name>	
Schedule Year Ended: 2004											
Historic [x] or Projected []											
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
		AccountName	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04		
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0	0	0	0	0	0		
3	352.1	Franchises	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	4,441	4,441	4,441	4,441	4,441	4,441	4,441		
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	13,815	13,815	13,815	13,815	13,815	13,815	13,815		
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0		
12	363.2	Services to Customers	48	48	48	48	48	48	48		
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	1,515	1,515	1,515	1,515	1,515	1,515	1,515		
21	371.3	Pumping Equipment	10,640	10,640	10,640	10,640	10,640	10,640	10,640		
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	1,011	1,011	1,011	1,011	1,011	1,011	1,011		
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	14,308	14,308	14,308	14,308	14,308	14,308	14,308		
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	7,993	7,993	7,993	7,993	7,993	7,993	7,993		
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	53,771	53,771	53,771	53,771	53,771	53,771	53,771		

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties					
Depreciation Rates for Sewer Accounts- 2004		This Schedule shows the Commission Authorized Depreciation rates for 2004					
Park Manor - Sewer		Schedule Year Ended: 2004					
Docket No. 060368 - WS		Historic [X] or Projected []					
Ln#	Acct No.	Name	Monthly Rates				
			Rate	07/31/04	08/31/04	09/30/04	10/31/04
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1		INTANGIBLE PLANT	0.00%	0.00%	0.00%	0.00%	0.00%
2	351.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%
3	352.1	Franchises	0.00%	0.00%	0.00%	0.00%	0.00%
4	389.1	Other Plant & Misc. Equipment	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%
7	354.2	Structures & Improvements	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%
9	360.2	Collection Sewers - Force	0.00%	0.00%	0.00%	0.00%	0.00%
10	361.2	Collection Sewers - Gravity	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%
12	365.2	Services to Customers	0.22%	0.22%	0.22%	0.22%	0.22%
13	364.2	Flow Measuring Devices	0.00%	0.00%	0.00%	0.00%	0.00%
14	365.2	Flow Measuring Installations	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%
16		SYSTEM PUMPING PLANT					
17	353.3	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%
18	354.3	Structures & Improvements	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%
20	370.3	Receiving Wells	0.46%	0.46%	0.46%	0.46%	0.46%
21	371.3	Pumping Equipment	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%
23		TREATMENT AND DISPOSAL PLANT					
24	353.4	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%
25	354.4	Structures & Improvements	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%
27	380.4	Treatment & Disposal Equipment	0.46%	0.46%	0.46%	0.46%	0.46%
28	381.4	Plant Sewers	0.00%	0.00%	0.00%	0.00%	0.00%
29	382.4	Outfall Sewer Lines	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%
31		RECLAIMED WATER TREATMENT PLANT					
32	353.5	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%
33	354.5	Structures & Improvements	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%
35	371.5	Pumping Equipment	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%
37	380.5	Treatment & Disposal Equipment	0.46%	0.46%	0.46%	0.46%	0.46%
38	381.5	Plant Sewers	0.00%	0.00%	0.00%	0.00%	0.00%
39	389.5	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%
40		RECLAIMED WATER DISTRIBUTION PLANT					
41	352.6	Franchises	0.00%	0.00%	0.00%	0.00%	0.00%
42	353.6	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%
43	354.6	Structures & Improvements	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%
45	366.6	Reuse Services	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%
47	371.6	Pumping Equipment	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%
49	389.6	Other Plant & Misc. Equipment	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%
52	354.7	Structures & Improvements	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%
54	390.7	Computer Equipment	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%
56	392.7	Stores Equipment	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%
58	394.7	Laboratory Equipment	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%
60	396.7	Communication Equipment	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%
62	398.7	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%
63		TOTAL					

Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties							Florida Public Service Commission	
Depreciation Expense- July through December 2004									Schedule:	A-10
Park Manor - 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	0	0	0	0	0	0			
3	352.1 Franchises	0	0	0	0	0	0			
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0			
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	0	0	0	0	0	0			
7	354.2 Structures & Improvements	12	12	12	12	12	12			
8	355.2 Power Generation Equipment	0	0	0	0	0	0			
9	360.2 Collection Sewers - Force	0	0	0	0	0	0			
10	361.2 Collection Sewers - Gravity	26	26	26	26	26	26			
11	362.2 Special Collecting Structures	0	0	0	0	0	0			
12	363.2 Services to Customers	0	0	0	0	0	0			
13	364.2 Flow Measuring Devices	0	0	0	0	0	0			
14	365.2 Flow Measuring Installations	0	0	0	0	0	0			
15	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0			
16	SYSTEM PUMPING PLANT									
17	353.3 Land & Land Rights	0	0	0	0	0	0			
18	354.3 Structures & Improvements	0	0	0	0	0	0			
19	355.3 Power Generation Equipment	0	0	0	0	0	0			
20	370.3 Receiving Wells	7	7	7	7	7	7			
21	371.3 Pumping Equipment	49	49	49	49	49	49			
22	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0			
23	TREATMENT AND DISPOSAL PLANT									
24	353.4 Land & Land Rights	0	0	0	0	0	0			
25	354.4 Structures & Improvements	0	0	0	0	0	0			
26	355.4 Power Generation Equipment	0	0	0	0	0	0			
27	380.4 Treatment & Disposal Equipment	66	66	66	66	66	66			
28	381.4 Plant Sewers	0	0	0	0	0	0			
29	382.4 Outfall Sewer Lines	0	0	0	0	0	0			
30	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0			
31	RECLAIMED WATER TREATMENT PLANT									
32	353.5 Land & Land Rights	0	0	0	0	0	0			
33	354.5 Structures & Improvements	0	0	0	0	0	0			
34	355.5 Power Generation Equipment	0	0	0	0	0	0			
35	371.5 Pumping Equipment	0	0	0	0	0	0			
36	374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0			
37	380.5 Treatment & Disposal Equipment	0	0	0	0	0	0			
38	381.5 Plant Sewers	0	0	0	0	0	0			
39	389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0			
40	RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6 Franchises	0	0	0	0	0	0			
42	353.6 Land & Land Rights	0	0	0	0	0	0			
43	354.6 Structures & Improvements	0	0	0	0	0	0			
44	355.6 Power Generation Equipment	0	0	0	0	0	0			
45	366.6 Reuse Services	0	0	0	0	0	0			
46	367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0			
47	371.6 Pumping Equipment	0	0	0	0	0	0			
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0			
49	389.6 Other Plant & Misc. Equipment	0	0	0	0	0	0			
50	GENERAL PLANT									
51	353.7 Land & Land Rights	0	0	0	0	0	0			
52	354.7 Structures & Improvements	21	21	21	21	21	21			
53	390.7 Office Furniture & Equipment	0	0	0	0	0	0			
54	390.71 Computer Equipment	0	0	0	0	0	0			
55	391.7 Transportation Equipment	0	0	0	0	0	0			
56	392.7 Stores Equipment	0	0	0	0	0	0			
57	393.7 Tools, Shop & Garage Equipment	0	0	0	0	0	0			
58	394.7 Laboratory Equipment	0	0	0	0	0	0			
59	395.7 Power Operated Equipment	0	0	0	0	0	0			
60	396.7 Communication Equipment	0	0	0	0	0	0			
61	397.7 Miscellaneous Equipment	0	0	0	0	0	0			
62	398.7 Other Tangible Plant	0	0	0	0	0	0			
63	TOTAL	181	181	181	181	181	181			1,084

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

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties							Florida Public Service Commission	
Adjustments to Accumulated Depreciation-July through December 2004										
Park Manor - Sewer									Schedule: A-10	
Docket No. 060368 - WS		Explanation: Provide Adjustments to the Accumulated Depreciation Balances in							Page: 8 of 8	
Schedule Year Ended: 2004		Amendatory Order other than changes resulting from Depreciation Expense,							Preparer: <name>	
Historic [x] or Projected []		or Plant Retirements.								
Line No.	Acct. No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	AccountName		Jul	Aug	Sep	Oct	Nov	Dec		
1	INTANGIBLE PLANT									
2	351.1 Organization									
3	352.1 Franchises									
4	389.1 Other Plant & Misc. Equipment									
5	COLLECTION PLANT									
6	353.2 Land & Land Rights									
7	354.2 Structures & Improvements									
8	355.2 Power Generation Equipment									
9	380.2 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	388.6 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	381.7 Transportation Equipment									
56	382.7 Stores Equipment									
57	383.7 Tools, Shop & Garage Equipment									
58	384.7 Laboratory Equipment									
59	385.7 Power Operated Equipment									
60	386.7 Communication Equipment									
61	387.7 Miscellaneous Equipment									
62	388.7 Other Tangible Plant									
63	TOTAL		0	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004									FWS Properties				Florida Public Service Commission	
Adjusted Accumulated Depreciation Balances- June through December 2004														
Park Manor - Sewer													Schedule: A-10	
Docket No. 060368 - WS									Explanation: Provide Adjusted Accum Depn balances by account for the period beginning 6/30/04				Page: 4 of 8	
Schedule Year Ended: 2004									when the Florida Water Services properties were acquired by AQUA, Inc.				Preparer: <name>	
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) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04					
1		INTANGIBLE PLANT												
2	351.1	Organization	0	0	0	0	0	0	0					
3	352.1	Franchises	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	2,708	2,720	2,731	2,743	2,754	2,766	2,778					
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	7,925	7,951	7,976	8,002	8,027	8,053	8,078					
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0					
12	363.2	Services to Customers	(23)	(23)	(23)	(23)	(23)	(22)	(22)					
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	960	967	974	981	988	995	1,002					
21	371.3	Pumping Equipment	6,622	6,671	6,721	6,770	6,819	6,868	6,918					
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	11,403	11,469	11,536	11,602	11,668	11,734	11,801					
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	1,785	1,785	1,785	1,785	1,785	1,785	1,785					
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	21	42	63	83	104	125					
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	31,380	31,561	31,741	31,922	32,103	32,284	32,464					

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2005													Florida Public Service Commission			
Adjusted 2005 UPIS Balances for Depn Exp Calc													Schedule:	A-10		
Park Manor - Sewer													Page:	UPIS 4 of 8		
Docket No. 060368 - WS													Preparer:	<name>		
Schedule Year Ended: 2005													Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/05.			
Historic [x] or Projected []																
Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) C7/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	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	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441
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	2,463	2,463	2,463	2,463	758
10	361.2	Collection Sewers - Gravity	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815
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	48	48	48	48	48	48	48	48	48	48	48	48	48	48
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	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515
21	371.3	Pumping Equipment	10,640	10,640	10,640	10,640	10,640	10,640	10,640	10,640	10,640	10,894	10,894	10,894	10,894	10,718
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	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011
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	14,308	14,308	14,394	14,394	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,456
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	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993
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	53,771	53,771	53,857	53,857	53,965	53,965	53,965	53,965	53,965	56,682	56,682	56,682	56,682	54,755

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2005															Florida Public Service Commission	
Depreciation Expense- 2005															Schedule:	A-10
Park Manor - Sewer															Page:	6 of 8
Docket No. 060368 - WS															Preparer:	<name>
Schedule Year Ended: 2005															Explanation: Provide the monthly Depreciation Expense for 2005	
Historic [X] or Projected []																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	351.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements		12	12	12	12	12	12	12	12	12	12	12	12	139
8	355.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force		0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity		26	26	26	26	26	26	26	26	26	26	26	26	307
11	362.2	Special Collecting Structures		0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers		0	0	0	0	0	0	0	0	0	0	0	0	1
13	364.2	Flow Measuring Devices		0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells		7	7	7	7	7	7	7	7	7	7	7	7	84
21	371.3	Pumping Equipment		49	49	49	49	49	49	49	49	50	50	50	50	596
22	389.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment		66	67	67	67	67	67	67	67	67	67	67	67	804
28	381.4	Plant Sewers		0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines		0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers		0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services		0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.		0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements		21	21	21	21	21	21	21	21	21	21	21	21	250
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		181	181	181	182	182	182	182	182	183	183	183	183	2,182

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2005													Florida Public Service Commission			
Retirements - 2005																
Park Manor - Sewer													Schedule: A-10			
Docket No. 060368 - WS													Page: 7 of 8			
Schedule Year Ended: 2005													Preparer: <name>			
Historic [X] or Projected []																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	351.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force		0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity		0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2	Special Collecting Structures		0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices		0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells		0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	(631)	0	0	0	(631)
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment		0	(214)	0	(269)	0	0	0	0	0	0	0	0	(483)
28	381.4	Plant Sewers		0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines		0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers		0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services		0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.		0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.74	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL		0	(214)	0	(269)	0	0	0	0	(631)	0	0	0	(1,114)

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2005													Florida Public Service Commission			
Adjustments to Accumulated Depreciation-2005																
Park Manor - Sewer													Schedule: A-10			
Docket No. 060368 - WS													Page: 8 of 8			
Schedule Year Ended: 2005													Preparer: <name>			
Historic [x] or Projected []																
Explanation: Provide Adjustments to the Accumulated Depreciation Balances in Amendatory Order other than changes resulting from Depreciation Expense, or Plant Retirements.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Total
1		INTANGIBLE PLANT														
2	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 Accumulated Depreciation By Primary Account- 2005															Florida Public Service Commission		
Adjusted Accumulated Depreciation Balances - December 2004 through December 2005															Schedule:	A-10	
Park Manor - Sewer															Page:	4 of 8	
Docket No. 060388 - WS															Preparer:	<name>	
Schedule Year End: 2005																	
Historic [X] or Projected []																	
Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month averages																	
Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance	
1		INTANGIBLE PLANT															
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	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	2,778	2,789	2,801	2,812	2,824	2,835	2,847	2,859	2,870	2,882	2,893	2,905	2,917	2,947	
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	8,078	8,104	8,129	8,155	8,181	8,206	8,232	8,257	8,283	8,308	8,334	8,359	8,385	8,232	
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	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(21)	(21)	(21)	(21)	(22)	
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT															
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	1,002	1,009	1,016	1,023	1,030	1,037	1,044	1,051	1,058	1,065	1,072	1,079	1,086	1,044	
21	371.3	Pumping Equipment	6,918	6,967	7,016	7,066	7,115	7,164	7,214	7,263	7,312	6,732	6,782	6,833	6,883	7,020	
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT															
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	11,801	11,867	11,720	11,786	11,585	11,652	11,719	11,786	11,853	11,921	11,988	12,055	12,122	11,835	
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT															
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	
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	125	146	167	188	208	229	250	271	292	313	334	354	375	250	
53	380.7	Office Furniture & Equipment	0	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	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	32,464	32,645	32,612	32,793	32,706	32,887	33,069	33,251	33,432	32,984	33,167	33,350	33,532	32,992	

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Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
 Interlachen Lake/Park Manor
 Docket No. 060368-W5
 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	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	2,778	2,789	2,801	2,812	2,824	2,835	2,847	2,859	2,870	2,882	2,893	2,905	2,917	2,847
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	8,078	8,104	8,129	8,155	8,181	8,206	8,232	8,257	8,283	8,308	8,334	8,359	8,385	8,232
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	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(21)	(21)	(21)	(21)	(22)
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	1,002	1,009	1,016	1,023	1,030	1,037	1,044	1,051	1,058	1,065	1,072	1,079	1,086	1,044
21	371.3	Pumping Equipment	6,918	6,967	7,016	7,066	7,115	7,164	7,214	7,263	7,312	6,732	6,782	6,833	6,883	7,020
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	11,801	11,867	11,720	11,786	11,585	11,652	11,719	11,786	11,853	11,921	11,988	12,055	12,122	11,835
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	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785
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	125	146	167	188	208	229	250	271	292	313	334	354	375	250
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	3	7	12	2
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	32,464	32,645	32,612	32,793	32,706	32,887	33,069	33,251	33,432	32,984	33,170	33,357	33,545	32,993
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
Park Manor - Sewer															Page:	UPIS 4 of 8
Docket No. 080368 - 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 F or Projected (s)																
Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	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	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	6,377	4,590
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	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463
10	361.2	Collection Sewers - Gravity	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	22,558	14,488
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	48	48	48	48	48	48	48	48	48	48	48	48	48	48
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	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515
21	371.3	Pumping Equipment	10,894	10,894	10,894	10,894	10,894	10,894	10,894	10,894	10,894	10,894	10,894	10,894	25,343	12,005
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	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011
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	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502
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	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993
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	56,682	56,682	56,682	56,682	56,682	56,682	56,682	56,682	56,682	56,682	56,682	56,682	81,811	58,615

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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			
Park Manor - Sewer														Page:	2b			
Docket No. 060368 - W5														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								(15) Memo Guideline Rates	(16) Memo Guideline Lives	
								(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec			
1		INTANGIBLE PLANT																
2	351.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
3	352.1	Franchises	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
4	369.1	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%	0.46%	5.56%	18
5		COLLECTION PLANT																
6	353.2	Land & Land Rights																
7	354.2	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
8	355.2	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
9	380.2	Collection Sewers - Force	0.00%	0.00%	0.00%	0.00%	0.00%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.33%	30
10	361.2	Collection Sewers - Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%	45
11	362.2	Special Collecting Structures	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
12	363.2	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	2.63%	38
13	364.2	Flow Measuring Devices	0.00%	0.00%	0.00%	0.00%	0.00%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	20.00%	5
14	365.2	Flow Measuring Installations	0.00%	0.00%	0.00%	0.00%	0.00%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	2.63%	38
15	389.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
16		SYSTEM PUMPING PLANT																
17	353.3	Land & Land Rights																
18	354.3	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
19	355.3	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
20	370.3	Receiving Wells	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	3.33%	30
21	371.3	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
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%	0.46%	5.56%	18
23		TREATMENT AND DISPOSAL PLANT																
24	353.4	Land & Land Rights																
25	354.4	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
26	355.4	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
27	380.4	Treatment & Disposal Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
28	381.4	Plant Sewers	0.00%	0.00%	0.00%	0.00%	0.00%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	2.88%	35
29	382.4	Outfall Sewer Lines	0.00%	0.00%	0.00%	0.00%	0.00%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.33%	30
30	389.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
31		RECLAIMED WATER TREATMENT PLANT																
32	353.5	Land & Land Rights																
33	354.5	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
34	355.5	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
35	371.5	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
36	374.5	Reuse Distribution Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	2.70%	37
37	380.5	Treatment & Disposal Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
38	381.5	Plant Sewers	0.00%	0.00%	0.00%	0.00%	0.00%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	2.88%	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%	0.46%	5.56%	18
40		RECLAIMED WATER DISTRIBUTION PLANT																
41	352.6	Franchises	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
42	353.6	Land & Land Rights																
43	354.6	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
44	355.6	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
45	366.6	Reuse Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
46	367.6	Reuse Meters & Meter Installations	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
47	371.6	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
48	375.6	Reuse Transmission & Distr. Sys.	0.00%	0.00%	0.00%	0.00%	0.00%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.50%	40
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%	0.46%	5.56%	18
50		GENERAL PLANT																
51	353.7	Land & Land Rights																
52	354.7	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
53	390.7	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.87%	15
54	390.71	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	16.67%	6
55	391.7	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	16.67%	6
56	392.7	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
57	393.7	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	6.25%	16
58	394.7	Laboratory Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.87%	15
59	395.7	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	8.33%	10
60	396.7	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	10.00%	10
61	397.7	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
62	398.7	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	10.00%	10

AccountName	2006												TOTAL
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
1 INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
2 3511 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0
3 3521 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
4 3891 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
5 COLLECTON PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
6 3532 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
7 3522 Structures & Improvements	12	12	12	12	12	12	12	12	12	12	12	144	0
8 3552 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
9 3602 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0
10 3612 Collection Sewers - Gravity	26	26	26	26	26	26	26	26	26	26	26	323	0
11 3622 Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0
12 3632 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
13 3642 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0
14 3652 Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0
15 3892 Other Plant & Misc. Equipment	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
17 3533 Land & Land Rights	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
19 3553 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
20 3703 Recasting Wells	7	7	7	7	7	7	7	7	7	7	7	82	0
21 3713 Pumping Equipment	50	50	50	50	50	50	50	50	50	50	50	672	0
22 3893 Other Plant & Misc. Equipment	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
24 3534 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
25 3544 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
26 3554 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
27 3804 Treatment & Disposal Equipment	67	67	67	67	67	67	67	67	67	67	67	806	0
28 3814 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0
29 3824 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0
30 3894 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
31 RECLAIMED WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
32 3535 Land & Land Rights	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
34 3555 Power Generation Equipment	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
36 3745 Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0
37 3805 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
38 3815 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0
39 3895 Other Plant & Misc. Equipment	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
41 3526 Franchises	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
43 3546 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
44 3566 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0
45 3666 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
46 3676 Reuse Motors & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0
47 3716 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
48 3756 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0
49 3896 Other Plant & Misc. Equipment	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
51 3537 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
52 3547 Structures & Improvements	21	21	21	21	21	21	21	21	21	21	21	250	0
53 3907 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
54 3907 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
55 3917 Transportion Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
56 3927 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
57 3937 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
58 3947 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
59 3957 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
60 3967 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
63 TOTAL	183	183	183	183	183	183	183	183	183	183	183	2,313	0

Schedule of Sewer Accumulated Depreciation By Primary Account-2006
 Park Manor - Sewer
 Deckert No. 00368 - WS
 Schedule Year Ended: 2006
 Historic 11 or Preceded 11
 Explanation: Provide the monthly Depreciation Expense for 2006
 Schedule: A-10
 Page: 6 of 8
 Printer: <name>

Schedule of Sewer Accumulated Depreciation By Primary Account- 2006														Florida Public Service Commission		
Retirements- 2006														Schedule:	A-10	
Park Manor - Sewer														Page:	7 of 8	
Docket No. 060303 - WFS														Preparer:	<Name>	
Explanation: Provide Retirements for 2006																
Schedule Year Ended: 2006																
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	Test Year End	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	(564)	(564)
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	(1,256)	(1,256)
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	369.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	(3,551)	(3,551)
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	356.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	(5,371)	(5,371)

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Schedule of Sewer Accumulated Depreciation By Primary Account-2006															Florida Public Service Commission		
Adjustments to Accumulated Depreciation-2006																	
															-Input field		
Park Manor - 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 Amended Order other than changes resulting from Depreciation Expense, or Plant Retirements.																	
Line No.	Acct No.	Account Name	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) 2005	(14) 2006	(15) Total
1		INTANGIBLE PLANT															
2	351.1	Organization														0	
3	352.1	Franchises														0	
4	389.1	Other Plant & Misc. Equipment														0	
5		COLLECTION PLANT															
6	353.2	Land & Land Rights														0	
7	354.2	Structures & Improvements														0	
8	355.2	Power Generation Equipment														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	

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Schedule of Sewer Accumulated Depreciation By Primary Account - 2006															Florida Public Service Commission		
Adjusted Accumulated Depreciation Balances - December 2006 through December 2006															Schedule:	A-10	
Park Manor - Sewer															Page:	4 of 8	
Docket No. 060388 - W3															Preparer: <name>		
Schedule Year Ended: 2006																	
Historic [] or Projected [x]																	
Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month averages.																	
Line No.	Acct No.	Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	Average Balance
1		INTANGIBLE PLANT															
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	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	2,917	2,928	2,940	2,951	2,963	2,974	2,986	2,996	3,009	3,021	3,032	3,044	2,496	2,943	
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	7	14	21	27	34	41	48	55	19	
10	361.2	Collection Sewers - Gravity	8,385	8,411	8,436	8,462	8,487	8,513	8,538	8,564	8,590	8,615	8,641	8,666	7,452	8,443	
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	(21)	(21)	(21)	(21)	(21)	(21)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT															
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	1,086	1,093	1,100	1,107	1,114	1,119	1,123	1,127	1,131	1,135	1,140	1,144	1,148	1,121	
21	371.3	Pumping Equipment	6,883	6,934	6,984	7,035	7,085	7,135	7,186	7,236	7,287	7,337	7,388	7,438	4,004	6,918	
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT															
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	12,122	12,189	12,257	12,324	12,391	12,458	12,525	12,592	12,659	12,727	12,794	12,861	12,928	12,525	
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT															
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785
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	375	396	417	438	459	479	500	521	542	563	584	604	625	500	
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	33,532	33,715	33,898	34,081	34,263	34,450	34,637	34,824	35,010	35,197	35,384	35,570	30,474	34,233	
		TRUE															

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Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
 Interlachen Lake/Park Manor
 Docket No. 060368-W5
 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	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	2,917	2,928	2,940	2,951	2,963	2,974	2,986	2,998	3,009	3,021	3,032	3,044	2,496	2,943
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	7	14	21	27	34	41	48	55	19
10	361.2	Collection Sewers - Gravity	8,385	8,411	8,436	8,462	8,487	8,513	8,538	8,564	8,590	8,615	8,641	8,666	7,452	8,443
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	(21)	(21)	(21)	(21)	(21)	(21)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)
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	1,086	1,093	1,100	1,107	1,114	1,119	1,123	1,127	1,131	1,135	1,140	1,144	1,148	1,121
21	371.3	Pumping Equipment	6,883	6,934	6,984	7,035	7,085	7,135	7,186	7,236	7,287	7,337	7,388	7,438	4,004	6,918
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	12,122	12,189	12,257	12,324	12,391	12,458	12,525	12,592	12,659	12,727	12,794	12,861	12,928	12,525
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	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785
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	375	396	417	438	459	479	500	521	542	563	584	604	625	500
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	12	17	22	27	33	40	47	54	62	69	77	84	101	50
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	33,545	33,732	33,920	34,108	34,296	34,490	34,684	34,878	35,072	35,266	35,460	35,654	30,575	34,283
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2007													Florida Public Service Commission			
Adjusted 2007 UPIS Balances for Depn Exp Calc													Schedule: A-10			
Park Manor - 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			
Historic [] or Projected [x]													through the year ended 12/31/07.			
Line No.	Acct No.	(1) Account Name	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	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	6,377	6,377	6,377	6,571	6,571	6,571	6,785	6,765	6,765	6,959	6,959	6,959	7,153	6,705
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	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463
10	361.2	Collection Sewers - Gravity	22,559	22,559	22,559	23,652	23,652	23,652	24,745	24,745	24,745	25,838	25,838	25,838	26,931	24,409
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	48	48	48	48	48	48	48	48	48	48	48	48	48	48
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	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515
21	371.3	Pumping Equipment	25,343	25,343	25,343	25,343	25,343	25,343	25,343	25,343	25,343	25,343	25,343	25,343	25,343	25,343
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	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011
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	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502
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	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993
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	81,811	81,811	81,811	83,098	83,098	83,098	84,385	84,385	84,385	85,672	85,672	85,672	86,959	83,988

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2007														Florida Public Service Commission		
Depreciation Rates for UPS Sewer Accounts-2007														Schedule: A-10		
Park Manor - Sewer														Page: 2b		
Docket No. 060388 - WS														Preparer: <name>		
Schedule Year Ended: 2007																
Historic [] or Projected [x]																
This Schedule shows the Depreciation rates based on Guideline Lives																
Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(7) Monthly Rates												
				(3) Jan	(4) Feb	(5) Mar	(6) Apr	(8) May	(9) Jun	(10) Jul	(11) Aug	(12) Sep	(13) Oct	(14) Nov	(14) Dec	
1		INTANGIBLE PLANT														
2	351.1	Organization	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
3	352.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
4	389.1	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	354.2	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
8	355.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
9	360.2	Collection Sewers - Force	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
10	361.2	Collection Sewers - Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
11	362.2	Special Collecting Structures	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
12	363.2	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
13	364.2	Flow Measuring Devices	20.00%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%
14	365.2	Flow Measuring Installations	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
15	369.2	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18	354.3	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
19	355.3	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
20	370.3	Receiving Wells	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
21	371.3	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
22	389.3	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25	354.4	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
26	355.4	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
27	380.4	Treatment & Disposal Equipment	5.59%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
28	381.4	Plant Sewers	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
29	382.4	Outfall Sewer Lines	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
30	389.4	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33	354.5	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
34	355.5	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
35	371.5	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
36	374.5	Reuse Distribution Reservoirs	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
37	380.5	Treatment & Disposal Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
38	381.5	Plant Sewers	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
39	389.5	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
42	353.6	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	354.6	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
44	355.6	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
45	366.6	Reuse Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
46	367.6	Reuse Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
47	371.6	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
48	375.6	Reuse Transmission & Distr. Sys.	2.33%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
49	389.6	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
52	354.7	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
53	350.7	Office Furniture & Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
54	390.71	Computer Equipment	16.67%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%
55	381.7	Transportation Equipment	16.67%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%
56	382.7	Stores Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
57	383.7	Tools, Shop & Garage Equipment	6.25%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%
58	394.7	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
59	395.7	Power Operated Equipment	8.33%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%
60	396.7	Communication Equipment	10.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%
61	397.7	Miscellaneous Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
62	398.7	Other Tangible Plant	10.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%

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Schedule of Sewer Accumulated Depreciation By Primary Account - 2007															Florida Public Service Commission		
Depreciation Expense - 2007															Schedule:	A-10	
Park Manor - Sewer															Page:	6 of 8	
Docket No. 060388 - W9															Preparer:	<name>	
Schedule Year Ended: 2007																	
Historic [] or Projected [x]																	
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	2007
		AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total		
1		INTANGIBLE PLANT															
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT															
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	17	17	17	17	17	18	18	18	18	18	18	18	19	210	
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	7	7	7	7	7	7	7	7	7	7	7	7	7	82	
10	361.2	Collection Sewers - Gravity	42	42	44	44	44	46	46	46	46	48	48	48	50	546	
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	1
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT															
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	4	4	4	4	4	4	4	4	4	4	4	4	4	51	
21	371.3	Pumping Equipment	117	117	117	117	117	117	117	117	117	117	117	117	117	1,408	
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT															
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	67	67	67	67	67	67	67	67	67	67	67	67	67	806	
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT															
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	386.6	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	21	21	21	21	21	21	21	21	21	21	21	21	21	250	
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	275	275	277	277	277	280	280	280	282	282	282	285	3,353		

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2007														Florida Public Service Commission	
Retirements- 2007														Schedule: A-10	
Park Manor - Sewer														Page: 7 of 8	
Docket No. 060368 - WS														Preparer: <name>	
Explanation: Provide Retirements for 2007															
Schedule Year Ended: 2007															
Historic [] or Projected [x]															
Line No.	Acct No.	(1) AccountName	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) 2007 Total
1		INTANGIBLE PLANT													
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT													
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	(56)	0	0	(56)	0	0	(56)	0	0	(56)	(224)
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	0	0	(157)	0	0	(157)	0	0	(157)	0	0	(157)	(628)
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT													
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT													
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT													
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT													
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT													
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shoes & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	0	0	(213)	0	0	(213)	0	0	(213)	0	0	(213)	(852)

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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			
Park Manor - Sewer													Page: 8 of 8			
Docket No. 060388 - WB													Preparer: <name>			
Explanation: Provide Adjustments to the Accumulated Depreciation Balances in Amendatory Order other than changes resulting from Depreciation Expense, or Plant Retirements.																
Schedule Year Ended: 2007																
Historic [] or Projected [x]																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														0
2	351.1	Organization														0
3	352.1	Franchises														0
4	369.1	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	369.2	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	369.3	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	369.4	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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Ln#	Acct	Account Name	Schedule of Sewer Accumulated Depreciation By Primary Account - 2007											
			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
1		INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0
2	3511	Organization	0	0	0	0	0	0	0	0	0	0	0	0
3	3521	Franchises	0	0	0	0	0	0	0	0	0	0	0	0
4	3891	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0
5	553	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0
7	3542	Structures & Improvements	2,496	2,530	2,508	2,525	2,508	2,487	2,504	2,522	2,484	2,502	2,488	2,505
8	3552	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0
9	3802	Collection Sewers - Force	68	75	82	89	96	103	109	116	123	130	137	144
10	3812	Collection Sewers - Gravity	7,452	7,494	7,422	7,466	7,399	7,445	7,381	7,427	7,364	7,410	7,347	7,452
11	3822	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0
12	3832	Sewerages to Customers	(20)	(20)	(20)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)
13	3842	Flow Measurement Devices	0	0	0	0	0	0	0	0	0	0	0	0
14	3852	Flow Measurement Installations	0	0	0	0	0	0	0	0	0	0	0	0
15	3892	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	3894	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	3833	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0
18	3843	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0
19	3853	Power Generation Equipment	1,168	1,157	1,161	1,159	1,178	1,182	1,186	1,190	1,194	1,198	1,173	
20	3703	Pumping Mills	4,004	4,122	4,356	4,474	4,581	4,688	4,795	4,903	5,012	5,120	5,228	
21	3713	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	
22	3893	Other Plant & Misc. Equipment	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	
24	3834	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0
25	3844	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0
26	3854	Power Generation Equipment	12,928	12,995	13,062	13,129	13,197	13,264	13,331	13,398	13,465	13,532	13,599	
27	3803	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0
28	3814	Pump Sewers	0	0	0	0	0	0	0	0	0	0	0	0
29	3824	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0
30	3894	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	
31	RECLAIMED WATER TREATMENT PLANT		0	0	0	0	0	0	0	0	0	0	0	
32	3835	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	
33	3845	Structures & Improvements	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	
34	3855	Power Generation Equipment	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	
36	3745	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	
37	3805	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	
38	3815	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	
39	3895	Other Plant & Misc. Equipment	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	
41	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	
42	3836	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	
43	3846	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	
44	3856	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	
45	3876	Reuse Motors & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	
46	3896	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	
47	3716	Pumping Equipment & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	
48	3878	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	
49	3898	Other Plant & Misc. Equipment	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	
51	3837	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	
52	3847	Structures & Improvements	625	646	657	668	678	688	698	708	718	728	738	
53	3897	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	
54	3897.1	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	
55	3897.2	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	
56	3897.3	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	
57	3897.4	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	
58	3897.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	
59	3897.6	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	
60	3897.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	
61	3897.8	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	
62	3897.9	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	
63	TOTAL		30,474	30,749	31,024	31,068	31,365	31,643	31,710	31,989	32,269	32,336	32,621	32,904
			31,781	32,975	32,904	32,621	32,336	32,051	31,766	31,481	31,196	30,911	30,626	30,341

Schedule of Sewer Accumulated Depreciation By Primary Account - 2007
 Part Number - Sewer
 Docket No. 060385 - WS
 Schedule Year Ended: 2007
 Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month averages.
 Schedule: A-10
 Page: 4 of 8
 Prepared: [name]
 Average Balance (15)
 (14)
 (13)
 (12)
 (11)
 (10)
 (9)
 (7)
 (6)
 (5)
 (4)
 (3)
 (2)
 (1)

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
 Intertachen Lake/Park Manor
 Docket No. 060368-JWS
 Schedule Year Ending 12/31/07
 Historical [] Projected [X]

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	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	2,496	2,513	2,530	2,491	2,508	2,525	2,487	2,504	2,522	2,484	2,502	2,520	2,483	2,505
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	55	62	68	75	82	89	96	103	109	116	123	130	137	96
10	361.2	Collection Sewers - Gravity	7,452	7,494	7,536	7,422	7,466	7,510	7,399	7,445	7,491	7,381	7,429	7,477	7,370	7,452
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	(20)	(20)	(20)	(20)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)
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	1,148	1,152	1,157	1,161	1,165	1,169	1,173	1,178	1,182	1,186	1,190	1,194	1,199	1,173
21	371.3	Pumping Equipment	4,004	4,122	4,239	4,356	4,474	4,591	4,708	4,826	4,943	5,060	5,178	5,295	5,412	4,708
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	12,928	12,995	13,062	13,129	13,197	13,264	13,331	13,398	13,465	13,532	13,599	13,667	13,734	13,331
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	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785
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	625	646	667	688	708	729	750	771	792	813	833	854	875	750
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	101	119	137	156	175	196	216	237	259	281	304	327	350	220
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	30,575	30,868	31,161	31,244	31,541	31,838	31,926	32,227	32,528	32,620	32,925	33,230	33,325	32,001
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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June through December C/IAC Balances per Books - 2004		Schedule of Sewer Contributions in Aid of Construction by Classification - 2004											
Line No.	Description	Cash C/IAC											
		06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04					
1	Treatment & Disposal Equipment	(2)	(3)	(4)	(5)	(6)	(7)	(8)					
2	Meter Fees												
3	Main Extension Charge												
4	Service Installation Fees												
5	Total Cash C/IAC	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 C/IAC	0	0	0	0	0	0	0					
16	Total Sewer C/IAC	0	0	0	0	0	0	0					

Park Manor - Sewer
 Docket No. 060388 - WS
 Schedule Year Ended: 2004
 Historic [X] or Projected []
 Explanation: Provide the C/IAC Balances by month by Classification beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA) through the year ended 12/31/04. While 2005 is the historical last year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.

Preparer: A-12
 Page: 2 of

Florida Public Service Commission

Schedule of Sewer Contributions in Aid of Construction by Classification- 2005													Florida Public Service Commission		
CIAC Balances per Books- 2005															
Park Manor - Sewer		271	6443	=input field									Schedule:	A-12	
Docket No. 060368 - WS		Explanation: Provide the CIAC Balances by month by Classification										Page:	2 of		
Schedule Year Ended: 2005		for 2005										Preparer:			
Historic [x] or Projected []															
Line No.	Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipment														0
2	Meter Fees														0
3	Main Extension Charge														0
4	Service Installation Fees														0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Structures & Improvements														0
7	Collection Sewers- Force														0
8	Collection Sewers- Gravity														0
9	Services to Customers														0
10	Lift Stations														0
11	Pumping Equipment														0
12	Reuse Services														0
13	Reuse Transmission & Dist Mains														0
14	Other Plant Misc Equip														0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance
Interlachen Lake/Park Manor
Docket No. 060368-WS
 Test Year Ending 12/31/05

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

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End 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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**Schedule of Water and Sewer Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base**

Florida Public Service Commission

Interlachen Lake/Park Manor
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
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	64,790	724
2004			
35	Additions	1,379	0
36	Adjustments	0	0
37	12/31/04 Balance	66,169	724
2005			
38	Additions	1,379	0
39	Adjustments	0	0
40	12/31/05 Balance	67,548	724
2006			
41	Additions	2,759	0
42	Adjustments	0	0
43	12/31/06 Balance	70,307	724
2007			
44	Additions	0	0
45	Adjustments	0	0
46	12/31/07 Balance	70,307	724

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

Schedule of Sewer Contributions in Aid of Construction by Classification- 2004 CIAC Amendatory Order Balances as of 6/30/04				Florida Public Service Commission	
				Schedule: A-12	
Park Manor - Sewer				Page:	
Docket No. 060368 - WS				Preparer:	
Schedule Year Ended: 2004					
Historic [x] or Projected []					
Explanation: Calculate CIAC at 6/30/04 based on Nance's W/Ps and Amendatory Order.					
Assign W/P amounts to CIAC Categories					
				Allocation to match	
	Cronin Jackson 06/30/04		Amendatory Order	Amendatory Order Total @ 6/30/04	Categories-lines 22 to 35 below
Cash CIAC:					
1	Capacity Charges 271.1	0		0	Treatment & Disposal Equipment
2	CIAC-1999 Acquisition	0		0	Treatment & Disposal Equipment
3	Unclaimed Refunds	0		0	Treatment & Disposal Equipment
4	Main Ext Charge	0		0	Main Extension Charge
5	Serv Install Charge	724		724	Service Installation Charge
6	Reuse Meter Fees	0		0	Meter Fees
7	Total Cash CIAC	724	0	724	
Property CIAC 271.5:					
8	Structures & Improvements	354.2	0	0	Structures & Improvements (line 27)
9	Structures & Improvements	354.3	0	0	Structures & Improvements (line 27)
10	Structures & Improvements	354.40	0	0	Structures & Improvements (line 27)
11	Collection Sewers- Force	360.2	0	0	Collection Sewers- Force
12	Collection Sewers- Gravity	361.2	0	0	Collection Sewers- Gravity
13	Services to Customers	363.2	0	0	Services to Customers
14	Lift Stations	370.3	0	0	Lift Stations
15	Pumping Equipment	371.3	0	0	Pumping Equipment
16	Reuse Services	366.6	0	0	Reuse Services
17	Reuse Transmission & Dist Mains	375.6	0	0	Reuse Transmission & Dist Mains
18	Other Plant Misc Equip	389.2	0	0	Other Plant Misc Equip (line 35)
19	Other Plant Misc Equip	389.4	0	0	Other Plant Misc Equip (line 35)
20	Total Property CIAC	0	0	0	
21	Total Sewer CIAC	724	0	724	
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			0	
23	Meter Fees			0	
24	Main Extension Charge			0	
25	Service Installation Fees			724	
26	Total Cash CIAC			724	
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			724	

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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							
Park Mohr - Sewer		Page: 8 of 8							
Docket No. 060348 - MS		Preparer:							
Schedule Year End: 2004									
Historic [X] or Projected []									
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		July	Aug	Sep	Oct	Nov	Dec		
	Cash CIAC:								
1	Treatment & Disposal Equipment	380							
2	Meter Fees	367							
3	Main Extension Charge	361							
4	Service Installation Fees	383							
5	Total Cash CIAC:	0	0	0	0	0	0	0	0
	Property CIAC:								
6	Structures & Improvements								
7	Collection Sewers, Force								
8	Collection Sewers, Gravity								
9	Services to Customers								
10	Lift Stations								
11	Pumping Equipment								
12	Reuse Services								
13	Reuse Services - Transmission & Dist. Mains								
14	Other Plant Misc Equip								
15	Total Property CIAC:	0	0	0	0	0	0	0	0
16	Total Sewer CIAC:	0	0	0	0	0	0	0	0

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

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission	
Adjusted CIAC Balances- June through December 2004								Schedule:	A-12
Park Manor - Sewer								Page:	4 of 8
Docket No. 060368 - WS								Preparer:	
Schedule Year Ended: 2004								Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04	
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>								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	0	0	0	0	0	0	0	
2	Meter Fees	0	0	0	0	0	0	0	
3	Main Extension Charge	0	0	0	0	0	0	0	
4	Service Installation Fees	724	724	724	724	724	724	724	
5	Total Cash CIAC	724	724	724	724	724	724	724	
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	724	724	724	724	724	724	724	
								TRUE	

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

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Line No.	Description	12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	Test Year End Average	Balance
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Historic [X] or Projected []														
	Schedule of Sewer Contributions in Aid of Construction by Classification-2005														
	Adjusted CIAC Balances-2005														
	Park Manor - Sewer														
	Docket No. 060368 - WS														
	Schedule Year Ended: 2005														
	Explanation: Provide Adjusted CIAC Balances by account for 2005														
	Preparer:														
	Page: 4 of 8														
	Schedule: A-12														
	Florida Public Service Commission														
1	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	724	724	724	724	724	724	724	724	724	724	724	724	724	724
6	Property CIAC:														
7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	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 Mans	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	724	724	724	724	724	724	724	724	724	724	724	724	724	724
	Acct	354.4	360.2	363.2	370.3	371.3	375.6	389.2							

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance
 Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Schedule: A-12
 Page: 3 of 5
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	47,299	47,299	47,299	47,299	47,299	47,999	47,999	47,999	47,999	47,999	47,999	47,999	47,999	47,729
2	Meter Fees	7,680	7,680	7,680	7,680	7,680	7,770	7,770	7,770	7,770	7,770	7,770	7,770	7,770	7,735
3	Main Extension Charge	8,171	8,171	8,171	8,171	8,171	8,314	8,314	8,314	8,314	8,314	8,314	8,314	8,314	8,259
4	Service Installation Fees	3,020	3,020	3,020	3,020	3,020	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,294
5	Total Cash CIAC	66,169	66,169	66,169	66,169	66,169	67,548	67,548	67,548	67,548	67,548	67,548	67,548	67,548	67,018
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	66,169	66,169	66,169	66,169	66,169	67,548	67,548	67,548	67,548	67,548	67,548	67,548	67,548	67,018
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	724	724	724	724	724	724	724	724	724	724	724	724	724	724
17	Total Cash CIAC	724	724	724	724	724	724	724	724	724	724	724	724	724	724
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	724	724	724	724	724	724	724	724	724	724	724	724	724	724

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Schedule of Sewer Contributions in Aid of Construction by Classification - 2006														Florida Public Service Commission		
CIAC Additions - 2006																
Park Manor - Sewer Docket No. 060368 - WS Schedule Year Ended: 2006 Historic [x] or Projected [x]														Schedule: A-12 Page: 6 of 8 Preparer:		
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	2006 Total		
Cash CIAC:																
1	Treatment & Disposal Equipment	380	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	367	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	361	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	363	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:																
6	Structures & Improvements															0
7	Collection Sewers- Force															0
8	Collection Sewers- Gravity															0
9	Services to Customers															0
10	Lift Stations															0
11	Pumping Equipment															0
12	Reuse Services															0
13	Reuse Transmission & Dist Mains															0
14	Other Plant Misc Equip															0
15	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Schedule of Sewer Contributions in Aid of Construction by Classification - 2006														Florida Public Service Commission		
Adjustments to CIAC-2006																
Park Manor - Sewer Docket No. 060368 - WS Schedule Year Ended: 2006 Historic [x] or Projected [x]														Schedule: A-12 Page: 8 of 8 Preparer:		
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2006																
Line No.	AccountName	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006 Total		
Cash CIAC:																
1	Treatment & Disposal Equipment															0
2	Meter Fees															0
3	Main Extension Charge															0
4	Service Installation Fees															0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	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		
Park Manor - Sewer															Page: 4 of 8		
Docket No. 060388 - WS															Preparer:		
Schedule Year Ended: 2006																	
Historic [x] or Projected []																	
Explanation: Provide Adjusted CIAC balances by account for 2006																	
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance		
Cash CIAC:																	
1	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	Service Installation Fees	724	724	724	724	724	724	724	724	724	724	724	724	724	724	724	
5	Total Cash CIAC	724	724	724	724	724	724	724	724	724	724	724	724	724	724	724	
Property CIAC:																	
6	Structures & Improvements	0	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	0	354.4
8	Collection Sewers- Gravity	0	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	0	361.2
10	Lift Stations	0	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	0	370.3
12	Reuse Services	0	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	0	366.6
14	Other Plant Misc Equip	0	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	0	389.2
16	Total Sewer CIAC	724	724	724	724	724	724	724	724	724	724	724	724	724	724	724	

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Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
 Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending 12/31/06

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	47,999	47,999	47,999	47,999	48,699	48,699	48,932	48,932	48,932	49,165	49,165	49,165	49,398	48,698
2	Meter Fees	7,770	7,770	7,770	7,770	7,860	7,860	7,890	7,890	7,890	7,920	7,920	7,920	7,950	7,860
3	Main Extension Charge	8,314	8,314	8,314	8,314	8,760	8,760	8,909	8,909	8,909	9,058	9,058	9,058	9,207	8,760
4	Service Installation Fees	3,466	3,466	3,466	3,466	3,609	3,609	3,657	3,657	3,657	3,705	3,705	3,705	3,753	3,609
5	Total Cash CIAC	67,548	67,548	67,548	67,548	68,927	68,927	69,387	69,387	69,387	69,847	69,847	69,847	70,307	68,928
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	67,548	67,548	67,548	67,548	68,927	68,927	69,387	69,387	69,387	69,847	69,847	69,847	70,307	68,928
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	724	724	724	724	724	724	724	724	724	724	724	724	724	724
17	Total Cash CIAC	724	724	724	724	724	724	724	724	724	724	724	724	724	724
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	724	724	724	724	724	724	724	724	724	724	724	724	724	724

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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		
Park Manor - Sewer														Page: 6 of 8		
Docket No. 060388 - WS														Preparer:		
Schedule Year Ended: 2007																
Historic [] or Projected [X]																
Explanation: Provide a Schedule showing additions to CIAC during 2007																
Line No.	Description	(1)	(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																
Adjustments to CIAC-2007																
Park Manor - Sewer														Florida Public Service Commission		
Docket No. 060388 - WS														Schedule: A-12		
Schedule Year Ended: 2007														Page: 8 of 8		
Historic [] or Projected [X]														Preparer:		
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		
Park Manor - Sewer													Page:	4 of 8		
Docket No. 060388 - WS													Preparer:			
Explanation: Provide Adjusted CIAC balances by account for 2007																
Schedule Year Ended: 2007																
Historic [] or Projected [X]																
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance	
Cash CIAC:																
1	Treatment & Disposal Equipment	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	724	724	724	724	724	724	724	724	724	724	724	724	724	724	
5	Total Cash CIAC	724	724	724	724	724	724	724	724	724	724	724	724	724	724	
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	724	724	724	724	724	724	724	724	724	724	724	724	724	724	

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance
 Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending 12/31/07

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

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398
2	Meter Fees	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950
3	Main Extension Charge	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207
4	Service Installation Fees	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753
5	Total Cash CIAC	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307
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	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307
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	724	724	724	724	724	724	724	724	724	724	724	724	724	724
17	Total Cash CIAC	724	724	724	724	724	724	724	724	724	724	724	724	724	724
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	724	724	724	724	724	724	724	724	724	724	724	724	724	724

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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									
								Schedule: A-14	
								Page: 2 of 2	
								Preparer:	
Park Manor - Sewer		272	6443	FWS	Park Manor - Sewer				
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.							
Schedule Year Ended: 2004									
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>									
Line No.	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04	(8)
Cash CIAC:									
1	Treatment & Disposal Equipment								
2	Meter Fees								
3	Main Extension Charge								
4	Service Installation Fees								
5	Total Cash CIAC	0	0	0	0	0	0	0	0
Property CIAC:									
6	Structures & Improvements								
7	Collection Sewers- Force								
8	Collection Sewers- Gravity								
9	Services to Customers								
10	Lift Stations								
11	Pumping Equipment								
12	Reuse Services								
13	Reuse Transmission & Dist Mains								
14	Other Plant Misc Equip								
15	Total Property CIAC	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0	0	0

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Schedule of Sewer Amortization of CIAC by Classification- 2005													Florida Public Service Commission		
Accum Amort CIAC Balances per Books- 2005													Schedule:	A-14	
Park Manor - Sewer		272	6443	FWS	Park Manor - Sewer								Page:	2 of 2	
Docket No. 060368 - WS		Explanation: Provide the Amort of CIAC Balances per books by month by Classification										Preparer:			
Schedule Year Ended: 2005		for the year ended 12/31/05.													
Historic [x] or Projected []															
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	Test Year End 12/31/05	Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipment	0													0
2	Meter Fees	0													0
3	Main Extension Charge	0													0
4	Service Installation Fees	0													0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Structures & Improvements	0													0
7	Collection Sewers- Force	0													0
8	Collection Sewers- Gravity	0													0
9	Services to Customers	0													0
10	Lift Stations	0													0
11	Pumping Equipment	0													0
12	Reuse Services	0													0
13	Reuse Transmission & Dist Mains	0													0
14	Other Plant Misc Equip	0													0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance
Interlachen Lake/Park Manor
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 Water and Sewer Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base**

Florida Public Service Commission

Interlachen Lake/Park Manor
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	30,131	635
2004			
35	Additions	1,114	10
36	Adjustments	0	0
37	12/31/04 Balance	31,245	645
2005			
38	Additions	2,278	19
39	Adjustments	0	0
40	12/31/05 Balance	33,523	664
2006			
41	Additions	2,395	19
42	Adjustments	0	0
43	12/31/06 Balance	35,917	683
2007			
44	Additions	2,414	19
45	Adjustments	0	0
46	12/31/07 Balance	38,332	702

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

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	
Park Manor - 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 Nanoo's W/Ps and Amendatory Order. Assign W/P amounts to CIAC Categories									
								Allocation to match Amendatory Order Total @ 6/30/04	Categories-lines 22 to 36 below
			Cronin Jackson 06/30/04		Amendatory Order				
Cash CIAC:									
1	Capacity Charges	271.1	0					0	Treatment & Disposal Equipment
2	CIAC-1999 Acquisition		0					0	Treatment & Disposal Equipment
3	Unclaimed Refunds		0					0	Treatment & Disposal Equipment
4	Main Ext Charge		0					0	Main Extension Charge
5	Serv Install Charge		635					635	Service Installation Charge
6	Reuse Meter Fees		0					0	Meter Fees
7	Total Cash CIAC		635		0			635	
Property CIAC 271.5:									
8	Structures & Improvements	354.2	0					0	Structures & Improvements (line 27)
9	Structures & Improvements	354.3	0					0	Structures & Improvements (line 27)
10	Structures & Improvements	354.40	0					0	Structures & Improvements (line 27)
11	Collection Sewers- Force	360.2	0					0	Collection Sewers- Force
12	Collection Sewers- Gravity	361.2	0					0	Collection Sewers- Gravity
13	Services to Customers	363.2	0					0	Services to Customers
14	Lift Stations	370.3	0					0	Lift Stations
15	Pumping Equipment	371.3	0					0	Pumping Equipment
16	Reuse Services	366.6	0					0	Reuse Services
17	Reuse Transmission & Dist Mains	375.6	0					0	Reuse Transmission & Dist Mains
18	Other Plant Misc Equip	389.2	0					0	Other Plant Misc Equip (line 35)
19	Other Plant Misc Equip	3879.40	0					0	Other Plant Misc Equip (line 35)
20	Total Property CIAC		0		0			0	
21	Total Sewer CIAC		635		0			635	
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							0	
23	Meter Fees							0	
24	Main Extension Charge							0	
25	Service Installation Fees							635	
26	Total Cash CIAC							635	
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							635	

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Schedule of Sewer Amortization of CIAC by Classification- 2004								Florida Public Service Commission
Amort of CIAC Amendatory Order Balances as of 6/30/04								
Park Manor - Sewer								Schedule: A-14
Docket No. 060368 - WS								Page: 2, wrk-1
Schedule Year Ended: 2004								Preparer:
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	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0
4	Service Installation Fees	635	635	635	635	635	635	635
5	Total Cash CIAC	635	635	635	635	635	635	635
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	635	635	635	635	635	635	635

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Line	Description	Adt Bal	Cont Top	For Comp	Annual	Monthly	Depreciation Rate	Annual	Expense
1	INTANGIBLE PLANT	351.1	0	0	0.00%		0.00%		
2	Organization	351.1	0	0	0.00%		0.00%		
3	Franchises	352.1	0	0	0.00%		0.00%		
4	Other Plant & Misc. Equipment	389.1	0	0	0.00%		0.00%		
5	COLLECTION PLANT	353.2	0	0	0.00%		0.00%		
6	Land & Land Rights	353.2	0	0	0.00%		0.00%		
7	Structures & Improvements	354.2	0	4.441	3.13%	139	0.26%		
8	Power Generation Equipment	355.2	0	0	0.00%		0.00%		
9	Collection Sewers - Force	360.2	0	0	0.00%		0.00%		
10	Collection Sewers - Gravity	361.2	0	0	0.00%		0.00%		
11	Special Collecting Structures	362.2	0	0	0.00%		0.00%		
12	Services to Customers	363.2	48	0	2.63%		0.00%		
13	Flow Measuring Devices	364.2	0	0	0.00%		0.00%		
14	Flow Measuring Installations	365.2	0	0	0.00%		0.00%		
15	Other Plant & Misc. Equipment	389.2	0	0	0.00%		0.00%		
16	SYSTEM PUMPING PLANT	353.3	0	0	0.00%		0.00%		
17	Land & Land Rights	353.3	0	0	0.00%		0.00%		
18	Structures & Improvements	354.3	0	0	3.13%		0.26%		
19	Power Generation Equipment	355.3	0	0	0.00%		0.00%		
20	Rising Wells	370.3	1,515	0	5.56%	84	0.46%		
21	Pumping Equipment	371.3	10,640	0	5.56%	592	0.46%		
22	Other Plant & Misc. Equipment	389.3	0	0	0.00%		0.00%		
<p>Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates and calculate composite rates based on methodology employed by [redacted] for Annual Reports (see 12/21/04 calculation)</p> <p>Schedule Year Ended: 2004</p> <p>Historic [X] or Projected []</p>									
<p>Florida Public Service Commission</p> <p>Schedule: A-12</p> <p>Page: [redacted]</p> <p>Preparer: [redacted]</p>									
<p>Calculation of Sewer Amortization of CIAC by Classification- 2004</p> <p>Input field</p>									
<p>Categories-lines 22 to 35 below</p>									
1	Capacity Charges 271.1	271.5			3.13%		0.26%		
2	CIAC-1999 Acquisition	354.2			3.13%		0.26%		
3	Undeclared Refunds	354.40			3.13%		0.26%		
4	Main Ext Change (Col Swr-Grav)	361.2			2.22%		0.19%		
5	Serv Install Charge (Svc to Cust)	371.3			2.22%		0.19%		
6	Reuse Meter Fees	375.6			0.00%		0.00%		
7	Total Cash CIAC	389.40			0.00%		0.00%		
8	Structures & Improvements	354.2			3.13%		0.26%		
9	Structures & Improvements	354.40			3.13%		0.26%		
10	Structures & Improvements (line 27)	354.40			3.13%		0.26%		
11	Structures & Improvements (line 27)	354.40			3.13%		0.26%		
12	Collection Sewers- Force	360.2			0.00%		0.00%		
13	Collection Sewers- Gravity	361.2			0.00%		0.00%		
14	Services to Customers	363.2			2.63%		0.22%		
15	Lift Stations (Receiving Wells??)	370.3			2.63%		0.22%		
16	Pumping Equipment	366.6			5.56%		0.46%		
17	Reuse Services	366.6			5.56%		0.46%		
18	Reuse Transmission & Dist Mains	375.6			0.00%		0.00%		
19	Reuse Transmission & Dist Mains	389.2			0.00%		0.00%		
20	Other Plant Misc Equip (line 35)	389.2			0.00%		0.00%		
21	Other Plant Misc Equip (line 35)	389.40			0.00%		0.00%		
<p>UPS Balance 6/30/04</p> <p>For Comp</p> <p>Annual</p> <p>Monthly</p> <p>Depreciation Rate</p> <p>Annual</p> <p>Expense</p>									

Composite Rate Calculation: (Continued)					UPIS Balance	Depreciation Rate		Annual Depreciation Expense			
						Annual	Monthly				
23	TREATMENT AND DISPOSAL PLANT										
24	Land & Land Rights	353.4		1,011		0.00%					
25	Structures & Improvements	354.4	Y	0	0	3.13%	0.26%	-	x		
26	Power Generation Equipment	355.4		0	0	0.00%	0.00%	-	x		
27	Treatment & Disposal Equipment	380.4		14,308	14,308	5.56%	0.46%	796	x		
28	Plant Sewers	381.4		0	0	0.00%	0.00%	-	x		
29	Outfall Sewer Lines	382.4		0	0	0.00%	0.00%	-	x		
30	Other Plant & Misc. Equipment	389.4	Y	0	0	0.00%	0.00%	-	x		
31	RECLAIMED WATER TREATMENT PLANT										
32	Land & Land Rights	353.5		0		0.00%					
33	Structures & Improvements	354.5		0	0	3.13%	0.26%	-	x		
34	Power Generation Equipment	355.5		0	0	0.00%	0.00%	-	x		
35	Pumping Equipment	371.5		0	0	5.56%	0.46%	-	x		
36	Reuse Distribution Reservoirs	374.5		0	0	0.00%	0.00%	-	x		
37	Treatment & Disposal Equipment	380.5		0	0	5.56%	0.46%	-	x		
38	Plant Sewers	381.5		0	0	0.00%	0.00%	-	x		
39	Other Plant & Misc. Equipment	389.5		0		0.00%					
40	RECLAIMED WATER DISTRIBUTION PLANT										
41	Franchises	352.6		0		0.00%					
42	Land & Land Rights	353.6		0		0.00%					
43	Structures & Improvements	354.6		0	0	3.13%	0.26%	-	x		
44	Power Generation Equipment	355.6		0		0.00%					
45	Reuse Services	366.6	Y	0	0	0.00%					
46	Reuse Meters & Meter Installations	367.6		0		0.00%					
47	Pumping Equipment	371.6		0		5.56%					
48	Reuse Transmission & Distr. Sys.	375.6	Y	0	0	0.00%	0.00%	-	x		
49	Other Plant & Misc. Equipment	389.6		0		0.00%					
50	GENERAL PLANT										
51	Land & Land Rights	353.7		0		0.00%					
52	Structures & Improvements	354.7		7,993	7,993	3.13%	0.26%	250	x		
53	Office Furniture & Equipment	390.7		0		0.00%					
54	Computer Equipment	390.71		0		0.00%					
55	Transportation Equipment	391.7		0		0.00%					
56	Stores Equipment	392.7		0		0.00%					
57	Tools, Shop & Garage Equipment	393.7		0		0.00%					
58	Laboratory Equipment	394.7		0		0.00%					
59	Power Operated Equipment	395.7		0		0.00%					
60	Communication Equipment	396.7		0		0.00%					
61	Miscellaneous Equipment	397.7		0		0.00%					
62	Other Tangible Plant	398.7		0		0.00%					
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			0	38,897			1,861		4.78%	

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Line No	Description	Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data	Annual Depr Rate	Mo Depr Rate
64	Cash CIAC: Treatment & Disposal Equipment		4.76%	0.40%
65	Meter Fees		0.00%	0.00%
66	Main Extension Charge		2.22%	0.19%
67	Service Installation Fees		2.63%	0.22%
1	Property CIAC: Structures & Improvements		3.13%	0.26%
2	Collection Sewers- Force		0.00%	0.00%
3	Collection Sewers- Gravity		2.22%	0.19%
4	Services to Customers		2.63%	0.22%
5	Lift Stations		5.56%	0.46%
6	Pumping Equipment		5.56%	0.46%
7	Reuse Services		0.00%	0.00%
8	Reuse Transmission & Dist Mains		0.00%	0.00%
9	Other Plant Misc Equip		0.00%	0.00%

Schedule of Sewer Amortization of CIAC by Classification- 2004								Florida Public Service Commission		
Adjusted CIAC Balances- June through December 2004								Schedule: A-12		
Park Manor - 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 2006 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.										
Line No.	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	0	0	0	0	0	0	0		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	0	0	0	0	0	0	0		
4	Service Installation Fees	724	724	724	724	724	724	724		
5	Total Cash CIAC	724	724	724	724	724	724	724		
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	724	724	724	724	724	724	724		
Schedule of Sewer Amortization of CIAC by Classification- 2004								Florida Public Service Commission		
CIAC Amortization Rates -July through December 2004								Schedule: A-14		
Park Manor - 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	4.78%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%		
2	Meter Fees	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		
4	Service Installation Fees	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%		
Property CIAC:										
1	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%		
2	Collection Sewers- Force	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
3	Collection Sewers- Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		
4	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%		
5	Lift Stations	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%		
6	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%		
7	Reuse Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
8	Reuse Transmission & Dist Mains	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
9	Other Plant Misc Equip	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		

Schedule of Sewer Amortization of CIAC by Classification- 2004									Florida Public Service Commission	
CIAC Amortization - July through December 2004										
		<input type="text" value=""/>							=input field	
Park Manor - Sewer		Explanation: Provide a Schedule showing additions to CIAC during 2004							Schedule: A-14	
Docket No. 060368 - WS		from the date of Acquisition 6/30/04.							Page: 2, wrk-4	
Schedule Year Ended: 2004									Preparer:	
Historic [x] or Projected []										
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		0	0	0	0	0	0	0	
2	Meter Fees		0	0	0	0	0	0	0	
3	Main Extension Charge		0	0	0	0	0	0	0	
4	Service Installation Fees		2	2	2	2	2	2	10	
5	Total Cash CIAC		2	2	2	2	2	2	10	
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		2	2	2	2	2	2	10	
Schedule of Sewer Amortization of CIAC by Classification- 2004										
Adjustments to CIAC - July through December 2004										
		<input type="text" value=""/>							=input field	
Park Manor - Sewer		Explanation: Provide Adjustments to CIAC Ammendatory Order balances other than							Schedule: A-14	
Docket No. 060368 - WS		changes resulting from CIAC Additions for 2004							Page: 2, wrk-5	
Schedule Year Ended: 2004									Preparer:	
Historic [x] or Projected []										
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
Park Manor - Sewer									Page:	2, wrk-8
Docket No. 060368 - WS									Preparer:	
Schedule Year Ended: 2004									Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04	
Historic [x] or Projected []									when the Florida Water Services properties were acquired by AQUA, Inc.	
									through the year ended 12/31/04. While 2005 is the historical last 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	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04		
No.										
Cash CIAC:										
1	Treatment & Disposal Equipment	0	0	0	0	0	0	0		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	0	0	0	0	0	0	0		
4	Service Installation Fees	635	637	638	640	641	643	645		
5	Total Cash CIAC	635	637	638	640	641	643	645		
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	635	637	638	640	641	643	645		

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CALCULATE CIAC AMORTIZATION RATES									
Schedule of Sewer Amortization of CIAC by Classification- 2005								Florida Public Service Commission	
Calculate Amortization Rates for Calendar Year 2005								Schedule:	A-12
Park Manor - Sewer								Page:	
Docket No. 060368 - WS								Preparer:	
Schedule Year Ended: 2005									
Historic [x] or Projected []									
							Annual Dep'n Rate	Monthly Dep'n Rate	
Categories- lines 22 to 36 below									
Cash CIAC:									
1	Capacity Charges	271.1					4.78%	0.40%	
2	CIAC-1999 Acquisition						4.78%	0.40%	
3	Unclaimed Refunds						4.78%	0.40%	
4	Main Ext Charge (Coll Swr-Grav)					acct 361.2	2.22%	0.19%	
5	Serv Install Charge (Svc to Cust)					acct 363.2	2.63%	0.22%	
6	Reuse Meter Fees					acct 367.6	0.00%	0.00%	
7	Total Cash CIAC								
Property CIAC 271.5:									
8	Structures & Improvements	354.2					3.13%	0.26%	
9	Structures & Improvements	354.3					3.13%	0.26%	
10	Structures & Improvements	354.40					3.13%	0.26%	
11	Collection Sewers- Force	360.2					0.00%	0.00%	
12	Collection Sewers- Gravity	361.2					2.22%	0.19%	
13	Services to Customers	363.2					2.63%	0.22%	
14	Lift Stations	370.3					5.56%	0.46%	
15	Pumping Equipment	371.3					5.56%	0.46%	
16	Reuse Services	366.6					0.00%	0.00%	
17	Reuse Transmission & Dist Mains	375.6					0.00%	0.00%	
18	Other Plant Misc Equip	389.2					0.00%	0.00%	
19	Other Plant Misc Equip	389.40					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		0			0.00%		
3	Franchises	352.1		0			0.00%		
4	Other Plant & Misc. Equipment	389.1		0			0.00%		
5	COLLECTION PLANT								
6	Land & Land Rights	353.2		0			0.00%		
7	Structures & Improvements	354.2	Y	4,441	4,441		3.13%	0.26%	139 x
8	Power Generation Equipment	355.2		0			0.00%		
9	Collection Sewers - Force	360.2	Y	0	0		0.00%		
10	Collection Sewers - Gravity	361.2	Y	13,815	0		2.22%		
11	Special Collecting Structures	362.2		0	0		0.00%	0.00%	x
12	Services to Customers	363.2	Y	48	0		2.63%		
13	Flow Measuring Devices	364.2		0			0.00%		
14	Flow Measuring Installations	365.2		0			0.00%		
15	Other Plant & Misc. Equipment	389.2	Y	0	0		0.00%	0.00%	x
16	SYSTEM PUMPING PLANT								
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	1,515	1,515		5.56%	0.46%	84 x
21	Pumping Equipment	371.3	Y	10,640	10,640		5.56%	0.46%	592 x
22	Other Plant & Misc. Equipment	389.3		0			0.00%		

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Schedule of Sewer Amortization of CIAC by Classification- 2005														Florida Public Service Commission	
Adjusted CIAC Balances- 2005														Schedule: A-12	
Park Manor - 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	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	724	724	724	724	724	724	724	724	724	724	724	724	724	724
5	Total Cash CIAC	724	724	724	724	724	724	724	724	724	724	724	724	724	724
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	724	724	724	724	724	724	724	724	724	724	724	724	724	724

Schedule of Sewer Amortization of CIAC by Classification- 2005														Florida Public Service Commission	
CIAC Amortization Rates - 2005														Schedule: A-14	
Park Manor - Sewer														Page: 2, wrk-3	
Docket No. 060368 - WS														Preparer:	
Explanation: Provide a Schedule showing Amortization Rates by CIAC															
Categories															
Historic [X] or Projected []															
Line No.	Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	
Cash CIAC:															
1	Treatment & Disposal Equipment	4.78%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	
2	Meter Fees	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
4	Service Installation Fees	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	
Property CIAC:															
1	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	
2	Collection Sewers- Force	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
3	Collection Sewers- Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
4	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	
5	Lift Stations	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	
6	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	
7	Reuse Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
8	Reuse Transmission & Dist Mains	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
9	Other Plant Misc Equip	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

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Schedule of Sewer Amortization of CIAC by Classification- 2005															Florida Public Service Commission	
CIAC Amortization- 2005															Schedule: A-14	
Park Manor - Sewer															Page: 2, wrk-4	
Docket No. 060368 - WS															Preparer:	
Schedule Year Ended: 2005																
Historic [x] or Projected []																
Explanation: Provide a Schedule showing additions to CIAC during 2005 from the date of Acquisition																
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2005 Total		
Cash CIAC:																
1	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	2	2	2	2	2	2	2	2	2	2	2	2	2	2	19
5	Total Cash CIAC	2	2	2	2	2	2	2	2	2	2	2	2	2	2	19
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 Mains	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	2	2	2	2	2	2	2	2	2	2	2	2	2	2	19
Schedule of Sewer Amortization of CIAC by Classification- 2005																
Adjustments to CIAC Amort Bal-2005																
Park Manor - 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																
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	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	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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Line No.	Description	Prior Year 12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average Balance
1	Cash CIAC:														(15)
2	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(14)
3	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	(13)
4	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	(12)
5	Service Installation Fees	645	648	648	649	651	652	654	656	657	659	660	662	664	(11)
6	Property CIAC:														(10)
7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	(9)
8	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	(8)
9	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	(7)
10	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	(6)
11	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	(5)
12	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
13	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
14	Reuse Transmission & Det Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
15	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
16	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	(9)
17	Total Sewer CIAC	645	648	648	649	651	652	654	656	657	659	660	662	664	(8)
18	Cash CIAC:														(7)
19	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(6)
20	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	(5)
21	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
22	Service Installation Fees	645	648	648	649	651	652	654	656	657	659	660	662	664	(3)
23	Property CIAC:														(2)
24	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
25	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	(9)
26	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	(8)
27	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	(7)
28	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	(6)
29	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(5)
30	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
31	Reuse Transmission & Det Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
32	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
33	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
34	Total Sewer CIAC	645	648	648	649	651	652	654	656	657	659	660	662	664	(0)

Schedule of Sewer Amortization of CIAC by Classification-2005

Adjusted Amortized Amortization of CIAC Balances-2005

Park Manor - Sewer

Docket No. 060368 - WS

Schedule Year Ended: 2005

Historic [X] or Projected []

Explanation: Provide adjusted Amortization of CIAC balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month average.

Preparer:

Page: 2, wk-8

Schedule: A-14

Florida Public Service Commission

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance
 Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	29,249	29,383	29,517	29,651	29,785	29,921	30,057	30,193	30,329	30,465	30,601	30,737	30,873	30,059
2	Meter Fees	1,336	1,368	1,400	1,432	1,464	1,496	1,529	1,561	1,593	1,626	1,658	1,690	1,723	1,529
3	Main Extension Charge	486	501	516	531	547	562	577	593	608	624	639	654	670	578
4	Service Installation Fees	174	180	187	193	199	206	214	221	228	235	242	250	257	214
5	Total Cash	31,245	31,432	31,620	31,807	31,995	32,186	32,377	32,568	32,759	32,950	33,141	33,332	33,523	32,379
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	31,245	31,432	31,620	31,807	31,995	32,186	32,377	32,568	32,759	32,950	33,141	33,332	33,523	32,379
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	645	646	648	649	651	652	654	656	657	659	660	662	664	654
17	Total Cash	645	646	648	649	651	652	654	656	657	659	660	662	664	654
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	645	646	648	649	651	652	654	656	657	659	660	662	664	654

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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

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

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

Schedule: A-12
Page:
Preparer:

Categories-lines 22 to 35 below

Annual Dep'n Rate
Monthly Dep'n Rate

Cash CIAC:					Annual Dep'n Rate	Monthly Dep'n Rate
1	Capacity Charges 271.1			Treatment & Disp Equip (see Composite Calc)	4.79%	0.40%
2	CIAC-1999 Acquisition			Treatment & Disp Equip (see Composite Calc)	4.79%	0.40%
3	Unclaimed Refunds			Treatment & Disp Equip (see Composite Calc)	4.79%	0.40%
4	Main Ext Charge (Coll Swr-Grav)			Main Extension Charge acct 361.2	2.22%	0.19%
5	Serv Install Charge (Svc to Cust)			Service Installation Charge acct 363.2	2.63%	0.22%
6	Reuse Meter Fees			Meter Fees acct 367.6	0.00%	0.00%
7	Total Cash CIAC					
Property CIAC 271.5:		271.5				
8	Structures & Improvements	354.2		Structures & Improvements (line 27)	3.13%	0.26%
9	Structures & Improvements	354.3		Structures & Improvements (line 27)	3.13%	0.26%
10	Structures & Improvements	354.40		Structures & Improvements (line 27)	3.13%	0.26%
11	Collection Sewers- Force	360.2		Collection Sewers- Force	0.00%	0.00%
12	Collection Sewers- Gravity	361.2		Collection Sewers- Gravity	2.22%	0.19%
13	Services to Customers	363.2		Services to Customers	2.63%	0.22%
14	Lift Stations	370.3		Lift Stations	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	369.40		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						
2	Organization	351.1	0		0.00%		
3	Franchises	352.1	0		0.00%		
4	Other Plant & Misc. Equipment	389.1	0		0.00%		
5	COLLECTION PLANT						
6	Land & Land Rights	353.2	0		0.00%		
7	Structures & Improvements	354.2	4,441	4,441	3.13%	0.26%	139 x
8	Power Generation Equipment	355.2	0		0.00%		
9	Collection Sewers - Force	360.2	2,463	0	0.00%		
10	Collection Sewers - Gravity	361.2	13,815	0	2.22%		
11	Special Collecting Structures	362.2	0	0	0.00%	0.00%	x
12	Services to Customers	363.2	48	0	2.63%		
13	Flow Measuring Devices	364.2	0		0.00%		
14	Flow Measuring Installations	365.2	0		0.00%		
15	Other Plant & Misc. Equipment	389.2	0	0	0.00%	0.00%	x
16	SYSTEM PUMPING PLANT						
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	1,515	1,515	5.56%	0.46%	84 x
21	Pumping Equipment	371.3	10,894	10,894	5.56%	0.46%	606 x
22	Other Plant & Misc. Equipment	389.3	0		0.00%		

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Line No.	Description	Explanation: Rearrange Amortization Rates for CIAC shown above into new categories that combine certain data	Annual Depr Rate	Mo Depr Rate
64	Cash CIAC:			
65	Treatment & Disposal Equipment		4.79%	0.40%
66	Meter Fees		0.00%	0.00%
67	Main Extension Charge		2.22%	0.19%
68	Service Installation Fees		2.63%	0.22%
	Property CIAC:			
1	Structures & Improvements		3.13%	0.26%
2	Collection Sewers- Force		0.00%	0.00%
3	Collection Sewers- Gravity		2.22%	0.19%
4	Services to Customers		2.63%	0.22%
5	Lift Stations		5.56%	0.46%
6	Pumping Equipment		5.56%	0.46%
7	Reuse Services		0.00%	0.00%
8	Reuse Transmission & Dist Mains		0.00%	0.00%
9	Other Plant Misc Equip		0.00%	0.00%

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CALCULATE CIAC AMORTIZATION RATES Beginning May 2006 (Start Guideline Lives)									
Schedule of Sewer Amortization of CIAC by Classification- 2006								Florida Public Service Commission	
Calculate Amortization Rates for Calendar Year 2006								Schedule: A-12	
Park Manor - Sewer								Page:	
Docket No. 060368 - WS								Preparer:	
Schedule Year Ended: 2006									
Historic [x] or Projected [x]									
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates									
								Annual Dep'n Rate	Monthly Dep'n Rate
Categories-lines 22 to 35 below									
Cash CIAC:									
1	Capacity Charges	271.1						4.70%	0.39%
2	CIAC-1999 Acquisition							4.70%	0.39%
3	Unclaimed Refunds							4.70%	0.39%
4	Main Ext Charge (Coll Swr-Grav)							2.22%	0.19%
5	Serv Install Charge (Svc to Cust)							2.63%	0.22%
6	Reuse Meter Fees							5.00%	0.42%
7	Total Cash CIAC								
Property CIAC 271.5:									
8	Structures & Improvements	354.2						3.13%	0.26%
9	Structures & Improvements	354.3						3.13%	0.26%
10	Structures & Improvements	354.40						3.13%	0.26%
11	Collection Sewers- Force	360.2						3.33%	0.28%
12	Collection Sewers- Gravity	361.2						2.22%	0.19%
13	Services to Customers	363.2						2.63%	0.22%
14	Lift Stations	370.3						3.33%	0.28%
15	Pumping Equipment	371.3						5.56%	0.46%
16	Reuse Services	366.6						2.50%	0.21%
17	Reuse Transmission & Dist M	375.6						2.33%	0.19%
18	Other Plant Misc Equip	389.2						5.56%	0.46%
19	Other Plant Misc Equip	389.40						5.56%	0.46%
Composite Rate Calculation:									
		UPIS Balance 4/30/06				Depreciation Rate		Annual Depreciation Expense	
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly			
1	INTANGIBLE PLANT	V							
2	Organization	351.1	0		2.50%				
3	Franchises	352.1	0		2.50%				
4	Other Plant & Misc. Equipmen	389.1	0		5.56%				
5	COLLECTION PLANT	0	0		0.00%				
6	Land & Land Rights	353.2	0		0.00%				
7	Structures & Improvements	354.2	4,441	4,441	3.13%	0.26%	139	x	
8	Power Generation Equipment	355.2	0		5.00%				
9	Collection Sewers - Force	360.2	2,463	0	3.33%				
10	Collection Sewers - Gravity	361.2	13,815	0	2.22%				
11	Special Collecting Structures	362.2	0	0	2.50%	0.21%		x	
12	Services to Customers	363.2	48	0	2.63%				
13	Flow Measuring Devices	364.2	0		20.00%				
14	Flow Measuring Installations	365.2	0		2.63%				
15	Other Plant & Misc. Equipmen	389.2	0	0	5.56%	0.46%		x	
16	SYSTEM PUMPING PLANT	0	0		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		5.00%				
20	Receiving Wells	370.3	1,515	0	3.33%	0.28%	51	x	
21	Pumping Equipment	371.3	10,894	10,894	5.56%	0.46%	605	x	
22	Other Plant & Misc. Equipmen	389.3	0		5.56%				

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Schedule of Sewer Amortization of CIAC by Classification- 2006															Florida Public Service Commission	
Adjusted CIAC Balances - 2006															Schedule: A-12	
Park Manor - Sewer															Page: 4 of 8	
Docket No. 060368 - WS															Preparer:	
Explanation: Provide Adjusted CIAC balances by account for 2006																
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance	
Cash CIAC:																
1	Treatment & Disposal Equipm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	724	724	724	724	724	724	724	724	724	724	724	724	724	724	724
5	Total Cash CIAC	724	724	724	724	724	724	724	724	724	724	724	724	724	724	724
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	724	724	724	724	724	724	724	724	724	724	724	724	724	724	724
Schedule of Sewer Amortization of CIAC by Classification- 2006															Florida Public Service Commission	
CIAC Amortization Rates - 2006															Schedule: A-14	
Park Manor - Sewer															Page: 2, wrk-3	
Docket No. 060368 - WS															Preparer:	
Explanation: Provide a Schedule showing Amortization Rates by CIAC																
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Line No.	Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Guideline Rates	(16) Guideline Lives
Cash CIAC:																
1	Treatment & Disposal Equipm	4.79%	0.40%	0.40%	0.40%	0.40%	0.39%	0.39%	0.39%	0.39%	0.39%	0.39%	0.39%	0.39%	0.39%	4.70%
2	Meter Fees	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%
4	Service Installation Fees	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	2.63%
Property CIAC:																
1	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%
2	Collection Sewers- Force	0.00%	0.00%	0.00%	0.00%	0.00%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.33%
3	Collection Sewers- Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%
4	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	2.63%
5	Lift Stations	5.56%	0.46%	0.46%	0.46%	0.46%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.33%
6	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%
7	Reuse Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%
8	Reuse Transmission & Dist M	0.00%	0.00%	0.00%	0.00%	0.00%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%
9	Other Plant Misc Equip	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%

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Schedule of Sewer Amortization of CIAC by Classification-2006															Florida Public Service Commission		
CIAC Amortization- CIAC Balances x Amort Rates- 2006															Schedule: A-14		
Park Manor - 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		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		2	2	2	2	2	2	2	2	2	2	2	2	2	19	
5	Total Cash CIAC		2	2	2	2	2	2	2	2	2	2	2	2	2	19	
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		2	2	2	2	2	2	2	2	2	2	2	2	2	19	
Schedule of Sewer Amortization of CIAC by Classification-2006																	
Adjustments to CIAC Amort Bal-2006																	
Park Manor - 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 Amortatory Order balances other than changes resulting from CIAC Additions for 2006																	
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total		
Cash CIAC:																	
1	Treatment & Disposal Equipment															0	
2	Meter Fees															0	
3	Main Extension Charge															0	
4	Service Installation Fees															0	
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	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	

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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	
Park Manor - Sewer													Page:	2, wrk-8	
Docket No. 060368 - WS													Preparer:		
Schedule Year Ended: 2006													Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average.		
Historic [x] or Projected [x]															
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End 12/31/06	(15) Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipm	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	664	665	667	668	670	671	673	675	676	678	679	681	683	673
5	Total Cash CIAC	664	665	667	668	670	671	673	675	676	678	679	681	683	673
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	664	665	667	668	670	671	673	675	676	678	679	681	683	673

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance
 Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending 12/31/06

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	30,873	31,012	31,152	31,291	31,432	31,575	31,718	31,862	32,005	32,149	32,293	32,437	32,582	31,722
2	Meter Fees	1,723	1,755	1,788	1,820	1,853	1,885	1,918	1,951	1,984	2,017	2,050	2,083	2,116	1,919
3	Main Extension Charge	670	685	700	716	732	749	766	784	801	818	836	854	871	768
4	Service Installation Fees	257	264	271	279	286	294	301	309	316	324	332	340	347	302
5	Total Cash	33,523	33,717	33,911	34,105	34,303	34,503	34,704	34,905	35,106	35,309	35,511	35,714	35,917	34,710
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	33,523	33,717	33,911	34,105	34,303	34,503	34,704	34,905	35,106	35,309	35,511	35,714	35,917	34,710
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	664	665	667	668	670	671	673	675	676	678	679	681	683	673
17	Total Cash	664	665	667	668	670	671	673	675	676	678	679	681	683	673
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	664	665	667	668	670	671	673	675	676	678	679	681	683	673

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Composite Rate Calculation: (Continued)		UPIS Balance 12/31/06			Depreciation Rate		Annual
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Depreciation Expense
23	TREATMENT AND DISPOSAL PLANT						
24	Land & Land Rights	353.4	1,011		0.00%		
25	Structures & Improvements	354.4	0	0	3.13%	0.26%	x
26	Power Generation Equipment	355.4	0	0	5.00%	0.42%	x
27	Treatment & Disposal Equipment	380.4	14,502	14,502	5.56%	0.46%	806 x
28	Plant Sewers	381.4	0	0	2.86%	0.24%	x
29	Outfall Sewer Lines	382.4	0	0	3.33%	0.28%	x
30	Other Plant & Misc. Equipment	389.4	0	0	5.56%	0.46%	x
31	RECLAIMED WATER TREATMENT PLANT						
32	Land & Land Rights	353.5			0.00%		
33	Structures & Improvements	354.5			3.13%	0.26%	x
34	Power Generation Equipment	355.5			5.00%	0.42%	x
35	Pumping Equipment	371.5			5.56%	0.46%	x
36	Reuse Distribution Reservoirs	374.5			2.70%	0.23%	
37	Treatment & Disposal Equipment	380.5			5.56%	0.46%	x
38	Plant Sewers	381.5			2.86%	0.24%	x
39	Other Plant & Misc. Equipment	389.5			5.56%		
40	RECLAIMED WATER DISTRIBUTION PLANT						
41	Franchises	352.6			2.50%		
42	Land & Land Rights	353.6			0.00%		
43	Structures & Improvements	354.6		0	3.13%	0.26%	x
44	Power Generation Equipment	355.6			5.00%		
45	Reuse Services	366.6	0	0	2.50%		
46	Reuse Meters & Meter Installator	367.6	0	0	5.00%		
47	Pumping Equipment	371.6	0	0	5.56%		
48	Reuse Transmission & Distr. Sys	375.6	0	0	2.33%	0.19%	x
49	Other Plant & Misc. Equipment	389.6	0	0	5.56%		
50	GENERAL PLANT						
51	Land & Land Rights	353.7			0.00%		
52	Structures & Improvements	354.7	7,993	7,993	3.13%	0.26%	250 x
53	Office Furniture & Equipment	390.7	0		6.67%		
54	Computer Equipment	390.71	0		16.67%		
55	Transportation Equipment	391.7	0		16.67%		
56	Stores Equipment	392.7	0		5.56%		
57	Tools, Shop & Garage Equipment	393.7	0		6.25%		
58	Laboratory Equipment	394.7	0		6.67%		
59	Power Operated Equipment	395.7	0		8.33%		
60	Communication Equipment	396.7	0		10.00%		
61	Miscellaneous Equipment	397.7	0		6.67%		
62	Other Tangible Plant	398.7	0		10.00%		
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization		0	55,730			2,713 4.87%
<p>Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data</p>							
Line No	Description				Annual Depr Rate	Mo Depr Rate	
Cash CIAC:							
64	Treatment & Disposal Equipment				4.87%	0.41%	
65	Meter Fees				5.00%	0.42%	
66	Main Extension Charge				2.22%	0.19%	
67	Service Installation Fees				2.63%	0.22%	
Property CIAC:							
1	Structures & Improvements				3.13%	0.26%	
2	Collection Sewers- Force				3.33%	0.28%	
3	Collection Sewers- Gravity				2.22%	0.19%	
4	Services to Customers				2.63%	0.22%	
5	Lift Stations				3.33%	0.28%	
6	Pumping Equipment				5.56%	0.46%	
7	Reuse Services				2.50%	0.21%	
8	Reuse Transmission & Dist Mains				2.33%	0.19%	
9	Other Plant Misc Equip				5.56%	0.46%	

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Line	No.	Description	Annual Rates	(3)	(4)	(5)	Monthly Rates	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	1	Cash CIAC: Treatment & Disposal Equipment	4.87%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%
2	2	Meter Fees	5.00%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
3	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	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	5	Total Cash CIAC	724	724	724	724	724	724	724	724	724	724	724	724	724
6	6	Property CIAC: Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
7	7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0
8	8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0
9	9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
10	10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0
11	11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
12	12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0
13	13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
14	14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0
15	15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
16	16	Total Water CIAC	724	724	724	724	724	724	724	724	724	724	724	724	724
<p>Schedule of Sewer Amortization of CIAC by Classification- 2007</p> <p>Florida Public Service Commission</p> <p>Schedule: A-14</p> <p>Page: 2 of 3</p> <p>Prepared: 12/31/07</p>															
<p>Historic [] or Projected [X]</p> <p>Schedule Year Ended: 2007</p> <p>Doc# No. 060388 - WS</p> <p>Explanation: Provide Adjusted CIAC balances by account for 2007</p>															
Line	No.	Description	12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07
1	1	Cash CIAC: Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
2	2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
3	3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
4	4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
5	5	Total Cash CIAC	724	724	724	724	724	724	724	724	724	724	724	724	724
6	6	Property CIAC: Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
7	7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0
8	8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0
9	9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
10	10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0
11	11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
12	12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0
13	13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
14	14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0
15	15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
16	16	Total Water CIAC	724	724	724	724	724	724	724	724	724	724	724	724	724
<p>Schedule of Sewer Amortization of CIAC by Classification- 2007</p> <p>Florida Public Service Commission</p> <p>Schedule: A-12</p> <p>Page: 4 of 8</p> <p>Prepared: 12/31/07</p>															
<p>Historic [] or Projected [X]</p> <p>Schedule Year Ended: 2007</p> <p>Doc# No. 060388 - WS</p> <p>Explanation: Provide Adjusted CIAC balances by account for 2007</p>															

Schedule of Sewer Amortization of CIAC by Classification- 2007															Florida Public Service Commission		
CIAC Amortization- 2007															Schedule: A-14		
Park Manor - Sewer															Page: 2, wrk-4		
Docket No. 060368 - WS															Preparer:		
Schedule Year Ended: 2007																	
Historic [] or Projected [X]																	
Explanation: Provide a Schedule showing additions to CIAC during 2007																	
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) 2007 Total		
Cash CIAC:																	
1	Treatment & Disposal Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Meter Fees		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Main Extension Charge		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	Service Installation Fees		2	2	2	2	2	2	2	2	2	2	2	2	2	19	
5	Total Cash CIAC		2	2	2	2	2	2	2	2	2	2	2	2	2	19	
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		2	2	2	2	2	2	2	2	2	2	2	2	2	19	
Schedule of Sewer Amortization of CIAC by Classification- 2007																	
Adjustments to CIAC Amort Bal-2007																	
Park Manor - Sewer															Florida Public Service Commission		
Docket No. 060368 - WS															Schedule: A-14		
Schedule Year Ended: 2007															Page: 2, wrk-5		
Historic [] or Projected [X]															Preparer:		
Explanation: Provide Adjustments to CIAC Amortary Order balances other than changes resulting from CIAC Additions for 2007																	
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) 2007 Total		
Cash CIAC:																	
1	Treatment & Disposal Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Meter Fees		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Main Extension Charge		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	Service Installation Fees		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Property CIAC:																	
6	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	Collection Sewers- Force		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	Collection Sewers- Gravity		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Services to Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Lift Stations		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Reuse Services		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	Reuse Transmission & Dist Mains		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	Other Plant Misc Equip		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	Total Sewer CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	

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Schedule of Sewer Amortization of CIAC by Classification- 2007 Adjusted Accum Amort of CIAC Balances- 2007												Florida Public Service Commission			
Park Manor - Sewer												Schedule: A-14			
Docket No. 060368 - WS												Page: 2, wrk-8			
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.												Preparer:			
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	683	684	686	687	689	691	692	694	695	697	698	700	702	692
5	Total Cash CIAC	683	684	686	687	689	691	692	694	695	697	698	700	702	692
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	683	684	686	687	689	691	692	694	695	697	698	700	702	692

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance
 Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending 12/31/07

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

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	32,582	32,720	32,859	32,997	33,135	33,274	33,412	33,550	33,689	33,827	33,965	34,104	34,242	33,412
2	Meter Fees	2,116	2,149	2,182	2,216	2,249	2,282	2,315	2,348	2,381	2,414	2,447	2,481	2,514	2,315
3	Main Extension Charge	871	893	915	937	959	981	1,003	1,025	1,047	1,069	1,091	1,113	1,134	1,003
4	Service Installation Fees	347	355	363	371	379	387	394	402	410	418	426	433	441	394
5	Total Cash	35,917	36,118	36,320	36,521	36,722	36,923	37,124	37,326	37,527	37,728	37,929	38,130	38,332	37,124
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	35,917	36,118	36,320	36,521	36,722	36,923	37,124	37,326	37,527	37,728	37,929	38,130	38,332	37,124
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	683	684	686	687	689	691	692	694	695	697	698	700	702	692
17	Total Cash	683	684	686	687	689	691	692	694	695	697	698	700	702	692
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	683	684	686	687	689	691	692	694	695	697	698	700	702	692

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