

ORIGINAL

F:\Aqua\Final RB WPs before pet spec\A LtrL-6404s.xls\2007 Accum Amort of CIAC
12/13/2006 18:17

Leisure Lakes - Water

Docket No. 060368-WS

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

Highlands County, Florida

Rate Base Workpapers

Utility Plant in Service

Accumulated Depreciation

CIAC

Accumulated Amortization of CIAC

DOCUMENT NUMBER DATE

00694 JAN24 5

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).

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

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

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

Schedule of Water Plant in Service By Primary Account- 2004 June through December Balances- 2004								Florida Public Service Commission		
Leisure Lakes - Water		101	6403	FWS	Leisure Lakes - Water			Schedule: A-5		
Docket No. 060368-WS		Explanation: Provide UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.							Page: 2 of 8	
Schedule Year Ended: 2004									Preparer: <name>	
Historic [x] or Projected []										
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04	
1		INTANGIBLE PLANT								
2	301.1	Organization	0	0	0	0	0	0	0	
3	302.1	Franchises	0	0	0	0	0	0	0	
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
5		SOURCE OF SUPPLY & PUMPING PLANT								
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	
10	307.2	Wells & Springs	0	0	0	0	0	0	0	
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	
12	309.2	Supply Mains	0	0	0	0	0	0	0	
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
16		WATER TREATMENT PLANT								
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
22		TRANSMISSION & DISTRIBUTION PLANT								
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	
28	333.4	Services	0	0	0	0	0	0	0	
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	
30	335.4	Hydrants	0	0	0	0	0	0	0	
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
33		GENERAL PLANT								
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	
37	340.51	Computer Equipment	0	0	0	0	0	0	0	
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	
39	342.5	Stores Equipment	0	0	0	0	0	0	0	
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	
43	346.5	Communication Equipment	0	0	0	0	0	0	0	
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	
46		TOTAL	0	0	0	0	0	0	0	

Schedule of Water Plant in Service By Primary Account- 2005 Monthly UPIS Balances per Books- 2005													Florida Public Service Commission			
Leisure Lakes - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []													Schedule: A-5 Page: 5 of 8 Preparer: <name>			
101 6403 FWS Leisure Lakes - Water Explanation: Provide UPIS balances by account for the period beginning 12/31/04 through 12/31/05, and 13 month Average.																
Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	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		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Leisure Lakes

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 2 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Per Books balances for Water Plant in Service by primary account for each month of the Historical 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	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	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		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47		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 Water Plant in Service By Primary Account- 2006								
Monthly UPIS Balances per Books- 2006								
Leisure Lakes - Water		101	6403	FWS	Leisure Lakes - Water			
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						
2	301.1	Organization	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0	0	0	0	550
7	304.2	Structures & Improvements	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	347,998

5

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

Florida Public Service Commission

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

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

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
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	330,715	331,683
	2004		
46	Additions	1,398	0
47	Retirements	0	0
48	Adjustments	0	0
49	12/31/04 Balance	332,113	331,683
	2005		
50	Additions	15,885	21,657
51	Retirements	(9,594)	(3,096)
52	Adjustments	3,314	3,211
53	12/31/05 Balance	341,718	353,455
	2006		
54	Additions	21,156	46,876
55	Retirements	(2,505)	(8,573)
56	Adjustments	8,353	8,095
57	12/31/06 Balance	368,722	399,853
	2007		
58	Additions	14,852	18,500
59	Retirements	(2,960)	(3,188)
60	Adjustments	4,096	3,969
61	12/31/07 Balance	384,710	419,134

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

6

Schedule of Water Plant in Service By Primary Account - 2004
Amendatory Order Balances as of 6/30/04

Leisure Lakes - Water
Docket No. 060368-WS
Schedule Year Ended: 2004
Historic [X] or Projected []

Explanation: Provide UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. The balances as of 6/30/04 should be from the PSC's Amendatory Order issued Feb 27, 2006.

Florida Public Service Commission

Schedule: A-5
Page: 5 of 8
Preparer: <name>

=input field

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	301.1	Organization	Lookup from Amend Order						
3	302.1	Franchises	298	298	298	298	298	298	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	298	298
5		SOURCE OF SUPPLY & PUMPING PLANT	0					0	0
6	303.2	Land & Land Rights	550	550	550	550	550	550	550
7	304.2	Structures & Improvements	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0
10	307.2	Wells & Springs	18,144	18,144	18,144	18,144	18,144	18,144	18,144
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	4,029	4,029	4,029	4,029	4,029	4,029	4,029
13	310.2	Power Generation Equipment	25,331	25,331	25,331	25,331	25,331	25,331	25,331
14	311.2	Pumping Equipment	17,833	17,833	17,833	17,833	17,833	17,833	17,833
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT	0					0	0
17	303.3	Land & Land Rights	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	18,079	18,079	18,079	18,079	18,079	18,079	18,079
19	311.3	Pumping Equipment	913	913	913	913	913	913	913
20	320.3	Water Treatment Equipment	55,901	55,901	55,901	55,901	55,901	55,901	55,901
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT	0					0	0
23	303.4	Land & Land Rights	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	28,384	28,384	28,384	28,384	28,384	28,384	28,384
26	330.4	Dislr. Reservoirs & Standpipes	34,522	34,522	34,522	34,522	34,522	34,522	34,522
27	331.4	Transm. & Distribution Mains	67,480	67,480	67,480	67,480	67,480	67,480	67,480
28	333.4	Services	35,180	35,180	35,180	35,180	35,180	35,180	35,180
29	334.4	Meters & Meter Installations	5,106	5,106	5,106	5,106	5,106	5,106	5,106
30	335.4	Hydrants	18,345	18,345	18,345	18,345	18,345	18,345	18,345
31	336.4	Backflow Prevention	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
33		GENERAL PLANT	0					0	0
34	303.5	Land & Land Rights	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	620	620	620	620	620	620	620
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0
46		TOTAL	330,715	330,715	330,715	330,715	330,715	330,715	330,715

Schedule of Water Plant in Service By Primary Account- 2004
 CWIP to Plant -July through December 2004

Leisure Lakes - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic [x] or Projected []

[] =input field
 Explanation: Provide 2004 amounts for projects that were physically placed
 in service after acquisition 6/30/04.

Florida Public Service Commission

Schedule: A-5
 Page: 6 of 8
 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	301.1	Organization							
3	302.1	Franchises							
4	339.1	Other Plant & Misc. Equipment							
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights							
7	304.2	Structures & Improvements							
8	305.2	Collect. & Impound Reservoirs							
9	306.2	Lake, River & Other Intakes							
10	307.2	Wells & Springs							
11	308.2	Infiltration Galleries & Tunnels							
12	309.2	Supply Mains							
13	310.2	Power Generation Equipment							
14	311.2	Pumping Equipment							
15	339.2	Other Plant & Misc. Equipment							
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights							
18	304.3	Structures & Improvements							
19	311.3	Pumping Equipment							
20	320.3	Water Treatment Equipment							
21	339.3	Other Plant & Misc. Equipment							
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights							
24	304.4	Structures & Improvements							
25	311.4	Pumping Equipment							
26	330.4	Distr. Reservoirs & Standpipes							
27	331.4	Transm. & Distribution Mains							
28	333.4	Services							1,398
29	334.4	Meters & Meter Installations							
30	335.4	Hydrants							
31	336.4	Backflow Prevention							
32	339.4	Other Plant & Misc. Equipment							
33		GENERAL PLANT							
34	303.5	Land & Land Rights							
35	304.5	Structures & Improvements							
36	340.5	Office Furniture & Equipment							
37	340.51	Computer Equipment							
38	341.5	Transportation Equipment							
39	342.5	Stores Equipment							
40	343.5	Tools, Shop & Garage Equipment							
41	344.5	Laboratory Equipment							
42	345.5	Power Operated Equipment							
43	346.5	Communication Equipment							
44	347.5	Miscellaneous Equipment							
45	348.5	Other Tangible Plant							
46		TOTAL		0	0	0	0	0	1,398

1,398 CWIP @ acquisition

8

Schedule of Water Plant in Service By Primary Account- 2004
Retirements-July through December 2004

Leisure Lakes - Water
Docket No. 060368-WS
Schedule Year Ended: 2004
Historic [x] or Projected []

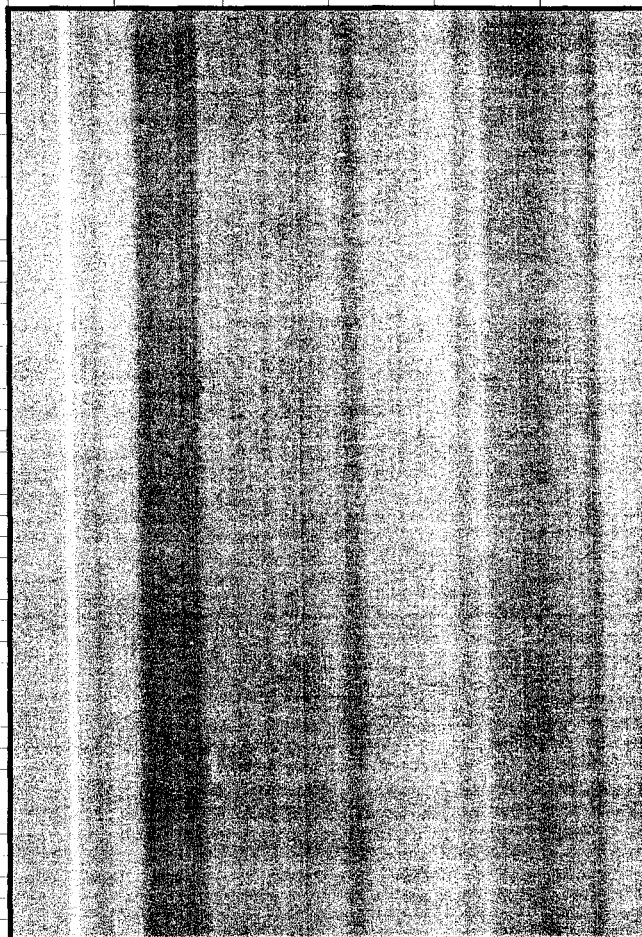
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Explanation: Provide Retirements that were physically made after the date of Acquisition 6/30/04.

Florida Public Service Commission

Schedule: A-5
Page: 7 of 8
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	301.1	Organization							
3	302.1	Franchises							
4	339.1	Other Plant & Misc. Equipment							
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights							
7	304.2	Structures & Improvements							
8	305.2	Collect. & Impound Reservoirs							
9	306.2	Lake, River & Other Intakes							
10	307.2	Wells & Springs							
11	308.2	Infiltration Galleries & Tunnels							
12	309.2	Supply Mains							
13	310.2	Power Generation Equipment							
14	311.2	Pumping Equipment							
15	339.2	Other Plant & Misc. Equipment							
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights							
18	304.3	Structures & Improvements							
19	311.3	Pumping Equipment							
20	320.3	Water Treatment Equipment							
21	339.3	Other Plant & Misc. Equipment							
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights							
24	304.4	Structures & Improvements							
25	311.4	Pumping Equipment							
26	330.4	Distr. Reservoirs & Standpipes							
27	331.4	Transm. & Distribution Mains							
28	333.4	Services							
29	334.4	Meters & Meter Installations							
30	335.4	Hydrants							
31	336.4	Backflow Prevention							
32	339.4	Other Plant & Misc. Equipment							
33		GENERAL PLANT							
34	303.5	Land & Land Rights							
35	304.5	Structures & Improvements							
36	340.5	Office Furniture & Equipment							
37	340.51	Computer Equipment							
38	341.5	Transportation Equipment							
39	342.5	Stores Equipment							
40	343.5	Tools, Shop & Garage Equipment							
41	344.5	Laboratory Equipment							
42	345.5	Power Operated Equipment							
43	346.5	Communication Equipment							
44	347.5	Miscellaneous Equipment							
45	348.5	Other Tangible Plant							
42		TOTAL		0	0	0	0	0	0



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Schedule of Water Plant in Service By Primary Account- 2004 Adjustments to UPIS-July through December 2004									Florida Public Service Commission		
Leisure Lakes - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [X] or Projected []		[] =input field							Schedule: A-5 Page: 8 of 8 Preparer: <name>		
		Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2004 since the date of Acquisition 6/30/04.									
Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec		
1		INTANGIBLE PLANT									
2	301.1	Organization									
3	302.1	Franchises									
4	339.1	Other Plant & Misc. Equipment									
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights									
7	304.2	Structures & Improvements									
8	305.2	Collect. & Impound Reservoirs									
9	306.2	Lake, River & Other Intakes									
10	307.2	Wells & Springs									
11	308.2	Infiltration Galleries & Tunnels									
12	309.2	Supply Mains									
13	310.2	Power Generation Equipment									
14	311.2	Pumping Equipment									
15	339.2	Other Plant & Misc. Equipment									
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights									
18	304.3	Structures & Improvements									
19	311.3	Pumping Equipment									
20	320.3	Water Treatment Equipment									
21	339.3	Other Plant & Misc. Equipment									
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights									
24	304.4	Structures & Improvements									
25	311.4	Pumping Equipment									
26	330.4	Distr. Reservoirs & Standpipes									
27	331.4	Transm. & Distribution Mains									
28	333.4	Services									
29	334.4	Meters & Meter Installations									
30	335.4	Hydrants									
31	336.4	Backflow Prevention									
32	339.4	Other Plant & Misc. Equipment									
33		GENERAL PLANT									
34	303.5	Land & Land Rights									
35	304.5	Structures & Improvements									
36	340.5	Office Furniture & Equipment									
37	340.51	Computer Equipment									
38	341.5	Transportation Equipment									
39	342.5	Stores Equipment									
40	343.5	Tools, Shop & Garage Equipment									
41	344.5	Laboratory Equipment									
42	345.5	Power Operated Equipment									
43	346.5	Communication Equipment									
44	347.5	Miscellaneous Equipment									
45	348.5	Other Tangible Plant									
46		TOTAL		0	0	0	0	0	0	0	

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Schedule of Water Plant in Service By Primary Account- 2004									Florida Public Service Commission			
Adjusted UPIS Balances- June through December 2004									Schedule:	A-5		
Leisure Lakes - Water									Page:	4 of 8		
Docket No. 060368-WS									Preparer:	<name>		
Schedule Year Ended: 2004									Explanation: Provide Adjusted UPIS balances by account for the period beginning 6/30/04			
Historic [x] or Projected []									when the Florida Water Services properties were acquired by AQUA, Inc.			
									through the year ended 12/31/04. While 2005 is the historical test year, balances			
									back to 6/30/04 are needed since adjustments to book balances are made beginning that date.			
Line 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	301.1	Organization	0	0	0	0	0	0	0			
3	302.1	Franchises	298	298	298	298	298	298	298			
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
5		SOURCE OF SUPPLY & PUMPING PLANT										
6	303.2	Land & Land Rights	550	550	550	550	550	550	550			
7	304.2	Structures & Improvements	0	0	0	0	0	0	0			
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0			
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0			
10	307.2	Wells & Springs	18,144	18,144	18,144	18,144	18,144	18,144	18,144			
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0			
12	309.2	Supply Mains	4,029	4,029	4,029	4,029	4,029	4,029	4,029			
13	310.2	Power Generation Equipment	25,331	25,331	25,331	25,331	25,331	25,331	25,331			
14	311.2	Pumping Equipment	17,833	17,833	17,833	17,833	17,833	17,833	17,833			
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
16		WATER TREATMENT PLANT										
17	303.3	Land & Land Rights	0	0	0	0	0	0	0			
18	304.3	Structures & Improvements	18,079	18,079	18,079	18,079	18,079	18,079	18,079			
19	311.3	Pumping Equipment	913	913	913	913	913	913	913			
20	320.3	Water Treatment Equipment	55,901	55,901	55,901	55,901	55,901	55,901	55,901			
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
22		TRANSMISSION & DISTRIBUTION PLANT										
23	303.4	Land & Land Rights	0	0	0	0	0	0	0			
24	304.4	Structures & Improvements	0	0	0	0	0	0	0			
25	311.4	Pumping Equipment	28,384	28,384	28,384	28,384	28,384	28,384	28,384			
26	330.4	Distr. Reservoirs & Standpipes	34,522	34,522	34,522	34,522	34,522	34,522	34,522			
27	331.4	Transm. & Distribution Mains	67,480	67,480	67,480	67,480	67,480	67,480	68,878			
28	333.4	Services	35,180	35,180	35,180	35,180	35,180	35,180	35,180			
29	334.4	Meters & Meter Installations	5,106	5,106	5,106	5,106	5,106	5,106	5,106			
30	335.4	Hydrants	18,345	18,345	18,345	18,345	18,345	18,345	18,345			
31	336.4	Backflow Prevention	0	0	0	0	0	0	0			
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
33		GENERAL PLANT										
34	303.5	Land & Land Rights	0	0	0	0	0	0	0			
35	304.5	Structures & Improvements	0	0	0	0	0	0	0			
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0			
37	340.51	Computer Equipment	0	0	0	0	0	0	0			
38	341.5	Transportation Equipment	0	0	0	0	0	0	0			
39	342.5	Stores Equipment	0	0	0	0	0	0	0			
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0			
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0			
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0			
43	346.5	Communication Equipment	0	0	0	0	0	0	0			
44	347.5	Miscellaneous Equipment	620	620	620	620	620	620	620			
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0			
46		TOTAL	330,715	330,715	330,715	330,715	330,715	330,715	332,113			

Schedule of Water Plant in Service By Primary Account- 2005 CWIP to Plant -Jan through December 2005		FWS Properties											Florida Public Service Commission			
Leisure Lakes - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []		Explanation: Provide amounts for projects that were physically placed in service during 2005.											Schedule: A-5 Page: 6 of 8 Preparer: <name>			
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	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels											1,162			1,162
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services									4,131					4,131
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL	0	0	0	0	0	0	0	0	4,131	0	1,162	10,593	15,885	

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Schedule of Water Plant in Service By Primary Account- 2005		FWS Properties														Florida Public Service Commission	
Retirements-January through December 2005																Schedule: A-5	
		=input field														Page: 7 of 8	
Leisure Lakes - Water		Explanation: Provide Retirements that were physically made during 2005.														Preparer: <name>	
Docket No. 060368-WS																	
Schedule Year Ended: 2005																	
Historic [x] or Projected []																	
		(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	2005 Total		
1		INTANGIBLE PLANT															
2	301.1	Organization													0		
3	302.1	Franchises													0		
4	339.1	Other Plant & Misc. Equipment													0		
5		SOURCE OF SUPPLY & PUMPING PLANT															
6	303.2	Land & Land Rights													0		
7	304.2	Structures & Improvements													0		
8	305.2	Collect. & Impound Reservoirs													0		
9	306.2	Lake, River & Other Intakes													0		
10	307.2	Wells & Springs											(828)	(828)			
11	308.2	Infiltration Galleries & Tunnels													0		
12	309.2	Supply Mains													0		
13	310.2	Power Generation Equipment													0		
14	311.2	Pumping Equipment													0		
15	339.2	Other Plant & Misc. Equipment													0		
16		WATER TREATMENT PLANT															
17	303.3	Land & Land Rights													0		
18	304.3	Structures & Improvements													0		
19	311.3	Pumping Equipment													0		
20	320.3	Water Treatment Equipment													0		
21	339.3	Other Plant & Misc. Equipment													0		
22		TRANSMISSION & DISTRIBUTION PLANT															
23	303.4	Land & Land Rights													0		
24	304.4	Structures & Improvements													0		
25	311.4	Pumping Equipment													0		
26	330.4	Distr. Reservoirs & Standpipes													0		
27	331.4	Transm. & Distribution Mains										(2,807)	(853)	(3,660)			
28	333.4	Services													0		
29	334.4	Meters & Meter Installations												(5,106)	(5,106)		
30	335.4	Hydrants													0		
31	336.4	Backflow Prevention													0		
32	339.4	Other Plant & Misc. Equipment													0		
33		GENERAL PLANT															
34	303.5	Land & Land Rights													0		
35	304.5	Structures & Improvements													0		
36	340.5	Office Furniture & Equipment													0		
37	340.51	Computer Equipment													0		
38	341.5	Transportation Equipment													0		
39	342.5	Stores Equipment													0		
40	343.5	Tools, Shop & Garage Equipment													0		
41	344.5	Laboratory Equipment													0		
42	345.5	Power Operated Equipment													0		
43	346.5	Communication Equipment													0		
44	347.5	Miscellaneous Equipment													0		
45	348.5	Other Tangible Plant													0		
46		TOTAL	0	0	0	0	0	0	0	0	(2,807)	0	(828)	(5,959)	(9,594)		

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Schedule of Water Plant in Service By Primary Account- 2005 Adjustments to UPIS-January through December 2005													Florida Public Service Commission			
Leisure Lakes - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []													Schedule: A-5 Page: 8 of 8 Preparer: <name>			
Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2005																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services														0
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Plant in Service By Primary Account- 2005		FWS Properties													Florida Public Service Commission	
Adjusted UPIS Balances- December 2004 through December 2005																
Leisure Lakes - Water															Schedule: A-5	
Docket No. 060368-WS		Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04													Page: 4 of 8	
Schedule Year Ended: 2005		through the year ended 12/31/05, and 13 month average													Preparer: <name>	
Historic [x] or Projected []																
Line No.	Acct No.	(1) AccountName	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	298	298	298	298	298	298	298	298	298	298	298	298	298	298
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	550	550	550	550	550	550	550	550	550	550	550	550	550	550
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	18,144	18,144	18,144	18,144	18,144	18,144	18,144	18,144	18,144	18,144	18,144	18,144	18,144	18,144
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029
13	310.2	Power Generation Equipment	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331
14	311.2	Pumping Equipment	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079
19	311.3	Pumping Equipment	913	913	913	913	913	913	913	913	913	913	913	913	913	913
20	320.3	Water Treatment Equipment	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384
26	330.4	Distr. Reservoirs & Standpipes	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522
27	331.4	Transm. & Distribution Mains	68,878	68,878	68,878	68,878	68,878	68,878	68,878	68,878	68,878	68,878	68,878	68,878	68,878	68,878
28	333.4	Services	35,180	35,180	35,180	35,180	35,180	35,180	35,180	35,180	35,180	35,180	35,180	35,180	35,180	35,180
29	334.4	Meters & Meter Installations	5,106	5,106	5,106	5,106	5,106	5,106	5,106	5,106	5,106	5,106	5,106	5,106	5,106	5,106
30	335.4	Hydrants	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	620	620	620	620	620	620	620	620	620	620	620	620	620	620
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	332,113	332,113	332,113	332,113	332,113	332,113	332,113	332,113	333,437	333,437	333,771	336,404	332,928	

ISA

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Leisure Lakes

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 3 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Water Plant in Service by primary account for each month of the Historical 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	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	298	298	298	298	298	298	298	298	298	298	298	298	298	298
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	550	550	550	550	550	550	550	550	550	550	550	550	550	550
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	18,144	18,144	18,144	18,144	18,144	18,144	18,144	18,144	18,144	18,144	18,144	18,478	18,478	18,195
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029
13	310.2	Power Generation Equipment	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331
14	311.2	Pumping Equipment	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079
19	311.3	Pumping Equipment	913	913	913	913	913	913	913	913	913	913	913	913	913	913
20	320.3	Water Treatment Equipment	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384
26	330.4	Distr. Reservoirs & Standpipes	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522
27	331.4	Transm. & Distribution Mains	68,878	68,878	68,878	68,878	68,878	68,878	68,878	68,878	68,878	68,878	70,202	70,202	70,604	69,316
28	333.4	Services	35,180	35,180	35,180	35,180	35,180	35,180	35,180	35,180	35,180	35,180	35,180	35,180	35,180	35,180
29	334.4	Meters & Meter Installations	5,106	5,106	5,106	5,106	5,106	5,106	5,106	5,106	5,106	5,106	5,106	5,106	9,337	5,431
30	335.4	Hydrants	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	310	2,039	2,576	3,314	634
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	620	620	620	620	620	620	620	620	620	620	620	620	620	620
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	332,113	332,113	332,113	332,113	332,113	332,113	332,113	332,113	332,113	333,747	335,476	336,347	341,718	333,562
47		Subtotal Land & Land Rights	550	550	550	550	550	550	550	550	550	550	550	550	550	550

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Schedule of Water Plant in Service By Primary Account- 2006 CWIP to Plant -Jan through December 2006													Florida Public Service Commission			
Leisure Lakes - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [] or Projected [x]													Schedule: A-5 Page: 6 of 8 Preparer: <name>			
Explanation: Provide amounts by month for projects that were physically placed in service during 2006.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains													2,000	2,000
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment													7,500	7,500
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains							454			454		7,454		8,362
28	333.4	Services							125			125		125		375
29	334.4	Meters & Meter Installations							973			973		973		2,919
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0 IT Adds
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0 IT Adds
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	1,552	0	0	1,552	0	0	18,052	21,156

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Schedule of Water Plant in Service By Primary Account- 2006													Florida Public Service Commission			
Retirements-January through December 2006																
Leisure Lakes - Water													Schedule: A-5			
Docket No. 060368-WS													Page: 7 of 8			
Schedule Year Ended: 2006													Preparer: <name>			
Historic [] or Projected [x]																
Explanation: Provide Retirements that were physically made during 2006.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Totals
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains							(72)			(72)		(834)	(978)	0
28	333.4	Services														0
29	334.4	Meters & Meter Installations							(509)			(509)		(509)	(1,527)	0
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	(581)	0	0	(581)	0	0	(1,343)	(2,505)

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Schedule of Water Plant in Service By Primary Account- 2006 Adjustments to UPIS-January through December 2006													Florida Public Service Commission			
Leisure Lakes - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [] or Projected [x]													Schedule: A-5 Page: 8 of 8 Preparer: <name>			
Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2006																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Total Adjusts
1		INTANGIBLE PLANT														0
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														0
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services														0
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														0
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46	TOTAL			0	0	0	0	0	0	0	0	0	0	0	0	0

2)

Schedule of Water Plant in Service By Primary Account- 2006 Adjusted UPIS Balances- December 2005 through December 2006													Florida Public Service Commission			
Leisure Lakes - Water													Schedule:	A-5		
Docket No. 060368-WS													Page:	4 of 8		
Schedule Year Ended: 2006													Preparer:	<name>		
Historic [] or Projected [x]													Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/06 through the year ended 12/31/06, and 13 month average			
FWS Properties																
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	(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	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	298	298	298	298	298	298	298	298	298	298	298	298	298	298
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	550	550	550	550	550	550	550	550	550	550	550	550	550	550
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,183
13	310.2	Power Generation Equipment	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331
14	311.2	Pumping Equipment	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079
19	311.3	Pumping Equipment	913	913	913	913	913	913	913	913	913	913	913	913	913	913
20	320.3	Water Treatment Equipment	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	56,478
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	63,401	56,478
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384
26	330.4	Dist. Reservoirs & Standpipes	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522
27	331.4	Transm. & Distribution Mains	70,604	70,604	70,604	70,604	70,604	70,604	70,986	70,986	70,986	71,368	71,368	71,368	77,988	71,437
28	333.4	Services	35,180	35,180	35,180	35,180	35,180	35,180	35,305	35,305	35,305	35,430	35,430	35,430	35,555	35,295
29	334.4	Meters & Meter Installations	9,337	9,337	9,337	9,337	9,337	9,337	9,801	9,801	9,801	10,265	10,265	10,265	10,729	9,765
30	335.4	Hydrants	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	620	620	620	620	620	620	620	620	620	620	620	620	620	620
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	338,404	338,404	338,404	338,404	338,404	338,404	339,375	339,375	339,375	340,346	340,346	340,346	357,055	340,511

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Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Leisure Lakes

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [] Projected [X]

Schedule: A-5

Page: 4 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Water 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	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	298	298	298	298	298	298	298	298	298	298	298	298	298	298
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	550	550	550	550	550	550	550	550	550	550	550	550	550	550
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,183
13	310.2	Power Generation Equipment	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331
14	311.2	Pumping Equipment	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079
19	311.3	Pumping Equipment	913	913	913	913	913	913	913	913	913	913	913	913	913	913
20	320.3	Water Treatment Equipment	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	63,401	56,478
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384
26	330.4	Distr. Reservoirs & Standpipes	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522
27	331.4	Transm. & Distribution Mains	70,604	70,604	70,604	70,604	70,604	70,604	70,986	70,986	70,986	71,368	71,368	71,368	77,988	71,437
28	333.4	Services	35,180	35,180	35,180	35,180	35,180	35,180	35,305	35,305	35,305	35,430	35,430	35,430	35,555	35,295
29	334.4	Meters & Meter Installations	9,337	9,337	9,337	9,337	9,337	9,337	9,801	9,801	9,801	10,265	10,265	10,265	10,729	9,765
30	335.4	Hydrants	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	3,314	3,314	3,314	3,602	3,602	4,777	4,988	4,988	4,988	4,988	4,988	4,988	11,667	4,886
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	620	620	620	620	620	620	620	620	620	620	620	620	620	620
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	341,718	341,718	341,718	342,006	342,006	343,182	344,364	344,364	344,364	345,335	345,335	345,335	368,722	345,398
47		Subtotal Land & Land Rights	550	550	550	550	550	550	550	550	550	550	550	550	550	550

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Schedule of Water Plant in Service By Primary Account- 2007 CWIP to Plant -Jan through December 2007		FWS Properties										Florida Public Service Commission				
Leisure Lakes - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x]		Explanation: Provide amounts for projects that were physically placed in service during 2007.										Schedule: A-5 Page: 6 of 8 Preparer: <name>				
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	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements			500				500			500			500	2,000
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements			0				0			0			0	0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														0
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains			2,250				2,250			2,250			2,250	9,000
28	333.4	Services			88				88			88			88	352
29	334.4	Meters & Meter Installations			875				875			875			875	3,500
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														0
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	3,713	0	0	3,713	0	0	3,713	0	0	3,713	14,852

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Schedule of Water Plant in Service By Primary Account- 2007		FWS Properties											Florida Public Service Commission		
Retirements-January through December 2007		=input field													
Leisure Lakes - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x]		Explanation: Provide Retirements that were physically made during 2007											Schedule: A-6 Page: 7 of 8 Preparer: <name>		
Line No.	Acct No.	(1) AccountName	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT													
2	301.1	Organization													0
3	302.1	Franchises													0
4	339.1	Other Plant & Misc. Equipment													0
5		SOURCE OF SUPPLY & PUMPING PLANT													0
6	303.2	Land & Land Rights													0
7	304.2	Structures & Improvements													0
8	305.2	Collect. & Impound Reservoirs			(113)			(113)			(113)			(113)	(452)
9	306.2	Lake, River & Other Intakes													0
10	307.2	Wells & Springs													0
11	308.2	Infiltration Galleries & Tunnels													0
12	309.2	Supply Mains													0
13	310.2	Power Generation Equipment													0
14	311.2	Pumping Equipment													0
15	339.2	Other Plant & Misc. Equipment													0
16		WATER TREATMENT PLANT													0
17	303.3	Land & Land Rights													0
18	304.3	Structures & Improvements													0
19	311.3	Pumping Equipment			0			0			0			0	0
20	320.3	Water Treatment Equipment												0	0
21	339.3	Other Plant & Misc. Equipment												0	0
22		TRANSMISSION & DISTRIBUTION PLANT													0
23	303.4	Land & Land Rights													0
24	304.4	Structures & Improvements													0
25	311.4	Pumping Equipment													0
26	330.4	Distr. Reservoirs & Standpipes													0
27	331.4	Transm. & Distribution Mains													0
28	333.4	Services			(245)			(245)			(245)			(245)	(980)
29	334.4	Meters & Meter Installations													0
30	335.4	Hydrants			(382)			(382)			(382)			(382)	(1,528)
31	336.4	Backflow Prevention													0
32	339.4	Other Plant & Misc. Equipment													0
33		GENERAL PLANT													0
34	303.5	Land & Land Rights													0
35	304.5	Structures & Improvements													0
36	340.5	Office Furniture & Equipment													0
37	340.51	Computer Equipment													0
38	341.5	Transportation Equipment													0
39	342.5	Stores Equipment													0
40	343.5	Tools, Shop & Garage Equipment													0
41	344.5	Laboratory Equipment													0
42	345.5	Power Operated Equipment													0
43	346.5	Communication Equipment													0
44	347.5	Miscellaneous Equipment													0
45	348.5	Other Tangible Plant													0
46		TOTAL	0	0	(740)	0	0	(740)	0	0	(740)	0	0	(740)	(2,960)

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Schedule of Water Plant in Service By Primary Account- 2007 Adjustments to UPIS-January through December 2007													Florida Public Service Commission			
Leisure Lakes - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x]													Schedule: A-5 Page: 8 of 8 Preparer: <name>			
FWS Properties																
[] =input field																
Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2007.																
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	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services														0
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Plant in Service By Primary Account- 2007 Adjusted UPIS Balances- December 2006 through December 2007													FWS Properties			Florida Public Service Commission					
Leisure Lakes - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x]													Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average			Schedule: Page: Preparer:			A-5 4 of 8 <name>		
Line No.	Acct No.	(1) AccountName	(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	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
3	302.1	Franchises	298	298	298	298	298	298	298	298	298	298	298	298	298	298					
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
5		SOURCE OF SUPPLY & PUMPING PLANT																			
6	303.2	Land & Land Rights	550	550	550	550	550	550	550	550	550	550	550	550	550	550					
7	304.2	Structures & Improvements	0	0	0	387	387	387	774	774	774	1,161	1,161	1,161	1,548	655					
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
10	307.2	Wells & Springs	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478					
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
12	309.2	Supply Mains	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029					
13	310.2	Power Generation Equipment	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331					
14	311.2	Pumping Equipment	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833					
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
16		WATER TREATMENT PLANT																			
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
18	304.3	Structures & Improvements	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079					
19	311.3	Pumping Equipment	913	913	913	913	913	913	913	913	913	913	913	913	913	913					
20	320.3	Water Treatment Equipment	63,401	63,401	63,401	63,401	63,401	63,401	63,401	63,401	63,401	63,401	63,401	63,401	63,401	63,401					
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
22		TRANSMISSION & DISTRIBUTION PLANT																			
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
25	311.4	Pumping Equipment	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384					
26	330.4	Distr. Reservoirs & Standpipes	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522					
27	331.4	Transm. & Distribution Mains	77,988	77,988	77,988	79,993	79,993	79,993	81,998	81,998	81,998	84,003	84,003	84,003	86,008	81,381					
28	333.4	Services	35,555	35,555	35,555	35,643	35,643	35,643	35,731	35,731	35,731	35,819	35,819	35,819	35,907	35,704					
29	334.4	Meters & Meter Installations	10,729	10,729	10,729	11,222	11,222	11,222	11,715	11,715	11,715	12,208	12,208	12,208	12,701	11,563					
30	335.4	Hydrants	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345					
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
33		GENERAL PLANT																			
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
44	347.5	Miscellaneous Equipment	620	620	620	620	620	620	620	620	620	620	620	620	620	620					
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
46		TOTAL	357,055	357,055	357,055	360,028	360,028	360,028	363,001	363,001	363,001	365,974	365,974	365,974	368,947	4,707,127					
															TRUE	TRUE					

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Schedule of Water Plant in Service By Primary Account
 Test Year Average balance
Leisure Lakes
 Docket No. **060368-WS**
 Schedule Year Ending 12/31/07
 Historical [] Projected [X]

Florida Public Service Commission

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

Explanation: Provide the month ending **Adjusted** balances for Water 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	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	298	298	298	298	298	298	298	298	298	298	298	298	298	298
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	550	550	550	550	550	550	550	550	550	550	550	550	550	550
7	304.2	Structures & Improvements	0	0	0	387	387	387	774	774	774	1,161	1,161	1,161	1,548	655
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029
13	310.2	Power Generation Equipment	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331
14	311.2	Pumping Equipment	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079
19	311.3	Pumping Equipment	913	913	913	913	913	913	913	913	913	913	913	913	913	913
20	320.3	Water Treatment Equipment	63,401	63,401	63,401	63,401	63,401	63,401	63,401	63,401	63,401	63,401	63,401	63,401	63,401	63,401
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384
26	330.4	Distr. Reservoirs & Standpipes	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522
27	331.4	Transm. & Distribution Mains	77,988	77,988	77,988	79,993	79,993	79,993	81,998	81,998	81,998	84,003	84,003	84,003	86,008	81,381
28	333.4	Services	35,555	35,555	35,555	35,643	35,643	35,643	35,731	35,731	35,731	35,819	35,819	35,819	35,907	35,704
29	334.4	Meters & Meter Installations	10,729	10,729	10,729	11,222	11,222	11,222	11,715	11,715	11,715	12,208	12,208	12,208	12,701	11,563
30	335.4	Hydrants	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	11,667	11,899	12,205	12,787	13,255	13,626	13,995	14,279	14,532	14,989	15,232	15,466	15,763	13,823
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	620	620	620	620	620	620	620	620	620	620	620	620	620	620
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	368,722	368,954	369,260	372,816	373,284	373,654	376,996	377,280	377,533	380,963	381,207	381,440	384,710	375,909
47		Subtotal Land & Land Rights	550	550	550	550	550	550	550	550	550	550	550	550	550	550

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Schedule of Water Accumulated Depreciation By Primary Account- 2004
 June through December Accum Dep'n Balances per Books- 2004

FWS Properties

Florida Public Service Commission

Leisure Lakes - Water
 Docket No. 060368-W5
 Schedule Year Ended: 2004
 Historic [x] or Projected []

108 | 6403 | =input field | FWS | Leisure Lakes - Water
 Explanation: Provide Accumulated Depreciation balances by account for the period
 beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA)
 through the year ended 12/31/04. While 2005 is the historical test year, balances
 back to 6/30/04 are needed since adjustments to book balances are made beginning that date.

Schedule: A-9
 Page: 2 of 8
 Preparer: <name>

Line No.	Acct No.	(1) Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
33		GENERAL PLANT							
34	303.5	Land & Land Rights	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0

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Schedule of Water Accumulated Depreciation By Primary Account- 2006																
Monthly Accumulated Depreciation Balances- per books- 2006																
Leisure Lakes - Water																
Docket No. 060368-W5																
Schedule Year Ended: 2006																
Historic [x] or Projected []																
Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	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		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Leisure Lakes

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Schedule: A-9

Page: 2 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	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		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47		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 Water Accumulated Depreciation By Primary Account- 2006								
Monthly Accumulated Depreciation Balances- per books- 2006								
Leisure Lakes - Water		108	6403	FWS	Leisure Lakes - Water			
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]								
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
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0	0	0	0	189
3	302.1	Franchises	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	3,354
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	1,334
13	310.2	Power Generation Equipment	0	0	0	0	0	20,654
14	311.2	Pumping Equipment	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	7,427
19	311.3	Pumping Equipment	0	0	0	0	0	14,993
20	320.3	Water Treatment Equipment	0	0	0	0	0	19,994
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	15,518
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	33,839
28	333.4	Services	0	0	0	0	0	12,868
29	334.4	Meters & Meter Installations	0	0	0	0	0	(5,410)
30	335.4	Hydrants	0	0	0	0	0	7,710
31	336.4	Backflow Prevention	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	517
45	348.5	Other Tangible Plant	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	132,905

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

Florida Public Service Commission

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

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

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
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	114,293	197,315
2004			
46	Additions	5,730	6,158
47	Retirements	0	0
48	Adjustments	0	0
49	12/31/04 Balance	120,023	203,473
2005			
50	Additions	11,517	12,381
51	Retirements	(9,594)	(3,096)
52	Adjustments	114	111
53	12/31/05 Balance	122,061	212,869
2006			
54	Additions	11,888	12,992
55	Retirements	(2,505)	(8,573)
56	Adjustments	836	810
57	12/31/06 Balance	132,280	218,098
2007			
58	Additions	12,643	15,225
59	Retirements	(2,960)	(3,188)
60	Adjustments	2,334	2,262
61	12/31/07 Balance	144,297	232,397

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

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Schedule of Water Accumulated Depreciation By Primary Account - 2004		FWS Properties							Florida Public Service Commission	
Amendatory Order Balances as of 6/30/04										
Leisure Lakes - Water									Schedule: A-9	
Docket No. 060368-WS		Explanation: Provide Accum Depn balances by account for the period beginning							Page: 6 of 8	
Schedule Year Ended: 2004		6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc.							Preparer: <name>	
Historic [x] or Projected []		The balances as of 6/30/04 should be from the PSC's Amendatory Order issued February 27, 2006.								
Line No.	Acct No.	(1) AccountName	(2) Prior Year 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04	
1		INTANGIBLE PLANT								
2	301.1	Organization	0	0	0	0	0	0	0	
3	302.1	Franchises	97	97	97	97	97	97	97	
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
5		SOURCE OF SUPPLY & PUMPING PLANT								
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	
10	307.2	Wells & Springs	2,377	2,377	2,377	2,377	2,377	2,377	2,377	
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	
12	309.2	Supply Mains	1,152	1,152	1,152	1,152	1,152	1,152	1,152	
13	310.2	Power Generation Equipment	18,648	18,648	18,648	18,648	18,648	18,648	18,648	
14	311.2	Pumping Equipment	4,261	4,261	4,261	4,261	4,261	4,261	4,261	
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
16		WATER TREATMENT PLANT								
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	
18	304.3	Structures & Improvements	6,532	6,532	6,532	6,532	6,532	6,532	6,532	
19	311.3	Pumping Equipment	218	218	218	218	218	218	218	
20	320.3	Water Treatment Equipment	15,970	15,970	15,970	15,970	15,970	15,970	15,970	
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
22		TRANSMISSION & DISTRIBUTION PLANT								
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	
25	311.4	Pumping Equipment	6,782	6,782	6,782	6,782	6,782	6,782	6,782	
26	330.4	Distr. Reservoirs & Standpipes	14,040	14,040	14,040	14,040	14,040	14,040	14,040	
27	331.4	Transm. & Distribution Mains	31,232	31,232	31,232	31,232	31,232	31,232	31,232	
28	333.4	Services	11,475	11,475	11,475	11,475	11,475	11,475	11,475	
29	334.4	Meters & Meter Installations	(6,007)	(6,007)	(6,007)	(6,007)	(6,007)	(6,007)	(6,007)	
30	335.4	Hydrants	7,064	7,064	7,064	7,064	7,064	7,064	7,064	
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
33		GENERAL PLANT								
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	
37	340.51	Computer Equipment	0	0	0	0	0	0	0	
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	
39	342.5	Stores Equipment	0	0	0	0	0	0	0	
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	
43	346.5	Communication Equipment	0	0	0	0	0	0	0	
44	347.5	Miscellaneous Equipment	452	452	452	452	452	452	452	
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	
46		TOTAL	114,293	114,293	114,293	114,293	114,293	114,293	114,293	

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Schedule of Water Accumulated Depreciation By Primary Account- 2004
 Adjusted UPIS Balances- June through December Balances for Depn Exp Calc

FWS Properties

Florida Public Service Commission

Leisure Lakes - Water
 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 through the year ended 12/31/04

Schedule: A-9
 Page: UPIS 4 of 8
 Preparer: <name>

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	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	298	298	298	298	298	298	298
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights	550	550	550	550	550	550	550
7	304.2	Structures & Improvements	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0
10	307.2	Wells & Springs	18,144	18,144	18,144	18,144	18,144	18,144	18,144
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	4,029	4,029	4,029	4,029	4,029	4,029	4,029
13	310.2	Power Generation Equipment	25,331	25,331	25,331	25,331	25,331	25,331	25,331
14	311.2	Pumping Equipment	17,833	17,833	17,833	17,833	17,833	17,833	17,833
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	18,079	18,079	18,079	18,079	18,079	18,079	18,079
19	311.3	Pumping Equipment	913	913	913	913	913	913	913
20	320.3	Water Treatment Equipment	55,901	55,901	55,901	55,901	55,901	55,901	55,901
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	28,384	28,384	28,384	28,384	28,384	28,384	28,384
26	330.4	Distr. Reservoirs & Standpipes	34,522	34,522	34,522	34,522	34,522	34,522	34,522
27	331.4	Transm. & Distribution Mains	67,480	67,480	67,480	67,480	67,480	67,480	67,480
28	333.4	Services	35,180	35,180	35,180	35,180	35,180	35,180	35,180
29	334.4	Meters & Meter Installations	5,106	5,106	5,106	5,106	5,106	5,106	5,106
30	335.4	Hydrants	18,345	18,345	18,345	18,345	18,345	18,345	18,345
31	336.4	Backflow Prevention	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
33		GENERAL PLANT							
34	303.5	Land & Land Rights	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	620	620	620	620	620	620	620
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0
46		TOTAL	330,715	330,715	330,715	330,715	330,715	330,715	332,113

Schedule of Water Accumulated Depreciation By Primary Account- 2004				FWS Properties					
Depreciation Rates for Water Accounts- 2004									
Leisure Lakes - Water				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	From	Monthly Rates					
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	302.1	Franchises	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
4	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights							
7	304.2	Structures & Improvements	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
8	305.2	Collect. & Impound Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	306.2	Lake, River & Other Intakes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	307.2	Wells & Springs	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	309.2	Supply Mains	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
13	310.2	Power Generation Equipment	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
14	311.2	Pumping Equipment	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
15	339.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights							
18	304.3	Structures & Improvements	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
19	311.3	Pumping Equipment	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
20	320.3	Water Treatment Equipment	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%
21	339.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights							
24	304.4	Structures & Improvements	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
25	311.4	Pumping Equipment	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
26	330.4	Distr. Reservoirs & Standpipes	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
27	331.4	Transm. & Distribution Mains	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
28	333.4	Services	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
29	334.4	Meters & Meter Installations	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
30	335.4	Hydrants	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
31	336.4	Backflow Prevention	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
32	339.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33		GENERAL PLANT							
34	303.5	Land & Land Rights							
35	304.5	Structures & Improvements	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
36	340.5	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	341.5	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	343.5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	344.5	Laboratory Equipment	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
44	347.5	Miscellaneous Equipment	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
45	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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Schedule of Water Accumulated Depreciation By Primary Account- 2004 Depreciation Expense- July through December 2004			FWS Properties						Florida Public Service Commission		
Leisure Lakes - Water Docket No. 090368-WS Schedule Year Ended: 2004 Historic [x] or Projected []			Explanation: Provide monthly Depreciation Expense for 2004						Schedule: A-9 Page: 6 of 8 Preparer: <name>		
Line No.	Acct No.	(1) AccountName	(2) July	(3) Aug	(4) Sep	(5) Oct	(6) Nov	(7) Dec	(8)		
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0	0	0	0	0	0		
3	302.1	Franchises	1	1	1	1	1	1	1		
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0	0	0	0	0	0		
7	304.2	Structures & Improvements	0	0	0	0	0	0	0		
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0		
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0		
10	307.2	Wells & Springs	50	50	50	50	50	50	50		
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0		
12	309.2	Supply Mains	10	10	10	10	10	10	10		
13	310.2	Power Generation Equipment	106	106	106	106	106	106	106		
14	311.2	Pumping Equipment	74	74	74	74	74	74	74		
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0	0	0	0	0	0		
18	304.3	Structures & Improvements	46	46	46	46	46	46	46		
19	311.3	Pumping Equipment	4	4	4	4	4	4	4		
20	320.3	Water Treatment Equipment	212	212	212	212	212	212	212		
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0	0	0	0	0	0		
24	304.4	Structures & Improvements	0	0	0	0	0	0	0		
25	311.4	Pumping Equipment	118	118	118	118	118	118	118		
26	330.4	Distr. Reservoirs & Standpipes	78	78	78	78	78	78	78		
27	331.4	Transm. & Distribution Mains	125	125	125	125	125	125	128		
28	333.4	Services	73	73	73	73	73	73	73		
29	334.4	Meters & Meter Installations	21	21	21	21	21	21	21		
30	335.4	Hydrants	34	34	34	34	34	34	34		
31	336.4	Backflow Prevention	0	0	0	0	0	0	0		
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0	0	0	0	0	0		
35	304.5	Structures & Improvements	0	0	0	0	0	0	0		
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0		
37	340.51	Computer Equipment	0	0	0	0	0	0	0		
38	341.5	Transportation Equipment	0	0	0	0	0	0	0		
39	342.5	Stores Equipment	0	0	0	0	0	0	0		
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0		
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0		
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0		
43	346.5	Communication Equipment	0	0	0	0	0	0	0		
44	347.5	Miscellaneous Equipment	3	3	3	3	3	3	3		
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0		
46		TOTAL	956	956	956	956	956	957	957	5,730	

Schedule of Water Accumulated Depreciation By Primary Account- 2004
Retirements-July through December 2004

FWS Properties

Florida Public Service Commission

Leisure Lakes - Water
Docket No. 060388-WS
Schedule Year Ended: 2004
Historic [x] or Projected []

06/30/04 =input field

Explanation: Provide Retirements that were physically made after the date of Acquisition 6/30/04

Schedule: A-9
Page: 7 of 8
Preparer: <name>

Line No.	Acct No.	(1) AccountName	(2)	FWS Properties					(8)
				(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
33		GENERAL PLANT							
34	303.5	Land & Land Rights	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0

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Schedule of Water Accumulated Depreciation By Primary Account- 2004
 Adjustments to Accumulated Depreciation-July through December 2004

FWS Properties

Florida Public Service Commission

Leisure Lakes - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 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.

Schedule: A-9
 Page: 8 of 8
 Preparer: <name>

Line No.	Acct No.	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Jul	Aug	Sep	Oct	Nov	Dec	
1		INTANGIBLE PLANT							
2	301.1	Organization							
3	302.1	Franchises							
4	339.1	Other Plant & Misc. Equipment							
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights							
7	304.2	Structures & Improvements							
8	305.2	Collect. & Impound Reservoirs							
9	306.2	Lake, River & Other Intakes							
10	307.2	Wells & Springs							
11	308.2	Infiltration Galleries & Tunnels							
12	309.2	Supply Mains							
13	310.2	Power Generation Equipment							
14	311.2	Pumping Equipment							
15	339.2	Other Plant & Misc. Equipment							
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights							
18	304.3	Structures & Improvements							
19	311.3	Pumping Equipment							
20	320.3	Water Treatment Equipment							
21	339.3	Other Plant & Misc. Equipment							
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights							
24	304.4	Structures & Improvements							
25	311.4	Pumping Equipment							
26	330.4	Distr. Reservoirs & Standpipes							
27	331.4	Transm. & Distribution Mains							
28	333.4	Services							
29	334.4	Meters & Meter Installations							
30	335.4	Hydrants							
31	336.4	Backflow Prevention							
32	339.4	Other Plant & Misc. Equipment							
33		GENERAL PLANT							
34	303.5	Land & Land Rights							
35	304.5	Structures & Improvements							
36	340.5	Office Furniture & Equipment							
37	340.51	Computer Equipment							
38	341.5	Transportation Equipment							
39	342.5	Stores Equipment							
40	343.5	Tools, Shop & Garage Equipment							
41	344.5	Laboratory Equipment							
42	345.5	Power Operated Equipment							
43	346.5	Communication Equipment							
44	347.5	Miscellaneous Equipment							
45	348.5	Other Tangible Plant							
46		TOTAL	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account- 2004
Adjusted Accumulated Depreciation Balances- June through December 2004

FWS Properties

Florida Public Service Commission

Leisure Lakes - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2004
 Historic [x] or Projected []

Explanation: Provide Adjusted Accum Depn balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.

Schedule: A-9
 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	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	97	98	98	99	99	100	101
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,377	2,427	2,478	2,528	2,579	2,629	2,679
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0
12	309.2	Supply Mains	1,152	1,162	1,171	1,181	1,190	1,200	1,210
13	310.2	Power Generation Equipment	18,648	18,754	18,859	18,965	19,070	19,176	19,281
14	311.2	Pumping Equipment	4,261	4,335	4,410	4,484	4,558	4,633	4,707
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	6,532	6,578	6,623	6,669	6,715	6,760	6,806
19	311.3	Pumping Equipment	218	222	226	229	233	237	241
20	320.3	Water Treatment Equipment	15,970	16,182	16,393	16,605	16,817	17,029	17,240
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	6,782	6,900	7,019	7,137	7,255	7,373	7,492
26	330.4	Distr. Reservoirs & Standpipes	14,040	14,118	14,196	14,273	14,351	14,429	14,507
27	331.4	Transm. & Distribution Mains	31,232	31,357	31,482	31,607	31,732	31,857	31,984
28	333.4	Services	11,475	11,548	11,622	11,695	11,768	11,841	11,915
29	334.4	Meters & Meter Installations	(6,007)	(5,986)	(5,964)	(5,943)	(5,922)	(5,901)	(5,879)
30	335.4	Hydrants	7,064	7,098	7,132	7,166	7,200	7,234	7,268
31	336.4	Backflow Prevention	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
33		GENERAL PLANT							
34	303.5	Land & Land Rights	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	452	455	459	462	466	469	473
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0
46		TOTAL	114,293	115,248	116,202	117,157	118,112	119,066	120,023
									120,023

34

Schedule of Water Accumulated Depreciation By Primary Account- 2006
Adjusted 2006 UPIS Balances for Depn Exp Calc

Florida Public Service Commission

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

Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/06.

Schedule: A-9
 Page: UPIS 4 of 8
 Preparer: <name>

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	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	298	298	298	298	298	298	298	298	298	298	298	298	298	298
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	550	550	550	550	550	550	550	550	550	550	550	550	550	550
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	18,144	18,144	18,144	18,144	18,144	18,144	18,144	18,144	18,144	18,144	18,144	18,478	18,478	18,195
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029
13	310.2	Power Generation Equipment	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331
14	311.2	Pumping Equipment	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079
19	311.3	Pumping Equipment	913	913	913	913	913	913	913	913	913	913	913	913	913	913
20	320.3	Water Treatment Equipment	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384
26	330.4	Distr. Reservoirs & Standpipes	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522
27	331.4	Transm. & Distribution Mains	68,878	68,878	68,878	68,878	68,878	68,878	68,878	68,878	68,878	68,878	70,202	70,202	70,202	69,316
28	333.4	Services	35,180	35,180	35,180	35,180	35,180	35,180	35,180	35,180	35,180	35,180	35,180	35,180	35,180	35,180
29	334.4	Meters & Meter Installations	5,106	5,106	5,106	5,106	5,106	5,106	5,106	5,106	5,106	5,106	5,106	5,106	5,106	5,431
30	335.4	Hydrants	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	620	620	620	620	620	620	620	620	620	620	620	620	620	620
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	332,113	332,113	332,113	332,113	332,113	332,113	332,113	332,113	332,113	333,437	333,437	333,771	338,404	332,928

Schedule of Water Accumulated Depreciation By Primary Account- 2006
 Depreciation Rates for Water Accounts- 2006

Florida Public Service Commission

Lolsure Lakes - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [x] or Projected []

This Schedule shows the Commission Authorized Depreciation rates for 2006

Schedule: A-9
 Page: 2b
 Preparer: <name>

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	301.1	Organization	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%	
3	302.1	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	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
5		SOURCE OF SUPPLY & PUMPING PLANT															
6	303.2	Land & Land Rights															
7	304.2	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	
8	305.2	Collect. & Impound Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
9	306.2	Lake, River & Other Intakes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
10	307.2	Wells & Springs	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%	
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
12	309.2	Supply Mains	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%	
13	310.2	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%	
14	311.2	Pumping 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%	
15	339.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
16		WATER TREATMENT PLANT															
17	303.3	Land & Land Rights															
18	304.3	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	
19	311.3	Pumping 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	320.3	Water Treatment Equipment	4.55%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	
21	339.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
22		TRANSMISSION & DISTRIBUTION PLANT															
23	303.4	Land & Land Rights															
24	304.4	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	
25	311.4	Pumping 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%	
26	330.4	Distr Reservoirs & Standpipes	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%	
27	331.4	Transm. & Distribution Mains	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%	
28	333.4	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%	
29	334.4	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%	
30	335.4	Hydrants	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%	
31	336.4	Backflow Prevention	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
32	339.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
33		GENERAL PLANT															
34	303.5	Land & Land Rights															
35	304.5	Structures & Improvements	3.03%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	
36	340.5	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
38	341.5	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
40	343.5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
41	344.5	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%	
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
44	347.5	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%	
45	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Schedule of Water Accumulated Depreciation By Primary Account- 2005
 Depreciation Expense- 2005

Florida Public Service Commission

Leisure Lakes - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic [x] or Projected []

Explanation: Provide the monthly Depreciation Expense for 2005

Schedule: A-9
 Page: 6 of 8
 Preparer: <name>

Line No.	Acct No.	(1) AccountName	(2) - (13)												(14) Test Year Enc Dec	(15) 2005 Total
			(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov			
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1	1	1	1	1	1	1	1	1	1	1	1	1	7
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	50	50	50	50	50	50	50	50	50	50	50	51	51	607
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	10	10	10	10	10	10	10	10	10	10	10	10	10	115
13	310.2	Power Generation Equipment	106	106	106	106	106	106	106	106	106	106	106	106	106	1,267
14	311.2	Pumping Equipment	74	74	74	74	74	74	74	74	74	74	74	74	74	892
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	46	46	46	46	46	46	46	46	46	46	46	46	46	548
19	311.3	Pumping Equipment	4	4	4	4	4	4	4	4	4	4	4	4	4	46
20	320.3	Water Treatment Equipment	212	212	212	212	212	212	212	212	212	212	212	212	212	2,541
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	118	118	118	118	118	118	118	118	118	118	118	118	118	1,419
26	330.4	Distr. Reservoirs & Standpipes	78	78	78	78	78	78	78	78	78	78	78	78	78	933
27	331.4	Transm. & Distribution Mains	128	128	128	128	128	128	128	128	130	130	130	130	131	1,541
28	333.4	Services	73	73	73	73	73	73	73	73	73	73	73	73	73	880
29	334.4	Meters & Meter Installations	21	21	21	21	21	21	21	21	21	21	21	21	21	273
30	335.4	Hydrants	34	34	34	34	34	34	34	34	34	34	34	34	34	408
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	3	3	3	3	3	3	3	3	3	3	3	3	3	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	41
46		TOTAL	957	957	957	957	957	957	957	957	960	960	961	979	11,517	

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Schedule of Water Accumulated Depreciation By Primary Account- 2006
Retirements - 2006

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

[] =input field

Explanation: Provide Retirements for 2006

Florida Public Service Commission
Schedule: A-9
Page: 7 of 8
Preparer: <name>

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	(828)	0	(828)
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		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
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services		0	0	0	0	0	0	0	0	(2,807)	0	0	(853)	(3,660)
29	334.4	Meters & Meter Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants		0	0	0	0	0	0	0	0	0	0	0	(5,106)	(5,106)
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		0	0	0	0	0	0	0	0	(2,807)	0	(828)	(5,959)	(9,594)

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Schedule of Water Accumulated Depreciation By Primary Account- 2006 Adjustments to Accumulated Depreciation-2005													Florida Public Service Commission			
Leisure Lakes - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []													Schedule: A-8 Page: B of 8 Preparer: <name>			
Explanation: Provide Adjustments to the Accumulated Depreciation Balances in Amendatory Order other than changes resulting from Depreciation Expense, or Plant Retirements.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Total
1		INTANGIBLE PLANT														0
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														0
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr Reservoirs & Standpipes														0
27	331.4	Transm & Distribution Mains														0
28	333.4	Services														0
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														0
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Accumulated Depreciation By Primary Account- 2006
 Adjusted Accumulated Depreciation Balances - December 2004 through December 2006

Florida Public Service Commission

Leisure Lakes - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic [x] or Projected []

Schedule: A-9
 Page: 4 of 8
 Preparer: <name>

Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning 12/31/04 through the year ended 12/31/06, and 13 month averages

Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	101	101	102	103	103	104	104	105	106	106	107	108	108	104
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,679	2,730	2,780	2,831	2,881	2,931	2,982	3,032	3,083	3,133	3,183	2,407	2,458	2,855
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	1,210	1,219	1,229	1,238	1,248	1,258	1,267	1,277	1,286	1,296	1,305	1,315	1,325	1,267
13	310.2	Power Generation Equipment	19,281	19,387	19,492	19,598	19,703	19,809	19,915	20,020	20,126	20,231	20,337	20,442	20,548	19,915
14	311.2	Pumping Equipment	4,707	4,781	4,855	4,930	5,004	5,078	5,153	5,227	5,301	5,376	5,450	5,524	5,598	5,153
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	6,806	6,852	6,897	6,943	6,989	7,034	7,080	7,126	7,171	7,217	7,262	7,308	7,354	7,080
19	311.3	Pumping Equipment	241	245	248	252	256	260	264	267	271	275	279	283	286	264
20	320.3	Water Treatment Equipment	17,240	17,452	17,664	17,876	18,087	18,299	18,511	18,723	18,934	19,146	19,358	19,570	19,781	18,511
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	7,492	7,610	7,728	7,846	7,965	8,083	8,201	8,319	8,438	8,556	8,674	8,793	8,911	8,201
26	330.4	Distr. Reservoirs & Standpipes	14,507	14,584	14,662	14,740	14,818	14,895	14,973	15,051	15,129	15,206	15,284	15,362	15,440	14,973
27	331.4	Transm. & Distribution Mains	31,984	32,112	32,239	32,367	32,495	32,622	32,750	32,877	33,005	33,132	33,259	33,387	33,514	32,877
28	333.4	Services	11,915	11,988	12,061	12,135	12,208	12,281	12,355	12,428	12,501	12,574	12,648	12,721	12,794	12,355
29	334.4	Meters & Meter Installations	(5,879)	(5,858)	(5,837)	(5,816)	(5,794)	(5,773)	(5,752)	(5,730)	(5,709)	(5,688)	(5,667)	(5,645)	(5,624)	(5,153)
30	335.4	Hydrants	7,268	7,302	7,336	7,370	7,404	7,438	7,472	7,506	7,540	7,574	7,608	7,642	7,676	7,472
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	473	476	480	483	486	490	493	497	500	504	507	511	514	493
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	120,023	120,981	121,938	122,895	123,852	124,809	125,767	126,724	127,681	128,638	129,595	130,552	131,509	124,321
		TRUE														121,946

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Leisure Lakes

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Schedule: A-9

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	101	101	102	103	103	104	104	105	106	106	107	108	108	104
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,679	2,730	2,780	2,831	2,881	2,931	2,982	3,032	3,083	3,133	3,183	2,407	2,458	2,855
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	1,210	1,219	1,229	1,238	1,248	1,258	1,267	1,277	1,286	1,296	1,305	1,315	1,325	1,267
13	310.2	Power Generation Equipment	19,281	19,387	19,492	19,598	19,703	19,809	19,915	20,020	20,126	20,231	20,337	20,442	20,548	19,915
14	311.2	Pumping Equipment	4,707	4,781	4,855	4,930	5,004	5,078	5,153	5,227	5,301	5,376	5,450	5,524	5,598	5,153
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	6,806	6,852	6,897	6,943	6,989	7,034	7,080	7,126	7,171	7,217	7,262	7,308	7,354	7,080
19	311.3	Pumping Equipment	241	245	248	252	256	260	264	267	271	275	279	283	286	264
20	320.3	Water Treatment Equipment	17,240	17,452	17,664	17,876	18,087	18,299	18,511	18,723	18,934	19,146	19,358	19,570	19,781	18,511
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	7,492	7,610	7,728	7,846	7,965	8,083	8,201	8,319	8,438	8,556	8,674	8,793	8,911	8,201
26	330.4	Distr. Reservoirs & Standpipes	14,507	14,584	14,662	14,740	14,818	14,895	14,973	15,051	15,129	15,206	15,284	15,362	15,440	14,973
27	331.4	Transm. & Distribution Mains	31,984	32,112	32,239	32,367	32,495	32,622	32,750	32,877	33,005	30,328	30,458	30,588	29,866	31,822
28	333.4	Services	11,915	11,988	12,061	12,135	12,208	12,281	12,355	12,428	12,501	12,574	12,648	12,721	12,794	12,355
29	334.4	Meters & Meter Installations	(5,879)	(5,858)	(5,837)	(5,816)	(5,794)	(5,773)	(5,752)	(5,730)	(5,709)	(5,688)	(5,667)	(5,645)	(10,712)	(6,143)
30	335.4	Hydrants	7,268	7,302	7,336	7,370	7,404	7,438	7,472	7,506	7,540	7,574	7,608	7,642	7,676	7,472
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	4	33	68	114	17
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	473	476	480	483	486	490	493	497	500	504	507	511	514	493
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	120,023	120,981	121,938	122,895	123,852	124,809	125,767	126,724	127,681	128,638	129,595	130,552	131,509	124,338
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Accumulated Depreciation By Primary Account- 2006 Adjusted 2006 UPIS Balances for Depn Exp Calc													Florida Public Service Commission			
Leisure Lakes - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [] or Projected [x]													Schedule:	A-9		
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/06 through the year ended 12/31/06.													Page:	UPIS 4 of 8		
													Preparer:	<name>		
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	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	298	298	298	298	298	298	298	298	298	298	298	298	298	298
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	550	550	550	550	550	550	550	550	550	550	550	550	550	550
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	6,029	4,183
13	310.2	Power Generation Equipment	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331
14	311.2	Pumping Equipment	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079
19	311.3	Pumping Equipment	913	913	913	913	913	913	913	913	913	913	913	913	913	913
20	320.3	Water Treatment Equipment	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	63,401	56,478
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384
26	330.4	Distr. Reservoirs & Standpipes	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522
27	331.4	Transm. & Distribution Mains	70,604	70,604	70,604	70,604	70,604	70,604	70,986	70,986	70,986	71,368	71,368	71,368	77,988	71,437
28	333.4	Services	35,180	35,180	35,180	35,180	35,180	35,180	35,305	35,305	35,305	35,430	35,430	35,430	35,555	35,295
29	334.4	Meters & Meter Installations	9,337	9,337	9,337	9,337	9,337	9,337	9,801	9,801	9,801	10,265	10,265	10,265	10,729	9,765
30	335.4	Hydrants	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	620	620	620	620	620	620	620	620	620	620	620	620	620	620
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	338,404	338,404	338,404	338,404	338,404	338,404	339,375	339,375	339,375	340,346	340,346	340,346	357,055	340,511

Schedule of Water Accumulated Depreciation By Primary Account- 2006
 Depreciation Expense- 2006

Florida Public Service Commission

Leisure Lakes - Water
 Docket No. 060368-W5
 Schedule Year Ended: 2006
 Historic [] or Projected [x]

Schedule: A-9
 Page: 6 of 8
 Preparer: <name>

Explanation: Provide the monthly Depreciation Expense for 2006

Line No.	Acct No.	(1) AccountName	(2) - (13)												(15) 2006 Total	
			(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	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1	1	1	1	1	1	1	1	1	1	1	1	1	7
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	51	51	51	51	51	51	51	51	51	51	51	51	51	616
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	10	10	10	10	10	10	10	10	10	10	10	10	14	120
13	310.2	Power Generation Equipment	106	106	106	106	106	106	106	106	106	106	106	106	106	1,267
14	311.2	Pumping Equipment	74	74	74	74	74	74	74	74	74	74	74	74	74	892
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	46	46	46	46	47	47	47	47	47	47	47	47	47	559
19	311.3	Pumping Equipment	4	4	4	4	4	4	4	4	4	4	4	4	4	46
20	320.3	Water Treatment Equipment	212	212	212	212	212	212	212	212	212	212	212	212	240	2,569
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	118	118	118	118	118	118	118	118	118	118	118	118	118	1,419
26	330.4	Distr. Reservoirs & Standpipes	78	78	78	78	78	78	78	78	78	78	78	78	78	933
27	331.4	Transm. & Distribution Mains	131	131	131	131	137	138	138	138	138	138	138	138	151	1,639
28	333.4	Services	73	73	73	73	73	74	74	74	74	74	74	74	74	883
29	334.4	Meters & Meter Installations	39	39	39	39	39	41	41	41	43	43	43	43	45	490
30	335.4	Hydrants	34	34	34	34	34	34	34	34	34	34	34	34	34	408
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	3	3	3	3	3	3	3	3	3	3	3	3	3	41
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	979	979	979	979	986	989	989	989	992	992	992	1,041	11,888	

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Schedule of Water Accumulated Depreciation By Primary Account- 2006
Retirements- 2006

Florida Public Service Commission

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

[] =input field
Explanation: Provide Retirements for 2006

Schedule: A-9
Page: 7 of 8
Preparer: <name>

Line No.	Acct No.	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Test Year End	(15) 2006 Total
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	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		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	(72)	0	0	(72)	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	(72)	0	0	0	(834)	(978)
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	(509)	0	0	(509)	0	0	0	(509)	(1,527)
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	(581)	0	0	(581)	0	0	(1,343)	(2,505)	

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Schedule of Water Accumulated Depreciation By Primary Account- 2006													Florida Public Service Commission			
Adjustments to Accumulated Depreciation-2006													Schedule: A-9			
Leisure Lakes - Water													Page: 8 of 8			
Docket No. 060388-WS													Preparer: <name>			
Schedule Year Ended: 2006																
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) Total
1		INTANGIBLE PLANT														0
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														0
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services														0
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														0
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Accumulated Depreciation By Primary Account- 2006 Adjusted Accumulated Depreciation Balances - December 2006 through December 2006													Florida Public Service Commission			
Lelsure Lakes - Water Docket No. 060368-W5 Schedule Year Ended: 2006 Historic [] or Projected [x]													Schedule: A-9 Page: 4 of 8 Preparer: <name>			
Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning 12/31/06 through the year ended 12/31/06., and 13 month averages.																
Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	108	109	109	110	111	111	112	113	113	114	114	115	116	112
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,458	2,509	2,561	2,612	2,663	2,715	2,766	2,817	2,869	2,920	2,971	3,023	3,074	2,766
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	1,325	1,334	1,344	1,353	1,363	1,373	1,382	1,392	1,401	1,411	1,421	1,430	1,445	1,383
13	310.2	Power Generation Equipment	20,548	20,653	20,759	20,864	20,970	21,076	21,181	21,287	21,392	21,498	21,603	21,709	21,814	21,181
14	311.2	Pumping Equipment	5,598	5,673	5,747	5,821	5,896	5,970	6,044	6,119	6,193	6,267	6,342	6,416	6,490	6,044
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	7,354	7,399	7,445	7,491	7,536	7,583	7,631	7,678	7,725	7,772	7,819	7,866	7,913	7,632
19	311.3	Pumping Equipment	286	290	294	298	302	305	309	313	317	321	325	328	332	309
20	320.3	Water Treatment Equipment	19,781	19,993	20,205	20,417	20,628	20,840	21,052	21,264	21,475	21,687	21,899	22,111	22,351	21,054
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	8,911	9,029	9,147	9,266	9,384	9,502	9,620	9,739	9,857	9,975	10,093	10,212	10,330	9,620
26	330.4	Dist. Reservoirs & Standpipes	15,440	15,517	15,595	15,673	15,751	15,828	15,906	15,984	16,062	16,139	16,217	16,295	16,373	15,906
27	331.4	Transm. & Distribution Mains	29,866	29,996	30,127	30,258	30,389	30,525	30,591	30,729	30,866	30,932	31,071	31,209	30,526	30,545
28	333.4	Services	12,794	12,868	12,941	13,014	13,087	13,161	13,234	13,308	13,381	13,455	13,529	13,603	13,677	13,235
29	334.4	Meters & Meter Installations	(10,712)	(10,674)	(10,635)	(10,596)	(10,557)	(10,518)	(10,486)	(10,445)	(10,404)	(11,371)	(11,328)	(11,285)	(11,749)	(10,943)
30	335.4	Hydrants	7,676	7,709	7,743	7,777	7,811	7,845	7,879	7,913	7,947	7,981	8,015	8,049	8,083	7,879
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	514	517	521	524	528	531	535	538	542	545	548	552	555	535
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	121,946	122,925	123,904	124,883	125,862	126,848	127,257	128,246	129,236	129,647	130,639	131,632	131,329	127,258
		TRUE												131,329.35		

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Leisure Lakes

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [] Projected [X]

Schedule: A-9

Page: 4 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Water 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	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	108	109	109	110	111	111	112	113	113	114	114	115	116	112
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,458	2,509	2,561	2,612	2,663	2,715	2,766	2,817	2,869	2,920	2,971	3,023	3,074	2,766
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	1,325	1,334	1,344	1,353	1,363	1,373	1,382	1,392	1,401	1,411	1,421	1,430	1,445	1,383
13	310.2	Power Generation Equipment	20,548	20,653	20,759	20,864	20,970	21,076	21,181	21,287	21,392	21,498	21,603	21,709	21,814	21,181
14	311.2	Pumping Equipment	5,598	5,673	5,747	5,821	5,896	5,970	6,044	6,119	6,193	6,267	6,342	6,416	6,490	6,044
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	7,354	7,399	7,445	7,491	7,536	7,583	7,631	7,678	7,725	7,772	7,819	7,866	7,913	7,632
19	311.3	Pumping Equipment	286	290	294	298	302	305	309	313	317	321	325	328	332	309
20	320.3	Water Treatment Equipment	19,781	19,893	20,205	20,417	20,628	20,840	21,052	21,264	21,475	21,687	21,899	22,111	22,351	21,054
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	8,911	9,029	9,147	9,266	9,384	9,502	9,620	9,739	9,857	9,975	10,093	10,212	10,330	9,620
26	330.4	Distr. Reservoirs & Standpipes	15,440	15,517	15,595	15,673	15,751	15,828	15,906	15,984	16,062	16,139	16,217	16,295	16,373	15,906
27	331.4	Transm. & Distribution Mains	29,866	29,996	30,127	30,258	30,389	30,525	30,591	30,729	30,866	30,932	31,071	31,209	30,526	30,545
28	333.4	Services	12,794	12,868	12,941	13,014	13,087	13,161	13,234	13,308	13,381	13,455	13,529	13,603	13,677	13,235
29	334.4	Meters & Meter Installations	(10,712)	(10,674)	(10,635)	(10,596)	(10,557)	(10,518)	(10,496)	(10,445)	(10,404)	(11,371)	(11,328)	(11,285)	(11,749)	(10,943)
30	335.4	Hydrants	7,676	7,709	7,743	7,777	7,811	7,845	7,879	7,913	7,947	7,981	8,015	8,049	8,083	7,879
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	114	160	206	257	307	373	442	511	581	650	719	789	951	466
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	514	517	521	524	528	531	535	538	542	545	548	552	555	535
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	122,061	123,086	124,111	125,140	126,169	127,221	127,699	128,758	129,816	130,297	131,359	132,420	132,280	127,724
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

99h

Schedule of Water Accumulated Depreciation By Primary Account- 2007															Florida Public Service Commission	
Adjusted 2007 UPIS Balances for Depn Exp Calc															Schedule:	A-9
Leisure Lakes - Water															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 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	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	298	298	298	298	298	298	298	298	298	298	298	298	298	298
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	550	550	550	550	550	550	550	550	550	550	550	550	550	550
7	304.2	Structures & Improvements	0	0	0	387	387	387	774	774	774	1,161	1,161	1,161	1,548	655
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029
13	310.2	Power Generation Equipment	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331
14	311.2	Pumping Equipment	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079
19	311.3	Pumping Equipment	913	913	913	913	913	913	913	913	913	913	913	913	913	913
20	320.3	Water Treatment Equipment	63,401	63,401	63,401	63,401	63,401	63,401	63,401	63,401	63,401	63,401	63,401	63,401	63,401	63,401
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384
26	330.4	Distr. Reservoirs & Standpipes	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522
27	331.4	Transm. & Distribution Mains	77,988	77,988	77,988	79,993	79,993	79,993	81,998	81,998	81,998	84,003	84,003	84,003	86,008	81,381
28	333.4	Services	35,555	35,555	35,555	35,643	35,643	35,643	35,731	35,731	35,731	35,819	35,819	35,819	35,907	35,704
29	334.4	Meters & Meter Installations	10,729	10,729	10,729	11,222	11,222	11,222	11,715	11,715	11,715	12,208	12,208	12,208	12,701	11,563
30	335.4	Hydrants	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	620	620	620	620	620	620	620	620	620	620	620	620	620	620
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	357,055	357,055	357,055	360,028	360,028	360,028	363,001	363,001	363,001	365,974	365,974	365,974	368,947	362,087

Schedule of Water Accumulated Depreciation By Primary Account- 2007													Florida Public Service Commission		
Depreciation Rates for UPIS Water Accounts-2007													Schedule:	A-9	
Leisure Lakes - Water													Page:	2b	
Docket No. 060368-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	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) Monthly Rates				(11) Sep	(12) Oct	(13) Nov	(14) Dec
								May	Jun	Jul	Aug				
1		INTANGIBLE PLANT													
2	301.1	Organization	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
3	302.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
4	339.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5		SOURCE OF SUPPLY & PUMPING PLANT													
6	303.2	Land & Land Rights													
7	304.2	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
8	305.2	Collect. & Impound Reservoirs	2.00%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%
9	306.2	Lake, River & Other Intakes	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%
10	307.2	Wells & Springs	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
11	308.2	Infiltration Galleries & Tunnels	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
12	309.2	Supply Mains	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%
13	310.2	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%
14	311.2	Pumping 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%
15	339.2	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
16		WATER TREATMENT PLANT													
17	303.3	Land & Land Rights													
18	304.3	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
20	320.3	Water Treatment Equipment	4.55%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%
21	339.3	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%
22		TRANSMISSION & DISTRIBUTION PLANT													
23	303.4	Land & Land Rights													
24	304.4	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%
25	311.4	Pumping 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%
26	330.4	Distr. Reservoirs & Standpipes	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%
27	331.4	Transm. & Distribution 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%
28	333.4	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%
29	334.4	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%
30	335.4	Hydrants	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%
31	336.4	Backflow Prevention	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%
32	339.4	Other Plant & Misc. Equipment	4.00%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%
33		GENERAL PLANT													
34	303.5	Land & Land Rights													
35	304.5	Structures & Improvements	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%
36	340.5	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%
37	340.51	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%
38	341.5	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%
39	342.5	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%
40	343.5	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%
41	344.5	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%
42	345.5	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%
43	346.5	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%
44	347.5	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%
45	348.5	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%

Schedule of Water Accumulated Depreciation By Primary Account- 2007 Depreciation Expense- 2007													Florida Public Service Commission			
Leisure Lakes - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x]													Schedule: Page: Preparer:	A-9 6 of 8 <name>		
Explanation: Provide the monthly Depreciation Expense for 2007																
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	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		1	1	1	1	1	1	1	1	1	1	1	1	7
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	1	1	1	2	2	2	3	3	3	4	22
8	305.2	Collect & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		51	51	51	51	51	51	51	51	51	51	51	51	616
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		14	14	14	14	14	14	14	14	14	14	14	14	172
13	310.2	Power Generation Equipment		106	106	106	106	106	106	106	106	106	106	106	106	1,267
14	311.2	Pumping Equipment		74	74	74	74	74	74	74	74	74	74	74	74	892
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		47	47	47	47	47	47	47	47	47	47	47	47	565
19	311.3	Pumping Equipment		4	4	4	4	4	4	4	4	4	4	4	4	46
20	320.3	Water Treatment Equipment		240	240	240	240	240	240	240	240	240	240	240	240	2,882
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		118	118	118	118	118	118	118	118	118	118	118	118	1,419
26	330.4	Distr. Reservoirs & Standpipes		78	78	78	78	78	78	78	78	78	78	78	78	933
27	331.4	Transm. & Distribution Mains		151	151	155	155	155	159	159	159	163	163	163	163	1,899
28	333.4	Services		74	74	74	74	74	74	74	74	75	75	75	75	893
29	334.4	Meters & Meter Installations		45	45	47	47	47	49	49	49	51	51	51	53	582
30	335.4	Hydrants		34	34	34	34	34	34	34	34	34	34	34	34	408
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment		3	3	3	3	3	3	3	3	3	3	3	3	0
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	41
46		TOTAL		1,041	1,041	1,048	1,048	1,048	1,055	1,055	1,055	1,062	1,062	1,062	1,069	12,643.45
12,643.45																

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Schedule of Water Accumulated Depreciation By Primary Account- 2007

Retirements- 2007

Leisure Lakes - Water

Docket No. 060368-WS

Schedule Year Ended: 2007

Historic [] or Projected [x]

Input field

Explanation: Provide Retirements for 2007

Florida Public Service Commission

Schedule: A-9

Page: 7 of 8

Preparer: <name>

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 2007 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	(113)	0	0	(113)	0	0	(113)	0	0	(113)	(452)
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		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
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains		0	0	(245)	0	0	(245)	0	0	(245)	0	0	(245)	(980)
28	333.4	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations		0	0	(382)	0	0	(382)	0	0	(382)	0	0	(382)	(1,528)
30	335.4	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		0	0	(740)	0	0	(740)	0	0	(740)	0	0	(740)	(2,960)

Schedule of Water Accumulated Depreciation By Primary Account- 2007
 Adjustments to Accumulated Depreciation-2007

Florida Public Service Commission

Leisure Lakes - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 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.

Schedule: A-9
 Page: 8 of 8
 Preparer: <name>

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	301.1	Organization															0
3	302.1	Franchises															0
4	339.1	Other Plant & Misc. Equipment															0
5		SOURCE OF SUPPLY & PUMPING PLANT															0
6	303.2	Land & Land Rights															0
7	304.2	Structures & Improvements															0
8	305.2	Collect. & Impound Reservoirs															0
9	306.2	Lake, River & Other Intakes															0
10	307.2	Wells & Springs															0
11	308.2	Infiltration Galleries & Tunnels															0
12	309.2	Supply Mains															0
13	310.2	Power Generation Equipment															0
14	311.2	Pumping Equipment															0
15	339.2	Other Plant & Misc. Equipment															0
16		WATER TREATMENT PLANT															0
17	303.3	Land & Land Rights															0
18	304.3	Structures & Improvements															0
19	311.3	Pumping Equipment															0
20	320.3	Water Treatment Equipment															0
21	339.3	Other Plant & Misc. Equipment															0
22		TRANSMISSION & DISTRIBUTION PLANT															0
23	303.4	Land & Land Rights															0
24	304.4	Structures & Improvements															0
25	311.4	Pumping Equipment															0
26	330.4	Distr. Reservoirs & Standpipes															0
27	331.4	Transm. & Distribution Mains															0
28	333.4	Services															0
29	334.4	Meters & Meter Installations															0
30	335.4	Hydrants															0
31	336.4	Backflow Prevention															0
32	339.4	Other Plant & Misc. Equipment															0
33		GENERAL PLANT															0
34	303.5	Land & Land Rights															0
35	304.5	Structures & Improvements															0
36	340.5	Office Furniture & Equipment															0
37	340.51	Computer Equipment															0
38	341.5	Transportation Equipment															0
39	342.5	Stores Equipment															0
40	343.5	Tools, Shop & Garage Equipment															0
41	344.5	Laboratory Equipment															0
42	345.5	Power Operated Equipment															0
43	346.5	Communication Equipment															0
44	347.5	Miscellaneous Equipment															0
45	348.5	Other Tangible Plant															0
46	TOTAL			0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account- 2007															Florida Public Service Commission	
Adjusted Accumulated Depreciation Balances - December 2006 through December 2007															Schedule: A-9	
Leisure Lakes - Water															Page: 4 of 8	
Docket No. 060368-WS															Preparer: <name>	
Schedule Year Ended: 2007																
Historic [] or Projected [x]																
Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month averages.																
Line No.	Acct No.	(1) Account Name	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	116	116	117	117	118	119	119	120	121	121	122	122	123	119
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	(112)	(111)	(110)	(221)	(219)	(217)	(327)	(324)	(321)	(430)	(184)
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	3,074	3,125	3,177	3,228	3,279	3,331	3,382	3,433	3,485	3,536	3,587	3,639	3,690	3,382
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	1,445	1,459	1,473	1,488	1,502	1,516	1,531	1,545	1,559	1,574	1,588	1,602	1,617	1,531
13	310.2	Power Generation Equipment	21,814	21,920	22,025	22,131	22,237	22,342	22,448	22,553	22,659	22,764	22,870	22,975	23,081	22,448
14	311.2	Pumping Equipment	6,490	6,564	6,639	6,713	6,787	6,862	6,936	7,010	7,085	7,159	7,233	7,307	7,382	6,936
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	7,913	7,960	8,007	8,054	8,101	8,148	8,196	8,243	8,290	8,337	8,384	8,431	8,478	8,196
19	311.3	Pumping Equipment	332	336	340	344	347	351	355	359	363	366	370	374	378	355
20	320.3	Water Treatment Equipment	22,351	22,591	22,831	23,071	23,311	23,552	23,792	24,032	24,272	24,512	24,752	24,993	25,233	23,792
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	10,330	10,448	10,567	10,685	10,803	10,921	11,040	11,158	11,276	11,394	11,513	11,631	11,749	11,040
26	330.4	Distr. Reservoirs & Standpipes	16,373	16,450	16,528	16,606	16,684	16,761	16,839	16,917	16,995	17,072	17,150	17,228	17,306	16,839
27	331.4	Transm. & Distribution Mains	30,526	30,677	30,828	30,978	31,129	31,280	31,431	31,582	31,733	31,884	32,035	32,186	32,337	31,046
28	333.4	Services	13,677	13,751	13,825	13,899	13,974	14,048	14,122	14,197	14,271	14,346	14,420	14,495	14,570	14,123
29	334.4	Meters & Meter Installations	(11,749)	(11,705)	(11,660)	(11,615)	(11,570)	(11,525)	(12,235)	(12,186)	(12,137)	(12,088)	(12,039)	(11,990)	(11,941)	(12,113)
30	335.4	Hydrants	8,083	8,117	8,151	8,185	8,219	8,253	8,287	8,321	8,355	8,389	8,423	8,457	8,491	8,287
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	555	559	562	566	569	573	576	579	583	586	590	593	597	576
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	131,329.35	132,370	133,410	133,718	134,766	135,813	136,128	137,183	138,238	138,560	139,622	140,684	141,013	136,372
			TRUE												TRUE	

52a

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Leisure Lakes

Test Year Average Balance

Dockey No. 060368-W5

Schedule Year Ending 12/31/07

Historical [] Projected [X]

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

Line	Account Name	No.	12/31/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average
			Prior Year	(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	0	0
2	301 Franchises	0	116	117	117	118	119	119	120	121	121	122	122	123	119	0
3	302 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	303 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	SOURCE OF SUPPLY & PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306 Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307 Wells & Springs	3,074	3,125	3,177	3,228	3,279	3,331	3,382	3,433	3,485	3,536	3,587	3,639	3,690	3,742	3,793
11	308 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309 Supply Mains	1,445	1,459	1,473	1,488	1,502	1,516	1,531	1,545	1,559	1,574	1,588	1,602	1,617	1,631	1,645
13	310 Power Generation Equipment	21,814	21,920	22,025	22,131	22,237	22,342	22,448	22,553	22,659	22,764	22,870	22,975	23,081	23,187	23,292
14	311 Pumping Equipment	6,490	6,564	6,639	6,713	6,787	6,862	6,936	7,010	7,085	7,159	7,233	7,307	7,382	7,456	7,530
15	312 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	313 WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	303 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304 Structures & Improvements	7,913	7,960	8,007	8,054	8,101	8,148	8,196	8,243	8,290	8,337	8,384	8,431	8,478	8,525	8,572
19	310 Pumping Equipment	332	336	340	344	347	351	355	359	363	366	370	374	378	382	385
20	320 Water Treatment Equipment	22,351	22,391	22,831	23,071	23,311	23,552	23,792	24,032	24,272	24,512	24,752	24,993	25,233	25,473	25,713
21	329 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	303 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	314 Pumping Equipment	10,330	10,448	10,567	10,685	10,803	10,921	11,040	11,158	11,276	11,394	11,513	11,631	11,749	11,867	11,985
26	320 Dir. Reservoirs & Standpipes	16,373	16,450	16,528	16,606	16,684	16,761	16,839	16,917	16,995	17,072	17,150	17,228	17,306	17,384	17,462
27	334 Transm. & Distribution Mains	30,526	30,677	30,828	30,978	31,129	31,280	31,431	31,582	31,733	31,884	32,035	32,186	32,337	32,488	32,639
28	333 Services	13,677	13,751	13,825	13,899	13,974	14,048	14,122	14,197	14,271	14,346	14,420	14,495	14,570	14,644	14,719
29	334 Meters & Meter Installations	(11,749)	(11,705)	(11,660)	(11,615)	(11,570)	(11,525)	(11,480)	(11,435)	(11,390)	(11,345)	(11,300)	(11,255)	(11,210)	(11,165)	(11,120)
30	335 Hydrants	8,083	8,117	8,151	8,185	8,219	8,253	8,287	8,321	8,355	8,389	8,423	8,457	8,491	8,525	8,559
31	336 Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	303 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340 Computer Equipment	1,116	1,116	1,285	1,463	1,641	1,836	2,031	2,229	2,431	2,639	2,851	3,065	3,284	3,503	3,722
38	341 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347 Miscellaneous Equipment	555	559	562	566	573	576	579	583	586	589	590	593	597	600	603
45	348 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTAL	132,280	133,486	134,696	135,181	136,413	137,650	138,159	139,412	140,669	141,199	142,472	143,749	144,297	144,836	145,375
47	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission	
June through December CIAC Balances per Books- 2004									
Leisure Lakes - Water		271	6403	FWS	Leisure Lakes - Water			Schedule:	A-12
Docket No. 060368-WS		Explanation: Provide the CIAC Balances by month by Classification beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA) through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.						Page:	2 of
Schedule Year Ended: 2004								Preparer:	
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>									
Line No.	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04	(8)
Cash CIAC:									
1	Water Treatment Equipment	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0
Property CIAC:									
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0
9	Meters/Mater Installation	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction by Classification-2005																		
GIAC Balances per Books-2005																		
Leisure Lakes - Water																		
Docket No. 060368-WS																		
Schedule Year Ended: 2005																		
Historic [X] or Projected []																		
Line	No.	Description	Prior Year	12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average	Balance
		Cash CIAC:																
		1 Water Treatment Equipment	0	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	0
		3 Main Extension Charge	0	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	0
		5 Total Cash CIAC	0	0	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	0	0
		7 R&D Mains	0	0	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	0	0
		9 Meters/Meter Installation	0	0	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	0	0
		11 Total Property CIAC	0	0	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	0	0

Explanation: Provide the CIAC Balances by month by Classification for 2005

271 6403 FWS Leisure Lakes - Water

Schedule: A-12

Page: 2 of

Prepared:

Florida Public Service Commission

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance
Leisure Lakes
Docket No. 060368-WS
 Test Year Ending 12/31/05

Schedule: A-12
 Page: 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 last year, base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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Schedule of Water Contributions in Aid of Construction by Classification- 2006							
CIAC Balances per Books- 2006							
				input field			
Leisure Lakes - Water		271	6403	FWS	Leisure Lakes - Water		
Docket No. 060368-WS		Explanation: Provide the CIAC Balances by month by Classification					
Schedule Year Ended: 2006		for 2006					
Historic [x] or Projected [x]							
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06
Cash CIAC:							
from Adj bal							
1	Water Treatment Equipment	0					0
2	Meter Fees	0					0
3	Main Extension Charge	0					0
4	Service Installation Fees	0					0
5	Total Cash CIAC	0	0	0	0	0	131,628
Property CIAC:							
from Adj bal							
6	Dist Reservoirs & Standpipes	0					0
7	T&D Mains	0					0
8	Services	0					0
9	Meters/Meter Installation	0					0
10	Hydrants	0					0
11	Total Property CIAC	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	131,628

SS

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

Florida Public Service Commission

Leisure Lakes

Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-11

Page: 2 of 2

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
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	128,851	238,386
2004			
35	Additions	1,398	0
36	Adjustments	0	0
37	12/31/04 Balance	130,249	238,386
2005			
38	Additions	1,379	1,950
39	Adjustments	0	0
40	12/31/05 Balance	131,628	240,336
2006			
41	Additions	1,380	0
42	Adjustments	0	0
43	12/31/06 Balance	133,008	240,336
2007			
44	Additions	1,380	1,952
45	Adjustments	0	0
46	12/31/07 Balance	134,388	242,288

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

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CONVERT AMENDATORY ORDER BALANCES

Schedule of Water Contributions in Aid of Construction by Classification- 2004
 CIAC Amendatory Order Balances as of 6/30/04

Florida Public Service Commission

Leisure Lakes - Water
 Docket No. 060368-WS
 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

Schedule: A-12
 Page:
 Preparer:

	Cronin Jackson 06/30/04	Amendatory Order Adjustment	Allocation to match Amendatory Order Total @ 6/30/04	Categories-lines 22 to 35 below
Cash CIAC:				
1 Capacity Charges 271.1	10,528		10,528	Water Treatment Equipment
2 Meter Fees	18,022		18,022	Meter Fees
3 CIAC-1999 Acquisition	86,927		86,927	Water Treatment Equipment
4 Unclaimed Refunds	4		4	Water Treatment Equipment
5 Main Ext Charge	9,366		9,366	Main Extension Charge
6 Serv Install Charge	4,004		4,004	Service Installation Charge
7 Total Cash CIAC	128,851	0	128,851	
Property CIAC 271.5: 271.5				
8 Dist Res & Standpipes	330.4	0	0	Dist Res & Standpipes
9 T&D Mains	331.4	0	0	T&D Mains
10 Services	333.4	0	0	Services
11 Meter/Meter Installation	334.4	0	0	Meter/Meter Installation
21 Hydrants	335.4	0	0	Hydrants
22 Total Property CIAC	0	0	0	
23 Total Water CIAC	128,851	0	128,851	
			should be-->	128,851 <diff

Explanation: Rearrange the Cronin Jackson Categories shown above into new Categories that combine certain data

Line No.	Description	Amendatory Order Balances as Calculated
Cash CIAC:		
24	Water Treatment Equipment	97,459
25	Meter Fees	18,022
26	Main Extension Charge	9,366
27	Service Installation Fees	4,004
28	Total Cash CIAC	128,851
Property CIAC:		
29	Dist Res & Standpipes	0
30	T&D Mains	0
31	Services	0
32	Meter/Meter Installation	0
33	Hydrants	0
34	Total Property CIAC	0
35	Total Water CIAC	128,851

LS

Schedule of Water Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission		
CIAC Amendatory Order Balances as of 6/30/04										
								-input field		
Leisure Lakes - Water								Schedule: A-12		
Docket No. 060368-WS								Page: 5 of 8		
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	Water Treatment Equipment	97,459	97,459	97,459	97,459	97,459	97,459	97,459		
2	Meter Fees	18,022	18,022	18,022	18,022	18,022	18,022	18,022		
3	Main Extension Charge	9,366	9,366	9,366	9,366	9,366	9,366	9,366		
4	Service Installation Fees	4,004	4,004	4,004	4,004	4,004	4,004	4,004		
5	Total Cash CIAC	128,851	128,851	128,851	128,851	128,851	128,851	128,851		
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0		
7	T&D Mains	0	0	0	0	0	0	0		
8	Services	0	0	0	0	0	0	0		
9	Meters/Meter Installation	0	0	0	0	0	0	0		
10	Hydrants	0	0	0	0	0	0	0		
11	Total Property CIAC	0	0	0	0	0	0	0		
12	Total Water CIAC	128,851	128,851	128,851	128,851	128,851	128,851	128,851		
TRUE										

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Schedule of Water Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission	
CIAC Additions -July through December 2004									
Leisure Lakes - Water								Schedule: A-12	
Docket No. 060368-WS								Page: 6 of 8	
Schedule Year Ended: 2004								Preparer:	
Historic [x] or Projected []									
Explanation: Provide a Schedule showing additions to CIAC during 2004									
from the date of Acquisition. Use the same categories as are available for									
customers and that is not included in the 2004 Annual Report. (Print Jackson, LA 70002)									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
Line No.	Description	CIAC acct	July	Aug	Sep	Oct	Nov	Dec	
Cash CIAC:									
1	Capacity Charges 271.1	320	0	0	0	0	0	0	Water Treatment Equipment
2	Meter Fees	334	0	0	0	0	0	0	Meter Fees
3	CIAC-1999 Acquisition		0	0	0	0	0	0	Water Treatment Equipment
4	Unclaimed Refunds		0	0	0	0	0	0	Water Treatment Equipment
5	Main Ext Charge	331	0	0	0	0	0	0	Main Extension Charge
6	Serv Install Charge	333	0	0	0	0	0	0	Service Installation Charge
7	Total Cash CIAC		0	1,398	0	0	0	0	
Property CIAC 271.5:									
8	Dist Res & Standpipes		0	0	0	0	0	0	Dist Res & Standpipes
9	T&D Mains		0	0	0	0	0	0	T&D Mains
10	Services		0	0	0	0	0	0	Services
11	Meter/Meter Installation		0	0	0	0	0	0	Meter/Meter Installation
21	Hydrants		0	0	0	0	0	0	Hydrants
22	Total Property CIAC		0	0	0	0	0	0	
23	Total Water CIAC		0	1,398	0	0	0	0	1,398

these rows are extracted from the FWS456CIAC tab

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Line	No	Description	July	Aug	Sep	Oct	Nov	Dec
	(1)		(3)	(4)	(5)	(6)	(7)	(8)
	(2)							
Cash CIAC:								
1		Water Treatment Equipment						
2		Water Fees						
3		Main Extension Charge						
4		Service Installation Fees						
Total Cash CIAC								
5			0	0	0	0	0	0
Property CIAC:								
6		Dist Reservoirs & Standpipes						
7		T&D Mains						
8		Services						
9		Meters/Meter Installation						
10		Hydrants						
Total Property CIAC								
11			0	0	0	0	0	0
Total Water CIAC								
12			0	0	0	0	0	0

Schedule of Water Contributions in Aid of Construction by Classification- 2004
 Adjustments to CIAC-July through December 2004
 Leisure Lakes - Water
 Docket No. 060388-WS
 Schedule Year Ended: 2004
 Historic [x] or Projected []

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

Preparer: _____
 Page: 8 of 8
 Schedule: A-12
 Florida Public Service Commission

Schedule of Water Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission	
Adjusted CIAC Balances- June through December 2004								Schedule:	A-12
Leisure Lakes - Water								Page:	4 of 8
Docket No. 060368-WS								Preparer:	
Schedule Year Ended: 2004								Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 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.	
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>									
Line No.	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04	
Cash CIAC:									
1	Water Treatment Equipment	97,459	97,459	97,459	97,459	97,459	97,459	97,459	
2	Meter Fees	18,022	18,022	19,420	19,420	19,420	19,420	19,420	
3	Main Extension Charge	9,366	9,366	9,366	9,366	9,366	9,366	9,366	
4	Service Installation Fees	4,004	4,004	4,004	4,004	4,004	4,004	4,004	
5	Total Cash CIAC	128,851	128,851	130,249	130,249	130,249	130,249	130,249	
Property CIAC:									
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	
7	T&D Mains	0	0	0	0	0	0	0	
8	Services	0	0	0	0	0	0	0	
9	Meters/Meter Installation	0	0	0	0	0	0	0	
10	Hydrants	0	0	0	0	0	0	0	
11	Total Property CIAC	0	0	0	0	0	0	0	
12	Total Water CIAC	128,851	128,851	130,249	130,249	130,249	130,249	130,249	TRUE

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Schedule of Water Contributions in Aid of Construction by Classification- 2006														Florida Public Service Commission		
CIAC Additions - 2006														Schedule: A-12		
Leisure Lakes - Water														Page: 6 of 8		
Docket No. 060368-WS														Preparer:		
Schedule Year Ended: 2006														Explanation: Provide a Schedule showing additions to CIAC during 2005		
Historic [x] or Projected []																
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	2005	
Cash CIAC:		CIAC acct														
1	Water Treatment Equipment	320	0	0	0	0	0	0	0	0	0	700	0	0	700	these rows are extracted from the FWS456CIAC tab
2	Meter Fees	334	0	0	0	0	0	0	0	0	0	90	0	0	90	
3	Main Extension Charge	331	0	0	0	0	0	0	0	0	0	446	0	0	446	
4	Service Installation Fees	333	0	0	0	0	0	0	0	0	0	143	0	0	143	
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	1,379	0	0	1,379	
Property CIAC:																
6	Dist Reservoirs & Standpipes														0	
7	T&D Mains														0	
8	Services														0	
9	Meters/Meter Installation														0	
10	Hydrants														0	
11	Total Property CIAC		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	1,379	0	0	1,379	
Schedule of Water Contributions in Aid of Construction by Classification- 2006														Florida Public Service Commission		
Adjustments to CIAC-2005														Schedule: A-12		
Leisure Lakes - Water														Page: 8 of 8		
Docket No. 060368-WS														Preparer:		
Schedule Year Ended: 2006														Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2005		
Historic [x] or Projected []																
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	2005	
Cash CIAC:																
1	Water Treatment 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	Dist Reservoirs & Standpipes														0	
7	T&D Mains														0	
8	Services														0	
9	Meters/Meter installation														0	
10	Hydrants														0	
11	Total Property CIAC		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	

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Schedule of Water Contributions in Aid of Construction by Classification- 2005													Florida Public Service Commission		
Adjusted CIAC Balances- 2005													Schedule: A-12		
Leisure Lakes - Water													Page: 4 of 8		
Docket No. 060368-WS													Preparer:		
Schedule Year Ended: 2005															
Historic [x] or Projected []															
Explanation: Provide Adjusted CIAC balances by account for 2005															
Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	97,459	97,459	97,459	97,459	97,459	97,459	97,459	97,459	97,459	97,459	98,159	98,159	98,159	97,621
2	Meter Fees	19,420	19,420	19,420	19,420	19,420	19,420	19,420	19,420	19,420	19,420	19,510	19,510	19,510	19,441
3	Main Extension Charge	9,366	9,366	9,366	9,366	9,366	9,366	9,366	9,366	9,366	9,366	9,812	9,812	9,812	9,469
4	Service Installation Fees	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,147	4,147	4,147	4,037
5	Total Cash CIAC	130,249	130,249	130,249	130,249	130,249	130,249	130,249	130,249	130,249	130,249	131,628	131,628	131,628	130,568
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	130,249	130,249	130,249	130,249	130,249	130,249	130,249	130,249	130,249	130,249	131,628	131,628	131,628	130,568
														TRUE	

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Leisure Lakes

Docket No. 060368-WS

Test Year Ending 12/31/05

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

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	97,459	97,459	97,459	97,459	97,459	97,459	97,459	97,459	97,459	97,459	98,159	98,159	98,159	97,621
2	Meter Fees	19,420	19,420	19,420	19,420	19,420	19,420	19,420	19,420	19,420	19,420	19,510	19,510	19,510	19,441
3	Main Extension Charge	9,366	9,366	9,366	9,366	9,366	9,366	9,366	9,366	9,366	9,366	9,812	9,812	9,812	9,469
4	Service Installation Fees	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,147	4,147	4,147	4,037
5	Total Cash CIAC	130,249	130,249	130,249	130,249	130,249	130,249	130,249	130,249	130,249	130,249	131,628	131,628	131,628	130,568
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	130,249	130,249	130,249	130,249	130,249	130,249	130,249	130,249	130,249	130,249	131,628	131,628	131,628	130,568
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	209,916	209,916	209,916	209,916	209,916	209,916	209,916	209,916	209,916	209,916	211,216	211,216	211,216	210,216
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	10,080	10,080	10,080	10,080	10,080	10,080	10,080	10,080	10,080	10,080	10,560	10,560	10,560	10,191
16	Service Installation Fees	18,390	18,390	18,390	18,390	18,390	18,390	18,390	18,390	18,390	18,390	18,560	18,560	18,560	18,429
17	Total Cash CIAC	238,386	238,386	238,386	238,386	238,386	238,386	238,386	238,386	238,386	238,386	240,336	240,336	240,336	238,836
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	238,386	238,386	238,386	238,386	238,386	238,386	238,386	238,386	238,386	238,386	240,336	240,336	240,336	238,836

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Schedule of Water Contributions in Aid of Construction by Classification- 2006															Florida Public Service Commission			
CIAC Additions - 2006															Schedule: A-12			
Leisure Lakes - Water															Page: 6 of 8			
Docket No. 060368-WS															Preparer:			
Schedule Year Ended: 2006															Explanation: Provide a Schedule showing additions to CIAC during 2006			
Historic [x] or Projected [x]																		
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)			
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006			
															Total			
Cash CIAC:		CIAC acct																
1	Water Treatment Equipment	320	0	0	0	0	0	234			234			234	702			
2	Meter Fees	334	0	0	0	0	0	30			30			30	90			
3	Main Extension Charge	331	0	0	0	0	0	148			148			148	444			
4	Service Installation Fees	333	0	0	0	0	0	48			48			48	144			
5	Total Cash CIAC		0	0	0	0	0	460	0	0	460	0	0	460	1,380			
Property CIAC:																		
6	Dist Reservoirs & Standpipes															0		
7	T&D Mains															0		
8	Services															0		
9	Meters/Meter Installation															0		
10	Hydrants															0		
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0			
12	Total Water CIAC		0	0	0	0	0	460	0	0	460	0	0	460	1,380			
Schedule of Water Contributions in Aid of Construction by Classification- 2006															Florida Public Service Commission			
Adjustments to CIAC-2006															Schedule: A-12			
Leisure Lakes - Water															Page: 8 of 8			
Docket No. 060368-WS															Preparer:			
Schedule Year Ended: 2006															Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2006			
Historic [x] or Projected [x]																		
Line No.	AccountName	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)			
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006			
															Total			
Cash CIAC:																		
1	Water Treatment 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	Dist Reservoirs & Standpipes															0		
7	T&D Mains															0		
8	Services															0		
9	Meters/Meter Installation															0		
10	Hydrants															0		
11	Total Property CIAC		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			

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Schedule of Water Contributions in Aid of Construction by Classification- 2006
 Adjusted CIAC Balances- 2006

Florida Public Service Commission

Leisure Lakes - Water

Explanation: Provide Adjusted CIAC balances by account for 2006

Schedule: A-12
 Page: 4 of 8
 Preparer:

Docket No. 060368-WS

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	Water Treatment Equipment	98,159	98,159	98,159	98,159	98,159	98,159	98,393	98,393	98,393	98,627	98,627	98,627	98,861	98,375
2	Meter Fees	19,510	19,510	19,510	19,510	19,510	19,510	19,540	19,540	19,540	19,570	19,570	19,570	19,600	19,538
3	Main Extension Charge	9,812	9,812	9,812	9,812	9,812	9,812	9,960	9,960	9,960	10,108	10,108	10,108	10,256	9,949
4	Service Installation Fees	4,147	4,147	4,147	4,147	4,147	4,147	4,195	4,195	4,195	4,243	4,243	4,243	4,291	4,191
5	Total Cash CIAC	131,628	131,628	131,628	131,628	131,628	131,628	132,088	132,088	132,088	132,548	132,548	132,548	133,008	132,053
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	131,628	131,628	131,628	131,628	131,628	131,628	132,088	132,088	132,088	132,548	132,548	132,548	133,008	132,053

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Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
Leisure Lakes
Docket No. 060368-WS
 Test Year Ending 12/31/06

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	98,159	98,159	98,159	98,159	98,159	98,159	98,393	98,393	98,393	98,627	98,627	98,627	98,861	98,375
2	Meter Fees	19,510	19,510	19,510	19,510	19,510	19,510	19,540	19,540	19,540	19,570	19,570	19,570	19,600	19,538
3	Main Extension Charge	9,812	9,812	9,812	9,812	9,812	9,812	9,960	9,960	9,960	10,108	10,108	10,108	10,256	9,949
4	Service Installation Fees	4,147	4,147	4,147	4,147	4,147	4,147	4,195	4,195	4,195	4,243	4,243	4,243	4,291	4,191
5	Total Cash CIAC	131,628	131,628	131,628	131,628	131,628	131,628	132,088	132,088	132,088	132,548	132,548	132,548	133,008	132,053
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	131,628	131,628	131,628	131,628	131,628	131,628	132,088	132,088	132,088	132,548	132,548	132,548	133,008	132,053
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	
16	Service Installation Fees	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	
17	Total Cash CIAC	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336

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Schedule of Water Contributions in Aid of Construction by Classification- 2007														Florida Public Service Commission		
CIAC Additions - 2007														Schedule: A-12		
Leisure Lakes - Water														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)	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total		
Cash CIAC:		CIAC acct														
1	Water Treatment Equipment	320		175			175			175			175		700	
2	Meter Fees	334		23			23			23			23		92	
3	Main Extension Charge	331		111			111			111			111		444	
4	Service Installation Fees	333		36			36			36			36		144	
5	Total Cash CIAC		0	0	345	0	0	345	0	0	345	0	0	345	1,380	
Property CIAC:																
6	Dist Reservoirs & Standpipes														0	
7	T&D Mains														0	
8	Services														0	
9	Meters/Meter Installation														0	
10	Hydrants														0	
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Total Water CIAC		0	0	345	0	0	345	0	0	345	0	0	345	1,380	
Schedule of Water Contributions in Aid of Construction by Classification- 2007														Florida Public Service Commission		
Adjustments to CIAC-2007														Schedule: A-12		
Leisure Lakes - Water														Page: 8 of 8		
Docket No. 060368-WS														Preparer:		
Schedule Year Ended: 2007																
Historic [] or Projected [X]																
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2007																
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total		
Cash CIAC:																
1	Water Treatment 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	Dist Reservoirs & Standpipes														0	
7	T&D Mains														0	
8	Services														0	
9	Meters/Meter Installation														0	
10	Hydrants														0	
11	Total Property CIAC		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	

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Schedule of Water Contributions in Aid of Construction by Classification - 2007															
Adjusted CIAC Balances - 2007															
Leisure Lakes - Water															
Docket No. 0603684-WS															
Schedule Year Ended: 2007															
Historic <input type="checkbox"/> or Projected <input checked="" type="checkbox"/>															
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	Water Treatment Equipment	98,861	98,861	98,861	99,036	99,036	99,211	99,211	99,211	99,211	99,386	99,386	99,386	99,561	99,157
3	Meter Fees	19,600	19,600	19,600	19,623	19,623	19,646	19,646	19,646	19,646	19,669	19,669	19,669	19,692	19,639
4	Main Extension Charge	10,256	10,256	10,256	10,367	10,367	10,478	10,478	10,478	10,478	10,589	10,589	10,589	10,700	10,444
5	Service Installation Fees	4,291	4,291	4,291	4,327	4,327	4,363	4,363	4,363	4,363	4,399	4,399	4,399	4,435	4,352
	Total Cash CIAC	133,008	133,008	133,008	133,353	133,353	133,698	133,698	133,698	133,698	134,043	134,043	134,043	134,388	133,592
6	Property CIAC:														
7	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	133,008	133,008	133,008	133,353	133,353	133,698	133,698	133,698	133,698	134,043	134,043	134,043	134,388	133,592
												4 Yr	TRUE	FALSE	

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Leisure Lakes

Docket No. 060368-WS

Test Year Ending 12/31/07

Schedule: A-12

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	98,861	98,861	98,861	99,036	99,036	99,036	99,211	99,211	99,211	99,386	99,386	99,386	99,561	99,157
2	Meter Fees	19,600	19,600	19,600	19,623	19,623	19,623	19,646	19,646	19,646	19,669	19,669	19,669	19,692	19,639
3	Main Extension Charge	10,256	10,256	10,256	10,367	10,367	10,367	10,478	10,478	10,478	10,589	10,589	10,589	10,700	10,444
4	Service Installation Fees	4,291	4,291	4,291	4,327	4,327	4,327	4,363	4,363	4,363	4,399	4,399	4,399	4,435	4,352
5	Total Cash CIAC	133,008	133,008	133,008	133,353	133,353	133,353	133,698	133,698	133,698	134,043	134,043	134,043	134,388	133,592
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	133,008	133,008	133,008	133,353	133,353	133,353	133,698	133,698	133,698	134,043	134,043	134,043	134,388	133,592
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	211,216	211,216	211,216	211,704	211,704	211,704	212,192	212,192	212,192	212,680	212,680	212,680	213,168	212,042
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560
16	Service Installation Fees	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560
17	Total Cash CIAC	240,336	240,336	240,336	240,824	240,824	240,824	241,312	241,312	241,312	241,800	241,800	241,800	242,288	241,162
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	240,336	240,336	240,336	240,824	240,824	240,824	241,312	241,312	241,312	241,800	241,800	241,800	242,288	241,162

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Schedule of Water Amortization of CIAC by Classification- 2004											
June through December Accum Amort CIAC Balances per Books- 2004											
Leisure Lakes - Water											
Docket No. 060368-WS											
Schedule Year Ended: 2004											
Historic [x] or Projected []											
back to 6/30/04 are needed since adjustments to book balances are made beginning that date.											
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.											
Line	No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04		
(1)			(2)	(3)	(4)	(5)	(6)	(7)	(8)		
1		Cash CIAC									
2		Water Treatment Equipment									
3		Meter Fees									
4		Main Extension Charge									
5		Service Installation Fees									
6		Total Cash CIAC	0	0	0	0	0	0	0		
7		Property CIAC:									
8		Dist Reservoirs & Standpipes									
9		T&D Mains									
10		Services									
11		Meters/Meter Installation									
12		Hydrants									
		Total Property CIAC	0	0	0	0	0	0	0		
		Total Water CIAC	0	0	0	0	0	0	0		

Leisure Lakes - Water
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 6403 FWS Leisure Lakes - Water
 input field

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

Schedule of Water Amortization of CIAC by Classification- 2005												Florida Public Service Commission			
Accum Amort CIAC Balances per Books- 2005															
Leisure Lakes - Water		272	6403	FWS		Leisure Lakes - Water						Schedule:	A-14		
Docket No. 060368-WS		Explanation: Provide the Amort of CIAC Balances per books by month by Classification										Page:	2 of 2		
Schedule Year Ended: 2005		for the year ended 12/31/05.										Preparer:			
Historic [x] or Projected []															
Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	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

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Leisure Lakes

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: A-14

Page: 2 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
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 Amortization of CIAC by Classification-2006						
Line No.	Description	(2)	(3)	(4)	(5)	(6)
		12/31/05	01/31/06	02/28/06	03/31/06	04/30/06
Leisure Lakes - Water Docket No. 060318-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]						
		(2)	(3)	(4)	(5)	(6)
		12/31/05	01/31/06	02/28/06	03/31/06	04/30/06
		(7)				(7)
Explanation: Provide the Amort of CIAC Balances by month by Classification for the year ended 12/31/06						
Input field 6403 FWS Leisure Lakes - Water						
Cash CIAC:						
1	Water Treatment Equipment	0	0	0	0	0
2	Meter Fees	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0
Property CIAC:						
6	Dist Reservoirs & Standpipes	0	0	0	0	0
7	T&D Mains	0	0	0	0	0
8	Services	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0
10	Hydrants	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0

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

Florida Public Service Commission

Leisure Lakes

Schedule: A-13

Docket No. 060368-WS

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
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	69,843	170,991
	2004		
35	Additions	2,249	6,098
36	Adjustments	0	0
37	12/31/04 Balance	72,092	177,089
	2005		
38	Additions	4,515	12,218
39	Adjustments	0	0
40	12/31/05 Balance	76,607	189,308
	2006		
41	Additions	4,603	11,643
42	Adjustments	0	0
43	12/31/06 Balance	81,209	200,951
	2007		
44	Additions	4,725	11,895
45	Adjustments	0	0
46	12/31/07 Balance	85,935	212,845

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

CONVERT AMENDATORY ORDER BALANCES

Schedule of Water Amortization of CIAC by Classification- 2004

Florida Public Service Commission

CIAC Amendatory Order Balances as of 6/30/04

=input field

Schedule: A-12

Leisure Lakes - Water
 Docket No. 060366-WS
 Schedule Year Ended: 2004
 Historic [x] or Projected []

Explanation: Calculate Accum Amort of CIAC at 6/30/04 based on Nance's W/Ps and Amendatory Order.
 Assign W/P amounts to CIAC Categories

Page:
 Preparer:

		Cronin Jackson 06/30/04 From Lookup	Amendatory Order Adjustment	Allocation to match Amendatory Order Total @ 6/30/04	Categories-lines 22 to 35 below
Cash CIAC:					
1	Capacity Charges	271.1	813	813	Water Treatment Equipment
2	Meter Fees		3,487	3,487	Meter Fees
3	CIAC-1999 Acquisition		64,374	64,374	Water Treatment Equipment
4	Unclaimed Refunds		1	1	Water Treatment Equipment
5	Main Ext Charge		875	875	Main Extension Charge
6	Serv Install Charge		293	293	Service Installation Charge
7	Total Cash CIAC	69,843	0	69,843	
Property CIAC 271.5					
8	Dist Res & Standpipes	330.4	0	0	Dist Res & Standpipes
9	T&D Mains	331.4	0	0	T&D Mains
10	Services	333.4	0	0	Services
11	Meter/Meter Installation	334.4	0	0	Meter/Meter Installation
21	Hydrants	335.4	0	0	Hydrants
22	Total Property CIAC	0	0	0	
23	Total Water CIAC	69,843	0	69,843	

Explanation: Rearrange the Cronin Jackson Categories shown above into new Categories that combine certain data

Line No.	Description	Amendatory Order Balances as Calculated
Cash CIAC:		
24	Water Treatment Equipment	65,188
25	Meter Fees	3,487
26	Main Extension Charge	875
27	Service Installation Fees	293
28	Total Cash CIAC	69,843
Property CIAC:		
29	Dist Res & Standpipes	0
30	T&D Mains	0
31	Services	0
32	Meter/Meter Installation	0
33	Hydrants	0
34	Total Property CIAC	0
35	Total Water CIAC	69,843

TRUE

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Schedule of Water Amortization of CIAC by Classification- 2004								Florida Public Service Commission
Amort of CIAC Amendatory Order Balances as of 6/30/04								
Leisure Lakes - Water								Schedule: A-14
Docket No. 060368-WS								Page: 2, wrk-1
Schedule Year Ended: 2004								Preparer:
Historic [x] or Projected []								
Explanation: Provide the Accumulated Amort of CIAC Balances as of 6/30/04 by Classification based on amounts in the PSC's Amendatory Order issued February 27, 2006								
	(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	Water Treatment Equipment	65,188	65,188	65,188	65,188	65,188	65,188	65,188
2	Meter Fees	3,487	3,487	3,487	3,487	3,487	3,487	3,487
3	Main Extension Charge	875	875	875	875	875	875	875
4	Service Installation Fees	293	293	293	293	293	293	293
5	Total Cash CIAC	69,843	69,843	69,843	69,843	69,843	69,843	69,843
Property CIAC:								
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0
12	Total Water CIAC	69,843	69,843	69,843	69,843	69,843	69,843	69,843

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CALCULATE CIAC AMORTIZATION RATES									
Schedule of Water Amortization of CIAC by Classification- 2004					Florida Public Service Commission				
Calculate Amortization Rates					Schedule: A-12				
Leisure Lakes - Water					Page:				
Docket No. 060368-WS					Preparer:				
Schedule Year Ended: 2004					Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates				
Historic [x] or Projected []					and calculate composite rates based on methodology employed by Cronin Jackson for				
					Annual Dep'n Rate				
					Monthly Dep'n Rate				
					Categories-lines to below				
Cash CIAC:									
1	Capacity Charges	271.1			Water Treatment Equip (see Composite Calc)		3.31%	0.28%	
2	CIAC-1999 Acquisition	271.3			Water Treatment Equip (see Composite Calc)		3.31%	0.28%	
3	Unclaimed Refunds	271.3			Water Treatment Equip (see Composite Calc)		3.31%	0.28%	
4	Main Ext Charge	271.3			Main Extension Charge	acct 331.4	2.22%	0.19%	
5	Serv Install Charge	271.3			Service Installation Charge	acct 333.4	2.50%	0.21%	
6	Meter Fees	271.3			Meter Fees	acct 334.4	5.00%	0.42%	
7	Total Cash CIAC								
Contributed Property									
8	Dist Res & Standpipe	271.2					2.70%	0.23%	
9	T&D Mains	330.4					2.22%	0.19%	
10	Services	331.4					2.50%	0.21%	
11	Meters/Meter Installation	333.4					5.00%	0.42%	
12	Hydrants	334.4					2.22%	0.19%	

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Composite Rate Calculation:		UPIS Balance 6/30/04			2004 Depreciation Rate		Annual	
		Adjusted Bal	Contr Prop	For Comp Calc	Annual	Monthly	Depreciation Expense	
1	INTANGIBLE PLANT	INTANGIBLE PLANT						
2	Organization	301.1	0		0.00%			
3	Franchises	302.1	298		2.50%			
4	Other Plant & Misc. Equipment	339.1	0		0.00%			
5	SOURCE OF SUPPLY & PUMPING PLANT				0.00%			
6	Land & Land Rights	303.2	550		0.00%			
7	Structures & Improvements	304.2	0	0	3.03%	0.25%	0	
8	Collect. & Impound Reservoirs	305.2	0		0.00%			
9	Lake, River & Other Intakes	306.2	0		0.00%			
10	Wells & Springs	307.2	18,144	18,144	3.33%	0.28%	605	
11	Infiltration Galleries & Tunnels	308.2	0		0.00%			
12	Supply Mains	309.2	4,029	4,029	2.86%	0.24%	115	
13	Power Generation Equipment	310.2	25,331	25,331	5.00%	0.42%	1,267	
14	Pumping Equipment	311.2	17,833	17,833	5.00%	0.42%	892	
15	Other Plant & Misc. Equipment	339.2	0		0.00%			
16	WATER TREATMENT PLANT				0.00%			
17	Land & Land Rights	303.3	0		0.00%			
18	Structures & Improvements	304.3	18,079	18,079	3.03%	0.25%	548	
19	Pumping Equipment	311.3	913		5.00%			
20	Water Treatment Equipment	320.3	55,901	55,901	4.55%	0.38%	2,541	
21	Other Plant & Misc. Equipment	339.3	0		0.00%			
22	TRANSMISSION & DISTRIBUTION PLANT				0.00%			
23	Land & Land Rights	303.4	0		0.00%			
24	Structures & Improvements	304.4	0	0	3.03%	0.25%	0	
25	Pumping Equipment	311.4	28,384	0	5.00%			
26	Distr. Reservoirs & Standpipes	330.4	34,522	0	2.70%	0.23%	933	
27	Transm. & Distribution Mains	331.4	67,480	67,480	2.22%	0.19%	1,500	
28	Services	333.4	35,180	35,180	2.50%	0.21%	880	
29	Meters & Meter Installations	334.4	5,106	5,106	5.00%	0.42%	255	
30	Hydrants	335.4	18,345	18,345	2.22%	0.19%	408	
31	Backflow Prevention	336.4	0		0.00%			
32	Other Plant & Misc. Equipment	339.4	0	0	0.00%	0.00%	0	
33	GENERAL PLANT				0.00%			
34	Land & Land Rights	303.5	0		0.00%			
35	Structures & Improvements	304.5	0		3.03%			
36	Office Furniture & Equipment	340.5	0		0.00%			
37	Computer Equipment	340.51	0		0.00%			
38	Transportation Equipment	341.5	0		0.00%			
39	Stores Equipment	342.5	0		0.00%			
40	Tools, Shop & Garage Equipment	343.5	0		0.00%			
41	Laboratory Equipment	344.5	0		6.67%			
42	Power Operated Equipment	345.5	0		0.00%			
43	Communication Equipment	346.5	0		0.00%			
44	Miscellaneous Equipment	347.5	620		6.67%			
45	Other Tangible Plant	348.5	0		0.00%			
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization				298,950		9,942	Composite Rate 3.31%
				TRUE				

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Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data						
Line No.	Description				Annual Depr Rate	Mo Depr Rate
	Cash CIAC:					
64	Water Treatment Equipment				3.31%	0.28%
65	Meter Fees				5.00%	0.42%
66	Main Extension Charge				2.22%	0.19%
67	Service Installation Fees				2.50%	0.21%
	Property CIAC:					
68	Dist Res & Standpipe				2.70%	0.23%
69	T&D Mains				2.22%	0.19%
70	Services				2.50%	0.21%
71	Meters/Meter Installation				5.00%	0.42%
72	Hydrants				2.22%	0.19%

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Schedule of Water Amortization of CIAC by Classification- 2004 Adjusted CIAC Balances- June through December 2004								Florida Public Service Commission		
Leisure Lakes - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected []								Schedule: A-12 Page: 4 of 8 Preparer:		
Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.										
Line No.	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04		
Cash CIAC:										
1	Water Treatment Equipment	97,459	97,459	97,459	97,459	97,459	97,459	97,459		
2	Meter Fees	18,022	18,022	19,420	19,420	19,420	19,420	19,420		
3	Main Extension Charge	9,366	9,366	9,366	9,366	9,366	9,366	9,366		
4	Service Installation Fees	4,004	4,004	4,004	4,004	4,004	4,004	4,004		
5	Total Cash CIAC	128,851	128,851	130,249	130,249	130,249	130,249	130,249		
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0		
7	T&D Mains	0	0	0	0	0	0	0		
8	Services	0	0	0	0	0	0	0		
9	Meters/Meter Installation	0	0	0	0	0	0	0		
10	Hydrants	0	0	0	0	0	0	0		
11	Total Property CIAC	0	0	0	0	0	0	0		
12	Total Water CIAC	128,851	128,851	130,249	130,249	130,249	130,249	130,249		
Schedule of Water Amortization of CIAC by Classification- 2004 CIAC Amortization Rates -July through December 2004								Florida Public Service Commission		
Leisure Lakes - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected []								Schedule: A-14 Page: 2, wrk-3 Preparer:		
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories										
Line No.	Description	(1) Annual Rates	(2) July	(3) Aug	(4) Monthly Rates Sep	(5) Oct	(6) Nov	(7) Dec		
Cash CIAC:										
1	Water Treatment Equipment	3.31%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%		
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		
Property CIAC:										
6	Dist Reservoirs & Standpipes	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%		
7	T&D Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		
8	Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		
9	Meters/Meter Installation	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
10	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		

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Schedule of Water Amortization of CIAC by Classification- 2004 CIAC Amortization -July through December 2004									Florida Public Service Commission		
Leisure Lakes - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected []		[] =input field Explanation: Provide a Schedule showing additions to CIAC during 2004 from the date of Acquisition 6/30/04.							Schedule: A-14 Page: 2, wrk-4 Preparer:		
Line No.	(1) Description	(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec	(9) 2004 Total		
Cash CIAC:											
1	Water Treatment Equipment		269	269	269	269	269	269	1,615		
2	Meter Fees		75	81	81	81	81	81	480		
3	Main Extension Charge		17	17	17	17	17	17	104		
4	Service Installation Fees		8	8	8	8	8	8	50		
5	Total Cash CIAC		370	376	376	376	376	376	2,249		
Property CIAC:											
6	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0		
7	T&D Mains		0	0	0	0	0	0	0		
8	Services		0	0	0	0	0	0	0		
9	Meters/Meter Installation		0	0	0	0	0	0	0		
10	Hydrants		0	0	0	0	0	0	0		
11	Total Property CIAC		0	0	0	0	0	0	0		
12	Total Water CIAC		370	376	376	376	376	376	2,249		
Schedule of Water Amortization of CIAC by Classification- 2004 Adjustments to CIAC-July through December 2004									Florida Public Service Commission		
Leisure Lakes - Water Docket No. 060368-WS Schedule Year Ended: 2004 Historic [x] or Projected []		[] =input field Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2004							Schedule: A-14 Page: 2, wrk-5 Preparer:		
Line No.	(1) Description	(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec	(9) 2004 Total		
Cash CIAC:											
1	Water Treatment Equipment										
2	Meter Fees										
3	Main Extension Charge										
4	Service Installation Fees										
5	Total Cash CIAC		0	0	0	0	0	0	0		
Property CIAC:											
6	Dist Reservoirs & Standpipes										
7	T&D Mains										
8	Services										
9	Meters/Meter Installation										
10	Hydrants										
11	Total Property CIAC		0	0	0	0	0	0	0		
12	Total Water CIAC		0	0	0	0	0	0	0		

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Schedule of Water Amortization of CIAC by Classification- 2004									Florida Public Service Commission	
Adjusted Amortization of CIAC Balances- June through December 2004									Schedule:	A-14
Leisure Lakes - Water									Page:	2, wrk-8
Docket No. 060368-WS									Preparer:	
Schedule Year Ended: 2004										
Historic [x] or Projected []										
Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04		
Cash CIAC:										
1	Water Treatment Equipment	65,188	65,457	65,726	65,996	66,265	66,534	66,803		
2	Meter Fees	3,487	3,562	3,643	3,724	3,805	3,886	3,967		
3	Main Extension Charge	875	892	910	927	944	962	979		
4	Service Installation Fees	293	301	310	318	326	335	343		
5	Total Cash CIAC	69,843	70,213	70,589	70,965	71,340	71,716	72,092		
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0		
7	T&D Mains	0	0	0	0	0	0	0		
8	Services	0	0	0	0	0	0	0		
9	Meters/Meter Installation	0	0	0	0	0	0	0		
10	Hydrants	0	0	0	0	0	0	0		
11	Total Property CIAC	0	0	0	0	0	0	0		
12	Total Water CIAC	69,843	70,213	70,589	70,965	71,340	71,716	72,092		

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CALCULATE CIAC AMORTIZATION RATES

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

Florida Public Service Commission

Leisure Lakes - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic [x] or Projected []

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

Schedule: A-12
 Page:
 Preparer:

Annual
 Dep'n
 Rate

Monthly
 Dep'n
 Rate

Categories-lines to below

Cash CIAC:						
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)		3.31%	0.28%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)		3.31%	0.28%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)		3.31%	0.28%
4	Main Ext Charge	271.3	Main Extension Charge	acct 331.4	2.22%	0.19%
5	Serv Install Charge	271.3	Service Installation Charge	acct 333.4	2.50%	0.21%
6	Meter Fees	271.3	Meter Fees	acct 334.4	5.00%	0.42%
7	Total Cash CIAC					
Contributed Property		271.2				
8	Dist Res & Standpipe	330.4			2.70%	0.23%
9	T&D Mains	331.4			2.22%	0.19%
10	Services	333.4			2.50%	0.21%
11	Meters/Meter Installation	334.4			5.00%	0.42%
12	Hydrants	335.4			2.22%	0.19%

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Composite Rate Calculation		UPIS Balance 12/31/04			Depreciation Rate		Depreciation
		Adj Bal	Contr Prop	For Comp	Annual	Monthly	Expense
1	INTANGIBLE PLANT			Calc			
2	Organization	301.1	0		0.00%		
3	Franchises	302.1	298		2.50%		
4	Other Plant & Misc. Equipment	339.1	0		0.00%		
5	SOURCE OF SUPPLY & PUMPING PLANT				0.00%		
6	Land & Land Rights	303.2	550		0.00%		
7	Structures & Improvements	304.2	0	0	3.03%	0.25%	0
8	Collect. & Impound Reservoirs	305.2	0		0.00%		
9	Lake, River & Other Intakes	306.2	0		0.00%		
10	Wells & Springs	307.2	18,144	18,144	3.33%	0.28%	605
11	Infiltration Galleries & Tunnels	308.2	0		0.00%		
12	Supply Mains	309.2	4,029	4,029	2.86%	0.24%	115
13	Power Generation Equipment	310.2	25,331	25,331	5.00%	0.42%	1,267
14	Pumping Equipment	311.2	17,833	17,833	5.00%	0.42%	892
15	Other Plant & Misc. Equipment	339.2	0		0.00%		
16	WATER TREATMENT PLANT				0.00%		
17	Land & Land Rights	303.3	0		0.00%		
18	Structures & Improvements	304.3	18,079	18,079	3.03%	0.25%	548
19	Pumping Equipment	311.3	913		5.00%		
20	Water Treatment Equipment	320.3	55,901	55,901	4.55%	0.38%	2,541
21	Other Plant & Misc. Equipment	339.3	0		0.00%		
22	TRANSMISSION & DISTRIBUTION PLANT				0.00%		
23	Land & Land Rights	303.4	0		0.00%		
24	Structures & Improvements	304.4	0	0	3.03%	0.25%	0
25	Pumping Equipment	311.4	28,384		5.00%		
26	Distr. Reservoirs & Standpipes	330.4	34,522	34,522	2.70%	0.23%	933
27	Transm. & Distribution Mains	331.4	68,878	68,878	2.22%	0.19%	1,531
28	Services	333.4	35,180	35,180	2.50%	0.21%	880
29	Meters & Meter Installations	334.4	5,106	5,106	5.00%	0.42%	255
30	Hydrants	335.4	18,345	18,345	2.22%	0.19%	408
31	Backflow Prevention	336.4	0		0.00%		
32	Other Plant & Misc. Equipment	339.4	0	0	0.00%	0.00%	0
33	GENERAL PLANT				0.00%		
34	Land & Land Rights	303.5	0		0.00%		
35	Structures & Improvements	304.5	0		3.03%		
36	Office Furniture & Equipment	340.5	0		0.00%		
37	Computer Equipment	340.51	0		0.00%		
38	Transportation Equipment	341.5	0		0.00%		
39	Stores Equipment	342.5	0		0.00%		
40	Tools, Shop & Garage Equipment	343.5	0		0.00%		
41	Laboratory Equipment	344.5	0		6.67%		
42	Power Operated Equipment	345.5	0		0.00%		
43	Communication Equipment	346.5	0		0.00%		
44	Miscellaneous Equipment	347.5	620		6.67%		
45	Other Tangible Plant	348.5	0		0.00%		
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortzation			2,801,348			Composite Rate: 1.1%
				TRUE			

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		Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data									
Line No.	Description										
						Annual Depr Rate	Mo Depr Rate				
	Cash CIAC:										
64	Water Treatment Equipment					3.31%	0.28%				
65	Meter Fees					5.00%	0.42%				
66	Main Extension Charge					2.22%	0.19%				
67	Service Installation Fees					2.50%	0.21%				
	Property CIAC:										
68	Dist Res & Standpipe					2.70%	0.23%				
69	T&D Mains					2.22%	0.19%				
70	Services					2.50%	0.21%				
71	Meters/Meter Installation					5.00%	0.42%				
72	Hydrants					2.22%	0.19%				

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Schedule of Water Amortization of CIAC by Classification- 2005 Adjusted CIAC Balances- 2005													Florida Public Service Commission		
Leisure Lakes - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []													Schedule: A-12 Page: 4 of 8 Preparer:		
Explanation: Provide Adjusted CIAC balances by account for 2005															
Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	97,459	97,459	97,459	97,459	97,459	97,459	97,459	97,459	97,459	97,459	98,159	98,159	98,159	97,621
2	Meter Fees	19,420	19,420	19,420	19,420	19,420	19,420	19,420	19,420	19,420	19,420	19,510	19,510	19,510	19,441
3	Main Extension Charge	9,366	9,366	9,366	9,366	9,366	9,366	9,366	9,366	9,366	9,366	9,812	9,812	9,812	9,469
4	Service Installation Fees	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,147	4,147	4,147	4,037
5	Total Cash CIAC	130,249	130,249	130,249	130,249	130,249	130,249	130,249	130,249	130,249	130,249	131,628	131,628	131,628	130,568
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	130,249	130,249	130,249	130,249	130,249	130,249	130,249	130,249	130,249	130,249	131,628	131,628	131,628	130,568
Schedule of Water Amortization of CIAC by Classification- 2005 CIAC Amortization Rates - 2005													Florida Public Service Commission		
Leisure Lakes - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []													Schedule: A-14 Page: 2, wrk-3 Preparer:		
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	Water Treatment Equipment	3.31%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
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	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
5	Total Cash CIAC														
Property CIAC:															
6	Dist Reservoirs & Standpipes	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%	
7	T&D Mains	2.22%	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	Services	2.50%	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	Meters/Meter Installation	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%	
10	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	

11 Total Property CIAC															
12 Total Water CIAC															
CIAC Amortization- 2005															
Leisure Lakes - Water															
Docket No. 060368-WS															
Schedule Year Ended: 2005															
Historic [x] or Projected []															
Explanation: Provide a Schedule showing additions to CIAC during 2005 from the date of Acquisition															
Florida Public Service Commission															
Schedule: A-14															
Page: 2, wrk-4															
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	Water Treatment Equipment		269	269	269	269	269	269	269	269	269	271	271	271	3,231
2	Meter Fees		81	81	81	81	81	81	81	81	81	81	81	81	972
3	Main Extension Charge		17	17	17	17	17	17	17	17	17	18	18	18	211
4	Service Installation Fees		8	8	8	8	8	8	8	8	8	9	9	9	101
5	Total Cash CIAC		375	375	375	375	375	375	375	375	375	379	379	379	4,515
Property CIAC:															
6	Dist Reservoirs & Standpipes		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
8	Services		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
10	Hydrants		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
12	Total Water CIAC		375	375	375	375	375	375	375	375	375	379	379	379	4,515
			0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	3.46%
Schedule of Water Amortization of CIAC by Classification- 2005															
Adjustments to CIAC Amort Bal-2005															
Leisure Lakes - Water															
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	Water Treatment 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	Dist Reservoirs & Standpipes														0
7	T&D Mains														0
8	Services														0
9	Meters/Meter Installation														0
10	Hydrants														0
11	Total Property CIAC		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

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Schedule of Water Amortization of CIAC by Classification- 2005 Adjusted Accumulated Amortization of CIAC Balances- 2005															
Leisure Lakes - Water Docket No. 060368-WS Schedule Year End: 2005 Historic [X] or Projected []															
Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month average.															
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	Water Treatment Equipment	66,803	67,072	67,341	67,610	67,878	68,147	68,416	68,685	68,953	69,222	69,493	69,764	70,034	68,417
2	Water Fees	3,967	4,048	4,129	4,209	4,290	4,371	4,452	4,533	4,614	4,695	4,776	4,858	4,939	4,452
3	Main Extension Charge	979	996	1,014	1,031	1,048	1,066	1,083	1,100	1,118	1,135	1,153	1,172	1,190	1,084
4	Service Installation Fees	343	351	360	368	376	385	393	401	410	418	427	435	444	393
5	Total Cash CIAC	72,092	72,467	72,843	73,218	73,594	73,969	74,344	74,720	75,095	75,470	75,849	76,228	76,607	74,346
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	72,092	72,467	72,843	73,218	73,594	73,969	74,344	74,720	75,095	75,470	75,849	76,228	76,607	74,346
														FALSE	

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Leisure Lakes

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: A-14

Page: 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	66,803	67,072	67,341	67,610	67,878	68,147	68,416	68,685	68,953	69,222	69,493	69,764	70,034	68,417
2	Meter Fees	3,967	4,048	4,129	4,209	4,290	4,371	4,452	4,533	4,614	4,695	4,776	4,858	4,939	4,452
3	Main Extension Charge	979	996	1,014	1,031	1,048	1,066	1,083	1,100	1,118	1,135	1,153	1,172	1,190	1,084
4	Service Installation Fees	343	351	360	368	376	385	393	401	410	418	427	435	444	393
5	Total Cash	72,092	72,467	72,843	73,218	73,594	73,969	74,344	74,720	75,095	75,470	75,849	76,228	76,607	74,346
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	72,092	72,467	72,843	73,218	73,594	73,969	74,344	74,720	75,095	75,470	75,849	76,228	76,607	74,346
SEWER															
Cash															
13	Treatment & Disposal Equipment	172,256	173,213	174,171	175,128	176,085	177,043	178,000	178,958	179,915	180,873	181,836	182,799	183,763	178,003
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	1,303	1,322	1,340	1,359	1,377	1,396	1,415	1,433	1,452	1,471	1,490	1,510	1,529	1,415
16	Service Installation Fees	3,531	3,571	3,611	3,652	3,692	3,732	3,773	3,813	3,853	3,894	3,934	3,975	4,016	3,773
17	Total Cash	177,089	178,106	179,122	180,139	181,155	182,171	183,188	184,204	185,220	186,237	187,260	188,284	189,308	183,191
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	177,089	178,106	179,122	180,139	181,155	182,171	183,188	184,204	185,220	186,237	187,260	188,284	189,308	183,191

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CALCULATE CIAC AMORTIZATION RATES- January thru April 2006									
Schedule of Water Amortization of CIAC by Classification- 2006					Florida Public Service Commission				
Calculate Amortization Rates for Calendar Year 2005					Schedule: A-12				
Leisure Lakes - Water					Page:				
Docket No. 060368-WS					Preparer:				
Schedule Year Ended: 2006									
Historic [x] or Projected []									
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates									
					Annual Dep'n Rate				
					Monthly Dep'n Rate				
Categories-lines to below									
Cash CIAC:									
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)		3.33%	0.00%			
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)		3.33%	0.00%			
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)		3.33%	0.00%			
4	Main Ext Charge	271.3	Main Extension Charge acct 331.4		2.22%	0.24%			
5	Serv Install Charge	271.3	Service Installation Charge acct 333.4		2.50%	0.21%			
6	Meter Fees	271.3	Meter Fees acct 334.4		5.00%	0.42%			
7	Total Cash CIAC								
Contributed Property									
8	Dist Res & Standpipe	330.4			2.70%	0.23%			
9	T&D Mains	331.4			2.22%	0.19%			
10	Services	333.4			2.50%	0.21%			
11	Meters/Meter Installation	334.4			5.00%	0.42%			
12	Hydrants	335.4			2.22%	0.19%			

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Composite Rate Calculation:		UPIS Balance 12/31/05			Depreciation Rate		Depreciation													
			Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense												
1	INTANGIBLE PLANT																			
2	Organization	301.1	0			0.00%														
3	Franchises	302.1	298			2.50%														
4	Other Plant & Misc. Equipment	339.1	0			0.00%														
5	SOURCE OF SUPPLY & PUMPING PLANT																			
6	Land & Land Rights	303.2	550			0.00%														
7	Structures & Improvements	304.2	0		0	3.03%	0.25%	0												
8	Collect. & Impound Reservoirs	305.2	0			0.00%														
9	Lake, River & Other Intakes	306.2	0			0.00%														
10	Wells & Springs	307.2	18,478		18,478	3.33%	0.28%	616												
11	Infiltration Galleries & Tunnels	308.2	0			0.00%														
12	Supply Mains	309.2	4,029		4,029	2.86%	0.24%	115												
13	Power Generation Equipment	310.2	25,331		25,331	5.00%	0.42%	1,267												
14	Pumping Equipment	311.2	17,833		17,833	5.00%	0.42%	892												
15	Other Plant & Misc. Equipment	339.2	0			0.00%														
16	WATER TREATMENT PLANT																			
17	Land & Land Rights	303.3	0			0.00%														
18	Structures & Improvements	304.3	18,079		18,079	3.03%	0.25%	548												
19	Pumping Equipment	311.3	913			5.00%														
20	Water Treatment Equipment	320.3	55,901		55,901	4.55%	0.38%	2,541												
21	Other Plant & Misc. Equipment	339.3	0			0.00%														
22	TRANSMISSION & DISTRIBUTION PLANT																			
23	Land & Land Rights	303.4	0			0.00%														
24	Structures & Improvements	304.4	0		0	3.03%	0.25%	0												
25	Pumping Equipment	311.4	28,384			5.00%														
26	Distr. Reservoirs & Standpipes	330.4	34,522	0	34,522	2.70%	0.23%	933												
27	Transm. & Distribution Mains	331.4	70,604	0	70,604	2.22%	0.19%	1,569												
28	Services	333.4	35,180	0	35,180	2.50%	0.21%	880												
29	Meters & Meter Installations	334.4	9,337	0	9,337	5.00%	0.42%	467												
30	Hydrants	335.4	18,345	0	18,345	2.22%	0.19%	408												
31	Backflow Prevention	336.4	0			0.00%														
32	Other Plant & Misc. Equipment	339.4	0		0	0.00%	0.00%	0												
33	GENERAL PLANT																			
34	Land & Land Rights	303.5	0			0.00%														
35	Structures & Improvements	304.5	0			3.03%														
36	Office Furniture & Equipment	340.5	0			0.00%														
37	Computer Equipment	340.51	0			0.00%														
38	Transportation Equipment	341.5	0			0.00%														
39	Stores Equipment	342.5	0			0.00%														
40	Tools, Shop & Garage Equipm	343.5	0			0.00%														
41	Laboratory Equipment	344.5	0			6.67%														
42	Power Operated Equipment	345.5	0			0.00%														
43	Communication Equipment	346.5	0			0.00%														
44	Miscellaneous Equipment	347.5	620			6.67%														
45	Other Tangible Plant	348.5	0			0.00%														
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization				307,639			10,234	3.33%											
					TRUE															

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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
		Annual Depr Rate	Mo Depr Rate		
64	Cash CIAC: Water Treatment Equipment	3.33%	0.00%		
65	Meter Fees	5.00%	0.42%		
66	Main Extension Charge	2.22%	0.24%		
67	Service Installation Fees	2.50%	0.21%		
68	Property CIAC: Dist Res. & Standpipe	2.70%	0.23%		
69	T&D Mains	2.22%	0.19%		
70	Services	2.50%	0.21%		
71	Meters/Meter Installation	3.00%	0.42%		
72	Hydrants	2.22%	0.19%		

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CALCULATE CIAC AMORTIZATION RATES Beginning May 2006 (Start Guideline Lives)									
Schedule of Water Amortization of CIAC by Classification- 2006 Calculate Amortization Rates for Calendar Year 2006						Florida Public Service Commission			
Leisure Lakes - Water						Schedule: A-12			
Docket No. 060368-WS						Page:			
Schedule Year Ended: 2006						Preparer:			
Historic [x] or Projected [x]									
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates									
=input field									
						Annual Depn Rate		Monthly Dep'n Rate	
Categories-lines to below									
Cash CIAC:									
1	Capacity Charges	271.1		Water Treatment Equip (see Composite Calc)		3.36%		0.28%	
2	CIAC-1999 Acquisition	271.3		Water Treatment Equip (see Composite Calc)		3.36%		0.28%	
3	Unclaimed Refunds	271.3		Water Treatment Equip (see Composite Calc)		3.36%		0.28%	
4	Main Ext Charge	271.3		Main Extension Charge	acct 331.4	2.33%		0.19%	
5	Serv Install Charge	271.3		Service Installation Charge	acct 333.4	2.50%		0.21%	
6	Meter Fees	271.3		Meter Fees	acct 334.4	5.00%		0.42%	
7	Total Cash CIAC								
Contributed Property									
8	Dist Res & Standpipe	271.2				2.70%		0.23%	
9	T&D Mains	330.4				2.33%		0.19%	
10	Services	331.4				2.50%		0.21%	
11	Meters/Meter Installation	333.4				5.00%		0.42%	
12	Hydrants	334.4				2.22%		0.19%	

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Composite Rate Calculation:		UPIS Balance 4/30/06			Guideline Lives eff 5/06 Depreciation Rate		Depreciation Expense			
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly				
1	INTANGIBLE PLANT									
2	Organization	301.1			2.50%					
3	Franchises	302.1	298		2.50%					
4	Other Plant & Misc. Equipment	339.1	0		0.00%					
5	SOURCE OF SUPPLY & PUMPING PLANT								vs annual Depn pre Guideline	
6	Land & Land Rights	303.2	550		0.00%					
7	Structures & Improvements	304.2	0	0	3.13%	0.26%	0	0		
8	Collect. & Impound Reservoirs	305.2	0		2.00%					
9	Lake, River & Other Intakes	306.2	0		2.50%					
10	Wells & Springs	307.2	18,478	18,478		0.28%				
11	Infiltration Galleries & Tunnels	308.2	0		2.50%					
12	Supply Mains	309.2	4,029	4,029	2.86%	0.24%	115	115		
13	Power Generation Equipment	310.2	25,331	25,331	5.00%	0.42%	1,267	1,267		
14	Pumping Equipment	311.2	17,833	17,833	5.00%	0.42%	892	892		
15	Other Plant & Misc. Equipment	339.2	0		5.56%					
16	WATER TREATMENT PLANT									
17	Land & Land Rights	303.3	0		0.00%					
18	Structures & Improvements	304.3	18,079	18,079	3.13%	0.26%	565	548		
19	Pumping Equipment	311.3	913		5.00%					
20	Water Treatment Equipment	320.3	55,901	55,901	4.55%	0.38%	2,541	2,541		
21	Other Plant & Misc. Equipment	339.3	0		5.56%					
22	TRANSMISSION & DISTRIBUTION PLANT									
23	Land & Land Rights	303.4	0		0.00%					
24	Structures & Improvements	304.4	0	0	3.13%	0.26%	0	0		
25	Pumping Equipment	311.4	28,384		5.00%					
26	Distr. Reservoirs & Standpipes	330.4	34,522	0	34,522	2.70%	0.23%	933	933	
27	Transm. & Distribution Mains	331.4	70,604	0	70,604	2.33%	0.19%			
28	Services	333.4	35,180	0	35,180	2.50%	0.21%			
29	Meters & Meter Installations	334.4	9,337	0	9,337	5.00%	0.42%	467	467	
30	Hydrants	335.4	18,345	0	18,345	2.22%	0.19%	408	408	
31	Backflow Prevention	336.4	0		6.67%					
32	Other Plant & Misc. Equipment	339.4	0	0	4.00%	0.33%	0	0		
33	GENERAL PLANT									
34	Land & Land Rights	303.5	0		0.00%					
35	Structures & Improvements	304.5	0		2.50%					
36	Office Furniture & Equipment	340.5	0		6.67%					
37	Computer Equipment	340.51	0		16.67%					
38	Transportation Equipment	341.5	0		16.67%					
39	Stores Equipment	342.5	0		5.56%					
40	Tools, Shop & Garage Equip	343.5	0		6.25%					
41	Laboratory Equipment	344.5	0		6.67%					
42	Power Operated Equipment	345.5	0		8.33%					
43	Communication Equipment	346.5	0		10.00%					
44	Miscellaneous Equipment	347.5	620		6.67%					
45	Other Tangible Plant	348.5	0		10.00%					
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			307,639			10,324	3,36%		
				TRUE			10,324	10,234		

ob

		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	Water Treatment Equipment					3.36%	0.28%				
65	Meter Fees					5.00%	0.42%				
66	Main Extension Charge					2.33%	0.19%				
67	Service Installation Fees					2.50%	0.21%				
	Property CIAC:										
68	Dist Res & Standpipe					2.70%	0.23%				
69	T&D Mains					2.33%	0.19%				
70	Services					2.50%	0.21%				
71	Meters/Meter Installation					5.00%	0.42%				
72	Hydrants					2.22%	0.19%				

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Schedule of Water Amortization of CIAC by Classification- 2006 Adjusted CIAC Balances- 2006															Florida Public Service Commission	
Leisure Lakes - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]															Schedule: A-12 Page: 4 of 8 Preparer:	
Explanation: Provide Adjusted CIAC balances by account for 2006																
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance	
Cash CIAC:																
1	Water Treatment Equipment	98,159	98,159	98,159	98,159	98,159	98,159	98,393	98,393	98,393	98,627	98,627	98,627	98,861	98,375	
2	Meter Fees	19,510	19,510	19,510	19,510	19,510	19,510	19,540	19,540	19,540	19,570	19,570	19,570	19,600	19,538	
3	Main Extension Charge	9,812	9,812	9,812	9,812	9,812	9,812	9,960	9,960	9,960	10,108	10,108	10,108	10,256	9,949	
4	Service Installation Fees	4,147	4,147	4,147	4,147	4,147	4,147	4,195	4,195	4,195	4,243	4,243	4,243	4,291	4,191	
5	Total Cash CIAC	131,628	131,628	131,628	131,628	131,628	131,628	132,088	132,088	132,088	132,548	132,548	132,548	133,008	132,053	
Property CIAC:																
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Total Water CIAC	131,628	131,628	131,628	131,628	131,628	131,628	132,088	132,088	132,088	132,548	132,548	132,548	133,008	132,053	

Schedule of Water Amortization of CIAC by Classification- 2006 CIAC Amortization Rates - 2006															Florida Public Service Commission	
Leisure Lakes - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]															Schedule: A-14 Page: 2, wrk-3 Preparer:	
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories for 2006																
Line No.	(1) Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Guideline Rates	(16) Guideline Lives
Cash CIAC:																
1	Water Treatment Equipment	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.36%
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%
4	Service Installation Fees	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%
Property CIAC:																
6	Dist Reservoirs & Standpipes	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%	2.70%
7	T&D Mains	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%
8	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%	2.50%
9	Meters/Meter Installation	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%	5.00%
10	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%

Schedule of Water Amortization of CIAC by Classification- 2006															Florida Public Service Commission		
CIAC Amortization- CIAC Balances x Amort Rates- 2006															Schedule: A-14		
Leisure Lakes - Water															Page: 2, wrk-4		
Docket No. 060368-WS															Preparer:		
Schedule Year Ended: 2006																	
Historic [x] or Projected [x]																	
Explanation: Provide a Schedule showing additions to CIAC during 2006 from the date of Acquisition																	
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total		
Cash CIAC:																	
1	Water Treatment Equipment		272	272	272	272	275	275	275	275	276	276	276	276	3,292		
2	Meter Fees		81	81	81	81	81	81	81	81	82	82	82	82	977		
3	Main Extension Charge		18	18	18	18	19	19	19	19	20	20	20	20	228		
4	Service Installation Fees		9	9	9	9	9	9	9	9	9	9	9	9	105		
5	Total Cash CIAC		380	380	380	380	383	385	385	385	386	386	386	387	4,603		
Property CIAC:																	
6	Dist Reservoirs & Standpipes		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		
8	Services		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		
10	Hydrants		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		
12	Total Water CIAC		380	380	380	380	383	385	385	385	386	386	386	387	4,603		
			0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	3.49%		
Schedule of Water Amortization of CIAC by Classification- 2006															Florida Public Service Commission		
Adjustments to CIAC Amort Bal-2006															Schedule: A-14		
Leisure Lakes - Water															Page: 2, wrk-5		
Docket No. 060368-WS															Preparer:		
Schedule Year Ended: 2006																	
Historic [x] or Projected [x]																	
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2006																	
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total		
Cash CIAC:																	
1	Water Treatment 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	Dist Reservoirs & Standpipes														0		
7	T&D Mains														0		
8	Services														0		
9	Meters/Meter Installation														0		
10	Hydrants														0		
11	Total Property CIAC		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		

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Schedule of Water Amortization of CIAC by Classification- 2006 Adjusted Accum Amort of CIAC Balances- 2006												Florida Public Service Commission			
Leisure Lakes - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]												Schedule: A-14 Page: 2, wrk-8 Preparer:			
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.															
Line No	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year End 12/31/06	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	70,034	70,306	70,579	70,851	71,123	71,397	71,672	71,948	72,223	72,499	72,774	73,050	73,327	71,676
2	Meter Fees	4,939	5,020	5,101	5,183	5,264	5,345	5,427	5,508	5,590	5,671	5,753	5,834	5,916	5,427
3	Main Extension Charge	1,190	1,208	1,226	1,244	1,262	1,281	1,301	1,320	1,339	1,359	1,378	1,398	1,418	1,302
4	Service Installation Fees	444	453	461	470	479	487	496	505	513	522	531	540	549	496
5	Total Cash CIAC	76,607	76,987	77,367	77,748	78,128	78,511	78,896	79,280	79,665	80,051	80,437	80,822	81,209	78,901
Property 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	76,607	76,987	77,367	77,748	78,128	78,511	78,896	79,280	79,665	80,051	80,437	80,822	81,209	78,901
														81,209	

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Leisure Lakes

Docket No. 060368-WS

Test Year Ending 12/31/06

Schedule: A-14

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	70,034	70,306	70,579	70,851	71,123	71,397	71,672	71,948	72,223	72,499	72,774	73,050	73,327	71,676
2	Meter Fees	4,939	5,020	5,101	5,183	5,264	5,345	5,427	5,508	5,590	5,671	5,753	5,834	5,916	5,427
3	Main Extension Charge	1,190	1,208	1,226	1,244	1,262	1,281	1,301	1,320	1,339	1,359	1,378	1,398	1,418	1,302
4	Service Installation Fees	444	453	461	470	479	487	496	505	513	522	531	540	549	496
5	Total Cash	76,607	76,987	77,367	77,748	78,128	78,511	78,896	79,280	79,665	80,051	80,437	80,822	81,209	78,901
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	76,607	76,987	77,367	77,748	78,128	78,511	78,896	79,280	79,665	80,051	80,437	80,822	81,209	78,901
SEWER															
Cash															
13	Treatment & Disposal Equipment	183,763	184,629	185,494	186,360	187,226	188,158	189,090	190,022	190,955	191,887	192,819	193,751	194,683	189,141
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	1,529	1,549	1,568	1,588	1,607	1,627	1,647	1,666	1,686	1,705	1,725	1,744	1,764	1,647
16	Service Installation Fees	4,016	4,056	4,097	4,138	4,178	4,219	4,260	4,300	4,341	4,382	4,423	4,463	4,504	4,260
17	Total Cash	189,308	190,234	191,160	192,086	193,012	194,004	194,997	195,989	196,981	197,974	198,966	199,958	200,951	195,048
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	189,308	190,234	191,160	192,086	193,012	194,004	194,997	195,989	196,981	197,974	198,966	199,958	200,951	195,048

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CALCULATE CIAC AMORTIZATION RATES- January thru December 2007

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

Florida Public Service Commission

Leisure Lakes - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic [] or Projected [X]

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

Schedule: A-12
 Page:
 Preparer:

		Categories-lines to below		Annual Depn Rate	Monthly Dep'n Rate
Cash CIAC:					
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)	3.36%	0.28%
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	3.36%	0.28%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	3.36%	0.28%
4	Main Ext Charge	271.3	Main Extension Charge acct 331.4	2.33%	0.24%
5	Serv Install Charge	271.3	Service Installation Charge acct 333.4	2.50%	0.21%
6	Meter Fees	271.3	Meter Fees acct 334.4	5.00%	0.42%
7	Total Cash CIAC				
Contributed Property					
8	Dist Res & Standpipe	330.4		2.70%	0.23%
9	T&D Mains	331.4		2.33%	0.19%
10	Services	333.4		2.50%	0.21%
11	Meters/Meter Installation	334.4		5.00%	0.42%
12	Hydrants	335.4		2.22%	0.19%

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Composite Rate Calculation:		UPIS Balance 12/31/06			Depreciation Rate		Depreciation Expense												
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly													
1	INTANGIBLE PLANT																		
2	Organization	301.1				2.50%													
3	Franchises	302.1	298			2.50%													
4	Other Plant & Misc. Equipment	339.1	0			0.00%													
5	SOURCE OF SUPPLY & PUMPING PLANT																		
6	Land & Land Rights	303.2	550			0.00%													
7	Structures & Improvements	304.2	0		0	3.13%	0.26%	0											
8	Collect. & Impound Reservoirs	305.2	0			2.00%													
9	Lake, River & Other Intakes	306.2	0			2.50%													
10	Wells & Springs	307.2	18,478		18,478		0.28%												
11	Infiltration Galleries & Tunnels	308.2	0			2.50%													
12	Supply Mains	309.2	6,029		6,029	2.86%	0.24%	172											
13	Power Generation Equipment	310.2	25,331		25,331	5.00%	0.42%	1,267											
14	Pumping Equipment	311.2	17,833		17,833	5.00%	0.42%	892											
15	Other Plant & Misc. Equipment	339.2	0			5.56%													
16	WATER TREATMENT PLANT																		
17	Land & Land Rights	303.3	0			0.00%													
18	Structures & Improvements	304.3	18,079		18,079	3.13%	0.26%	565											
19	Pumping Equipment	311.3	913			5.00%													
20	Water Treatment Equipment	320.3	63,401		63,401	4.55%	0.38%	2,882											
21	Other Plant & Misc. Equipment	339.3	0			5.56%													
22	TRANSMISSION & DISTRIBUTION PLANT																		
23	Land & Land Rights	303.4	0			0.00%													
24	Structures & Improvements	304.4	0		0	3.13%	0.26%	0											
25	Pumping Equipment	311.4	28,384			5.00%													
26	Distr. Reservoirs & Standpipes	330.4	34,522	0	34,522	2.70%	0.23%	933											
27	Transm. & Distribution Mains	331.4	77,988	0	77,988	2.33%	0.19%												
28	Services	333.4	35,555	0	35,555	2.50%	0.21%												
29	Meters & Meter installations	334.4	10,729	0	10,729	5.00%	0.42%	536											
30	Hydrants	335.4	18,345	0	18,345	2.22%	0.19%	408											
31	Backflow Prevention	336.4	0			6.67%													
32	Other Plant & Misc. Equipment	339.4	0		0	4.00%	0.33%	0											
33	GENERAL PLANT																		
34	Land & Land Rights	303.5	0			0.00%													
35	Structures & Improvements	304.5	0			2.50%													
36	Office Furniture & Equipment	340.5	0			6.67%													
37	Computer Equipment	340.51	0			16.67%													
38	Transportation Equipment	341.5	0			16.67%													
39	Stores Equipment	342.5	0			5.56%													
40	Tools, Shop & Garage Equipment	343.5	0			6.25%													
41	Laboratory Equipment	344.5	0			6.67%													
42	Power Operated Equipment	345.5	0			8.33%													
43	Communication Equipment	346.5	0			10.00%													
44	Miscellaneous Equipment	347.5	620			6.67%													
45	Other Tangible Plant	348.5	0			10.00%													
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization				326,290			10,973	3.36%										
					TRUE														

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Line No.	Description	Annual Depr Rate	Mo Depr Rate
Explanation: Rearrange Amortization Rates for CIAC shown above into new categories that combine certain data			
64	Cash CIAC: Water Treatment Equipment	3.36%	0.28%
65	Meter Fees	5.00%	0.42%
66	Main Extension Charge	2.33%	0.24%
67	Service Installation Fees	2.50%	0.21%
Property CIAC:			
68	Dist Res & Standpipe	2.70%	0.23%
69	T&D Mains	2.33%	0.19%
70	Services	2.50%	0.21%
71	Meters/Meter Installation	5.00%	0.42%
72	Hydrants	2.22%	0.19%

Schedule of Water Amortization of CIAC by Classification- 2007												Florida Public Service Commission			
Adjusted CIAC Balances- 2007												Schedule: A-12			
Leisure Lakes - Water												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															
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	Water Treatment Equipment	98,861	98,861	98,861	99,036	99,036	99,036	99,211	99,211	99,211	99,386	99,386	99,386	99,561	99,157
2	Meter Fees	19,600	19,600	19,600	19,623	19,623	19,623	19,646	19,646	19,646	19,669	19,669	19,669	19,692	19,639
3	Main Extension Charge	10,256	10,256	10,256	10,367	10,367	10,367	10,478	10,478	10,478	10,589	10,589	10,589	10,700	10,444
4	Service Installation Fees	4,291	4,291	4,291	4,327	4,327	4,327	4,363	4,363	4,363	4,399	4,399	4,399	4,435	4,352
5	Total Cash CIAC	133,008	133,008	133,008	133,353	133,353	133,353	133,698	133,698	133,698	134,043	134,043	134,043	134,388	133,592
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	133,008	133,008	133,008	133,353	133,353	133,353	133,698	133,698	133,698	134,043	134,043	134,043	134,388	133,592
Schedule of Water Amortization of CIAC by Classification- 2007												Florida Public Service Commission			
CIAC Amortization Rates - 2005												Schedule: A-14			
Leisure Lakes - Water												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.	(1) Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	
Cash CIAC:															
1	Water Treatment Equipment	3.36%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
3	Main Extension Charge	2.33%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	
4	Service Installation Fees	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%	
Property CIAC:															
6	Dist Reservoirs & Standpipes	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%	
7	T&D 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%	
8	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%	
9	Meters/Meter Installation	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%	
10	Hydrants	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%	

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Schedule of Water Amortization of CIAC by Classification- 2007 CIAC Amortization- 2007												Florida Public Service Commission			
Leisure Lakes - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [X]												Schedule: A-14 Page: 2, wrk-4 Preparer:			
Explanation: Provide a Schedule showing additions to CIAC during 2007															
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
Cash CIAC:															
1	Water Treatment Equipment		277	277	278	278	278	278	278	278	279	279	279	279	3,335
2	Meter Fees		82	82	82	82	82	82	82	82	82	82	82	82	982
3	Main Extension Charge		24	24	25	25	25	25	25	25	25	25	25	25	299
4	Service Installation Fees		9	9	9	9	9	9	9	9	9	9	9	9	109
5	Total Cash CIAC		392	392	393	393	393	394	394	394	395	395	395	396	4,725
Property CIAC:															
6	Dist Reservoirs & Standpipes		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
8	Services		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
10	Hydrants		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
12	Total Water CIAC		392	392	393	393	393	394	394	394	395	395	395	396	4,725
			0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	3.54%
Schedule of Water Amortization of CIAC by Classification- 2007 Adjustments to CIAC Amort Bal-2007												Florida Public Service Commission			
Leisure Lakes - Water Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [X]												Schedule: A-14 Page: 2, wrk-5 Preparer:			
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2007															
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
Cash CIAC:															
1	Water Treatment 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	Dist Reservoirs & Standpipes														0
7	T&D Mains														0
8	Services														0
9	Meters/Meter Installation														0
10	Hydrants														0
11	Total Property CIAC		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

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Schedule of Water Amortization of CIAC by Classification- 2007 Adjusted Accum Amort of CIAC Balances- 2007													Florida Public Service Commission			
Leisure Lakes - Water													Schedule:	A-14		
Docket No. 060368-WS													Page:	2, wrk-8		
Schedule Year Ended: 2007													Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average.		Preparer:	
Historic [] or Projected [X]																
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance	
Cash CIAC:																
1	Water Treatment Equipment	73,327	73,604	73,881	74,158	74,436	74,714	74,992	75,270	75,548	75,826	76,105	76,383	76,662	74,993	
2	Meter Fees	5,916	5,997	6,079	6,161	6,243	6,324	6,406	6,488	6,570	6,652	6,734	6,816	6,898	6,407	
3	Main Extension Charge	1,418	1,442	1,467	1,491	1,516	1,541	1,566	1,591	1,616	1,641	1,666	1,691	1,717	1,566	
4	Service Installation Fees	549	558	567	576	585	594	603	612	621	630	639	649	658	603	
5	Total Cash CIAC	81,209	81,602	81,994	82,387	82,780	83,173	83,567	83,960	84,354	84,749	85,144	85,539	85,935	83,569	
Property 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	81,209	81,602	81,994	82,387	82,780	83,173	83,567	83,960	84,354	84,749	85,144	85,539	85,935	83,569	

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Leisure Lakes

Docket No. 060368-WS

Test Year Ending 12/31/07

Schedule: A-14

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	73,327	73,604	73,881	74,158	74,436	74,714	74,992	75,270	75,548	75,826	76,105	76,383	76,662	74,993
2	Meter Fees	5,916	5,997	6,079	6,161	6,243	6,324	6,406	6,488	6,570	6,652	6,734	6,816	6,898	6,407
3	Main Extension Charge	1,418	1,442	1,467	1,491	1,516	1,541	1,566	1,591	1,616	1,641	1,666	1,691	1,717	1,566
4	Service Installation Fees	549	558	567	576	585	594	603	612	621	630	639	649	658	603
5	Total Cash	81,209	81,602	81,994	82,387	82,780	83,173	83,567	83,960	84,354	84,749	85,144	85,539	85,935	83,569
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	81,209	81,602	81,994	82,387	82,780	83,173	83,567	83,960	84,354	84,749	85,144	85,539	85,935	83,569
SEWER															
Cash															
13	Treatment & Disposal Equipment	194,683	195,610	196,537	197,466	198,395	199,324	200,256	201,187	202,118	203,052	203,985	204,919	205,854	200,261
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	1,764	1,783	1,803	1,823	1,842	1,862	1,881	1,901	1,920	1,940	1,959	1,979	1,999	1,881
16	Service Installation Fees	4,504	4,545	4,585	4,626	4,667	4,707	4,748	4,789	4,830	4,870	4,911	4,952	4,992	4,748
17	Total Cash	200,951	201,938	202,925	203,915	204,904	205,894	206,885	207,877	208,868	209,862	210,856	211,849	212,845	206,890
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	200,951	201,938	202,925	203,915	204,904	205,894	206,885	207,877	208,868	209,862	210,856	211,849	212,845	206,890

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