

Silver Lake Oaks
[REDACTED] Sewer

Docket No. 060368-WS

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

Putnam County, Florida

Rate Base Workpapers

Utility Plant in Service

Accumulated Depreciation

CIAC

Accumulated Amortization of CIAC

DOCUMENT NUMBER-DATE

00737 JAN 24 *P*

FPSC-COMMISSION CLERK



Index of Rate Base Workpapers- UPIS, Accum Depr, CIAC, Accum Amort of CIAC					
Describe Workpaper	FWS		ASI		
	Water	Sewer	Water	Sewer	
	Page ref	Page ref	Page ref	Page ref	
Company Header Sheet	1	1	1	1	
Index Page	2 a,b	2 a,b	2 a,b	2 a,b	
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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					1/4/2007 9:43
Index of Rate Base Workpapers- UPIS, Accum Depr, CIAC, Accum Amort of CIAC					
Describe Workpaper	FWS		ASI		Page ref
	Water	Sewer	Water	Sewer	
	Page ref	Page ref	Page ref	Page ref	
CIAC					
Per Books- by month					
	2004	53	53	N/A	N/A
	2005	54 a,b	54 a,b	54 a,b	54 a,b
	2006	55	55	55	55
Details of changes and year end balances since Rate Base last established through 12/31/07					
		56	56	56 a,b	56 a,b
Adjusted Balances					
2004	FWS Amendatory Order Balances, or ASI 12/31/04 balances -assigned to categories	57	57	57	57
	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- 2005													Florida Public Service Commission				
Monthly UPIS Balances per Books- 2005																	
Silver Lake Oaks - Sewer											101	6449	FWS	Silver Lake Oaks - Sewer		Schedule:	A-6
Docket No. 060368 - WS											Explanation: Provide UPIS balances by account for the period beginning 12/31/04 through 12/31/05, and 13 month Average.					Page:	5 of 8
Schedule Year Ended: 2005																Preparer:	<name>
Historic [x] or Projected []																	
Line No.	Acct No.	AccountName	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance	
1		INTANGIBLE PLANT															
2	351.1	Organization	0													0	
3	352.1	Franchises	0													0	
4	389.1	Other Plant & Misc. Equipment	0													0	
5		COLLECTION PLANT															
6	353.2	Land & Land Rights	0													0	
7	354.2	Structures & Improvements	0													0	
8	355.2	Power Generation Equipment	0													0	
9	360.2	Collection Sewers - Force	0													0	
10	361.2	Collection Sewers - Gravity	0													0	
11	362.2	Special Collecting Structures	0													0	
12	363.2	Services to Customers	0													0	
13	364.2	Flow Measuring Devices	0													0	
14	365.2	Flow Measuring Installations	0													0	
15	389.2	Other Plant & Misc. Equipment	0													0	
16		SYSTEM PUMPING PLANT															
17	353.3	Land & Land Rights	0													0	
18	354.3	Structures & Improvements	0													0	
19	355.3	Power Generation Equipment	0													0	
20	370.3	Receiving Wells	0													0	
21	371.3	Pumping Equipment	0													0	
22	389.3	Other Plant & Misc. Equipment	0													0	
23		TREATMENT AND DISPOSAL PLANT															
24	353.4	Land & Land Rights	0													0	
25	354.4	Structures & Improvements	0													0	
26	355.4	Power Generation Equipment	0													0	
27	380.4	Treatment & Disposal Equipment	0													0	
28	381.4	Plant Sewers	0													0	
29	382.4	Outfall Sewer Lines	0													0	
30	389.4	Other Plant & Misc. Equipment	0													0	
31		RECLAIMED WATER TREATMENT PLANT															
32	353.5	Land & Land Rights	0													0	
33	354.5	Structures & Improvements	0													0	
34	355.5	Power Generation Equipment	0													0	
35	371.5	Pumping Equipment	0													0	
36	374.5	Reuse Distribution Reservoirs	0													0	
37	380.5	Treatment & Disposal Equipment	0													0	
38	381.5	Plant Sewers	0													0	
39	389.5	Other Plant & Misc. Equipment	0													0	
40		RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6	Franchises	0													0	
42	353.6	Land & Land Rights	0													0	
43	354.6	Structures & Improvements	0													0	
44	355.6	Power Generation Equipment	0													0	
45	366.6	Reuse Services	0													0	
46	367.6	Reuse Meters & Meter Installations	0													0	
47	371.6	Pumping Equipment	0													0	
48	375.6	Reuse Transmission & Distr. Sys.	0													0	
49	389.6	Other Plant & Misc. Equipment	0													0	
50		GENERAL PLANT															
51	353.7	Land & Land Rights	0													0	
52	354.7	Structures & Improvements	0													0	
53	390.7	Office Furniture & Equipment	0													0	
54	390.71	Computer Equipment	0													0	
55	391.7	Transportation Equipment	0													0	
56	392.7	Stores Equipment	0													0	
57	393.7	Tools, Shop & Garage Equipment	0													0	
58	394.7	Laboratory Equipment	0													0	
59	395.7	Power Operated Equipment	0													0	
60	396.7	Communication Equipment	0													0	
61	397.7	Miscellaneous Equipment	0													0	
62	398.7	Other Tangible Plant	0													0	
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

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Florida Public Service Commission

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance
Silver Lake Oaks
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.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.		Prior Year	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average Balance
1	INTANGIBLE PLANT															
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	359.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2 Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2 Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	369.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	SYSTEM PUMPING PLANT															
17	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	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	360.4 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	361.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	362.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	RECLAIMED WATER TREATMENT PLANT															
32	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	GENERAL PLANT															
51	353.7 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.7 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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Schedule of Sewer Plant in Service By Primary Account- 2006								
Monthly UPIS Balances per Books- 2006								
Silver Lake Oaks - Sewer		101	6449	FWS	Silver Lake Oaks - Sewer			
Docket No. 060368 - WS		Explanation: Provide UPIS balances by account for the period beginning 12/31/05 through 12/31/06, and 13 month Average.						
Schedule Year Ended: 2006								
Historic [] or Projected [x]								
Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06
1		INTANGIBLE PLANT						Linked
2	351.1	Organization	0					0
3	352.1	Franchises	0					647
4	389.1	Other Plant & Misc. Equipment	0					0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	0					6,602
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					15,465
11	362.2	Special Collecting Structures	0					0
12	363.2	Services to Customers	0					2,910
13	364.2	Flow Measuring Devices	0					0
14	365.2	Flow Measuring Installations	0					0
15	389.2	Other Plant & Misc. Equipment	0					0
16		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0					0
18	354.3	Structures & Improvements	0					0
19	355.3	Power Generation Equipment	0					0
20	370.3	Receiving Wells	0					2,400
21	371.3	Pumping Equipment	0					0
22	389.3	Other Plant & Misc. Equipment	0					0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0					0
25	354.4	Structures & Improvements	0					4,628
26	355.4	Power Generation Equipment	0					0
27	380.4	Treatment & Disposal Equipment	0					39,839
28	381.4	Plant Sewers	0					0
29	382.4	Outfall Sewer Lines	0					0
30	389.4	Other Plant & Misc. Equipment	0					0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0					0
33	354.5	Structures & Improvements	0					0
34	355.5	Power Generation Equipment	0					0
35	371.5	Pumping Equipment	0					8,406
36	374.5	Reuse Distribution Reservoirs	0					0
37	380.5	Treatment & Disposal Equipment	0					24,551
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	105,448

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

Florida Public Service Commission

Silver Lake Oaks
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	109,092	104,646
2004			
46	Additions	1,251	0
47	Retirements	(892)	0
48	Adjustments	0	0
49	12/31/04 Balance	109,451	104,646
2005			
50	Additions	12,513	802
51	Retirements	(6,527)	(568)
52	Adjustments	512	512
53	12/31/05 Balance	115,949	105,392
2006			
54	Additions	11,001	39,500
55	Retirements	(1,712)	(6,932)
56	Adjustments	1,292	1,292
57	12/31/06 Balance	126,530	139,252
2007			
58	Additions	24,000	16,000
59	Retirements	(1,500)	(2,108)
60	Adjustments	633	633
61	12/31/07 Balance	149,664	153,778

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

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Schedule of Sewer Plant in Service By Primary Account- 2004 CWIP to Plant - July through December 2004									Florida Public Service Commission		
Silver Lake Oaks - Sewer Docket No. 060368 - WS Schedule Year Ended: 2004 Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>									Schedule: A-6 Page: 6 of 8 Preparer: <name>		
Explanation: Provide 2004 amounts for projects that were physically placed in service after 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

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

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Schedule of Sewer Plant in Service By Primary Account- 2004 Adjusted UPIS Balances- June through December 2004								Florida Public Service Commission	
Silver Lake Oaks - Sewer Docket No. 060368 - WS Schedule Year Ended: 2004 Historic [x] or Projected []		Explanation: Provide Adjusted UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.						Schedule: A-6	
								Page: 4 of 8	
								Preparer: <name>	
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
2	351.1	Organization	0	0	0	0	0	0	0
3	352.1	Franchises	647	647	647	647	647	647	647
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5		COLLECTION PLANT							
6	353.2	Land & Land Rights	6,602	6,602	6,602	6,602	6,602	6,602	6,602
7	354.2	Structures & Improvements	4,628	4,628	4,628	4,628	4,628	4,628	4,628
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	15,465	15,465	15,465	15,465	15,465	15,465	15,465
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0
12	363.2	Services to Customers	2,910	2,910	2,910	2,910	2,910	2,910	2,910
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	2,400	2,400	2,400	2,400	2,400	2,400	2,400
21	371.3	Pumping Equipment	8,406	8,406	8,406	8,406	8,406	8,406	8,406
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	63,588	63,588	63,588	63,588	63,588	63,588	63,588
28	381.4	Plant Sewers	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT							
32	353.5	Land & Land Rights	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6	Franchises	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
50		GENERAL PLANT							
51	353.7	Land & Land Rights	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0
63		TOTAL	104,646	104,646	104,646	104,646	104,646	104,646	104,646

Schedule of Sewer Plant in Service By Primary Account- 2005		FWS Properties											Florida Public Service Commission			
CWIP to Plant - Jan through December 2005		input field											Schedule:	A-6		
Silver Lake Oaks - Sewer		Explanation: Provide amounts for projects that were physically placed in service during 2005.											Page:	6 of 8		
Docket No. 060368 - WS													Preparer:	<name>		
Schedule Year Ended: 2005																
Historic [X] or Projected []																
Line No.	Acct No.	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total	(15) 2005
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												802		802
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	802	0	802

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Schedule of Sewer Plant in Service By Primary Account- 2005													FWS Properties			Florida Public Service Commission		
Retirements-January through December 2005																		
Silver Lake Oaks - Sewer													=input field			Schedule: A.6		
Docket No. 060368 - WS													Explanation: Provide Retirements that were physically made during 2005.			Page: 7 of 8		
Schedule Year Ended: 2005																Preparer: <name>		
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>																		
Line No.	Acct No.	AccountName	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) Total	(14) 2005	(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														(568)	(568)	
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	(568)	0	(568)	

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Schedule of Sewer Plant in Service By Primary Account- 2005		FWS Properties										Florida Public Service Commission				
Adjustments to UPIS-January through December 2005																
Silver Lake Oaks - 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total		
1	INTANGIBLE PLANT															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	386.6 Reuse Services															0
46	367.6 Reuse Meters & Meter Installations															0
47	371.6 Pumping Equipment															0
48	375.6 Reuse Transmission & Distr. Sys.															0
49	389.6 Other Plant & Misc. Equipment															0
50	GENERAL PLANT															0
51	353.7 Land & Land Rights															0
52	354.7 Structures & Improvements															0
53	390.7 Office Furniture & Equipment															0
54	390.71 Computer Equipment															0
55	391.7 Transportation Equipment															0
56	392.7 Stores Equipment															0
57	393.7 Tools, Shop & Garage Equipment															0
58	394.7 Laboratory Equipment															0
59	395.7 Power Operated Equipment															0
60	396.7 Communication Equipment															0
61	397.7 Miscellaneous Equipment															0
62	398.7 Other Tangible Plant															0
63	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

11

Schedule of Sewer Plant in Service By Primary Account- 2005 Adjusted UPIS Balances- December 2004 through December 2005													FWS Properties			Florida Public Service Commission		
Silver Lake Oaks - Sewer													Schedule:	A.6				
Docket No. 060368 - WS													Page:	4 of 8				
Schedule Year Ended: 2005													Preparer:	<name>				
Historic (x) or Projected ()																		
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month average																		
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
	AccountName	12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average Balance			
1	INTANGIBLE PLANT																	
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
3	352.1 Franchises	647	647	647	647	647	647	647	647	647	647	647	647	647	647	647		
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	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602		
7	354.2 Structures & Improvements	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628		
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	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465		
11	362.2 Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
12	363.2 Services to Customers	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910		
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	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400		
21	371.3 Pumping Equipment	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406		
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	63,588	63,588	63,588	63,588	63,588	63,588	63,588	63,588	63,588	63,588	63,588	63,822	63,822	63,624	63,624		
28	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
29	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
30	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
31	RECLAIMED WATER TREATMENT PLANT																	
32	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
33	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
34	355.5 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
35	371.5 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
36	374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
37	380.5 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
38	381.5 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
39	389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
40	RECLAIMED WATER DISTRIBUTION PLANT																	
41	352.6 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
42	353.6 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
43	354.6 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
44	355.6 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
45	366.6 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
46	367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
47	371.6 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
49	389.6 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
50	GENERAL PLANT																	
51	353.7 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
52	354.7 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
53	390.7 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
54	390.71 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
55	391.7 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
56	392.7 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
57	393.7 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
58	394.7 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
59	395.7 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
60	396.7 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
61	397.7 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
62	398.7 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
63	TOTAL	104,646	104,646	104,646	104,646	104,646	104,646	104,646	104,646	104,646	104,646	104,646	104,880	104,880	104,682	104,682		

15a

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Silver Lake Oaks

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Schedule: A-6

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	647	647	647	647	647	647	647	647	647	647	647	647	647	647
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	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602
7	354.2	Structures & Improvements	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628
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	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910
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	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
21	371.3	Pumping Equipment	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406
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	63,588	63,588	63,588	63,588	63,588	63,588	63,588	63,588	63,588	63,588	63,588	63,822	63,822	63,624
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	48	315	398	512	98
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	104,646	104,646	104,646	104,646	104,646	104,646	104,646	104,646	104,646	104,694	104,961	105,278	105,392	104,780
64		Subtotal Land & Land Rights	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602

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Schedule of Sewer Plant in Service By Primary Account- 2006 CWIP to Plant -Jan through December 2006													Florida Public Service Commission		
Silver Lake Oaks - Sewer													Schedule:	A-6	
Docket No. 060368 - WS													Page:	6 of 8	
Schedule Year Ended: 2006													Preparer:	<name>	
Historic [] or Projected [x]															
Explanation: Provide amounts by month for projects that were physically placed In service during 2006.															
Line No.	Acct No.	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 2006 Total
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				0			0
11	362.2	Special Collecting Structures						4,000				4,000			0
12	363.2	Services to Customers										0			0
13	364.2	Flow Measuring Devices													0
14	365.2	Flow Measuring Installations													0
15	389.2	Other Plant & Misc. Equipment													0
16		SYSTEM PUMPING PLANT													
17	353.3	Land & Land Rights													0
18	354.3	Structures & Improvements													0
19	355.3	Power Generation Equipment													0
20	370.3	Receiving Wells													0
21	371.3	Pumping Equipment													0
22	389.3	Other Plant & Misc. Equipment													0
23		TREATMENT AND DISPOSAL PLANT													
24	353.4	Land & Land Rights													0
25	354.4	Structures & Improvements										0			0
26	355.4	Power Generation Equipment													0
27	380.4	Treatment & Disposal Equipment												0	0
28	381.4	Plant Sewers												27,500	27,500
29	382.4	Outfall Sewer Lines													0
30	389.4	Other Plant & Misc. Equipment													0
31		RECLAIMED WATER TREATMENT PLANT													
32	353.5	Land & Land Rights													0
33	354.5	Structures & Improvements													0
34	355.5	Power Generation Equipment													0
35	371.5	Pumping Equipment													0
36	374.5	Reuse Distribution Reservoirs													0
37	380.5	Treatment & Disposal Equipment													0
38	381.5	Plant Sewers													0
39	389.5	Other Plant & Misc. Equipment													0
40		RECLAIMED WATER DISTRIBUTION PLANT													
41	352.6	Franchises													0
42	353.6	Land & Land Rights													0
43	354.6	Structures & Improvements													0
44	355.6	Power Generation Equipment													0
45	366.6	Reuse Services													0
46	367.6	Reuse Meters & Meter Installations													0
47	371.6	Pumping Equipment													0
48	375.6	Reuse Transmission & Distr. Sys.													0
49	389.6	Other Plant & Misc. Equipment													0
50		GENERAL PLANT													
51	353.7	Land & Land Rights													0
52	354.7	Structures & Improvements													0
53	390.7	Office Furniture & Equipment													0
54	390.71	Computer Equipment													0
55	391.7	Transportation Equipment													0
56	392.7	Stores Equipment													0
57	393.7	Tools, Shop & Garage Equipment													0
58	394.7	Laboratory Equipment													0
59	395.7	Power Operated Equipment													0
60	396.7	Communication Equipment													0
61	397.7	Miscellaneous Equipment													0
62	398.7	Other Tangible Plant													0
63		TOTAL	0	0	0	0	0	4,000	0	0	4,000	0	0	31,500	39,500

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Schedule of Sewer Plant in Service By Primary Account- 2006 Retirements-January through December 2006													Florida Public Service Commission			
Silver Lake Oaks - Sewer Docket No. 060368 - WS Schedule Year Ended: 2006													Schedule: A-6 Page: 7 of 8 Preparer: <name>			
Explanation: Provide Retirements that were physically made during 2006.																
Historic [] or Projected [x]																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Totals 2006
1		INTANGIBLE PLANT														
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force							0			0				0
10	361.2	Collection Sewers - Gravity							(502)			(502)			0	(1,506)
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												(5,426)		(5,426)
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	(502)	0	0	(502)	0	0	(5,928)	(6,932)

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

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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																
Silver Lake Oaks - Sewer													Schedule:		A-6	
Docket No. 060368 - WS													Page:		4 of 8	
Schedule Year Ended: 2006													Preparer:		<name>	
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average																
Historic [] or Projected [x]																
Line No	Acct No	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		AccountName	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	12/31/06	Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	647	647	647	647	647	647	647	647	647	647	647	647	647	647
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	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602
7	354.2	Structures & Improvements	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628
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	15,465	15,465	15,465	15,465	15,465	15,465	18,963	18,963	18,963	22,461	22,461	22,461	25,959	18,694
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910
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	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
21	371.3	Pumping Equipment	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406
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	63,822	63,822	63,822	63,822	63,822	63,822	63,822	63,822	63,822	63,822	63,822	63,822	85,896	65,520
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	104,880	104,880	104,880	104,880	104,880	104,880	108,378	108,378	108,378	111,876	111,876	111,876	137,448	109,807

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Schedule of Sewer Plant in Service By Primary Account
 Test Year Average balance
 Silver Lake Oaks
 Docket No. 060368-WS
 Schedule Year Ending 12/31/06
 Historical [] Projected [X]

Florida Public Service Commission

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	647	647	647	647	647	647	647	647	647	647	647	647	647	647
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	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602
7	354.2	Structures & Improvements	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628
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	15,465	15,465	15,465	15,465	15,465	15,465	18,963	18,963	18,963	22,461	22,461	22,461	25,959	18,694
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910
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	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
21	371.3	Pumping Equipment	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406
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	63,822	63,822	63,822	63,822	63,822	63,822	63,822	63,822	63,822	63,822	63,822	63,822	85,896	65,520
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	512	512	512	557	557	739	771	771	771	771	771	771	1,804	756
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	105,392	105,392	105,392	105,437	105,437	105,619	109,149	109,149	109,149	112,647	112,647	112,647	139,252	110,563
64		Subtotal Land & Land Rights	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602

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Schedule of Sewer Plant in Service By Primary Account- 2007		FWS Properties										Florida Public Service Commission				
CWIP to Plant -Jan through December 2007		=input field										Schedule: A-6				
Silver Lake Oaks - Sewer		Explanation: Provide amounts for projects that were physically placed										Page: 6 of 8				
Docket No. 060368 - WS		in service during 2007.										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)
	AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007 Total		
1	INTANGIBLE PLANT															
2	351.1 Organization															0
3	352.1 Franchises															0
4	389.1 Other Plant & Misc. Equipment															0
5	COLLECTION PLANT															
6	353.2 Land & Land Rights															0
7	354.2 Structures & Improvements					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 - Gravidly					3,750				3,750		3,750		3,750		15,000
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				0		0		0		0
26	355.4 Power Generation Equipment															0
27	380.4 Treatment & Disposal Equipment									0		0		0		0
28	381.4 Plant Sewers															0
29	382.4 Outfall Sewer Lines															0
30	389.4 Other Plant & Misc. Equipment															0
31	RECLAIMED WATER TREATMENT PLANT															
32	353.5 Land & Land Rights															0
33	354.5 Structures & Improvements															0
34	355.5 Power Generation Equipment															0
35	371.5 Pumping Equipment															0
36	374.5 Reuse Distribution Reservoirs															0
37	380.5 Treatment & Disposal Equipment															0
38	381.5 Plant Sewers															0
39	389.5 Other Plant & Misc. Equipment															0
40	RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6 Franchises															0
42	353.6 Land & Land Rights															0
43	354.6 Structures & Improvements															0
44	355.6 Power Generation Equipment															0
45	366.6 Reuse Services															0
46	367.6 Reuse Meters & Meter Installations															0
47	371.6 Pumping Equipment															0
48	375.6 Reuse Transmission & Distr. Sys.															0
49	389.6 Other Plant & Misc. Equipment															0
50	GENERAL PLANT															
51	353.7 Land & Land Rights															0
52	354.7 Structures & Improvements															0
53	390.7 Office Furniture & Equipment															0
54	390.71 Computer Equipment															0
55	391.7 Transportation Equipment															0
56	392.7 Stores Equipment															0
57	393.7 Tools, Shop & Garage Equipment															0
58	394.7 Laboratory Equipment															0
59	395.7 Power Operated Equipment															0
60	396.7 Communication Equipment															0
61	397.7 Miscellaneous Equipment									0		0		0		0
62	398.7 Other Tangible Plant															0
63	TOTAL			0	0	4,000	0	0	0	4,000	0	0	4,000	0	4,000	16,000

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Schedule of Sewer Plant in Service By Primary Account- 2007															Florida Public Service Commission		
Retirements-January through December 2007																	
Silver Lake Oaks - Sewer															Schedule: A-6		
Docket No. 060368 - WS															Page: 7 of 8		
Schedule Year Ended: 2007															Preparer: <name>		
Historic [] or Projected [x]																	
Line No.	Acct No.	AccountName	(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	2007	
1		INTANGIBLE PLANT															
2	351.1	Organization															0
3	352.1	Franchises															0
4	389.1	Other Plant & Misc. Equipment															0
5		COLLECTION PLANT															
6	353.2	Land & Land Rights															0
7	354.2	Structures & Improvements															0
8	355.2	Power Generation Equipment			(56)			(56)				(56)		(56)		(224)	0
9	360.2	Collection Sewers - Force			0			0				0		0		0	0
10	361.2	Collection Sewers - Gravity			(471)			(471)				(471)		(471)		(1,884)	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			0				0		0		0	0
26	355.4	Power Generation Equipment															0
27	380.4	Treatment & Disposal Equipment															0
28	381.4	Plant Sewers															0
29	382.4	Outfall Sewer Lines															0
30	389.4	Other Plant & Misc. Equipment															0
31		RECLAIMED WATER TREATMENT PLANT															
32	353.5	Land & Land Rights															0
33	354.5	Structures & Improvements															0
34	355.5	Power Generation Equipment															0
35	371.5	Pumping Equipment															0
36	374.5	Reuse Distribution Reservoirs															0
37	380.5	Treatment & Disposal Equipment															0
38	381.5	Plant Sewers															0
39	389.5	Other Plant & Misc. Equipment															0
40		RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6	Franchises															0
42	353.6	Land & Land Rights															0
43	354.6	Structures & Improvements															0
44	355.6	Power Generation Equipment															0
45	366.6	Reuse Services															0
46	367.6	Reuse Meters & Meter Installations															0
47	371.6	Pumping Equipment															0
48	375.6	Reuse Transmission & Distr. Sys.															0
49	389.6	Other Plant & Misc. Equipment															0
50		GENERAL PLANT															
51	353.7	Land & Land Rights															0
52	354.7	Structures & Improvements															0
53	390.7	Office Furniture & Equipment															0
54	390.71	Computer Equipment															0
55	391.7	Transportation Equipment															0
56	392.7	Stores Equipment															0
57	393.7	Tools, Shop & Garage Equipment															0
58	394.7	Laboratory Equipment															0
59	395.7	Power Operated Equipment															0
60	396.7	Communication Equipment															0
61	397.7	Miscellaneous Equipment															0
62	398.7	Other Tangible Plant															0
63		TOTAL	0	0	(527)	0	0	(527)	0	0	(527)	0	0	(527)	0	(2,108)	

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

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Schedule of Sewer Plant in Service By Primary Account- 2007													FWS Properties		Florida Public Service Commission	
Adjusted UPIS Balances- December 2006 through December 2007																
Silver Lake Oaks - Sewer													Schedule: A-6		Page: 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, and 13 month average			
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		AccountName	12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	647	647	647	647	647	647	647	647	647	647	647	647	647	647
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	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602
7	354.2	Structures & Improvements	4,628	4,628	4,628	4,822	4,822	4,822	5,016	5,016	5,016	5,210	5,210	5,210	5,404	4,956
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	25,959	25,959	25,959	29,238	29,238	29,238	32,517	32,517	32,517	35,796	35,796	35,796	39,075	31,508
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910
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	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
21	371.3	Pumping Equipment	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406
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	85,896	85,896	85,896	85,896	85,896	85,896	85,896	85,896	85,896	85,896	85,896	85,896	85,896	85,896
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	137,448	137,448	137,448	140,921	140,921	140,921	144,394	144,394	144,394	147,867	147,867	147,867	151,340	143,325

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Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	647	647	647	647	647	647	647	647	647	647	647	647	647	647
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	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602
7	354.2	Structures & Improvements	4,628	4,628	4,628	4,628	4,822	4,822	4,822	5,016	5,016	5,210	5,210	5,210	5,404	4,956
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	25,959	25,959	25,959	29,238	29,238	29,238	32,517	32,517	32,517	35,796	35,796	35,796	39,075	31,508
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910
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	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
21	371.3	Pumping Equipment	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406
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	85,896	85,896	85,896	85,896	85,896	85,896	85,896	85,896	85,896	85,896	85,896	85,896	85,896	85,896
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	1,804	1,840	1,887	1,977	2,050	2,107	2,164	2,208	2,247	2,318	2,356	2,392	2,438	2,138
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	139,252	139,288	139,335	142,898	142,971	143,028	146,558	146,602	146,641	150,185	150,223	150,259	153,778	145,463
64		Subtotal Land & Land Rights	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602

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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											
Silver Lake Oaks - Sewer		108	6449	FWS	Silver Lake Oaks - Sewer			Schedule:	A-10		
Docket No. 060368 - WS		Explanation: Provide Accumulated Depreciation balances by account for the period beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA) through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.						Page:	2 of 8		
Schedule Year Ended: 2004								Preparer:	<name>		
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>											
Line No.	Acct No.	Account Name	(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)	
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	386.6	Reuse Services									
46	367.6	Reuse Meters & Meter Installations									
47	371.6	Pumping Equipment									
48	375.6	Reuse Transmission & Distr. Sys.									
49	389.6	Other Plant & Misc. Equipment									
50		GENERAL PLANT									
51	353.7	Land & Land Rights									
52	354.7	Structures & Improvements									
53	390.7	Office Furniture & Equipment									
54	390.71	Computer Equipment									
55	391.7	Transportation Equipment									
56	392.7	Stores Equipment									
57	393.7	Tools, Shop & Garage Equipment									
58	394.7	Laboratory Equipment									
59	395.7	Power Operated Equipment									
60	396.7	Communication Equipment									
61	397.7	Miscellaneous Equipment									
62	398.7	Other Tangible Plant									
63		TOTAL	0	0	0	0	0	0	0		

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Schedule of Sewer Accumulated Depreciation By Primary Account - 2005														Florida Public Service Commission		
Monthly Accumulated Depreciation Balances - per books - 2005																
Silver Lake Oaks - Sewer		108	=input field		6449	FWS	Silver Lake Oaks - Sewer							Schedule:	A-10	
Docket No. 060368 - WS		Explanation: Provide Accumulated Depreciation balances by account for the period											Page:	2 of 8		
Schedule Year Ended: 2005		beginning 12/31/04 through 12/31/05, and 13 month average for 2005											Preparer:	<name>		
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>																
Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0													0
3	352.1	Franchises	0													0
4	389.1	Other Plant & Misc. Equipment	0													0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0													0
7	354.2	Structures & Improvements	0													0
8	355.2	Power Generation Equipment	0													0
9	360.2	Collection Sewers - Force	0													0
10	361.2	Collection Sewers - Gravity	0													0
11	362.2	Special Collecting Structures	0													0
12	363.2	Services to Customers	0													0
13	364.2	Flow Measuring Devices	0													0
14	365.2	Flow Measuring Installations	0													0
15	389.2	Other Plant & Misc. Equipment	0													0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0													0
18	354.3	Structures & Improvements	0													0
19	355.3	Power Generation Equipment	0													0
20	370.3	Receiving Wells	0													0
21	371.3	Pumping Equipment	0													0
22	389.3	Other Plant & Misc. Equipment	0													0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0													0
25	354.4	Structures & Improvements	0													0
26	355.4	Power Generation Equipment	0													0
27	380.4	Treatment & Disposal Equipment	0													0
28	381.4	Plant Sewers	0													0
29	382.4	Outfall Sewer Lines	0													0
30	389.4	Other Plant & Misc. Equipment	0													0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0													0
33	354.5	Structures & Improvements	0													0
34	355.5	Power Generation Equipment	0													0
35	371.5	Pumping Equipment	0													0
36	374.5	Reuse Distribution Reservoirs	0													0
37	380.5	Treatment & Disposal Equipment	0													0
38	381.5	Plant Sewers	0													0
39	389.5	Other Plant & Misc. Equipment	0													0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0													0
42	353.6	Land & Land Rights	0													0
43	354.6	Structures & Improvements	0													0
44	355.6	Power Generation Equipment	0													0
45	366.6	Reuse Services	0													0
46	367.6	Reuse Meters & Meter Installations	0													0
47	371.6	Pumping Equipment	0													0
48	375.6	Reuse Transmission & Distr. Sys.	0													0
49	389.6	Other Plant & Misc. Equipment	0													0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0													0
52	354.7	Structures & Improvements	0													0
53	390.7	Office Furniture & Equipment	0													0
54	390.71	Computer Equipment	0													0
55	391.7	Transportation Equipment	0													0
56	392.7	Stores Equipment	0													0
57	393.7	Tools, Shop & Garage Equipment	0													0
58	394.7	Laboratory Equipment	0													0
59	395.7	Power Operated Equipment	0													0
60	396.7	Communication Equipment	0													0
61	397.7	Miscellaneous Equipment	0													0
62	398.7	Other Tangible Plant	0													0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance
Silver Lake Oaks
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.	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	339.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	SYSTEM PUMPING PLANT														
17	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	TREATMENT AND DISPOSAL PLANT														
24	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	RECLAIMED WATER TREATMENT PLANT														
32	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	GENERAL PLANT														
51	353.7 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2006						
Monthly Accumulated Depreciation Balances- per books- 2006						
		=input field				
Silver Lake Oaks - Sewer		108	6449	FWS	Silver Lake Oaks - Sewer	
Docket No. 060368 - WS		Explanation: Provide Accumulated Depreciation balances by account for the period				
Schedule Year Ended: 2006		beginning 12/31/05 through 12/31/06, and 13 month averages for 2006				
Historic [] or Projected [x]						
	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Acct No.	Account Name	12/31/05	01/31/06	02/28/06	03/31/06
			04/30/06			05/31/06
1		INTANGIBLE PLANT				Linked
2	351.1	Organization	0			0
3	352.1	Franchises	0			226
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			8,707
11	362.2	Special Collecting Structures	0			0
12	363.2	Services to Customers	0			1,332
13	364.2	Flow Measuring Devices	0			0
14	365.2	Flow Measuring Installations	0			0
15	389.2	Other Plant & Misc. Equipment	0			0
16		SYSTEM PUMPING PLANT				
17	353.3	Land & Land Rights	0			0
18	354.3	Structures & Improvements	0			0
19	355.3	Power Generation Equipment	0			0
20	370.3	Receiving Wells	0			1,234
21	371.3	Pumping Equipment	0			0
22	389.3	Other Plant & Misc. Equipment	0			0
23		TREATMENT AND DISPOSAL PLANT				
24	353.4	Land & Land Rights	0			0
25	354.4	Structures & Improvements	0			1,683
26	355.4	Power Generation Equipment	0			0
27	380.4	Treatment & Disposal Equipment	0			34,752
28	381.4	Plant Sewers	0			0
29	382.4	Outfall Sewer Lines	0			0
30	389.4	Other Plant & Misc. Equipment	0			0
31		RECLAIMED WATER TREATMENT PLANT				
32	353.5	Land & Land Rights	0			0
33	354.5	Structures & Improvements	0			0
34	355.5	Power Generation Equipment	0			0
35	371.5	Pumping Equipment	0			7,206
36	374.5	Reuse Distribution Reservoirs	0			0
37	380.5	Treatment & Disposal Equipment	0			21,842
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	386.7	Other Tangible Plant	0			0
63		TOTAL	0	0	0	0
						76,982

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

Florida Public Service Commission

**Silver Lake Oaks
Docket No. 060368-WS**

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

Projected Test Year Ending 12/31/07

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	32,399	69,579
2004			
46	Additions	1,660	2,359
47	Retirements	(892)	0
48	Adjustments	0	0
49	12/31/04 Balance	33,167	71,938
2005			
50	Additions	3,444	4,719
51	Retirements	(6,527)	(568)
52	Adjustments	18	18
53	12/31/05 Balance	30,102	76,107
2006			
54	Additions	3,697	4,872
55	Retirements	(1,712)	(6,932)
56	Adjustments	129	129
57	12/31/06 Balance	32,215	74,176
2007			
58	Additions	4,224	6,278
59	Retirements	(1,500)	(2,108)
60	Adjustments	361	361
61	12/31/07 Balance	35,300	78,707

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

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties							Florida Public Service Commission	
Amendatory Order Balances as of 6/30/04		=input field							Schedule:	A-10
Silver Lake Oaks - Sewer		Explanation: Provide Accum Depn balances by account for the period beginning							Page:	5 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	200	200	200	200	200	200	200	
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	1,454	1,454	1,454	1,454	1,454	1,454	1,454	
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	8,163	8,163	8,163	8,163	8,163	8,163	8,163	
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	
12	363.2	Services to Customers	1,211	1,211	1,211	1,211	1,211	1,211	1,211	
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	1,107	1,107	1,107	1,107	1,107	1,107	1,107	
21	371.3	Pumping Equipment	6,466	6,466	6,466	6,466	6,466	6,466	6,466	
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	50,978	50,978	50,978	50,978	50,978	50,978	50,978	
28	381.4	Plant Sewers	0	0	0	0	0	0	0	
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
31		RECLAIMED WATER TREATMENT PLANT								
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	
38	381.5	Plant Sewers	0	0	0	0	0	0	0	
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
40		RECLAIMED WATER DISTRIBUTION PLANT								
41	352.6	Franchises	0	0	0	0	0	0	0	
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	
45	366.6	Reuse Services	0	0	0	0	0	0	0	
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
50		GENERAL PLANT								
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	
54	390.71	Computer Equipment	0	0	0	0	0	0	0	
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	
56	392.7	Stores Equipment	0	0	0	0	0	0	0	
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	
60	396.7	Communication Equipment	0	0	0	0	0	0	0	
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	
63		TOTAL	69,579	69,579	69,579	69,579	69,579	69,579	69,579	

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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											
Silver Lake Oaks - Sewer										Schedule: A-10	
Docket No. 060368 - WS										Page: UPIS 4 of 8	
Schedule Year Ended: 2004										Preparer: <name>	
Historic [x] or Projected []											
Explanation: Provide Adjusted UPIS balances by account for the period beginning 6/30/04 through the year ended 12/31/04											
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
Line No.	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	647	647	647	647	647	647	647			
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	6,602	6,602	6,602	6,602	6,602	6,602	6,602			
7	354.2 Structures & Improvements	4,628	4,628	4,628	4,628	4,628	4,628	4,628			
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	15,465	15,465	15,465	15,465	15,465	15,465	15,465			
11	362.2 Special Collecting Structures	0	0	0	0	0	0	0			
12	363.2 Services to Customers	2,910	2,910	2,910	2,910	2,910	2,910	2,910			
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	2,400	2,400	2,400	2,400	2,400	2,400	2,400			
21	371.3 Pumping Equipment	8,406	8,406	8,406	8,406	8,406	8,406	8,406			
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	63,588	63,588	63,588	63,588	63,588	63,588	63,588			
28	381.4 Plant Sewers	0	0	0	0	0	0	0			
29	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0			
30	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
31	RECLAIMED WATER TREATMENT PLANT										
32	353.5 Land & Land Rights	0	0	0	0	0	0	0			
33	354.5 Structures & Improvements	0	0	0	0	0	0	0			
34	355.5 Power Generation Equipment	0	0	0	0	0	0	0			
35	371.5 Pumping Equipment	0	0	0	0	0	0	0			
36	374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0			
37	380.5 Treatment & Disposal Equipment	0	0	0	0	0	0	0			
38	381.5 Plant Sewers	0	0	0	0	0	0	0			
39	389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
40	RECLAIMED WATER DISTRIBUTION PLANT										
41	352.6 Franchises	0	0	0	0	0	0	0			
42	353.6 Land & Land Rights	0	0	0	0	0	0	0			
43	354.6 Structures & Improvements	0	0	0	0	0	0	0			
44	355.6 Power Generation Equipment	0	0	0	0	0	0	0			
45	366.6 Reuse Services	0	0	0	0	0	0	0			
46	367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0			
47	371.6 Pumping Equipment	0	0	0	0	0	0	0			
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0			
49	389.6 Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
50	GENERAL PLANT										
51	353.7 Land & Land Rights	0	0	0	0	0	0	0			
52	354.7 Structures & Improvements	0	0	0	0	0	0	0			
53	390.7 Office Furniture & Equipment	0	0	0	0	0	0	0			
54	390.71 Computer Equipment	0	0	0	0	0	0	0			
55	391.7 Transportation Equipment	0	0	0	0	0	0	0			
56	392.7 Stores Equipment	0	0	0	0	0	0	0			
57	393.7 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0			
58	394.7 Laboratory Equipment	0	0	0	0	0	0	0			
59	395.7 Power Operated Equipment	0	0	0	0	0	0	0			
60	396.7 Communication Equipment	0	0	0	0	0	0	0			
61	397.7 Miscellaneous Equipment	0	0	0	0	0	0	0			
62	398.7 Other Tangible Plant	0	0	0	0	0	0	0			
63	TOTAL	104,646	104,646	104,646	104,646	104,646	104,646	104,646			

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties							
Depreciation Rates for Sewer Accounts- 2004									
Silver Lake Oaks - Sewer		This Schedule shows the Commission Authorized Depreciation rates for 2004							
Docket No. 060368 - WS									
Schedule Year Ended: 2004									
Historic [x] or Projected []									
Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
2	351.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	352.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
4	389.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5		COLLECTION PLANT							
6	353.2	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	354.2	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
8	355.2	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	360.2	Collection Sewers - Force	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	361.2	Collection Sewers - Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
11	362.2	Special Collecting Structures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	363.2	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
13	364.2	Flow Measuring Devices	0.00%	0.00%	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%	0.00%	0.00%
15	389.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16		SYSTEM PUMPING PLANT							
17	353.3	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18	354.3	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
19	355.3	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
20	370.3	Receiving Wells	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
21	371.3	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
22	389.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
23		TREATMENT AND DISPOSAL PLANT							
24	353.4	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25	354.4	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
26	355.4	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	380.4	Treatment & Disposal Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
28	381.4	Plant Sewers	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
29	382.4	Outfall Sewer Lines	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
30	389.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31		RECLAIMED WATER TREATMENT PLANT							
32	353.5	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33	354.5	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
34	355.5	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
35	371.5	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
36	374.5	Reuse Distribution Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	380.5	Treatment & Disposal Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
38	381.5	Plant Sewers	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39	389.5	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40		RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
42	353.6	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	354.6	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
44	355.6	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	366.6	Reuse Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
46	367.6	Reuse Meters & Meter Installations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47	371.6	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
48	375.6	Reuse Transmission & Distr. Sys.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
49	389.6	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
50		GENERAL PLANT							
51	353.7	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
52	354.7	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
53	390.7	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
54	390.71	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
55	391.7	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
56	392.7	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
57	393.7	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
58	394.7	Laboratory Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
59	395.7	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
60	396.7	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
61	397.7	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
62	398.7	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
63		TOTAL							

Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties							Florida Public Service Commission	
Depreciation Expense- July through December 2004										
Silver Lake Oaks - Sewer									Schedule:	A-10
Docket No. 060368 - WS									Page:	6 of 8
Schedule Year Ended: 2004		Explanation: Provide monthly Depreciation Expense for 2004							Preparer:	<name>
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	0	0	
3	352.1 Franchises	1	1	1	1	1	1	1	1	
4	389.1 Other Plant & Misc. Equipment	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	
7	354.2 Structures & Improvements	12	12	12	12	12	12	12	12	
8	355.2 Power Generation Equipment	0	0	0	0	0	0	0	0	
9	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	
10	361.2 Collection Sewers - Gravity	29	29	29	29	29	29	29	29	
11	362.2 Specal Collecting Structures	0	0	0	0	0	0	0	0	
12	363.2 Services to Customers	6	6	6	6	6	6	6	6	
13	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	
14	365.2 Flow Measuring Installations	0	0	0	0	0	0	0	0	
15	389.2 Other Plant & Misc. Equipment	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	
18	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	
19	355.3 Power Generation Equipment	0	0	0	0	0	0	0	0	
20	370.3 Receiving Wells	11	11	11	11	11	11	11	11	
21	371.3 Pumping Equipment	39	39	39	39	39	39	39	39	
22	389.3 Other Plant & Misc. Equipment	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	
25	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	
26	355.4 Power Generation Equipment	0	0	0	0	0	0	0	0	
27	380.4 Treatment & Disposal Equipment	295	295	295	295	295	295	295	295	
28	381.4 Plant Sewers	0	0	0	0	0	0	0	0	
29	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	
30	389.4 Other Plant & Misc. Equipment	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	
33	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	
34	355.5 Power Generation Equipment	0	0	0	0	0	0	0	0	
35	371.5 Pumping Equipment	0	0	0	0	0	0	0	0	
36	374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	
37	380.5 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	
38	381.5 Plant Sewers	0	0	0	0	0	0	0	0	
39	389.5 Other Plant & Misc. Equipment	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	
42	353.6 Land & Land Rights	0	0	0	0	0	0	0	0	
43	354.6 Structures & Improvements	0	0	0	0	0	0	0	0	
44	355.6 Power Generation Equipment	0	0	0	0	0	0	0	0	
45	366.6 Reuse Services	0	0	0	0	0	0	0	0	
46	367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	
47	371.6 Pumping Equipment	0	0	0	0	0	0	0	0	
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	
49	389.6 Other Plant & Misc. Equipment	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	
52	354.7 Structures & Improvements	0	0	0	0	0	0	0	0	
53	390.7 Office Furniture & Equipment	0	0	0	0	0	0	0	0	
54	390.71 Computer Equipment	0	0	0	0	0	0	0	0	
55	391.7 Transportation Equipment	0	0	0	0	0	0	0	0	
56	392.7 Stores Equipment	0	0	0	0	0	0	0	0	
57	393.7 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	
58	394.7 Laboratory Equipment	0	0	0	0	0	0	0	0	
59	395.7 Power Operated Equipment	0	0	0	0	0	0	0	0	
60	396.7 Communication Equipment	0	0	0	0	0	0	0	0	
61	397.7 Miscellaneous Equipment	0	0	0	0	0	0	0	0	
62	398.7 Other Tangible Plant	0	0	0	0	0	0	0	0	
63	TOTAL	393	393	393	393	393	393	393	393	2,359

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

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties							Florida Public Service Commission		
Adjusted Accumulated Depreciation Balances- June through December 2004									Schedule:	A-10	
Silver Lake Oaks - Sewer		Explanation: Provide Adjusted Accum Depn balances by account for the period beginning 6/30/04							Page:	4 of 8	
Docket No. 060368 - WS		when the Florida Water Services properties were acquired by AQUA, Inc.							Preparer:	<name>	
Schedule Year Ended: 2004		through the year ended 12/31/04. While 2005 is the historical test year, balances									
Historic [x] or Projected []		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)			
Line No.	Acct No.	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	200	201	203	204	205	207	208		
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	1,454	1,466	1,478	1,490	1,502	1,514	1,526		
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	8,163	8,192	8,220	8,249	8,277	8,306	8,335		
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0		
12	363.2	Services to Customers	1,211	1,217	1,224	1,230	1,237	1,243	1,249		
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	1,107	1,118	1,129	1,140	1,151	1,163	1,174		
21	371.3	Pumping Equipment	6,466	6,505	6,544	6,583	6,622	6,661	6,700		
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	50,978	51,273	51,567	51,862	52,156	52,451	52,746		
28	381.4	Plant Sewers	0	0	0	0	0	0	0		
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0		
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0	0	0	0	0	0		
33	354.5	Structures & Improvements	0	0	0	0	0	0	0		
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0		
35	371.5	Pumping Equipment	0	0	0	0	0	0	0		
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0		
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0		
38	381.5	Plant Sewers	0	0	0	0	0	0	0		
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0	0	0	0	0	0		
42	353.6	Land & Land Rights	0	0	0	0	0	0	0		
43	354.6	Structures & Improvements	0	0	0	0	0	0	0		
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0		
45	366.6	Reuse Services	0	0	0	0	0	0	0		
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0		
47	371.6	Pumping Equipment	0	0	0	0	0	0	0		
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0		
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0	0	0	0	0	0		
52	354.7	Structures & Improvements	0	0	0	0	0	0	0		
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0		
54	390.71	Computer Equipment	0	0	0	0	0	0	0		
55	391.7	Transportation Equipment	0	0	0	0	0	0	0		
56	392.7	Stores Equipment	0	0	0	0	0	0	0		
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0		
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0		
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0		
60	396.7	Communication Equipment	0	0	0	0	0	0	0		
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0		
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0		
63		TOTAL	69,579	69,972	70,365	70,758	71,151	71,544	71,938		

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Line No.	Acct No.	Account Name	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
			(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1		INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	351.1	Organization	647	647	647	647	647	647	647	647	647	647	647	647	647	
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	359.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5		COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	353.2	Land & Land Rights	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	
7	354.2	Structures & Improvements	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	
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	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	364.2	Services to Customers	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	
13	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	365.2	Other Plant & Misc. Equipment	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	
16		SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	355.3	Power Generation Equipment	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	
21	371.3	Pumping Equipment	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	
22	369.3	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	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	63,588	63,588	63,588	63,588	63,588	63,588	63,588	63,588	63,588	63,588	63,588	63,588	63,588	
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	0	0	0	0	0	0	0	0	0	0	0	0	0	
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
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	0	0	0	0	0	0	0	0	0	0	0	0	0	
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	
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	0	0	0	0	0	0	0	0	0	0	0	0	0	
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
59	395.7	Power Operator 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	104,646	104,646	104,646	104,646	104,646	104,646	104,646	104,646	104,646	104,646	104,646	104,646	104,646	

Schedule of Sewer Accumulated Depreciation By Primary Account- 2005
 Silver Lake Oaks - Sewer
 Docker No. 060368 - WS
 Schedule Year Ended: 2005
 Historic [x] or Projected []
 Explanation: Provide Adjusted UPS balances by account for the period beginning 12/31/04 through the year ended 12/31/05.
 Page: UPS 4 of 8
 Schedule: A-10
 Florida Public Service Commission

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Schedule of Sewer Accumulated Depreciation By Primary Account - 2005																
Depreciation Expense - 2005																
Line No.	Acct No.	Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2005 Total	
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	1	1	1	1	1	1	1	1	1	1	1	1	1	16
4	386.1	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	12	12	12	12	12	12	12	12	12	12	12	12	12	145
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	29	29	29	29	29	29	29	29	29	29	29	29	29	343
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	6	6	6	6	6	6	6	6	6	6	6	6	6	77
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	366.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	367.2	PUMPING PLANT														
17	369.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	364.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	365.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Works	11	11	11	11	11	11	11	11	11	11	11	11	11	133
21	371.3	Pumping Equipment	39	39	39	39	39	39	39	39	39	39	39	39	39	467
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	295	295	295	295	295	295	295	295	295	295	295	295	295	3,538
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	353.6	Land & Land Rights	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	393	393	393	393	393	393	393	393	393	393	393	394	394	4,719

Schedule of Sewer Accumulated Depreciation By Primary Account- 2005													Florida Public Service Commission			
Retirements- 2005																
Silver Lake Oaks - Sewer													Schedule: A-10			
Docket No. 060368 - WS													Page: 7 of 8			
Schedule Year Ended: 2005													Preparer: <name>			
Explanation: Provide Retirements for 2005																
Historic (x) or Projected ()																
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Test Year End Dec	2005	Total
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	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	Flw Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flw 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	(568)	0	(568)	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	(568)	0	(568)	0

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2005													Florida Public Service Commission		
Adjustments to Accumulated Depreciation-2005															
Silver Lake Oaks - 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.															
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Acct No.	AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
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																
Adjusted Accumulated Depreciation Balances - December 2004 through December 2005																
Line No.	Acct No.	(1) Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			12/31/04	01/31/05	02/29/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average Balance
			Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month averages													
			Historic [X] or Projected []													
1		INTANGIBLE PLANT														
2		551.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3		352.1 Franchises	208	209	211	212	213	215	216	218	219	220	222	223	224	216
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	1,528	1,538	1,551	1,563	1,575	1,587	1,599	1,611	1,623	1,635	1,647	1,659	1,671	1,599
8		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	8,335	8,363	8,382	8,420	8,449	8,479	8,506	8,535	8,564	8,592	8,621	8,649	8,678	8,506
11		362.2 Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12		363.2 Services to Customers	1,249	1,256	1,262	1,268	1,275	1,281	1,288	1,294	1,300	1,307	1,313	1,319	1,326	1,288
13		364.2 Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14		365.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		385.2 PUMPING PLANT														
16		SYSTEM PUMPING PLANT														
17		393.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18		394.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19		395.3 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20		396.3 Processing Wells	1,174	1,185	1,196	1,207	1,218	1,229	1,240	1,252	1,263	1,274	1,285	1,296	1,307	1,240
21		371.3 Pumping Equipment	6,700	6,739	6,778	6,817	6,855	6,894	6,933	6,972	7,011	7,050	7,089	7,128	7,167	6,933
22		380.3 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	52,746	53,040	53,335	53,630	53,924	54,219	54,513	54,808	55,103	55,397	55,692	55,987	56,281	54,426
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		324.6 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42		324.6 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43		324.6 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 Sewers	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 Corridor Furniture & 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	71,938	72,331	72,724	73,117	73,510	73,903	74,296	74,689	75,082	75,475	75,869	76,262	76,655	74,209

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Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Silver Lake Oaks
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Schedule: A-10
 Page: 3 of 5
 Preparer: Robert M. Griffin

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

Line No.	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	208	209	211	212	213	215	216	218	219	220	222	223	224	216
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	1,526	1,538	1,551	1,563	1,575	1,587	1,599	1,611	1,623	1,635	1,647	1,659	1,671	1,559
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	8,335	8,363	8,392	8,420	8,449	8,478	8,506	8,535	8,564	8,592	8,621	8,649	8,678	8,506
11	362.2 Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2 Services to Customers	1,249	1,256	1,262	1,268	1,275	1,281	1,288	1,294	1,300	1,307	1,313	1,319	1,326	1,298
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	1,174	1,185	1,196	1,207	1,218	1,229	1,240	1,252	1,263	1,274	1,285	1,296	1,307	1,240
21	371.3 Pumping Equipment	6,700	6,739	6,778	6,817	6,855	6,894	6,933	6,972	7,011	7,050	7,089	7,128	7,167	6,933
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	52,746	53,040	53,335	53,630	53,924	54,219	54,513	54,808	55,103	55,397	55,692	55,920	55,715	54,426
28	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	RECLAIMED WATER TREATMENT PLANT														
32	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	GENERAL PLANT														
51	353.7 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.7 Computer Equipment	0	0	0	0	0	0	0	0	0	1	5	11	18	3
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	71,938	72,331	72,724	73,117	73,510	73,903	74,296	74,689	75,082	75,476	75,874	75,705	76,107	74,212
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		
Silver Lake Oaks - Sewer														Page: UPIS 4 of 8		
Docket No. 060388 - WS														Preparer: <name>		
Schedule Year Ended: 2006																
Historic (1) or Projected (x)																
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/05 through the year ended 12/31/06.																
Line No.	Acct No.	Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/29/06	(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	647	647	647	647	647	647	647	647	647	647	647	647	647	647
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	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602
7	354.2	Structures & Improvements	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628
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	15,465	15,465	15,465	15,465	15,465	15,465	18,963	18,963	18,963	22,461	22,461	22,461	25,959	18,694
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910
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	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
21	371.3	Pumping Equipment	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406
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	63,822	63,822	63,822	63,822	63,822	63,822	63,822	63,822	63,822	63,822	63,822	63,822	85,896	65,520
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	104,880	104,880	104,880	104,880	104,880	104,880	108,376	108,376	108,376	111,876	111,876	111,876	137,448	109,807

Schedule of Sewer Accumulated Depreciation By Primary Account - 2006													Florida Public Service Commission				
Depreciation Rates for UPIS Sewer Accounts - 2006													Schedule: A-10				
Silver Lake Oaks - Sewer													Page: 2b				
Docket No. 060368 - WS													Preparer: <name>				
Schedule Year Ended: 2006																	
Historic [] or Projected [x]																	
This Schedule shows Commission Approved Depreciation rates through April 2006, changing to rates based on Guideline Lives effective May 1, 2006																	
Change to Guideline Lives																	
Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) Monthly Rates					(12) Oct	(13) Nov	(14) Dec	(15) Memo Guideline Rates	(16) Memo Guideline Lives
								May	Jun	Jul	Aug	Sep					
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%	2.50%	40
3	352.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
4	389.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	
5		COLLECTION PLANT															
6	353.2	Land & Land Rights															
7	354.2	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
8	355.2	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
9	360.2	Collection Sewers - Force	0.00%	0.00%	0.00%	0.00%	0.00%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.33%	30
10	361.2	Collection Sewers - Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%	46
11	362.2	Special Collecting Structures	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	46
12	363.2	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	2.63%	38
13	364.2	Flow Measuring Devices	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%	20.00%	5
14	365.2	Flow Measuring Installations	0.00%	0.00%	0.00%	0.00%	0.00%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	2.63%	38
15	389.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
16		SYSTEM PUMPING PLANT															
17	353.3	Land & Land Rights															
18	354.3	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
19	355.3	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
20	370.3	Receiving Wells	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	3.33%	30
21	371.3	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
22	389.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
23		TREATMENT AND DISPOSAL PLANT															
24	353.4	Land & Land Rights															
25	354.4	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
26	355.4	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
27	380.4	Treatment & Disposal Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
28	381.4	Plant Sewers	0.00%	0.00%	0.00%	0.00%	0.00%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	2.86%	35
29	382.4	Outfall Sewer Lines	0.00%	0.00%	0.00%	0.00%	0.00%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.33%	30
30	389.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
31		RECLAIMED WATER TREATMENT PLANT															
32	353.5	Land & Land Rights															
33	354.5	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
34	355.5	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
35	371.5	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
36	374.5	Reuse Distribution Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	2.70%	37
37	380.5	Treatment & Disposal Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
38	381.5	Plant Sewers	0.00%	0.00%	0.00%	0.00%	0.00%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	2.86%	35
39	389.5	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
40		RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	
42	353.6	Land & Land Rights															
43	354.6	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
44	355.6	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
45	366.6	Reuse Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
46	367.6	Reuse Meters & Meter Installations	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
47	371.6	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
48	375.6	Reuse Transmission & Distr. Sys.	0.00%	0.00%	0.00%	0.00%	0.00%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	39
49	389.6	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
50		GENERAL PLANT															
51	353.7	Land & Land Rights															
52	354.7	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
53	390.7	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
54	390.71	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	16.67%	6
55	391.7	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	16.67%	6
56	392.7	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
57	393.7	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	6.25%	16
58	394.7	Laboratory Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
59	395.7	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	8.33%	12
60	396.7	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	10.00%	10
61	397.7	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
62	398.7	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	10.00%	10

Schedule of Sewer Accumulated Depreciation By Primary Account- 2006															Florida Public Service Commission	
Depreciation Expense- 2006															Schedule:	A-10
Silver Lake Oaks - Sewer															Page:	6 of 8
Docket No. 060368 - WS															Preparer:	<name>
Schedule Year Ended: 2006															Explanation: Provide the monthly Depreciation Expense for 2006	
Historic [] or Projected [x]																
Line No.	Acct No.	(1) Account Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total	(15) 2006
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	1	1	1	1	1	1	1	1	1	1	1	1	1	16
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	12	12	12	12	12	12	12	12	12	12	12	12	12	145
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	29	29	29	29	29	29	35	35	35	42	42	42	48	421
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	6	6	6	6	6	6	6	6	6	6	6	6	6	77
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	11	11	11	11	7	7	7	7	7	7	7	7	7	98
21	371.3	Pumping Equipment	39	39	39	39	39	39	39	39	39	39	39	39	39	467
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	296	296	296	296	295	295	295	295	295	295	295	295	398	3,649
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	394	394	394	394	389	396	396	396	402	402	402	511	4,872	

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Schedule of Sewer Accumulated Depreciation By Primary Account - 2006													Florida Public Service Commission			
Retirements - 2006													Schedule: A-10			
Silver Lake Oaks - Sewer													Page: 7 of 8			
Docket No. 060368 - WS													Preparer: <name>			
Explanation: Provide Retirements for 2006																
Schedule Year Ended: 2006																
Historic [] or Projected [X]																
Line No.	Acct No.	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Test Year End 2006	(15) Total
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	0	0	0	0	0	0	(502)	0	0	(502)	0	(502)	(1,506)	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 Walls	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	(5,426)	(5,426)	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	380.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.7	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	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	(502)	0	0	(502)	0	(5,926)	(6,932)	0

Schedule of Sewer Accumulated Depreciation By Primary Account- 2006															Florida Public Service Commission		
Adjustments to Accumulated Depreciation-2006																	
															=Input field		
Silver Lake Oaks - Sewer															Schedule: A-10		
Docket No. 060361 - WS															Page: 8 of 8		
Schedule Year Ended: 2006															Preparer: <name>		
Historic [] or Projected [x]																	
Explanation: Provide Adjustments to the Accumulated Depreciation Balances in Ammendatory 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) Dec	(15) 2006 Total	
1		INTANGIBLE PLANT															
2	351.1	Organization															0
3	352.1	Franchises															0
4	389.1	Other Plant & Misc. Equipment															0
5		COLLECTION PLANT															
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 2005 through December 2006													Schedule:	A-10		
Silver Lake Oaks - Sewer													Page:	4 of 8		
Docket No. 060368 - WS													Preparer:	<name>		
Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month averages.																
Schedule Year Ended: 2006																
Historic [] or Protected [x]																
Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1 INTANGIBLE PLANT																
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	224	226	227	228	230	231	232	234	235	236	238	239	240	232
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	1,671	1,683	1,695	1,707	1,720	1,732	1,744	1,756	1,768	1,780	1,792	1,804	1,816	1,744
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	8,678	8,707	8,735	8,764	8,792	8,821	8,854	8,889	8,424	7,964	8,006	8,047	7,593	8,406
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	1,326	1,332	1,339	1,345	1,351	1,358	1,364	1,370	1,377	1,383	1,390	1,396	1,402	1,364
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	1,307	1,318	1,329	1,341	1,352	1,358	1,365	1,372	1,378	1,385	1,392	1,398	1,405	1,362
21	371.3	Pumping Equipment	7,167	7,206	7,245	7,284	7,323	7,362	7,401	7,440	7,479	7,517	7,556	7,595	7,634	7,401
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	55,715	56,011	56,307	56,603	56,898	57,194	57,489	57,785	58,080	58,376	58,671	58,967	53,938	57,079
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31 RECLAIMED WATER TREATMENT PLANT																
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 RECLAIMED WATER DISTRIBUTION PLANT																
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	386.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	387.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 GENERAL PLANT																
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	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	76,089	76,483	76,877	77,272	77,666	78,055	77,949	78,345	78,741	78,641	79,044	79,446	74,029	77,588
			TRUE													

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Silver Lake Oaks

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [] Projected [X]

Schedule: A-10

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	224	226	227	228	230	231	232	234	235	236	238	239	240	232
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	1,671	1,683	1,695	1,707	1,720	1,732	1,744	1,756	1,768	1,780	1,792	1,804	1,816	1,744
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	8,678	8,707	8,735	8,764	8,792	8,821	8,850	8,879	8,908	8,937	8,966	8,995	9,024	8,406
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	1,326	1,332	1,339	1,345	1,351	1,358	1,364	1,370	1,377	1,383	1,390	1,396	1,402	1,364
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	1,307	1,313	1,329	1,341	1,352	1,358	1,365	1,372	1,378	1,385	1,392	1,398	1,405	1,362
21	371.3	Pumping Equipment	7,167	7,206	7,245	7,284	7,323	7,362	7,401	7,440	7,479	7,517	7,556	7,595	7,634	7,401
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	55,715	56,011	56,307	56,603	56,898	57,194	57,489	57,785	58,080	58,376	58,671	58,967	59,263	57,079
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	18	25	32	40	47	58	68	79	90	101	111	122	147	72
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	76,107	76,508	76,909	77,311	77,713	78,113	78,517	78,924	79,331	79,742	80,155	80,568	80,976	77,660
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		
Silver Lake Oaks - Sewer															Page:	UPIS 4 of 8		
Docket No. 060368 - WS															Preparer:	<name>		
Explanation: Provide Adjusted UPIS Balances by account for the period beginning 12/31/06 through the year ended 12/31/07.																		
Schedule Year Ended: 2007																		
Historic [] or Protected [x]																		
Line No.	Acct No.	(1) Account Name	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance		
1		INTANGIBLE PLANT																
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	647	647	647	647	647	647	647	647	647	647	647	647	647	647	647	647
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT																
6	353.2	Land & Land Rights	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602
7	354.2	Structures & Improvements	4,628	4,628	4,628	4,622	4,822	4,822	5,016	5,016	5,016	5,210	5,210	5,210	5,404	5,404	4,966	
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	25,959	25,959	25,959	29,238	29,238	29,238	32,517	32,517	32,517	35,796	35,796	35,796	39,075	39,075	31,508	
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT																
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Walls	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
21	371.3	Pumping Equipment	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406	8,406
22	389.3	Other Plant & Misc. Equipment	0	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	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	85,896	85,896	85,896	85,896	85,896	85,896	85,896	85,896	85,896	85,896	85,896	85,896	85,896	85,896	85,896	85,896
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT																
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT																
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT																
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	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	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	137,448	137,448	137,448	140,921	140,921	140,921	144,394	144,394	144,394	147,867	147,867	147,867	151,340	143,325		

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Schedule of Sewer Accumulated Depreciation By Primary Account - 2007														Florida Public Service Commission			
Depreciation Rates for UPIS Sewer Accounts-2007														Schedule:	A-10		
Silver Lake Oaks - Sewer														Page:	Zh		
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												(13)	(14)
				(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec		
1		INTANGIBLE PLANT															
2	351.1	Organization	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	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	388.1	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	380.2	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	381.2	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	382.2	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	383.2	Services to Customers	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%	
13	384.2	Flow Measuring Devices	20.00%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	
14	385.2	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	389.2	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	
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		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	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	
28	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	386.6	Reuse Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
46	387.6	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	300.7	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	390.7	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	391.7	Transportation Equipment	16.67%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	
56	392.7	Stores Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	
57	393.7	Tools, Shop & Garage Equipment	6.25%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	
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	
Silver Lake Oaks - Sewer															Page: 6 of 8	
Docket No. 060368 - WS															Preparer: <name>	
Explanation: Provide the monthly Depreciation Expense for 2007															2007	
Schedule Year Ended: 2007																
Historic [] or Projected [x]																
Line No.	Acct No.	(1) Account Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total	(15) 2007
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	1	1	1	1	1	1	1	1	1	1	1	1	1	16
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	12	12	13	13	13	13	13	13	14	14	14	14	14	156
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	48	48	54	54	54	60	60	60	66	66	66	72	710	
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	6	6	6	6	6	6	6	6	6	6	6	6	6	77
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	7	7	7	7	7	7	7	7	7	7	7	7	7	80
21	371.3	Pumping Equipment	39	39	39	39	39	39	39	39	39	39	39	39	39	467
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	398	398	398	398	398	398	398	398	398	398	398	398	398	4,772
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 Motors & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	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	511	511	518	518	518	524	524	524	531	531	531	537	6,278	

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2007															Florida Public Service Commission	
Retirements- 2007															Schedule: A-10	
Silver Lake Oaks - 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	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Test Year End	(15) 2007 Total
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	(56)	0	(56)	0	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	0
9	380.2	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	(471)	0	(471)	0	0	0	(471)	0	0	(471)		(1,884)
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	(527)	0	(527)	0	0	(527)	0	0	(527)		(2,108)	

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

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Schedule of Sewer Accumulated Depreciation By Primary Account - 2007													Florida Public Service Commission			
Adjusted Accumulated Depreciation Balances - December 2006 through December 2007													Schedule:	A-10		
Silver Lake Oaks - Sewer													Page:	4 of 8		
Docket No. 060368 - WS													Preparer:	<name>		
Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning																
Schedule Year Ended: 2007													12/31/06 through the year ended 12/31/07, and 13 month averages.			
Historic [] or Projected [x]																
Line No.	Acct No.	(1) Account Name	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	240	242	243	244	246	247	249	253	251	253	254	255	257	249
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	1,816	1,828	1,840	1,797	1,809	1,822	1,779	1,792	1,805	1,763	1,776	1,790	1,748	1,797
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	7,593	7,641	7,689	7,273	7,327	7,381	6,970	7,033	7,090	6,686	6,752	6,818	6,420	7,129
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	1,402	1,409	1,415	1,422	1,428	1,434	1,441	1,447	1,453	1,460	1,466	1,473	1,479	1,441
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	1,405	1,412	1,418	1,425	1,432	1,438	1,445	1,452	1,458	1,465	1,472	1,478	1,485	1,445
21	371.3	Pumping Equipment	7,634	7,673	7,712	7,751	7,790	7,829	7,868	7,907	7,946	7,984	8,023	8,062	8,101	7,868
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	53,938	54,336	54,734	55,131	55,529	55,927	56,324	56,722	57,120	57,517	57,915	58,313	58,710	56,324
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	74,029	74,541	75,052	75,042	75,560	76,078	76,075	76,593	77,123	77,127	77,658	78,189	78,199	76,252

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Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	240	242	243	244	246	247	249	250	251	253	254	255	257	249
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	1,816	1,828	1,840	1,797	1,809	1,822	1,779	1,792	1,805	1,763	1,776	1,790	1,748	1,797
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	7,593	7,641	7,689	7,273	7,327	7,381	6,970	7,030	7,090	6,686	6,752	6,818	6,420	7,129
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	1,402	1,409	1,415	1,422	1,428	1,434	1,441	1,447	1,453	1,460	1,466	1,473	1,479	1,441
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	1,405	1,412	1,418	1,425	1,432	1,438	1,445	1,452	1,458	1,465	1,472	1,478	1,485	1,445
21	371.3	Pumping Equipment	7,634	7,673	7,712	7,751	7,790	7,829	7,868	7,907	7,946	7,984	8,023	8,062	8,101	7,868
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	53,938	54,336	54,734	55,131	55,529	55,927	56,324	56,722	57,120	57,517	57,915	58,313	58,710	56,324
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	147	173	199	226	255	284	314	345	376	408	441	474	508	319
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	74,176	74,713	75,250	75,269	75,815	76,362	76,389	76,944	77,499	77,535	78,099	78,663	78,707	76,571
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Silver Lake Oaks

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-12

Page: 2 of 5

Preparer: Robert M. Griffin

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

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

Silver Lake Oaks

Schedule: A-11

Docket No. 060368-WS

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
	2000		
23	Additions		
24	Adjustments		
25	12/31/00 Balance		
	2001		
26	Additions		
27	Adjustments		
28	12/31/01 Balance		
	2002		
29	Additions		
30	Adjustments		
31	12/31/02 Balance		
	2003		
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	4,719	18,377
	2004		
35	Additions	0	0
36	Adjustments	0	0
37	12/31/04 Balance	4,719	18,377
	2005		
38	Additions	0	0
39	Adjustments	0	0
40	12/31/05 Balance	4,719	18,377
	2006		
41	Additions	0	0
42	Adjustments	0	0
43	12/31/06 Balance	4,719	18,377
	2007		
44	Additions	0	0
45	Adjustments	0	0
46	12/31/07 Balance	4,719	18,377

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

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Schedule of Sewer Contributions in Aid of Construction by Classification - 2004					Florida Public Service Commission	
CIAC Amendatory Order Balances as of 6/30/04					Schedule: A-12	
Silver Lake Oaks - 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 Amendatory Order Total @ 6/30/04	
Cronin Jackson 06/30/04					Amendatory Order	
					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	2		2	Treatment & Disposal Equipment	
4	Main Ext Charge	0		0	Main Extension Charge	
5	Serv Install Charge	0		0	Service Installation Charge	
6	Reuse Meter Fees	0		0	Meter Fees	
7	Total Cash CIAC	2	0	2		
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	15,465	15,465	Collection Sewers- Gravity	
13	Services to Customers	363.2	2,910	2,910	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	18,375	0	18,375		
21	Total Sewer CIAC	18,377	0	18,377		
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			2		
23	Meter Fees			0		
24	Main Extension Charge			0		
25	Service Installation Fees			0		
26	Total Cash CIAC			2		
Property CIAC:						
27	Structures & Improvements			0		
28	Collection Sewers- Force			0		
29	Collection Sewers- Gravity			15,465		
30	Services to Customers			2,910		
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			18,375		
37	Total Sewer CIAC			18,377		

LT

Schedule of Sewer Contributions In Aid of Construction by Classification- 2004								Florida Public Service Commission		
CIAC Amendatory Order Balances as of 6/30/04										
Silver Lake Oaks - Sewer								Schedule: A-12		
Docket No. 060368 - WS								Page: 5 of 8		
Schedule Year Ended: 2004								Preparer:		
Historic [x] or Projected []										
Explanation: Provide the CIAC Balances by month by Classification based on amounts in the PSC's Amendatory Order										
Line No.	(1) Description	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
Cash CIAC:										
1	Treatment & Disposal Equipment	2	2	2	2	2	2	2		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	0	0	0	0	0	0	0		
4	Service Installation Fees	0	0	0	0	0	0	0		
5	Total Cash CIAC	2	2	2	2	2	2	2		
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	15,465	15,465	15,465	15,465	15,465	15,465	15,465		
9	Services to Customers	2,910	2,910	2,910	2,910	2,910	2,910	2,910		
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	18,375	18,375	18,375	18,375	18,375	18,375	18,375		
16	Total Sewer CIAC	18,377	18,377	18,377	18,377	18,377	18,377	18,377		
		TRUE								

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Schedule of Sewer Contributions In Aid of Construction by Classification- 2004								Florida Public Service Commission
CIAC Additions - July through December 2004								
Silver Lake Oaks - Sewer								Schedule: A-12
Docket No. 060368 - WS								Page: 6 of 8
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
	Cash CIAC:	CIAC acct						
1	Treatment & Disposal Equipment	380	0	0	0	0	0	0
2	Meter Fees	367	0	0	0	0	0	0
3	Main Extension Charge	361	0	0	0	0	0	0
4	Service Installation Fees	363	0	0	0	0	0	0
5	Total Cash CIAC		0	0	0	0	0	0
	Property CIAC:							
6	Structures & Improvements							
7	Collection Sewers- Force							
8	Collection Sewers- Gravity							
9	Services to Customers							
10	Lift Stations							
11	Pumping Equipment							
12	Reuse Services							
13	Reuse Transmission & Dist Mains							
14	Other Plant Misc Equip							
15	Total Property CIAC		0	0	0	0	0	0
16	Total Sewer CIAC		0	0	0	0	0	0

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

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Schedule of Sewer Contributions In Aid of Construction by Classification- 2004								Florida Public Service Commission		
Adjusted CIAC Balances- June through December 2004								Schedule: A-12		
Silver Lake Oaks - Sewer								Page: 4 of 8		
Docket No. 060368 - WS								Preparer:		
Schedule Year Ended: 2004										
Historic [x] or Projected []										
Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)			
Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04		
	Cash CIAC:									
1	Treatment & Disposal Equipment	2	2	2	2	2	2	2		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	0	0	0	0	0	0	0		
4	Service Installation Fees	0	0	0	0	0	0	0		
5	Total Cash CIAC	2	2	2	2	2	2	2		
	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	15,465	15,465	15,465	15,465	15,465	15,465	15,465		
9	Services to Customers	2,910	2,910	2,910	2,910	2,910	2,910	2,910		
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	18,375	18,375	18,375	18,375	18,375	18,375	18,375		
16	Total Sewer CIAC	18,377	18,377	18,377	18,377	18,377	18,377	18,377		

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Line	Description	Cash CIAC											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1	Treatment & Disposal Equipment	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
3	Main Extension Charge	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
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0
(1)		263	361	367	380	0	0	0	0	0	0	0	0
(2)		0	0	0	0	0	0	0	0	0	0	0	0
(3)		0	0	0	0	0	0	0	0	0	0	0	0
(4)		0	0	0	0	0	0	0	0	0	0	0	0
(5)		0	0	0	0	0	0	0	0	0	0	0	0
(6)		0	0	0	0	0	0	0	0	0	0	0	0
(7)		0	0	0	0	0	0	0	0	0	0	0	0
(8)		0	0	0	0	0	0	0	0	0	0	0	0
(9)		0	0	0	0	0	0	0	0	0	0	0	0
(10)		0	0	0	0	0	0	0	0	0	0	0	0
(11)		0	0	0	0	0	0	0	0	0	0	0	0
(12)		0	0	0	0	0	0	0	0	0	0	0	0
(13)		0	0	0	0	0	0	0	0	0	0	0	0
(14)	Total	263	361	367	380	0	0	0	0	0	0	0	0

Florida Public Service Commission

Schedule: A-12

Page: 6 of 8

Preparer:

Explanation: Provide a Schedule showing additions to CIAC during 2005

Historic [x] or Projected []

Schedule Year Ended: 2005

Doccket No. 060368 - WS

Silver Lake Oaks - Sewer

Schedule of Sewer Contributions in Aid of Construction by Classification - 2005

Input field

Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2005

Florida Public Service Commission

Schedule: A-12

Page: 8 of 8

Preparer:

Historic [x] or Projected []

Schedule Year Ended: 2005

Doccket No. 060368 - WS

Silver Lake Oaks - Sewer

Schedule of Sewer Contributions in Aid of Construction by Classification - 2005

Input field

Schedule of Sewer Contributions in Aid of Construction by Classification- 2005													Florida Public Service Commission		
Adjusted CIAC Balances- 2005													Schedule:	A-12	
Silver Lake Oaks - Sewer													Page:	4 of 8	
Docket No. 060368 - WS													Preparer:		
Schedule Year Ended: 2005													Explanation: Provide Adjusted CIAC balances by account for 2005		
Historic [x] or Projected []															
Line No.	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Description	12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	Test Year End 12/31/05	Average Balance	
Cash CIAC:															
1 Treatment: & Disposal Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	2	
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	2	2	2	2	2	2	2	2	2	2	2	2	2	2	
Property CIAC:															Acct
6 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	354.4
7 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0	360.2
8 Collection Sewers- Gravity	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	361.2
9 Services to Customers	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	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	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	
16 Total Sewer CIAC	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	

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Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Silver Lake Oaks

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-12

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	2
2	Meter Fees	125	125	125	125	125	125	125	125	125	125	125	125	125	125
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	127	127	127	127	127	127	127	127	127	127	127	127	127	127
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772
8	Services	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820
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	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592
12	Total Water CIAC	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	2
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	2	2	2	2	2	2	2	2	2	2	2	2	2	2
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	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465
21	Services to Customers	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910
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	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375
28	Total Sewer CIAC	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2006															
CIAC Additions - 2006															
Silver Lake Oaks - Sewer Docket No. 060368 - WS Schedule Year Ended: 2006 Historic [x] or Projected [x]												Florida Public Service Commission			
Explanation: Provide a Schedule showing additions to CIAC during 2006												Schedule: A-12	Page: 6 of 8	Preparer:	
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
Cash CIAC:															
1	Treatment & Disposal Equipment	380	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	367	0	0	0	0	0	0	0	0	0	0	0	0	
3	Main Extension Charge	361	0	0	0	0	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	
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	
Property CIAC:															
6	Structures & Improvements														
7	Collection Sewers- Force														
8	Collection Sewers- Gravity														
9	Services to Customers														
10	Lift Stations														
11	Pumping Equipment														
12	Reuse Services														
13	Reuse Transmission & Dist Mains														
14	Other Plant Misc Equip														
15	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	
16	Total Sewer CIAC		0	0	0	0	0	0	0	0	0	0	0	0	

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

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Schedule of Sewer Contributions in Aid of Construction by Classification - 2006		Florida Public Service Commission														
Adjusted CIAC Balances - 2006		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	12/31/05	01/31/06	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
		Explanation: Provide Adjusted CIAC balances by account for 2006														
		Historic [x] or Projected [y]														
1	Cash CIAC															
2	Treatment & Disposal Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
3	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Total Cash CIAC	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
7	Property CIAC															
8	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Collection Sewers Force	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465
10	Services to Customers	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910
11	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Property CIAC	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375
17	Total Sewer CIAC	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Silver Lake Oaks

Schedule: A-12

Docket No. 060368-WS

Page: 4 of 5

Test Year Ending 12/31/06

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 intermedialte year also.

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	2
2	Meter Fees	125	125	125	125	125	125	125	125	125	125	125	125	125	125
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	127	127	127	127	127	127	127	127	127	127	127	127	127	127
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772
8	Services	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820
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	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592
12	Total Water CIAC	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	2
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	2	2	2	2	2	2	2	2	2	2	2	2	2	2
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	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465
21	Services to Customers	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910
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	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375
28	Total Sewer CIAC	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377

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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		
Silver Lake Oaks - Sewer														Page: 6 of 8		
Docket No. 060368 - WS														Preparer:		
Schedule Year Ended: 2007																
Historic [] or Projected [X]																
Explanation: Provide a Schedule showing additions to CIAC during 2007																
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	Total
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
Cash CIAC:																
1	Treatment & Disposal Equipment															0
2	Meter Fees															0
3	Main Extension Charge															0
4	Service Installation Fees															0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:																
6	Structures & Improvements															0
7	Collection Sewers- Force															0
8	Collection Sewers- Gravity															0
9	Services to Customers															0
10	Lift Stations															0
11	Pumping Equipment															0
12	Reuse Services															0
13	Reuse Transmission & Dist Mains															0
14	Other Plant Misc Equip															0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Schedule of Sewer Contributions in Aid of Construction by Classification-2007																
Adjustments to CIAC-2007																
Silver Lake Oaks - Sewer																
Docket No. 060368 - WS																
Schedule Year Ended: 2007																
Historic [] or Projected [X]																
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2007																
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	Total
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
Cash CIAC:																
1	Treatment & Disposal Equipment															0
2	Meter Fees															0
3	Main Extension Charge															0
4	Service Installation Fees															0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:																
6	Structures & Improvements															0
7	Collection Sewers- Force															0
8	Collection Sewers- Gravity															0
9	Services to Customers															0
10	Lift Stations															0
11	Pumping Equipment															0
12	Reuse Services															0
13	Reuse Transmission & Dist Mains															0
14	Other Plant Misc Equip															0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Contributions in Aid of Construction by Classification: 2007		Adjusted CIAC Balances-2007		Silver Lake Oaks - Sewer Docket No. 060368 - WS Schedule Year End: 2007		Historic [] or Projected [X]		Florida Public Service Commission							
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance
Explanation: Provide Adjusted CIAC Balances by account for 2007															
1	Cash CIAC:														
2	Treatment & Disposal Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	2
3	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Total Cash CIAC	2	2	2	2	2	2	2	2	2	2	2	2	2	2
7	Property CIAC:														
8	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Collection Sewers- Gravity	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465
11	Services to Customers	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910
12	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Reuses & Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Reuses Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Property CIAC	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375
18	Total Sewer CIAC	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377

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Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
Silver Lake Oaks
Docket No. 060368-WS
 Test Year Ending 12/31/07

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	2
2	Meter Fees	125	125	125	125	125	125	125	125	125	125	125	125	125	125
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	127	127	127	127	127	127	127	127	127	127	127	127	127	127
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772
8	Services	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820
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	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592
12	Total Water CIAC	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719	4,719
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	2
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	2	2	2	2	2	2	2	2	2	2	2	2	2	2
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	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465
21	Services to Customers	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910
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	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375
28	Total Sewer CIAC	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377

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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									
								=input field	
Silver Lake Oaks - Sewer		272	6449	FWS	Silver Lake Oaks - Sewer			Schedule: A-14	
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.						Page: 2 of 2	
Schedule Year Ended: 2004								Preparer:	
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04	
Cash CIAC:									
1	Treatment & Disposal Equipment								
2	Meter Fees								
3	Main Extension Charge								
4	Service Installation Fees								
5	Total Cash CIAC	0	0	0	0	0	0	0	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 Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Silver Lake Oaks
 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

Silver Lake Oaks
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	2,337	10,866
	2004		
35	Additions	57	210
36	Adjustments	0	0
37	12/31/04 Balance	2,394	11,076
	2005		
38	Additions	167	420
39	Adjustments	0	0
40	12/31/05 Balance	2,560	11,496
	2006		
41	Additions	115	420
42	Adjustments	0	0
43	12/31/06 Balance	2,676	11,916
	2007		
44	Additions	116	420
45	Adjustments	0	0
46	12/31/07 Balance	2,792	12,336

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

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CONVERT AMENDATORY ORDER BALANCES		Florida Public Service Commission	
Schedule of Sewer Amortization of CIAC by Classification: 2004		Schedule: A-12	
CIAC Amendatory Order Balances as of 6/20/04		Page: Preparer:	
Line No.	Description	Amendatory Order	Allocation to Amendatory Order Total @ 6/20/04
Silver Lake Oaks - Sewer			
Docket No. 060368 - WS			
Schedule Year Ended: 2004			
Historic [X] or Projected []			
Explanation: Calculate CIAC at 6/20/04 based on Nance's W/Ps and Amendatory Order.		Categories: lines 22 to 35 below	
Ass'n W/P amounts to CIAC Categories		Amendatory Order	
Crown Jackson 06/20/04		0	
Cash CIAC:		0	
1	Capacity Charges - 271.1	0	0
2	CIAC-1999 Acquisition	0	0
3	Unclaimed Refunds	1	0
4	Main Ext Charge	0	0
5	Sew Install Charge	0	0
6	Reuse Meter Fees	0	0
7	Total Cash CIAC	1	1
Property CIAC 271.5:		0	
8	Structures & Improvements	0	0
9	Structures & Improvements	354.2	0
10	Structures & Improvements	354.3	0
11	Structures & Improvements	354.40	0
12	Collection Sewers- Force	360.2	0
13	Collection Sewers- Gravity	9,079	9,079
14	Services to Customers	361.2	1,786
15	Lift Stations	370.3	0
16	Pumping Equipment	371.3	0
17	Reuse Services	366.6	0
18	Reuse Transmission & Dist Mains	375.6	0
19	Other Plant Misc Equip	389.2	0
20	Other Plant Misc Equip	3879.40	0
20	Total Property CIAC	10,865	10,865
21	Total Sewer CIAC	10,866	10,866
Explanation: Rearrange the categories shown above into new categories that combine certain data			
Line No.	Description	Amendatory Order Balances as Calculated	Allocation to Amendatory Order Total @ 6/20/04
Cash CIAC:			
22	Treatment & Disposal Equipment	1	0
23	Meter Fees	0	0
24	Main Extension Charge	0	0
25	Service Installation Fees	0	0
26	Total Cash CIAC	1	1
Property CIAC:			
27	Structures & Improvements	0	0
28	Collection Sewers- Force	0	0
29	Collection Sewers- Gravity	9,079	9,079
30	Services to Customers	1,786	1,786
31	Lift Stations	0	0
32	Pumping Equipment	0	0
33	Reuse Services	0	0
34	Reuse Transmission & Dist Mains	0	0
35	Other Plant Misc Equip	0	0
36	Total Property CIAC	10,865	10,865
37	Total Sewer CIAC	10,866	10,866

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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										
Silver Lake Oaks - Sewer								input field		
Docket No. 060368 - W/S								Schedule: A-14		
Schedule Year Ended: 2004								Page: 2, wrk-1		
Historic [x] or Projected []								Preparer:		
Explanation: Provide the Accumulated Amort of CIAC Balances as of 6/30/04 by Classification based on amounts in the PSC's Amendatory Order issued February 27, 2006										
Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
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	1	1	1	1	1	1	1		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	0	0	0	0	0	0	0		
4	Service Installation Fees	0	0	0	0	0	0	0		
5	Total Cash CIAC	1	1	1	1	1	1	1		
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	9,079	9,079	9,079	9,079	9,079	9,079	9,079		
9	Services to Customers	1,786	1,786	1,786	1,786	1,786	1,786	1,786		
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	10,865	10,865	10,865	10,865	10,865	10,865	10,865		
16	Total Sewer CIAC	10,866	10,866	10,866	10,866	10,866	10,866	10,866		

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CALCULATE CIAC AMORTIZATION RATES									
Schedule of Sewer Amortization of CIAC by Classification- 2004					Florida Public Service Commission				
Calculate Amortization Rates					Schedule: A-12				
Silver Lake Oaks - Sewer					Page:				
Docket No. 060368 - WS					Preparer:				
Schedule Year Ended: 2004					Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates				
Historic [x] or Projected []					and calculate composite rates based on methodology employed for				
					Annual Reports (see 12/21/04 calculation)				
					Annual Dep'n Rate				
					Monthly Dep'n Rate				
Categories-lines 22 to 35 below									
Cash CIAC:									
1	Capacity Charges	271.1			Treatment & Disp Equip (see Composite Calc)		5.42%	0.45%	
2	CIAC-1999 Acquisition				Treatment & Disp Equip (see Composite Calc)		5.42%	0.45%	
3	Unclaimed Refunds				Treatment & Disp Equip (see Composite Calc)		5.42%	0.45%	
4	Main Ext Charge (Coll Swr Grav)				Main Extension Charge	acct 361.2	2.22%	0.19%	
5	Serv Install Charge (Svc to Cust)				Service Installation Charge	acct 363.2	2.63%	0.22%	
6	Reuse Meter Fees				Meter Fees	acct 367.6	0.00%	0.00%	
7	Total Cash CIAC								
Property CIAC 271.5:									
8	Structures & Improvements	354.2			Structures & Improvements (line 27)		3.13%	0.26%	
9	Structures & Improvements	354.3			Structures & Improvements (line 27)		3.13%	0.26%	
10	Structures & Improvements	354.40			Structures & Improvements (line 27)		3.13%	0.26%	
11	Collection Sewers- Force	360.2			Collection Sewers- Force		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 Mains	375.6			Reuse Transmission & Dist Mains		0.00%	0.00%	
18	Other Plant Misc Equip	389.2			Other Plant Misc Equip (line 35)		0.00%	0.00%	
19	Other Plant Misc Equip	389.40			Other Plant Misc Equip (line 35)		0.00%	0.00%	
Composite Rate Calculation:									
UPIS Balance 6/30/04									
Depreciation Rate									
Annual Depreciation Expense									
1	INTANGIBLE PLANT		V	Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	
2	Organization	351.1		0			0.00%		
3	Franchises	352.1		647			2.50%		
4	Other Plant & Misc. Equipment	389.1		0			0.00%		
5	COLLECTION PLANT			0			0.00%		
6	Land & Land Rights	353.2		6,602			0.00%		
7	Structures & Improvements	354.2	Y	4,828	0	4,628	3.13%	0.26%	145 x
8	Power Generation Equipment	355.2		0			0.00%		
9	Collection Sewers - Force	360.2	Y	0	0	0	0.00%		
10	Collection Sewers - Gravity	361.2	Y	15,465	(15,465)	0	2.22%	0.00%	
11	Special Collecting Structures	362.2		0			0.00%		x
12	Services to Customers	363.2	Y	2,910	(2,910)	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	0.00%	0.00%	x
16	SYSTEM PUMPING PLANT			0			0.00%		
17	Land & Land Rights	353.3		0			0.00%		
18	Structures & Improvements	354.3	Y	0	0	0	3.13%	0.26%	x
19	Power Generation Equipment	355.3		0			0.00%		
20	Receiving Wells	370.3	Y	2,400	0	2,400	5.56%	0.46%	133 x
21	Pumping Equipment	371.3	Y	8,406	0	8,406	5.56%	0.46%	467 x
22	Other Plant & Misc. Equipment	389.3		0			0.00%		

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Composite Rate Calculation: (Continued)				UPIS	Depreciation Rate		Annual
				Balance	Annual	Monthly	Depreciation Expense
23	TREATMENT AND DISPOSAL PLANT						
24	Land & Land Rights	353.4	0	0	0.00%		
25	Structures & Improvements	354.4	Y	0	3.13%	0.26%	x
26	Power Generation Equipment	355.4		0	0.00%	0.00%	x
27	Treatment & Disposal Equipment	380.4		63,588	5.56%	0.46%	3,535
28	Plant Sewers	381.4		0	0.00%	0.00%	x
29	Outfall Sewer Lines	382.4		0	0.00%	0.00%	x
30	Other Plant & Misc. Equipment	389.4	Y	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	3.13%	0.26%	x
34	Power Generation Equipment	355.5		0	0.00%	0.00%	x
35	Pumping Equipment	371.5		0	5.56%	0.46%	x
36	Reuse Distribution Reservoirs	374.5		0	0.00%	0.00%	
37	Treatment & Disposal Equipment	380.5		0	5.56%	0.46%	x
38	Plant Sewers	381.5		0	0.00%	0.00%	x
39	Other Plant & Misc. Equipment	389.5		0	0.00%		
40	RECLAIMED WATER DISTRIBUTION PLANT						
41	Franchises	352.6		0	2.50%		
42	Land & Land Rights	353.6		0	0.00%		
43	Structures & Improvements	354.6		0	3.13%	0.26%	x
44	Power Generation Equipment	355.6		0	0.00%		
45	Reuse Services	366.6	Y	0	0.00%		
46	Reuse Meters & Meter Installations	367.6		0	0.00%		
47	Pumping Equipment	371.6		0	5.56%		
48	Reuse Transmission & Distr. Sys.	375.6	Y	0	0.00%	0.00%	x
49	Other Plant & Misc. Equipment	389.6		0	0.00%		
50	GENERAL PLANT						
51	Land & Land Rights	353.7		0	0.00%		
52	Structures & Improvements	354.7		0	3.13%	0.26%	x
53	Office Furniture & Equipment	390.7		0	0.00%		
54	Computer Equipment	390.71		0	0.00%		
55	Transportation Equipment	391.7		0	0.00%		
56	Stores Equipment	392.7		0	0.00%		
57	Tools, Shop & Garage Equipment	393.7		0	0.00%		
58	Laboratory Equipment	394.7		0	0.00%		
59	Power Operated Equipment	395.7		0	0.00%		
60	Communication Equipment	396.7		0	0.00%		
61	Miscellaneous Equipment	397.7		0	0.00%		
62	Other Tangible Plant	398.7		0	0.00%		
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			(18,375)	79,022		4,281
							Composite Rate 5.42%

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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		5.42%	0.45%
66	Meter Fees		0.00%	0.00%
67	Main Extension Charge		2.22%	0.19%
	Service Installation Fees		2.63%	0.22%
	Property CIAC:			
1	Structures Improvements		3.13%	0.26%
2	Collection Services-Force		0.00%	0.00%
3	Collection Services-Gravty		2.07%	0.17%
4	Services to Customers		2.63%	0.22%
5	Lift Stations		5.56%	0.46%
6	Pumping Equipment		5.56%	0.46%
7	Reuse Services		0.00%	0.00%
8	Reuse Transmission & Dist Mains		0.00%	0.00%
9	Other Plant Misc Equip		0.00%	0.00%

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Schedule of Sewer Amortization of CIAC by Classification- 2004								Florida Public Service Commission		
Adjusted CIAC Balances- June through December 2004								Schedule: A-12		
Silver Lake Oaks - Sewer								Page: 4 of 8		
Docket No. 060368 - WS								Preparer:		
Schedule Year Ended: 2004										
Historic [x] or Projected []										
Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)			
Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04		
Cash CIAC:										
1	Treatment & Disposal Equipment	2	2	2	2	2	2	2		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	0	0	0	0	0	0	0		
4	Service Installation Fees	0	0	0	0	0	0	0		
5	Total Cash CIAC	2	2	2	2	2	2	2		
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	15,465	15,465	15,465	15,465	15,465	15,465	15,465		
9	Services to Customers	2,910	2,910	2,910	2,910	2,910	2,910	2,910		
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	18,375	18,375	18,375	18,375	18,375	18,375	18,375		
16	Total Sewer CIAC	18,377	18,377	18,377	18,377	18,377	18,377	18,377		

Schedule of Sewer Amortization of CIAC by Classification- 2004								Florida Public Service Commission		
CIAC Amortization Rates - July through December 2004								Schedule: A-14		
Silver Lake Oaks - 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										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
Line No.	Description	Annual Rates	July	Aug	Monthly Rates Sep	Oct	Nov	Dec		
Cash CIAC:										
1	Treatment & Disposal Equipment	5.42%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%		
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	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%		
5	Lift Stations	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%		
6	Pumping Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
7	Reuse Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
8	Reuse Transmission & Dist Mains	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
9	Other Plant Misc Equip	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		

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Line No.	Description	Cash CIAC:													
		July	Aug	Sep	Oct	Nov	Dec	Total 2004							
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	29	29	29	29	29	29	29	29	29	29	112	38	38	38
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	6	6	6	6	6	6	6	6	6	6	24	30	30	30
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	35	35	35	35	35	35	35	35	35	35	210	35	35	35
16	Total Sewer CIAC	35	35	35	35	35	35	35	35	35	35	210	35	35	35
Schedule of Sewer Amortization of CIAC by Classification- 2004															
Silver Lake Oaks - Sewer															
Docket No. 060368 - WS															
Schedule Year Ended: 2004															
Historic [X] or Projected []															
Explanation: Provide a Schedule showing additions to CIAC during 2004 from the date of acquisition 6/30/04.															
Preparer: A-14															
Page: 2, wrk-4															
Schedule: A-14															
Florida Public Service Commission															
Adjustments to CIAC-July through December 2004															
Silver Lake Oaks - Sewer															
Docket No. 060368 - WS															
Schedule Year Ended: 2004															
Historic [X] or Projected []															
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2004															
Preparer: A-14															
Page: 2, wrk-5															
Schedule: A-14															
Florida Public Service Commission															

Schedule of Sewer Amortization of CIAC by Classification- 2004									
Adjusted Amortization of CIAC Balances- June through December 2004									
Silver Lake Oaks - Sewer									
Docket No. 060368 - WS									
Schedule Year Ended: 2004									
Historic [X] or Projected []									
(1) Line No.	(2) Description	(3) 06/30/04	(4) 07/31/04	(5) 08/31/04	(6) 09/30/04	(7) 10/31/04	(8) 11/30/04	(9) 12/31/04	Florida Public Service Commission
Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.									
Cash CIAC:									
1	Treatment & Disposal Equipment	1	1	1	1	1	1	1	
2	Meter Fees	0	0	0	0	0	0	0	
3	Main Extension Charge	0	0	0	0	0	0	0	
4	Service Installation Fees	0	0	0	0	0	0	0	
5	Total Cash CIAC	1	1	1	1	1	1	1	
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	9,079	9,108	9,136	9,165	9,193	9,222	9,251	
9	Services to Customers	1,786	1,792	1,799	1,805	1,812	1,818	1,824	
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	10,865	10,900	10,935	10,970	11,005	11,040	11,075	
16	Total Sewer CIAC	10,866	10,901	10,936	10,971	11,006	11,041	11,076	

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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									
Silver Lake Oaks - Sewer					Schedule: A-12				
Docket No. 060368 - WS					Page:				
Schedule Year Ended: 2005					Preparer:				
Historic [x] or Projected []									
					Annual				
					Dept				
					Rate				
					Monthly				
					Dep'n				
					Rate				
Categories-lines 22 to 35 below									
Cash CIAC:									
1	Capacity Charges	271.1			Treatment & Disp Equip (see Composite Calc)		5.42%	0.45%	
2	CIAC-1999 Acquisition				Treatment & Disp Equip (see Composite Calc)		5.42%	0.45%	
3	Unclaimed Refunds				Treatment & Disp Equip (see Composite Calc)		5.42%	0.45%	
4	Main Ext Charge (Coll Swr-Grav)				Main Extension Charge	acct 361.2	2.22%	0.19%	
5	Serv Install Charge (Svc to Cust)				Service Installation Charge	acct 363.2	2.63%	0.22%	
6	Reuse Meter Fees				Meter Fees	acct 367.6	0.00%	0.00%	
7	Total Cash CIAC								
Property CIAC 271.5:									
8	Structures & Improvements	354.2			Structures & Improvements (line 27)		3.13%	0.26%	
9	Structures & Improvements	354.3			Structures & Improvements (line 27)		3.13%	0.26%	
10	Structures & Improvements	354.40			Structures & Improvements (line 27)		3.13%	0.26%	
11	Collection Sewers- Force	360.2			Collection Sewers- Force		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 Mains	375.6			Reuse Transmission & Dist Mains		0.00%	0.00%	
18	Other Plant Misc Equip	389.2			Other Plant Misc Equip (line 35)		0.00%	0.00%	
19	Other Plant Misc Equip	389.40			Other Plant Misc Equip (line 35)		0.00%	0.00%	
Composite Rate Calculation:									
UPIS Balance 12/31/04									
Depreciation Rate									
Annual									
Monthly									
Annual Depreciation Expense									
1	INTANGIBLE PLANT		V	Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Annual Depreciation Expense
2	Organization	351.1		0			0.00%		
3	Franchises	352.1		647			2.50%		
4	Other Plant & Misc. Equipment	389.1		0			0.00%		
5	COLLECTION PLANT			0			0.00%		
6	Land & Land Rights	353.2		6,602			0.00%		
7	Structures & Improvements	354.2	Y	4,628		4,628	3.13%	0.26%	145 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	15,465	(15,465)		2.22%		
11	Special Collecting Structures	362.2		0		0	0.00%	0.00%	x
12	Services to Customers	363.2	Y	2,910	(2,910)		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	0.00%	0.00%	x
16	SYSTEM PUMPING PLANT			0			0.00%		
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	2,400	0	2,400	5.56%	0.46%	133 x
21	Pumping Equipment	371.3	Y	8,406	0	8,406	5.56%	0.46%	467 x
22	Other Plant & Misc. Equipment	389.3		0			0.00%		

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Composite Rate Calculation: (Continued)		UPIS Balance 12/31/04			Depreciation Rate		Annual
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Depreciation Expense
TREATMENT AND DISPOSAL PLANT							
23	Land & Land Rights	353.4	0	0	0.00%		
24	Structures & Improvements	354.4	Y	0	3.13%	0.26%	x
25	Power Generation Equipment	355.4	0	0	0.00%	0.00%	x
26	Treatment & Disposal Equipment	380.4	63,588	63,588	5.56%	0.46%	3,535 x
27	Plant Sewers	381.4	0	0	0.00%	0.00%	x
28	Outfall Sewer Lines	382.4	0	0	0.00%	0.00%	x
29	Other Plant & Misc. Equipment	389.4	Y	0	0.00%	0.00%	x
30	Other Plant & Misc. Equipment	389.4	Y	0	0.00%	0.00%	x
31	RECLAIMED WATER TREATMENT PLANT						
32	Land & Land Rights	353.5	0	0	0.00%		
33	Structures & Improvements	354.5	0	0	3.13%	0.26%	x
34	Power Generation Equipment	355.5	0	0	0.00%	0.00%	x
35	Pumping Equipment	371.5	0	0	5.56%	0.46%	x
36	Reuse Distribution Reservoirs	374.5	0	0	0.00%	0.00%	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	0.00%	0.00%	x
40	RECLAIMED WATER DISTRIBUTION PLANT						
41	Franchises	352.6	0	0	2.50%		
42	Land & Land Rights	353.6	0	0	0.00%		
43	Structures & Improvements	354.6	0	0	3.13%	0.26%	x
44	Power Generation Equipment	355.6	0	0	0.00%	0.00%	x
45	Reuse Services	366.6	Y	0	0.00%		
46	Reuse Meters & Meter Installations	367.6	0	0	0.00%		
47	Pumping Equipment	371.6	0	0	5.56%		
48	Reuse Transmission & Distr. Sys.	375.6	Y	0	0.00%	0.00%	x
49	Other Plant & Misc. Equipment	389.6	0	0	0.00%		
50	GENERAL PLANT						
51	Land & Land Rights	353.7	0	0	0.00%		
52	Structures & Improvements	354.7	0	0	3.13%	0.26%	x
53	Office Furniture & Equipment	390.7	0	0	0.00%		
54	Computer Equipment	390.71	0	0	0.00%		
55	Transportation Equipment	391.7	0	0	0.00%		
56	Stores Equipment	392.7	0	0	0.00%		
57	Tools, Shop & Garage Equipment	393.7	0	0	0.00%		
58	Laboratory Equipment	394.7	0	0	0.00%		
59	Power Operated Equipment	395.7	0	0	0.00%		
60	Communication Equipment	396.7	0	0	0.00%		
61	Miscellaneous Equipment	397.7	0	0	0.00%		
62	Other Tangible Plant	398.7	0	0	0.00%		
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			79,022		4,281	Composite Rate 5.42%
Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data							
Line No.	Description			Annual Depr Rate	Mo Depr Rate		
Cash CIAC:							
64	Treatment & Disposal Equipment			5.42%	0.45%		
65	Meter Fees			0.00%	0.00%		
66	Main Extension Charge			2.22%	0.19%		
67	Service Installation Fees			2.63%	0.22%		
Property CIAC:							
1	Structures & Improvements			3.13%	0.26%		
2	Collection Sewers- Force			0.00%	0.00%		
3	Collection Sewers- Gravity			2.22%	0.19%		
4	Services to Customers			2.63%	0.22%		
5	Lift Stations			5.56%	0.46%		
6	Pumping Equipment			5.56%	0.46%		
7	Reuse Services			0.00%	0.00%		
8	Reuse Transmission & Dist Mains			0.00%	0.00%		
9	Other Plant Misc Equip			0.00%	0.00%		

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Schedule of Sewer Amortization of CIAC by Classification- 2005														Florida Public Service Commission	
Adjusted CIAC Balances- 2005														Schedule: A-12	
Silver Lake Oaks - Sewer														Page: 4 of 8	
Docket No. 060368 - WS														Preparer:	
Schedule Year Ended: 2005															
Historic [x] or Projected []															
Explanation: Provide Adjusted CIAC balances by account for 2005															
Categories															
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	2	2	2	2	2	2	2	2	2	2	2	2	2	2
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	2	2	2	2	2	2	2	2	2	2	2	2	2	2
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	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465
9	Services to Customers	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910
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	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375
16	Total Sewer CIAC	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377
Schedule of Sewer Amortization of CIAC by Classification- 2005														Florida Public Service Commission	
CIAC Amortization Rates - 2005														Schedule: A-14	
Silver Lake Oaks - Sewer														Page: 2, wrk-3	
Docket No. 060368 - WS														Preparer:	
Schedule Year Ended: 2005															
Historic [x] or Projected []															
Explanation: Provide a Schedule showing Amortization Rates by CIAC															
Categories															
Line No.	Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	
Cash CIAC:															
1	Treatment & Disposal Equipment	5.42%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	
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																	
															=input field		
Silver Lake Oaks - Sewer															Schedule: A-14		
Docket No. 060368 - WS															Page: 2, wrk-4		
Schedule Year Ended: 2005															Preparer:		
Historic [x] or Projected []																	
Explanation: Provide a Schedule showing additions to CIAC during 2005 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) 2005 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		29	29	29	29	29	29	29	29	29	29	29	29	29	29	343
9	Services to Customers		6	6	6	6	6	6	6	6	6	6	6	6	6	6	77
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		35	35	35	35	35	35	35	35	35	35	35	35	35	420	
16	Total Sewer CIAC		35	35	35	35	35	35	35	35	35	35	35	35	35	420	
Schedule of Sewer Amortization of CIAC by Classification- 2005																	
Adjustments to CIAC Amort Bal-2005																	
=input field																	
Silver Lake Oaks - Sewer																	
Docket No. 060368 - WS																	
Schedule Year Ended: 2005																	
Historic [x] or Projected []																	
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2005																	
Florida Public Service Commission																	
Schedule: A-14																	
Page: 2, wrk-5																	
Preparer:																	
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total		
Cash CIAC:																	
1	Treatment & Disposal Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Meter Fees		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Main Extension Charge		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	Service Installation Fees		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Property CIAC:																	
6	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	Collection Sewers- Force		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	Collection Sewers- Gravity		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Services to Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Lift Stations		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Reuse Services		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	Reuse Transmission & Dist Mains		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	Other Plant Misc Equip		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	Total Sewer CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	

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Schedule of Sewer Amortization of CIAC by Classification- 2005		Adjusted Accumulated Amortization of CIAC Balances- 2005													
Silver Lake Oaks - Sewer		Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month average.													
Docket No. 060969 - WS															
Schedule Year Ended: 2005															
Historic [X] or Projected []															
Line No.	Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	1
2	Meas 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	1	1	1	1	1	1	1	1	1	1	1	1	1	1
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	9,251	9,279	9,308	9,336	9,365	9,394	9,422	9,451	9,480	9,508	9,537	9,565	9,594	9,422
9	Services to Customers	1,824	1,831	1,837	1,843	1,850	1,856	1,863	1,869	1,875	1,882	1,888	1,894	1,901	1,863
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	11,075	11,110	11,145	11,180	11,215	11,250	11,285	11,320	11,355	11,390	11,425	11,460	11,495	11,285
16	Total Sewer CIAC	11,076	11,111	11,146	11,181	11,216	11,251	11,286	11,321	11,356	11,391	11,426	11,461	11,496	11,286

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance
 Silver Lake Oaks
 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	1	1	1	1	1	1	1	1	1	1	1	1	1	1
2	Meter Fees	(84)	(83)	(83)	(82)	(82)	(81)	(81)	(80)	(80)	(79)	(79)	(78)	(78)	(81)
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	(83)	(82)	(82)	(81)	(81)	(80)	(80)	(79)	(79)	(78)	(78)	(77)	(77)	(80)
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	1,433	1,439	1,444	1,450	1,456	1,462	1,467	1,473	1,479	1,485	1,491	1,496	1,502	1,467
8	Services	1,044	1,051	1,059	1,067	1,074	1,082	1,089	1,097	1,104	1,112	1,120	1,127	1,135	1,089
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	2,477	2,490	2,503	2,517	2,530	2,543	2,557	2,570	2,583	2,597	2,610	2,623	2,637	2,557
12	Total Water	2,394	2,408	2,421	2,435	2,449	2,463	2,477	2,491	2,505	2,519	2,533	2,546	2,560	2,477
SEWER															
Cash															
13	Treatment & Disposal Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	1
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	1	1	1	1	1	1	1	1	1	1	1	1	1	1
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	9,251	9,279	9,308	9,336	9,365	9,394	9,422	9,451	9,480	9,508	9,537	9,565	9,594	9,422
21	Services to Customers	1,824	1,831	1,837	1,843	1,850	1,856	1,863	1,869	1,875	1,882	1,888	1,894	1,901	1,863
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	11,075	11,110	11,145	11,180	11,215	11,250	11,285	11,320	11,355	11,390	11,425	11,460	11,495	11,285
28	Total Sewer	11,076	11,111	11,146	11,181	11,216	11,251	11,286	11,321	11,356	11,391	11,426	11,461	11,496	11,286

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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

Silver Lake Oaks - Sewer Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates
 Docket No. 060368 - WS
 Schedule Year Ended: 2006
 Historic [x] or Projected [x]

Schedule: A-12
 Page:
 Preparer:

			Annual Dep'n Rate	Monthly Dep'n Rate
Categories-lines 22 to 35 below				
Cash CIAC:				
1	Capacity Charges 271.1		5.42%	0.45%
2	CIAC-1999 Acquisition		5.42%	0.45%
3	Unclaimed Refunds		5.42%	0.45%
4	Main Ext Charge (Coll Swr-Grav)		2.22%	0.19%
5	Serv Install Charge (Svc to Cust)		2.63%	0.22%
6	Reuse Meter Fees		0.00%	0.00%
7	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 M 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 12/31/05			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		647		2.50%		
4	Other Plant & Misc. Equipment 389.1		0		0.00%		
5	COLLECTION PLANT		0		0.00%		
6	Land & Land Rights 353.2		6,602		0.00%		
7	Structures & Improvements 354.2	Y	4,628	4,628	3.13%	0.26%	145 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	15,465	(15,465)	2.22%		
11	Special Collecting Structures 362.2		0	0	0.00%	0.00%	x
12	Services to Customers 363.2	Y	2,910	(2,910)	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		0		0.00%		
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	2,400	0	2,400	5.56%	133 x
21	Pumping Equipment 371.3	Y	8,406	0	8,406	5.56%	467 x
22	Other Plant & Misc. Equipment 389.3		0		0.00%		

		Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data																	
Line No.	Description			Annual Depr Rate	Mo Depr Rate														
Cash CIAC:																			
64	Treatment & Disposal Equipment			5.42%	0.45%														
65	Meter Fees			0.00%	0.00%														
66	Main Extension Charge			2.22%	0.19%														
67	Service Installation Fees			2.63%	0.22%														
Property CIAC:																			
1	Structures & Improvements			3.13%	0.26%														
2	Collection Sewers- Force			0.00%	0.00%														
3	Collection Sewers- Gravity			2.22%	0.19%														
4	Services to Customers			2.63%	0.22%														
5	Lift Stations			5.56%	0.46%														
6	Pumping Equipment			5.56%	0.46%														
7	Reuse Services			0.00%	0.00%														
8	Reuse Transmission & Dist Mains			0.00%	0.00%														
9	Other Plant Misc Equip			0.00%	0.00%														

SS

CALCULATE CIAC AMORTIZATION RATES Beginning May 2006 (Start Guideline Lives)									
Schedule of Sewer Amortization of CIAC by Classification- 2006 Calculate Amortization Rates for Calendar Year 2005							Florida Public Service Commission		
Silver Lake Oaks - Sewer Docket No. 060368 - WS Schedule Year Ended: 2006 Historic [x] or Projected [x]							Schedule: A-12 Page: Preparer:		
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates							Annual Dep'n Rate		
Categories-lines 22 to 35 below							Monthly Dep'n Rate		
1	Cash CIAC								
1	Capacity Charges 271.1			Treatment & Disp Equip (see Composite Calc)		5.35%	0.45%		
2	CIAC-1999 Acquisition			Treatment & Disp Equip (see Composite Calc)		5.35%	0.45%		
3	Unclaimed Refunds			Treatment & Disp Equip (see Composite Calc)		5.35%	0.45%		
4	Main Ext Charge (Coll Swr-Grav)			Main Extension Charge acct 361.2		2.22%	0.19%		
5	Serv Install Charge (Svc to Cust)			Service Installation Charge acct 363.2		2.63%	0.22%		
6	Reuse Meter Fees			Meter Fees acct 367.6		5.00%	0.42%		
7	Total Cash CIAC								
	Property CIAC 271.5:								
8	Structures & Improvements 354.2			Structures & Improvements (line 27)		3.13%	0.26%		
9	Structures & Improvements 354.3			Structures & Improvements (line 27)		3.13%	0.26%		
10	Structures & Improvements 354.40			Structures & Improvements (line 27)		3.13%	0.26%		
11	Collection Sewers- Force 360.2			Collection Sewers- Force		3.33%	0.28%		
12	Collection Sewers- Gravity 361.2			Collection Sewers- Gravity		2.22%	0.19%		
13	Services to Customers 363.2			Services to Customers		2.63%	0.22%		
14	Lift Stations 370.3			Lift Stations		3.33%	0.28%		
15	Pumping Equipment 371.3			Pumping Equipment		5.56%	0.46%		
16	Reuse Services 366.6			Reuse Services		2.50%	0.21%		
17	Reuse Transmission & Dist M 375.6			Reuse Transmission & Dist Mains		2.33%	0.19%		
18	Other Plant Misc Equip 389.2			Other Plant Misc Equip (line 35)		5.56%	0.46%		
19	Other Plant Misc Equip 389.40			Other Plant Misc Equip (line 35)		5.56%	0.46%		
Composite Rate Calculation:									
				UPIS Balance 4/30/06		Depreciation Rate		Annual Depreciation	
				Adj Bal	Confr Prop	For Comp	Annual	Monthly	Expense
1	INTANGIBLE PLANT	V				Calc			
2	Organization 351.1		0				2.50%		
3	Franchises 352.1		647				2.50%		
4	Other Plant & Misc. Equipment 389.1		0				5.56%		
5	COLLECTION PLANT		0				0.00%		
6	Land & Land Rights 353.2		6,602				0.00%		
7	Structures & Improvements 354.2	Y	4,628		4,628		3.13%	0.26%	145 x
8	Power Generation Equipment 355.2		0				5.00%		
9	Collection Sewers - Force 360.2	Y	0	0			3.33%		
10	Collection Sewers - Gravity 361.2	Y	15,465	(15,465)			2.22%		
11	Special Collecting Structures 362.2		0		0		2.50%	0.21%	x
12	Services to Customers 363.2	Y	2,910	(2,910)			2.63%		
13	Flow Measuring Devices 364.2		0				20.00%		
14	Flow Measuring Installations 365.2		0				2.63%		
15	Other Plant & Misc. Equipment 389.2	Y	0	0	0		5.56%	0.46%	x
16	SYSTEM PUMPING PLANT		0				0.00%		
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				5.00%		
20	Receiving Wells 370.3	Y	2,400	0	2,400		3.33%	0.28%	80 x
21	Pumping Equipment 371.3	Y	8,406	0	8,406		5.56%	0.46%	467 x
22	Other Plant & Misc. Equipment 389.3		0				5.56%		

Schedule of Sewer Amortization of CIAC by Classification- 2006															Florida Public Service Commission	
Adjusted CIAC Balances- 2006															Schedule: A-12	
Silver Lake Oaks - 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	2	2	2	2	2	2	2	2	2	2	2	2	2	2	
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	2	2	2	2	2	2	2	2	2	2	2	2	2	2	
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	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	
9	Services to Customers	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	
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	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	
16	Total Sewer CIAC	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	

Schedule of Sewer Amortization of CIAC by Classification- 2006															Florida Public Service Commission	
CIAC Amortization Rates - 2006															Schedule: A-14	
Silver Lake Oaks - Sewer															Page: 2, wrk-3	
Docket No. 060368 - WS															Preparer:	
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories for 2006																
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	5.42%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	5.35%	
2	Meter Fees	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%	
4	Service Installation Fees	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	2.63%	
Property CIAC:																
1	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	
2	Collection Sewers- Force	0.00%	0.00%	0.00%	0.00%	0.00%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.33%	
3	Collection Sewers- Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%	
4	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	2.63%	
5	Lift Stations	5.56%	0.46%	0.46%	0.46%	0.46%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.33%	
6	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	
7	Reuse Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	
8	Reuse Transmission & Dist M	0.00%	0.00%	0.00%	0.00%	0.00%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	
9	Other Plant Misc Equip	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	

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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	
Silver Lake Oaks - 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																
(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	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	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	29	29	29	29	29	29	29	29	29	29	29	29	29	344	
9	Services to Customers	6	6	6	6	6	6	6	6	6	6	6	6	6	77	
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	35	35	35	35	35	35	35	35	35	35	35	35	35	420	
16	Total Sewer CIAC	35	35	35	35	35	35	35	35	35	35	35	35	35	420	
Schedule of Sewer Amortization of CIAC by Classification- 2006																
Adjustments to CIAC Amort Bal-2006																
Silver Lake Oaks - Sewer																
Docket No. 060368 - WS																
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2006																
(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	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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Line	No.	Description	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	Test Year End Average 12/31/06	
			(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
			1	1	1	1	1	1	1	1	1	1	1	1	(15)	
1		Cash CIAC:														
		Treatment & Disposal Equipm	9,766	9,766	9,766	9,766	9,766	9,766	9,766	9,766	9,766	9,766	9,766	9,766	9,766	
		Meat Fees	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	
		4 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	
5		Total Cash CIAC	1	1	1	1	1	1	1	1	1	1	1	1	1	
		Property CIAC:														
6		Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
7		Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	
8		Collection Sewers- Gravity	9,594	9,623	9,651	9,680	9,708	9,737	9,766	9,794	9,823	9,852	9,880	9,909	9,938	
9		Services to Customers	1,901	1,907	1,914	1,920	1,926	1,933	1,939	1,945	1,952	1,958	1,965	1,971	1,977	
10		Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	
11		Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
12		Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	
13		Reuse Transmission & Dist M	0	0	0	0	0	0	0	0	0	0	0	0	0	
14		Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	
15		Total Property CIAC	11,495	11,530	11,565	11,600	11,635	11,670	11,705	11,740	11,775	11,810	11,845	11,880	11,915	
16		Total Sewer CIAC	11,496	11,531	11,566	11,601	11,636	11,671	11,706	11,741	11,776	11,811	11,846	11,881	11,916	11,951

Schedule of Sewer Amortization of CIAC Balances - 2006
 Silver Lake Oaks - Sewer
 Docket No. 060358 - WWS
 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]
 Florida Public Service Commission
 Schedule: A-14
 Page: 2, wrk-8
 Preparer:

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Silver Lake Oaks
 Docket No. 060368-WS
 Test Year Ending 12/31/06

Florida Public Service Commission

Schedule: A-14
 Page: 4 of 5
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	1
2	Meter Fees	(78)	(77)	(77)	(76)	(76)	(75)	(75)	(74)	(73)	(73)	(72)	(72)	(71)	(75)
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	(77)	(76)	(75)	(75)	(74)	(74)	(73)	(73)	(72)	(72)	(71)	(71)	(70)	(73)
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	1,502	1,507	1,512	1,517	1,523	1,528	1,533	1,539	1,544	1,549	1,555	1,560	1,566	1,534
8	Services	1,135	1,139	1,142	1,146	1,150	1,154	1,158	1,161	1,165	1,169	1,173	1,176	1,180	1,158
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	2,637	2,646	2,655	2,664	2,673	2,682	2,691	2,700	2,709	2,718	2,728	2,737	2,746	2,691
12	Total Water	2,560	2,570	2,579	2,589	2,598	2,608	2,617	2,627	2,637	2,647	2,656	2,666	2,676	2,618
SEWER															
Cash															
13	Treatment & Disposal Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	1
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	1	1	1	1	1	1	1	1	1	1	1	1	1	1
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	9,594	9,623	9,651	9,680	9,708	9,737	9,766	9,794	9,823	9,852	9,880	9,909	9,938	9,766
21	Services to Customers	1,901	1,907	1,914	1,920	1,926	1,933	1,939	1,945	1,952	1,958	1,965	1,971	1,977	1,939
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	11,495	11,530	11,565	11,600	11,635	11,670	11,705	11,740	11,775	11,810	11,845	11,880	11,915	11,705
28	Total Sewer	11,496	11,531	11,566	11,601	11,636	11,671	11,706	11,741	11,776	11,811	11,846	11,881	11,916	11,706

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CALCULATE CIAC AMORTIZATION RATES- January thru December 2007

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

Florida Public Service Commission

Silver Lake Oaks - Sewer
Docket No. 060388 -WS
Schedule Year Ended: 2007
Historic [] or Projected [X]

Schedule: A 12
Page:
Preparer:

Input field
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					
1	Cash CIAC				
2	Capacity Charges 271.1		Treatment & Disp Equip (see Composite Calc)	5.39%	0.45%
3	CIAC-1999 Acquisition 354.2		Treatment & Disp Equip (see Composite Calc)	5.39%	0.45%
4	Unclaimed Refunds 354.40		Treatment & Disp Equip (see Composite Calc)	5.39%	0.45%
5	Main Ext Charge (Coll Swr-Grav) 361.2		Main Extension Charge acct 361.2	2.22%	0.19%
6	Serv Install Charge (Svc to Cust) 363.2		Service Installation Charge acct 363.2	2.63%	0.22%
7	Reuse Meter Fees 367.6		Meter Fees acct 367.6	5.00%	0.42%
7	Total Cash CIAC				
8	Property CIAC 271.5	271.5			
9	Structures & Improvements 354.2		Structures & Improvements (line 27)	3.13%	0.26%
10	Structures & Improvements 354.40		Structures & Improvements (line 27)	3.13%	0.26%
11	Collection Sewers- Force 360.2		Collection Sewers- Force	3.33%	0.28%
12	Collection Sewers- Gravity 361.2		Collection Sewers- Gravity	2.22%	0.19%
13	Services to Customers 363.2		Services to Customers	2.63%	0.22%
14	Lift Stations 370.3		Lift Stations	3.33%	0.28%
15	Pumping Equipment 371.3		Pumping Equipment	5.56%	0.46%
16	Reuse Services 366.6		Reuse Services	2.50%	0.21%
17	Reuse Transmission & Dist Mains 375.6		Reuse Transmission & Dist Mains	2.33%	0.19%
18	Other Plant Misc Equip 389.2		Other Plant Misc Equip (line 35)	5.56%	0.46%
19	Other Plant Misc Equip 389.40		Other Plant Misc Equip (line 35)	5.56%	0.46%

Composite Rate Calculation:		UPIS Balance 12/31/06			Depreciation Rate		Depreciation
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense
1	INTANGIBLE PLANT	V					
2	Organization 351.1	0			2.50%		
3	Franchises 352.1	647			2.50%		
4	Other Plant & Misc. Equipment 389.1	0			5.56%		
5	COLLECTION PLANT				0.00%		
6	Land & Land Rights 353.2	6,602			0.00%		
7	Structures & Improvements 354.2	4,628		4,628	3.13%	0.26%	145 x
8	Power Generation Equipment 355.2	0			5.00%		
9	Collection Sewers - Force 360.2	0	0		3.33%		
10	Collection Sewers - Gravity 361.2	25,959	(15,465)		2.22%		
11	Special Collecting Structures 362.2	0		0	2.50%	0.21%	- x
12	Services to Customers 363.2	2,910	(2,910)		2.63%		
13	Flow Measuring Devices 364.2	0			20.00%		
14	Flow Measuring Installations 365.2	0			2.63%		
15	Other Plant & Misc. Equipment 389.2	0	0	0	5.56%	0.46%	x
16	SYSTEM PUMPING PLANT				0.00%		
17	Land & Land Rights 353.3	0			0.00%		
18	Structures & Improvements 354.3	0		0	3.13%	0.26%	x
19	Power Generation Equipment 355.3	0			5.00%		
20	Receiving Wells 370.3	2,400	0	2,400	3.33%	0.28%	80 x
21	Pumping Equipment 371.3	8,406	0	8,406	5.56%	0.46%	467 x
22	Other Plant & Misc. Equipment 389.3	0			5.56%		

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Composite Rate Calculation		UFS Balance 12/31/05		For Comp		Calc		Annual		Monthly		Expense	
Annual	Depreciation	Annual	Depreciation Rate	Annual	Monthly	Annual	Monthly	Annual	Monthly	Annual	Monthly	Annual	Monthly
23	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0
24	Land & Land Rights	353.4	0	0	0	0	0	0	0	0	0	0	0
25	Structures & Improvements	354.4	0	0	0	0	0	3.13%	0.26%	0.42%	0.35%	0.42%	0.35%
26	Power Generation Equipment	355.4	0	0	0	0	0	5.00%	0.42%	0.42%	0.35%	0.42%	0.35%
27	Treatment & Disposal Equipment	380.4	0	0	0	0	0	5.56%	0.46%	0.46%	0.39%	0.46%	0.39%
28	Plant Sewers	381.4	0	0	0	0	0	2.85%	0.24%	0.24%	0.19%	0.24%	0.19%
29	Outfall Sewer Lines	382.4	0	0	0	0	0	2.85%	0.24%	0.24%	0.19%	0.24%	0.19%
30	Other Plant & Misc. Equipment	389.4	0	0	0	0	0	5.56%	0.46%	0.46%	0.39%	0.46%	0.39%
31	RECLAIMED WATER TREATMENT PLANT	389.4	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
32	Land & Land Rights	353.5	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33	Structures & Improvements	354.5	0	0	0	0	0	3.13%	0.26%	0.42%	0.35%	0.42%	0.35%
34	Power Generation Equipment	355.5	0	0	0	0	0	5.00%	0.42%	0.42%	0.35%	0.42%	0.35%
35	Pumping Equipment	371.5	0	0	0	0	0	5.56%	0.46%	0.46%	0.39%	0.46%	0.39%
36	Reuse Distribution Reservoirs	374.5	0	0	0	0	0	2.70%	0.23%	0.23%	0.18%	0.23%	0.18%
37	Treatment & Disposal Equipment	380.5	0	0	0	0	0	5.56%	0.46%	0.46%	0.39%	0.46%	0.39%
38	Plant Sewers	381.5	0	0	0	0	0	2.85%	0.24%	0.24%	0.19%	0.24%	0.19%
39	Other Plant & Misc. Equipment	389.5	0	0	0	0	0	5.56%	0.46%	0.46%	0.39%	0.46%	0.39%
40	RECLAIMED WATER DISTRIBUTION PLANT	352.6	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	Franchises	352.6	0	0	0	0	0	2.50%	0.20%	0.20%	0.15%	0.20%	0.15%
42	Land & Land Rights	353.6	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	Structures & Improvements	354.6	0	0	0	0	0	3.13%	0.26%	0.42%	0.35%	0.42%	0.35%
44	Power Generation Equipment	355.6	0	0	0	0	0	5.00%	0.42%	0.42%	0.35%	0.42%	0.35%
45	Reuse Services	366.6	0	0	0	0	0	2.50%	0.20%	0.20%	0.15%	0.20%	0.15%
46	Reuse Meters & Meter Installation	367.6	0	0	0	0	0	5.00%	0.42%	0.42%	0.35%	0.42%	0.35%
47	Pumping Equipment	371.6	0	0	0	0	0	5.56%	0.46%	0.46%	0.39%	0.46%	0.39%
48	Reuse Transmission & Dist. Sys.	375.6	0	0	0	0	0	2.33%	0.19%	0.19%	0.14%	0.19%	0.14%
49	Other Plant & Misc. Equipment	389.6	0	0	0	0	0	5.56%	0.46%	0.46%	0.39%	0.46%	0.39%
50	GENERAL PLANT	353.7	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
51	Land & Land Rights	354.7	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
52	Structures & Improvements	354.7	0	0	0	0	0	3.13%	0.26%	0.42%	0.35%	0.42%	0.35%
53	Office Furniture & Equipment	390.7	0	0	0	0	0	6.67%	0.52%	0.52%	0.39%	0.52%	0.39%
54	Computer Equipment	390.71	0	0	0	0	0	16.67%	1.33%	1.33%	1.00%	1.33%	1.00%
55	Transportation Equipment	391.7	0	0	0	0	0	16.67%	1.33%	1.33%	1.00%	1.33%	1.00%
56	Stores Equipment	392.7	0	0	0	0	0	16.67%	1.33%	1.33%	1.00%	1.33%	1.00%
57	Tools, Shop & Garage Equipment	393.7	0	0	0	0	0	16.67%	1.33%	1.33%	1.00%	1.33%	1.00%
58	Laboratory Equipment	394.7	0	0	0	0	0	16.67%	1.33%	1.33%	1.00%	1.33%	1.00%
59	Power Operated Equipment	395.7	0	0	0	0	0	16.67%	1.33%	1.33%	1.00%	1.33%	1.00%
60	Communication Equipment	396.7	0	0	0	0	0	16.67%	1.33%	1.33%	1.00%	1.33%	1.00%
61	Miscellaneous Equipment	397.7	0	0	0	0	0	16.67%	1.33%	1.33%	1.00%	1.33%	1.00%
62	Other Tangible Plant	398.7	0	0	0	0	0	10.00%	0.80%	0.80%	0.60%	0.80%	0.60%
63	UFS/Dep Exp Totals and Composite Rate for CIAC Amortization	(18,375)	101,330	5.464	5.39%	Composite Rate							
Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data													
No.	Description	Annual Depr Rate	Mo Depr Rate										
64	Cash CIAC:	5.39%	0.45%										
65	Meter Fees	5.00%	0.42%										
66	Main Extension Charge	2.22%	0.19%										
67	Service Installation Fees	2.63%	0.22%										
1	Property CIAC:	3.13%	0.26%										
2	Structures & Improvements	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%										

Schedule of Sewer Amortization of CIAC by Classification- 2007														Florida Public Service Commission	
Adjusted CIAC Balances- 2007														Schedule: A-12	
Silver Lake Oaks - Sewer														Page: 4 of 8	
Docket No. 060368 - WS														Preparer:	
Schedule Year Ended: 2007															
Historic [] or Projected [X]															
Explanation: Provide Adjusted CIAC balances by account for 2007															
Categories															
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	2	2	2	2	2	2	2	2	2	2	2	2	2	2
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	2	2	2	2	2	2	2	2	2	2	2	2	2	2
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	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465	15,465
9	Services to Customers	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910
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	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375
16	Total Water CIAC	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377	18,377

Schedule of Sewer Amortization of CIAC by Classification- 2007														Florida Public Service Commission	
CIAC Amortization Rates - 2005														Schedule: A-14	
Silver Lake Oaks - Sewer														Page: 2, wrk-3	
Docket No. 060368 - WS														Preparer:	
Schedule Year Ended: 2007															
Historic [] or Projected [X]															
Explanation: Provide a Schedule showing Amortization Rates by CIAC															
Categories															
Line No.	Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	
Cash CIAC:															
1	Treatment & Disposal Equipment	5.39%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
4	Service Installation Fees	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	
Property CIAC:															
1	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	
2	Collection Sewers- Force	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	
3	Collection Sewers- Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
4	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	
5	Lift Stations	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%	
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	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%	
8	Reuse Transmission & Dist Mains	2.33%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
9	Other Plant Misc Equip	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	

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Schedule of Sewer Amortization of CIAC by Classification- 2007															Florida Public Service Commission	
CIAC Amortization- 2007																
Silver Lake Oaks - Sewer															Schedule: A-14	
Docket No. 060368 - WS															Page: 2, wrk-4	
Schedule Year Ended: 2007															Preparer:	
Historic [] or Projected [X]																
Explanation: Provide a Schedule showing additions to CIAC during 2007																
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007 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	0	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	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	29	29	29	29	29	29	29	29	29	29	29	29	29	29	344
9	Services to Customers	6	6	6	6	6	6	6	6	6	6	6	6	6	6	77
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	35	35	35	35	35	35	35	35	35	35	35	35	35	420	420
16	Total Sewer CIAC	35	35	35	35	35	35	35	35	35	35	35	35	35	420	420

Schedule of Sewer Amortization of CIAC by Classification- 2007															Florida Public Service Commission	
Adjustments to CIAC Amort Bal-2007																
Silver Lake Oaks - Sewer															Schedule: A-14	
Docket No. 060368 - WS															Page: 2, wrk-5	
Schedule Year Ended: 2007															Preparer:	
Historic [] or Projected [X]																
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2007																
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007 Total		
Cash CIAC:																
1	Treatment & Disposal Equipment															0
2	Meter Fees															0
3	Main Extension Charge															0
4	Service Installation Fees															0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	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 Amortization of CIAC by Classification- 2007													Florida Public Service Commission		
Adjusted Accum Amort of CIAC Balances- 2007													Schedule: A-14		
Silver Lake Oaks - Sewer													Page: 2, wrk-8		
Docket No. 060368 - WS															
Schedule Year Ended: 2007															
Historic [] or Projected [X]															
Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average.													Preparer:		
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	1
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	1	1	1	1	1	1	1	1	1	1	1	1	1	1
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	9,938	9,966	9,995	10,023	10,052	10,081	10,109	10,138	10,167	10,195	10,224	10,253	10,281	10,109
9	Services to Customers	1,977	1,984	1,990	1,997	2,003	2,009	2,016	2,022	2,028	2,035	2,041	2,048	2,054	2,016
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	11,915	11,950	11,985	12,020	12,055	12,090	12,125	12,160	12,195	12,230	12,265	12,300	12,335	12,125
16	Total Sewer CIAC	11,916	11,951	11,986	12,021	12,056	12,091	12,126	12,161	12,196	12,231	12,266	12,301	12,336	12,126

1002

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Silver Lake Oaks

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	1	1	1	1	1	1	1	1	1	1	1	1	1	1
2	Meter Fees	(71)	(71)	(70)	(70)	(69)	(69)	(68)	(68)	(67)	(67)	(66)	(66)	(65)	(68)
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	(70)	(70)	(69)	(69)	(68)	(68)	(67)	(67)	(66)	(65)	(65)	(64)	(64)	(67)
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	1,566	1,571	1,576	1,582	1,587	1,592	1,598	1,603	1,609	1,614	1,619	1,625	1,630	1,598
8	Services	1,180	1,184	1,188	1,192	1,195	1,199	1,203	1,207	1,211	1,214	1,218	1,222	1,226	1,203
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	2,746	2,755	2,764	2,773	2,782	2,792	2,801	2,810	2,819	2,828	2,837	2,847	2,856	2,801
12	Total Water	2,676	2,685	2,695	2,705	2,714	2,724	2,734	2,743	2,753	2,763	2,772	2,782	2,792	2,734
SEWER															
Cash															
13	Treatment & Disposal Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	1
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	1	1	1	1	1	1	1	1	1	1	1	1	1	1
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	9,938	9,966	9,995	10,023	10,052	10,081	10,109	10,138	10,167	10,195	10,224	10,253	10,281	10,109
21	Services to Customers	1,977	1,984	1,990	1,997	2,003	2,009	2,016	2,022	2,028	2,035	2,041	2,048	2,054	2,016
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	11,915	11,950	11,985	12,020	12,055	12,090	12,125	12,160	12,195	12,230	12,265	12,300	12,335	12,125
28	Total Sewer	11,916	11,951	11,986	12,021	12,056	12,091	12,126	12,161	12,196	12,231	12,266	12,301	12,336	12,126

9001