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REPLY TO CENTRAL FLORIDA OFFICE

MARTIN S. FRIEDMAN, P.A.
VALERIE L. LORD
BRIAN J. STREET

November 10, 2005

HAND DELIVERY

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

Re: Docket No.: 050281-SU; Application of Plantation Bay Utility Company for Increase
in Water and Wastewater Rates in Volusia County, Florida
Our File No.: 36062.06

Dear Ms. Bayo:

Plantation Bay Utility Company (the *Utility*) provides the following supplemental
CMP _____ responses to the Staff's Third Set of Data Requests dated October 20, 2005:

COM _____
A. The following items relate to information requested in Staff's First Data Request for
CTR _____ which Plantation Bay Utility Company (Plantation or utility) has not provided to
ECR _____ date.

GCL _____ 3. Provide a revised flow diagram of the water treatment plant with the size and
OPC _____ capacity of the well and high service pumps.

RCA _____
SCR _____ RESPONSE: Please refer to the diagram attached as Exhibit "A".

SGA _____ 4. Provide a diagram for the utility's 400,000 gallon ground storage tank that
SEC _____ shows the out-take pipe with all measurements for the out-take pipe and for
OTH _____ your proposed safe level.

RESPONSE: Please refer to the diagram attached as Exhibit "B".

DOCUMENT NUMBER DATE
10890 NOV 10 05
FPSC-COMMISSION CLERK

8. Please refer to Schedule D-2 and to Schedule A-19 of the MFRs. If the Company is not paying interest on the \$3,571,367 Advance from Associated Companies and given the regulatory treatment of the amount in Docket No. 011451-WS, why has it not classified the amount as common equity?

RESPONSE: Although this Note has all of the characteristics of equity per the tax analysis (as discussed in the Utility's responses to Staff's First Set of Data Requests, Response to Data Request No. 24(a)), and Staff's Discussion in Docket No. 011451-WS, the Utility is reluctant to reclassify this Note for book purposes as it has never been legally cancelled. However, since 2002, the Utility has noted the Commission's treatment of the affiliate debt as equity in its Annual Report on Page F-17. The Utility believes that this represents a difference in regulatory treatment and book treatment, similar to the difference in regulatory and tax treatment for purchasing an in-service utility asset at a price different than its historic cost.

9. Please provide complete copies of all instruments or documentation for the \$3,571,367 Advance from Associated Companies.

RESPONSE: Please refer to the document attached as Exhibit "C".

10. For the periods ending December 31, 2005 and December 31, 2006, please provide the estimated capital structure components, i.e., long-term debt, customer deposits, common equity and the estimated cost rates for each component. State all assumptions used in estimating the amount and rates.

RESPONSE: To be provided.

11. Please refer to Schedule A-19 of the MFRs and to the Other Long-Term Debt amount of \$1,525,442 as of December 31, 2004. Please provide the amortization schedule of this debt and all documentation for this debt.

RESPONSE: Please refer to the documents attached as Exhibit "D".

12. What interest expense amount has the Company deducted from income tax purposes for 2004? As part of this answer, please state the debt instruments and amounts associated with this interest expense.

RESPONSE: Total interest expense deducted in 2004 is \$154,651. The expense associated with the debt instruments is as follows:

Customer deposits	\$ 556.00
Intervest Plantation Bay (<i>IPB</i>)	\$79,304.00
Prestwich Plantation Bay (<i>PPB</i>)	\$74,791.00

IPB and PPB are the developers of Plantation Bay and were the contributors of utility property until the Commission, in Docket No. 011451-WS, discontinued the Utility's policy of accepting contributed property.

The amounts associated with the interest expense are included on the amortization schedule on Exhibit "D".

C. The following items relate to the utility's requested rate case expense.

13. With regard to Questions 19 a through e of Staff's First Data Request, provide an update of actual expenses incurred to date and an estimate to complete the case.

RESPONSE: To be provided.

D. The following items relate to income taxes and deferred income taxes.

14. In the utility's response to Question 36 of Staff's First Data Request, Plantation stated that it did not make a used & useful adjustment to accumulated deferred income tax liabilities. With regard to Schedule C of Exhibit J in the Utility's response to Staff's First Data Request, please [provide] a copy of all work papers for this schedule that shows the depreciation timing difference between book and tax purposes for each specific utility asset, including the primary plant account number and name for each specific asset.

RESPONSE: By rule, the Utility has used the group method for book depreciation since 1998. For tax purposes, depreciation is calculated at the asset level. The depreciation schedules for book and tax are attached hereto as Exhibit "E".

15. Has the utility been audited by the Internal Revenue Service within the last 5 years? If so, provide an explanation of the results of the audit.

RESPONSE: The Utility has not been audited by the Internal Revenue Service in the last five years.

Ms. Blanca Bayo, Commission Clerk
Florida Public Service Commission
November 10, 2005
Page 4

16. Has the utility received any notice from the Internal Revenue Service of taxes due within the last 5 years? If so, please explain the reasons for the notice.

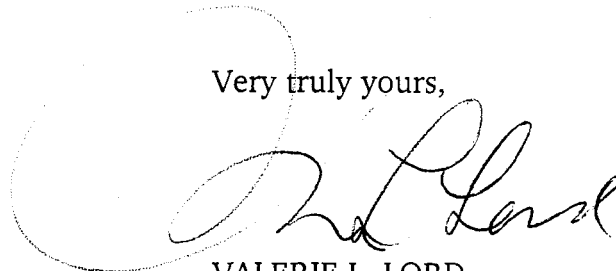
RESPONSE: The Utility has not received a notice of taxes due within the last five years.

17. The utility stated in its response to Staff's First Set of Data Requests that no interest had been accrued on the affiliated debt (Response to 25(f)). Was any interest on the affiliated debt ever deducted for tax purposes?

RESPONSE: Cronin, Jackson, Nixon & Wilson, CPAs, PA (*CJNW*) has prepared the tax returns of the Utility since 1992. No interest has been deducted related to the affiliated debt on the Utility's tax returns from 1992 through 2004, inclusive. The treatment of this item prior to 1992 is unknown.

Should you have any questions regarding these responses, please do not hesitate to contact me.

Very truly yours,

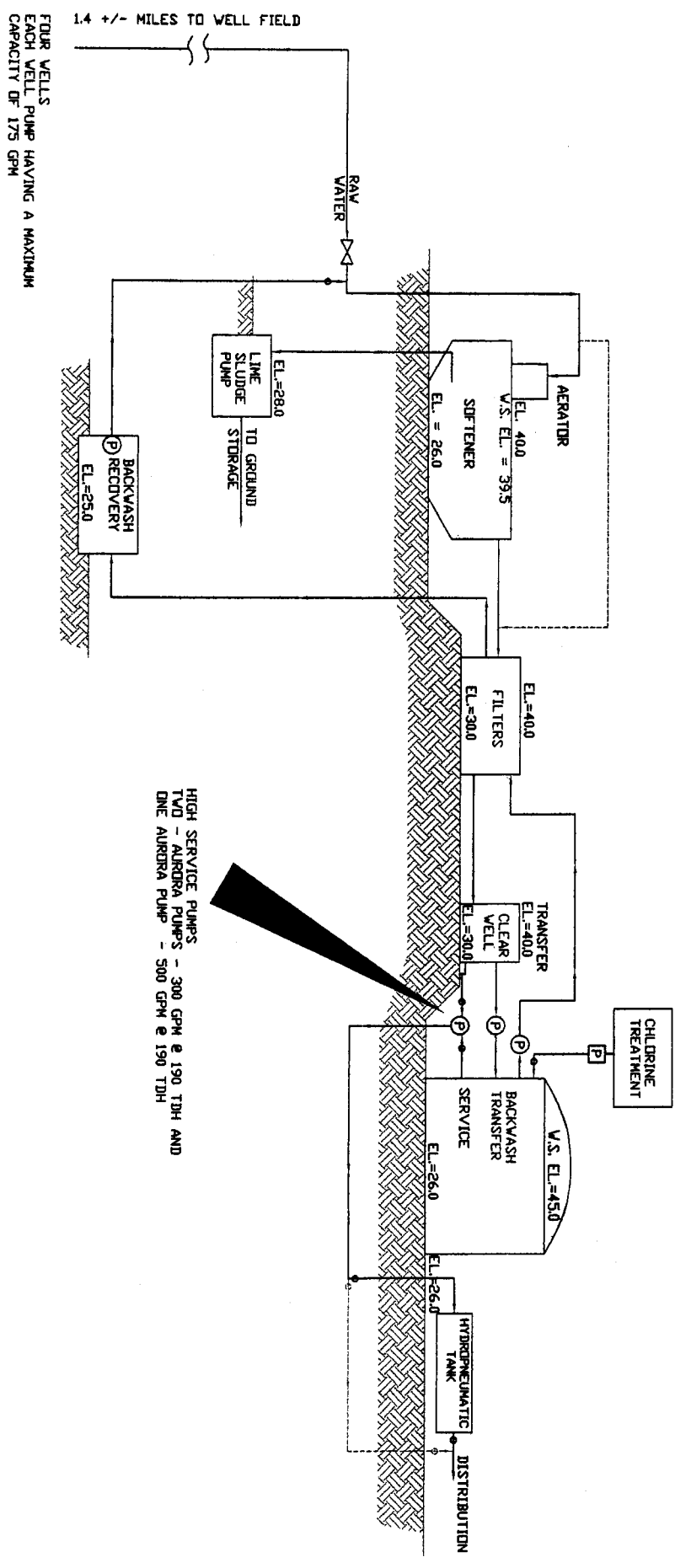
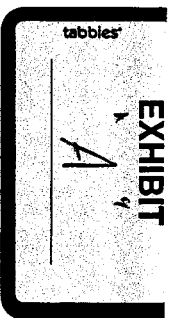


VALERIE L. LORD
For the Firm

VLL/tlc
Enclosures

cc: Rosanne Gervasi, Esquire, Office of General Counsel (w/enc.) (by hand delivery)
Mr. Troy Rendell, Division of Economic Regulation (w/enc.) (by hand delivery)
Mr. Douglas R. Ross, Jr. (w/enclosures)
Ms. Jean Trinder (w/o enclosures)
Mr. Frank Seidman (w/enclosures)
Robert C. Nixon, CPA (w/enclosures)

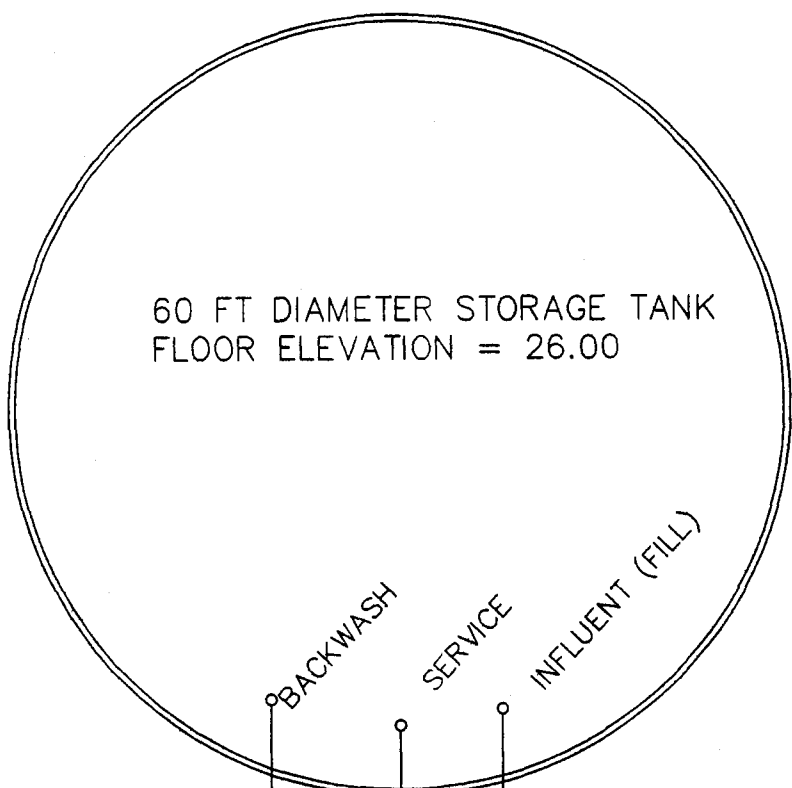
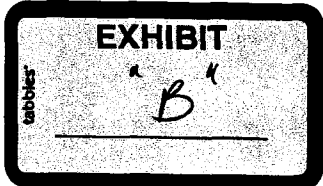
M:\1 ALTAMONTE\PLANTATION BAY\(.06) 2005 RATE CASE\PSC Clerk 09 (data request set 3 - supp).ltr.wpd



PLANTATION BAY UTILITY COMPANY - WATER PLANT FLOW DIAGRAM

THIRD RESPONSE TO PSC - ITEM A-3

NOVEMBER 4, 2005



60 FT DIAMETER STORAGE TANK
FLOOR ELEVATION = 26.00

BACKWASH
SERVICE
INFLUENT (FILL)

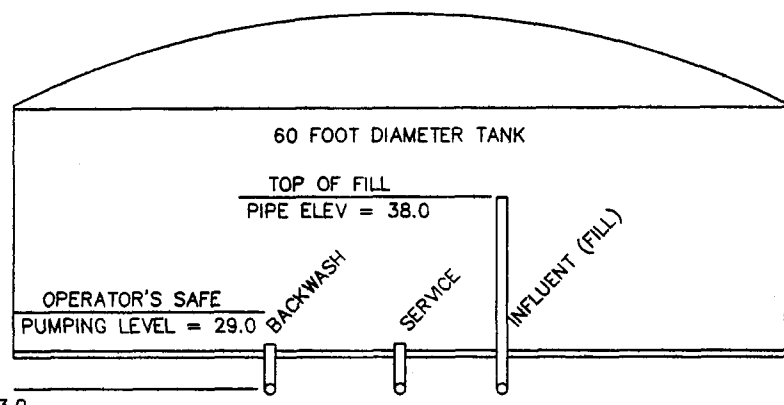
PLAN VIEW

10" PIPE TO BACKWASH PUMPS

10" PIPE FROM TRANSFER PUMPS/TRANSFER TANK

10" PIPE TO HIGH SERVICE PUMPS AND TO DISTRIBUTION SYSTEM

HIGH WATER LEVEL = 45.0



FLOOR ELEV = 26.0

C/L ELEV FILL PIPE AND SERVICE PIPE = 23.0

60 FOOT DIAMETER TANK

TOP OF FILL
PIPE ELEV = 38.0

OPERATOR'S SAFE
PUMPING LEVEL = 29.0

BACKWASH
SERVICE
INFLUENT (FILL)

SECTION

PLANTATION BAY UTILITY COMPANY
400,000 GALLON STORAGE TANK DETAIL
THIRD RESPONSE TO PSC - ITEM A-4

FINLEY ENGINEERING GROUP
5531 SOUTH RIDGEWOOD AVENUE, UNIT 1
PORT ORANGE, FL. 32127
(386) 756-8676

DATE: NOVEMBER 4, 2005
SCALE: 1" = 15 FT



No. 7 \$ 2,531,000.00 (City) Ormond Beach (State) Florida Dec. 31, 1993

Plantation Bay Utility Co. after date, for value received,

promise to pay to the order of Ecocen Corp.

Two Million Five Hundred Thirty One Thousand----- DOLLARS,

at (City) Ormond Beach (State) Florida

with interest thereon at the rate of 10% per cent per annum from Dec. 31, 1993 until fully paid. Interest payable semiannually.

The maker and endorser of this note further agree to waive demand, notice of non-payment and protest; and in case suit shall be brought for the collection hereof, or the same has to be collected upon demand of an attorney, to pay reasonable attorney's fees for making such collection. Deferred interest payments to bear interest from maturity at N/A per cent per annum, payable semi-annually.

[Signature] (Seal)

Due On Demand, 1993 DAVID GALSBACK (Seal)

This note supercedes note #6 dated Dec. 31, 1992 Accrued interest through

12/31/92 \$1,040,367.00

PBUC INTEREST CALCULATION TO PPB & IPB

LOAN 6/24/2003 INTEREST RATE 10%

PPB

<u>DATE</u>	<u># DAYS</u>	<u>INTEREST</u>	<u>ADDL PRINCIPAL</u>	<u>PRINCIPAL</u>
				\$359,691.00
				\$359,691.00
6/24/2003	191	\$18,822.19		\$359,691.00
1/1-2/29/04	60	\$5,912.73		\$359,691.00
3/1-3/31/04	31	\$3,054.91		\$359,691.00
4/1/2004			\$130,000.00	\$489,691.00
4/1-4/30/2004	30	\$4,024.86		\$489,691.00
4/30/2004			\$120,000.00	\$609,691.00
5/1-5/31/2004	31	\$5,178.20		\$609,691.00
			\$35,000.00	\$644,691.00
6/1-6/7	7	\$1,236.39		\$644,691.00
6/8-6/30	23	\$4,062.44		\$644,691.00
7/1-7/31	31	\$5,475.46		\$644,691.00
8/1-8/31	31	\$5,475.46		\$644,691.00
9/1-9/30	30	\$5,298.83		\$644,691.00
10/1-10/31	31	\$5,475.46		\$644,691.00
11/1-11/30	30	\$5,298.83		\$644,691.00
12/1-12/31	31	\$5,475.46		\$644,691.00

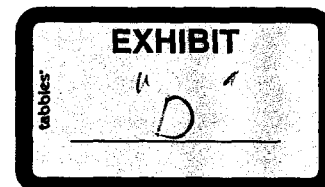
total interest as of 12/31/04 \$74,791.20

LOAN 6/24/2003 INTEREST RATE 7%

IPB

<u>DATE</u>	<u># DAYS</u>	<u>INTEREST</u>	<u>ADDL PRINCIPAL</u>	<u>PRINCIPAL</u>
				\$400,751.20
				\$400,751.20
6/24/2003	191	\$20,970.82		\$400,751.20
1/1-2/29/04	60	\$6,587.69		\$400,751.20
3/1/2004		\$0.00	\$200,000.00	\$600,751.20
3/1-3/31/04	31	\$5,102.27		\$600,751.20
4/1-4/30/2004	30	\$4,937.68		\$600,751.20
4/30/2004		\$0.00	\$0.00	\$600,751.20
5/1-5/31/2004	31	\$5,102.27		\$600,751.20
6/1-6/30/2004	30	\$4,937.68		\$600,751.20
7/1-7/31/2004	31	\$5,102.27		\$600,751.20
8/1-8/31	31	\$5,102.27		\$600,751.20
9/1-9/30/4	30	\$4,937.68		\$600,751.20
10/1-10/31/4	31	\$5,102.27		\$600,751.20
11/1-11/30	30	\$4,937.68		\$600,751.20
12/14/2004		\$0.00	\$280,000.00	\$880,751.20
12/1-12/13	13	\$2,139.66		\$880,751.20
12/14-12/31/2004	18	\$4,343.43		\$880,751.20

total interest as of 12/31/04 \$79,303.68
\$154,094.88



PROMISSORY NOTE

\$1,320,000.00

June 24, 2003

1. Borrower's Promise to Pay

In return for a loan received by Plantation Bay Utility Co., a Florida corporation ("Borrower") of 100 Plantation Bay Drive, Ormond Beach, Florida 32174, the Borrower promises to pay the sum of One Million Three Hundred Twenty Thousand and No/100 Dollars (\$1,320,000.00) or so much thereof as may be advanced (this amount is called "principal"), plus interest, to the order of Intervest at Plantation Bay Partnership, a Florida general partnership ("Lender"). Borrower understands that Lender may transfer this Note. Lender or anyone who takes this Note by transfer and who is entitled to receive payments under this Note is called the "Note Holder."

2. Interest

(A) Interest will be charged on that part of principal, which has not been paid, beginning on the date of this Note and continuing until the full amount of principal has been paid. Interest will be based on a 360-day year.

(B) The balance of principal from time to time remaining unpaid shall bear interest at an annual rate equal to Ten percent (10%).

3. Payments

Principal, together with interest accrued at the rate set forth above, shall be paid as follows:

(A) Interest payments: Interest accrued at the rate set forth above shall be due and payable and shall be paid monthly, in arrears, commencing on January 1, 2005, and continuing on the same day of each month thereafter until the Maturity Date as defined herein.

(B) Maturity - Payable Upon Demand: The entire outstanding principal balance of this Note, plus interest accrued at the rate set forth above, shall be due and payable on June 23, 2007. The date when the entire principal and all accrued interest is due is called the "Maturity Date."

(C) Borrower will make payments at 2379 Beville Road, Daytona Beach, Florida 32119, or at a different place if required by the Note Holder.

4. Borrower's Right to Prepay

Borrower has the right to make payments of principal at any time before they are due. A payment of principal only is known as a "prepayment." Note Holder will be advised in a letter when prepayments are made. Permitted partial prepayments shall not affect or vary the duty of the undersigned to pay all obligations when due, and they shall not affect or impair the right of the Note Holder to pursue all remedies available to it hereunder. Permitted partial prepayments shall be applied to principal payments in the inverse order of their maturity. All payments made hereunder shall first be applied to interest and the balance to principal.

5. Loan Charges

If a law, which applies to this loan and which sets maximum loan charges, is finally interpreted so that the interest or other loan charges collected or to be collected in connection with this loan exceed the permitted limits, then: (i) any such loan charge shall be reduced by the amount necessary to reduce the charge to the permitted limit; and (ii) any sums already collected which exceeded permitted limits will be refunded to Borrower. The Note Holder may choose to make this refund by reducing the principal owing under this Note or by making a direct payment to Borrower. If a refund reduces principal, the reduction will be treated as a partial prepayment.

6. Borrower's Failure to Pay as Required(A) Default

In the event that (i) Borrower fails to pay any principal or interest following the date such payment is due, or (ii) upon termination of existence, insolvency, appointment of a receiver of any of the property of, assignment for the benefit of creditors by or the commencement of any proceedings under any bankruptcy, insolvency or similar laws by or against Maker (each of (i) and (ii) being referred to herein as an "Event of Default") the principal amount, together with all accrued interest thereon, shall immediately become due and payable at the place of payment.

(B) Costs and Fees

Time is of the essence of this contract and, in case this Note is collected by law or through an attorney at law, or under advice therefrom, Borrower agrees to pay all costs of collection, including reasonable attorneys' fees. Such attorneys' fees and costs shall include, but not be limited to, fees and costs incurred in all matters of

collection and enforcement, construction and interpretation, before, during and after suit, trial, proceedings and appeals, as well as appearance in and connected with any bankruptcy proceedings or creditor's reorganization or arrangement proceedings and shall include fees of legal assistants or others supervised by such attorneys.

(C) Interest After Default or Maturity

Upon any default under this Note or upon the failure to pay all amounts due on the maturity date, the entire unpaid principal balance shall bear interest at the maximum contract rate permitted by law until paid without notice by the Note Holder and without regard to the date the Note Holder formally exercises its right to declare the entire indebtedness immediately due and payable. In the event no maximum rate is in effect, the default rate shall be eighteen percent (18%) per annum.

7. Giving of Notices

Unless applicable law requires a different method of giving notice, any notice that must be giving to Borrower under this Note will be given by delivering it or by mailing it by first class mail addressed to Borrower at the address set forth above or at a different address if Borrower gives the Note Holder a notice of different address.

Any notice that must be given to the Note Holder under this Note will be giving by mailing it by first class mail to the Note Holder at the address stated in Section 3 above or at a different address if Borrower is given a notice of that different address.

8. Obligations of Persons Under this Note

All persons or corporations now or at any time liable, whether primarily or secondarily, for the payment of the indebtedness hereby evidenced, for themselves, their heirs, legal representatives, successors and assigns respectively, hereby (a) expressly waive presentment, demand for payment, notice of dishonor, protest, notice of nonpayment or protest, and diligence in collection; (b) consent that the time of all payments or any part thereof may be extended, rearranged, renewed or postponed by the Note Holder hereof and further consent that any collateral or security for the payment of this Note, or any part thereof, may be released, exchanged, added to or substituted without in anyway modifying, altering, releasing, affecting or limiting their respective liability or the lien of any security instrument; (c) agree that the Note Holder, in order to enforce payment of this Note, shall not be required first to institute any suit or to exhaust any of its remedies against the Borrower or any other person or party to become liable hereunder.

9. Waivers

Borrower and any other person who has obligations under this note waive the rights of presentment and notice of dishonor. "Presentment" means the right to require the Note Holder to demand payment of amounts due. "Notice of dishonor" means the right to require the Note Holder to give notice that amounts due have not been paid.

10. Acknowledgment Regarding Date of Note and Commencement of Interest Accrual

Borrower acknowledges that the date of this Note corresponds to the date that Lender delivered to Borrower an invoice in the amount of Four Hundred Thousand Seven Hundred Fifty-One and 19/100 Dollars (\$400,751.19) for costs incurred by Lender on Borrower's behalf in connection with the construction and installation of subdivision improvements, including sewer collection systems, water distribution systems, drainage pipe conveyance systems and dewatering. Borrower further acknowledges and agrees that such invoice evidences the date that Borrower was first indebted to Lender and the initial principal amount advanced to Borrower under this Note.

11. Remedies Cumulative

The remedies of the Note Holder, as provided herein shall be cumulative and concurrent, and may be pursued singularly, successively or together, at the sole discretion of the Note Holder, and may be exercised as often as occasion therefor shall arise. No act of omission or commission of the Note Holder, including specifically any failure to exercise any right, remedy or recourse, shall be deemed to be a waiver or release of the same, such waiver or release to be effected only through a written document executed by the Note Holder and then only to the extent specifically recited therein. A waiver or release with reference to any one event shall not be construed as continuing, as a bar to, or as a waiver or release of, any subsequent right, remedy or recourse as to a subsequent event.

12. Venue and Governing Law

Borrower waived any "venue privilege" and/or "diversity of citizenship privilege" which Borrower may have now or may have in the future, and does hereby specifically agree, notwithstanding the provision of any state or federal law to the contrary, that the venue for the enforcement, construction or interpretation of this Note shall be Volusia County, Florida, and the undersigned hereby specifically waives the right to sue or be sued in the court of any other county in the State of Florida, any court in any other state or country or in any federal court, or in any state or federal administrative tribunal. This Note shall be enforced, construed and interpreted under the laws of

the State of Florida.

13. Business Purposes

THE UNDERSIGNED REPRESENTS AND WARRANTS THAT THE LOAN EVIDENCED HEREBY IS FOR COMMERCIAL PURPOSES ONLY AND NOT FOR PERSONAL, FAMILY, AGRICULTURAL OR HOUSEHOLD PURPOSES.

14. Gender

In this Note, whenever the context so required, the neuter gender includes the feminine and/or masculine, as the case may be, and the singular number includes the plural.

WITNESSES:

Brenda S. Finley
Signature
Brenda S. Finley
Print or type name.

Joanne Schieder
Signature
JOANNE SCHIEDER
Print or type name.

Plantation Bay Utility Co.
Morteza Hosseini-Kargar
By: Morteza Hosseini-Kargar
Its: President
(Corporate Seal)

PROMISSORY NOTE

\$656,000.00

June 24, 2003

1. Borrower's Promise to Pay

In return for a loan received by Plantation Bay Utility Co., a Florida corporation ("Borrower") of 100 Plantation Bay Drive, Ormond Beach, Florida 32174, the Borrower promises to pay the sum of Six Hundred Fifty-Six Thousand and No/100 Dollars (\$656,000.00) or so much thereof as may be advanced (this amount is called "principal"), plus interest, to the order of Prestwick at Plantation Bay, a Florida general partnership ("Lender"). Borrower understands that Lender may transfer this Note. Lender or anyone who takes this Note by transfer and who is entitled to receive payments under this Note is called the "Note Holder."

2. Interest

(A) Interest will be charged on that part of principal, which has not been paid, beginning on the date of this Note and continuing until the full amount of principal has been paid. Interest will be based on a 360-day year.

(B) The balance of principal from time to time remaining unpaid shall bear interest at an annual rate equal to ten percent (10%).

3. Payments

Principal, together with interest accrued at the rate set forth above, shall be paid as follows:

(A) Interest payments: Interest accrued at the rate set forth above shall be due and payable and shall be paid monthly, in arrears, commencing on January 1, 2005, and continuing on the same day of each month thereafter until the Maturity Date as defined herein.

(B) Maturity - Payable Upon Demand: The entire outstanding principal balance of this Note, plus interest accrued at the rate set forth above, shall be due and payable on June 23, 2007. The date when the entire principal and all accrued interest is due is called the "Maturity Date."

(C) Borrower will make payments at 2379 Beville Road, Daytona Beach, Florida 32119, or at a different place if required by the Note Holder.

4. Borrower's Right to Prepay

Borrower has the right to make payments of principal at any time before they are due. A payment of principal only is known as a "prepayment." Note Holder will be advised in a letter when prepayments are made. Permitted partial prepayments shall not affect or vary the duty of the undersigned to pay all obligations when due, and they shall not affect or impair the right of the Note Holder to pursue all remedies available to it hereunder. Permitted partial prepayments shall be applied to principal payments in the inverse order of their maturity. All payments made hereunder shall first be applied to interest and the balance to principal.

5. Loan Charges

If a law, which applies to this loan and which sets maximum loan charges, is finally interpreted so that the interest or other loan charges collected or to be collected in connection with this loan exceed the permitted limits, then: (i) any such loan charge shall be reduced by the amount necessary to reduce the charge to the permitted limit; and (ii) any sums already collected which exceeded permitted limits will be refunded to Borrower. The Note Holder may choose to make this refund by reducing the principal owing under this Note or by making a direct payment to Borrower. If a refund reduces principal, the reduction will be treated as a partial prepayment.

6. Borrower's Failure to Pay as Required(A) Default

In the event that (i) Borrower fails to pay any principal or interest following the date such payment is due, or (ii) upon termination of existence, insolvency, appointment of a receiver of any of the property of, assignment for the benefit of creditors by or the commencement of any proceedings under any bankruptcy, insolvency or similar laws by or against Maker (each of (i) and (ii) being referred to herein as an "Event of Default") the principal amount, together with all accrued interest thereon, shall immediately become due and payable at the place of payment.

(B) Costs and Fees

Time is of the essence of this contract and, in case this Note is collected by law or through an attorney at law, or under advice therefrom, Borrower agrees to pay all costs of collection, including reasonable attorneys' fees.

Such attorneys' fees and costs shall include, but not be limited to, fees and costs incurred in all matters of collection and enforcement, construction and interpretation, before, during and after suit, trial, proceedings and appeals, as well as appearance in and connected with any bankruptcy proceedings or creditor's reorganization or arrangement proceedings and shall include fees of legal assistants or others supervised by such attorneys.

(C) Interest After Default or Maturity

Upon any default under this Note or upon the failure to pay all amounts due on the maturity date, the entire unpaid principal balance shall bear interest at the maximum contract rate permitted by law until paid without notice by the Note Holder and without regard to the date the Note Holder formally exercises its right to declare the entire indebtedness immediately due and payable. In the event no maximum rate is in effect, the default rate shall be eighteen percent (18%) per annum.

7. Giving of Notices

Unless applicable law requires a different method of giving notice, any notice that must be giving to Borrower under this Note will be given by delivering it or by mailing it by first class mail addressed to Borrower at the address set forth above or at a different address if Borrower gives the Note Holder a notice of different address.

Any notice that must be given to the Note Holder under this Note will be giving by mailing it by first class mail to the Note Holder at the address stated in Section 3 above or at a different address if Borrower is given a notice of that different address.

8. Obligations of Persons Under this Note

All persons or corporations now or at any time liable, whether primarily or secondarily, for the payment of the indebtedness hereby evidenced, for themselves, their heirs, legal representatives, successors and assigns respectively, hereby (a) expressly waive presentment, demand for payment, notice of dishonor, protest, notice of nonpayment or protest, and diligence in collection; (b) consent that the time of all payments or any part thereof may be extended, rearranged, renewed or postponed by the Note Holder hereof and further consent that any collateral or security for the payment of this Note, or any part thereof, may be released, exchanged, added to or substituted without in anyway modifying, altering, releasing, affecting or limiting their respective liability or the lien of any security instrument; (c) agree that the Note Holder, in order to enforce payment of this Note, shall not be required first to institute any suit or to exhaust any of its remedies against the Borrower or any other person or party to become liable hereunder.

9. Waivers

Borrower and any other person who has obligations under this note waive the rights of presentment and notice of dishonor. "Presentment" means the right to require the Note Holder to demand payment of amounts due. "Notice of dishonor" means the right to require the Note Holder to give notice that amounts due have not been paid.

10. Acknowledgment Regarding Date of Note and Commencement of Interest Accrual

Borrower acknowledges that the date of this Note corresponds to the date that Lender delivered to Borrower an invoice in the amount of Three Hundred Fifty-Nine Thousand Six Hundred Ninety-One and No/100 Dollars (\$359,691.00) for costs incurred by Lender on Borrower's behalf in connection with the construction and installation of subdivision improvements, including sewer collection systems, water distribution systems, drainage pipe conveyance systems and dewatering. Borrower further acknowledges and agrees that such invoice evidences the date that Borrower was first indebted to Lender and the initial principal amount advanced to Borrower under this Note.

11. Remedies Cumulative

The remedies of the Note Holder, as provided herein shall be cumulative and concurrent, and may be pursued singularly, successively or together, at the sole discretion of the Note Holder, and may be exercised as often as occasion therefor shall arise. No act of omission or commission of the Note Holder, including specifically any failure to exercise any right, remedy or recourse, shall be deemed to be a waiver or release of the same, such waiver or release to be effected only through a written document executed by the Note Holder and then only to the extent specifically recited therein. A waiver or release with reference to any one event shall not be construed as continuing, as a bar to, or as a waiver or release of, any subsequent right, remedy or recourse as to a subsequent event.

12. Venue and Governing Law

Borrower waived any "venue privilege" and/or "diversity of citizenship privilege" which Borrower may have now or may have in the future, and does hereby specifically agree, notwithstanding the provision of any state or federal law to the contrary, that the venue for the enforcement, construction or interpretation of this Note shall be Volusia County, Florida, and the undersigned hereby specifically waives the right to sue or be sued in the court

of any other county in the State of Florida, any court in any other state or country or in any federal court, or in any state or federal administrative tribunal. This Note shall be enforced, construed and interpreted under the laws of the State of Florida.


13. Business Purposes

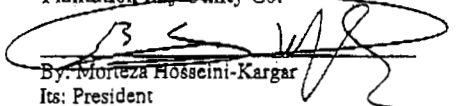
THE UNDERSIGNED REPRESENTS AND WARRANTS THAT THE LOAN EVIDENCED HEREBY IS FOR COMMERCIAL PURPOSES ONLY AND NOT FOR PERSONAL, FAMILY, AGRICULTURAL OR HOUSEHOLD PURPOSES.

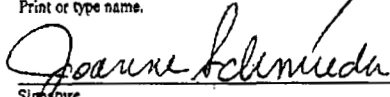
14. Gender

In this Note, whenever the context so required, the neuter gender includes the feminine and/or masculine, as the case may be, and the singular number includes the plural.

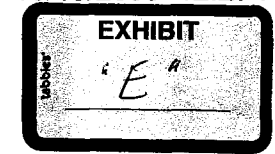
WITNESSES:


Signature
Brenda S. Finley
Print or type name.

Plantation Bay Utility Co.

By: Morfeza Hossaini-Kargar
Its: President
(Corporate Seal)


Signature
JOANNE SCHMIEDER
Print or type name.

Book/Tax Depreciation Differences



59-2511975

FYE: 12/31/2004

	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
Water												
Plant Depreciation	56,412.26	57,434.52	60,218.68	61,752.06	61,594.01	62,270.31	62,203.61	65,462.52	65,764.11	67,014.31	68,107.62	72,174.78
CIAC Amortization	(10,125.44)	(11,534.94)	(16,024.14)	(18,804.31)	(18,955.12)	(19,309.91)	(19,794.39)	(24,966.39)	(25,557.69)	(28,133.41)	(29,078.21)	(30,721.40)
Net Book Depreciation	46,286.83	45,899.57	44,194.54	42,947.75	42,638.89	42,960.40	42,409.22	40,496.13	40,206.42	38,880.90	39,029.40	41,453.38
Tax Depreciation	83,900.60	161,863.84	153,073.06	141,516.71	125,667.63	121,295.51	105,063.12	112,740.17	113,279.93	115,499.32	116,826.52	121,543.06
Timing Difference	(37,613.77)	(115,964.27)	(108,878.52)	(98,568.96)	(83,028.74)	(78,335.11)	(62,653.91)	(72,244.04)	(73,073.51)	(76,618.42)	(77,797.12)	(80,089.68)
Sewer												
Plant Depreciation	43,539.38	44,593.30	47,944.99	49,645.68	46,259.34	49,647.34	49,647.34	58,402.08	59,195.40	60,416.55	61,521.26	61,954.60
CIAC Amortization	(12,292.49)	(13,156.24)	(18,611.28)	(21,219.90)	(19,819.16)	(21,414.15)	(21,624.60)	(35,869.12)	(36,755.04)	(39,863.10)	(42,991.96)	(43,218.84)
Net Book Depreciation	31,246.89	31,437.06	29,333.71	28,425.78	26,440.18	28,233.19	28,022.74	22,532.96	22,440.36	20,553.45	18,529.30	18,735.76
Tax Depreciation	53,234.60	105,787.37	104,692.88	98,850.68	88,454.16	83,919.16	72,880.42	89,330.83	92,631.83	93,641.58	94,966.19	94,221.63
Timing Difference	(21,987.71)	(74,350.31)	(75,359.17)	(70,424.90)	(62,013.98)	(55,685.97)	(44,857.68)	(66,797.87)	(70,191.47)	(73,088.13)	(76,436.89)	(75,485.87)

Book Depreciation Summary

Asset	Property Description	Book Method	Book Period	Date Acquired	Book Cost	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
Group: 301 ORGANIZATION-WATER																	
6	ORGANIZATION COSTS S/L		40.00	1/01/86	16,808.00	420.20	420.20	420.20	420.20	420.20	420.20	420.20	420.20	420.20	420.20	420.20	420.20
					16,808.00	420.20	420.20	420.20	420.20	420.20	420.20	420.20	420.20	420.20	420.20	420.20	420.20
Group: 304 STRUCT/IMPROVE-WATER																	
15	UTILITY PLANT	S/L	33.00	1/01/86	134,357.00	4,071.42	4,071.42	4,071.42	4,071.42	4,071.42	4,071.42	4,071.42	4,071.42	4,071.42	4,071.42	4,071.42	4,071.42
31	UTILITY PLANT	S/L	33.00	1/01/87	151.25		4.58	4.58	4.58		4.58	4.58	4.58	4.58	4.58	4.58	4.58
73	WATER PLANT & LINES S/L		33.00	1/01/90	53.00					1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61
91	WATER STRUCTURES S/L		33.00	6/30/93	2,773.00								84.03	84.03	84.03	84.03	84.03
119	WATER STRUCTURES S/L		33.00	6/30/95	155.00										4.70	4.70	4.70
139	WATER STRUCTURES S/L		33.00	6/30/96	3,112.00											94.30	94.30
					140,601.25	4,071.42	4,076.01	4,076.01	4,076.01	4,077.61	4,077.61	4,077.61	4,161.64	4,161.64	4,166.34	4,260.64	4,260.64
Group: 307 WELLS & SPRINGS																	
16	UTILITY PLANT	S/L	30.00	1/01/86	95,721.00	3,190.70	3,190.70	3,190.70	3,190.70	3,190.70	3,190.70	3,190.70	3,190.70	3,190.70	3,190.70	3,190.70	3,190.70
32	UTILITY PLANT	S/L	30.00	1/01/87	2,413.19		80.44	80.44	80.44	80.44	80.44	80.44	80.44	80.44	80.44	80.44	80.44
43	WELLS	S/L	30.00	1/01/88	995.00			33.17	33.17	33.17	33.17	33.17	33.17	33.17	33.17	33.17	33.17
92	WATER WELLS & SPRINGS S/L		30.00	6/30/93	12,968.00								432.27	432.27	432.27	432.27	432.27
					112,097.19	3,190.70	3,271.14	3,304.31	3,304.31	3,304.31	3,304.31	3,304.31	3,736.57	3,736.57	3,736.57	3,736.57	3,736.57
Group: 310 POWER GEN EQUIP-WATER																	
226	WATER POWER GENER S/L		17.00	6/30/97	55,000.00												3,235.29
					55,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,235.29
Group: 311 PUMPING EQUIP-WATER																	
17	UTILITY PLANT	S/L	20.00	1/01/86	171,889.00	8,594.45	8,594.45	8,594.45	8,594.45	8,594.45	8,594.45	8,594.45	8,594.45	8,594.45	8,594.45	8,594.45	8,594.45
140	WATER PUMPING EQU S/L		20.00	6/30/96	4,560.00											228.00	228.00
					176,449.00	8,594.45	8,594.45	8,594.45	8,594.45	8,594.45	8,594.45	8,594.45	8,594.45	8,594.45	8,594.45	8,822.45	8,822.45
Group: 320 WATER TREATMENT EQUIP																	
3	UTILITY PLANT	S/L	22.00	1/01/86	553,923.00	25,178.32	25,178.32	25,178.32	25,178.32	25,178.32	25,178.32	25,178.32	25,178.32	25,178.32	25,178.32	25,178.32	25,178.32
14	UTILITY PLANT	Memo	22.00	1/01/86	-384.00	0.00	0.00	0.00	0.00	-384.00							
58	WATER PLANT & LINES S/L		22.00	1/01/89	466.00				21.18	21.18	21.18	21.18	21.18	21.18	21.18	21.18	21.18
80	WATER TREATMENT E S/L		22.00	6/30/91	2,682.67					121.94	121.94	121.94	121.94	121.94	121.94	121.94	121.94
93	WATER TREATMENT E S/L		22.00	6/30/93	292.00							13.27	13.27	13.27	13.27	13.27	13.27
110	WATER TREATMENT E S/L		22.00	6/30/94	1,495.00									67.95	67.95	67.95	67.95
120	WATER TREATMENT E S/L		22.00	6/30/95	1,816.00										82.55	82.55	82.55
141	WATER TREATMENT E S/L		22.00	6/30/96	9,602.00											436.45	436.45

C.T.C. 12/31/2004

Asset	Property Description	Book Method	Book Period	Date Acquired	Book Cost	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
36	UTILITY PLANT	S/L	45.00	1/01/87	1,850.00		41.11	41.11	41.11	41.11	41.11	41.11	41.11	41.11	41.11	41.11	41.11
47	CONTRIBUTED HYDRA	S/L	45.00	1/01/88	14,920.00			331.56	331.56	331.56	331.56	331.56	331.56	331.56	331.56	331.56	331.56
64	CONTRIBUTED HYDRA	S/L	45.00	1/01/89	7,110.00				158.00	158.00	158.00	158.00	158.00	158.00	158.00	158.00	158.00
76	WATER PLANT & LINES	S/L	45.00	1/01/90	1,091.00					24.24	24.24	24.24					
96	CONTRIBUTED WATER	S/L	45.00	6/30/93	12,500.00								277.78	277.78	277.78	277.78	277.78
123	CONTRIBUTED WATER	S/L	45.00	6/30/95	2,450.00										54.44	54.44	54.44
160	HYDRANTS	S/L	45.00	6/30/97	250.00												5.56
					50,831.00	236.89	278.00	609.56	767.56	791.80	791.80	791.80	1,069.58	1,069.58	1,124.02	1,124.02	1,129.58
Group: 340 FURN & EQUIP-WATER																	
S/L																	
5	OFFICE FURNITURE	S/L	15.00	1/01/86	184.00	12.27	12.27	12.27	12.27	12.27	12.27	12.27	12.27	12.27	12.27	12.27	12.27
245	UPGRADE ACCTING SC	S/L	6.00	1/01/86	604.80	100.80	100.80	100.80	100.80	100.80	100.80						100.80
					788.80	113.07	113.07	113.07	113.07	113.07	113.07	12.27	12.27	12.27	12.27	12.27	113.07
Group: 344 LABORATORY EQUIPMENT																	
82	LAB EQUIP	S/L	15.00	6/30/91	846.53						56.44	56.44	56.44	56.44	56.44	56.44	56.44
					846.53	0.00	0.00	0.00	0.00	0.00	56.44	56.44	56.44	56.44	56.44	56.44	56.44
Group: 346 COMMUNICATION EQUIP																	
83	COMMUNICATION EQU	S/L	10.00	6/30/91	688.22						68.82	68.82	68.82	68.82	68.82	68.82	68.82
					688.22	0.00	0.00	0.00	0.00	0.00	68.82	68.82	68.82	68.82	68.82	68.82	68.82
Group: 347 MISCELLANEOUS EQUIP																	
104	EQUIPMENT	S/L	15.00	6/30/93	110.00								7.33	7.33	7.33	7.33	7.33
115	EQUIPMENT	S/L	15.00	6/30/94	1,712.00									114.13	114.13	114.13	114.13
129	MISCELLANEOUS EQUI	S/L	15.00	6/30/95	1,146.00										76.40	76.40	76.40
					2,968.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.33	121.47	197.87	197.87	197.87
TOTAL WATER					2,073,435.43	56,412.26	57,434.52	60,218.68	61,752.06	61,594.01	62,270.31	62,203.61	65,462.52	65,764.11	67,014.31	68,107.62	72,174.78
Plant for Composite Rate					2,051,335.88	55,879.00	56,901.25	59,685.41	61,218.80	61,060.75	61,611.79	61,645.89	64,897.46	65,084.92	66,258.72	67,352.03	71,318.39
Composite Depreciation Rate						0.0272	0.0277	0.0291	0.0298	0.0298	0.0300	0.0301	0.0316	0.0317	0.0323	0.0328	0.0348

Asset	Property Description	Book Method	Book Period	Date Acquired	Book Cost	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
Group: 351 ORGANIZATION-SEWER																	
11	ORGANIZATION COSTS S/L		40.00	1/01/86	16,808.00	420.20	420.20	420.20	420.20	420.20	420.20	420.20	420.20	420.20	420.20	420.20	420.20
					16,808.00	420.20	420.20	420.20	420.20	420.20	420.20	420.20	420.20	420.20	420.20	420.20	420.20
Group: 354 STRUCT/IMPROVE-SEWER																	
22	UTILITY PLANT	S/L	32.00	1/01/86	127,710.00	3,990.94	3,990.94	3,990.94	3,990.94	3,990.94	3,990.94	3,990.94	3,990.94	3,990.94	3,990.94	3,990.94	3,990.94
37	UTILITY PLANT	S/L	32.00	1/01/87	151.25		4.73	4.73	4.73	4.73	4.73	4.73	4.73	4.73	4.73	4.73	4.73
74	SEWER PLANT & LINES S/L		32.00	1/01/90	53.00					1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66
124	SEWER STRUCTURES S/L		32.00	6/30/95	155.00										4.84	4.84	4.84
					128,069.25	3,990.94	3,995.66	3,995.66	3,995.66	3,997.32	3,997.32	3,997.32	3,997.32	3,997.32	4,002.16	4,002.16	4,002.16
Group: 360 COLLECT SEWER-FORCE																	
23	UTILITY PLANT	S/L	30.00	1/01/86	146,579.00	4,885.97	4,885.97	4,885.97	4,885.97	4,885.97	4,885.97	4,885.97	4,885.97	4,885.97	4,885.97	4,885.97	4,885.97
97	CONTRIBUTED SEWERS S/L		30.00	6/30/93	124,989.00								4,166.30	4,166.30	4,166.30	4,166.30	4,166.30
125	SEWER LINES - FORCE S/L		30.00	6/30/95	2,676.00										89.20	89.20	89.20
					274,244.00	4,885.97	4,885.97	4,885.97	4,885.97	4,885.97	4,885.97	4,885.97	9,052.27	9,052.27	9,141.47	9,141.47	9,141.47
Group: 361 COLLECT SEWER-GRAVITY																	
24	UTILITY PLANT	S/L	45.00	1/01/86	68,032.00	1,511.82	1,511.82	1,511.82	1,511.82	1,511.82	1,511.82	1,511.82	1,511.82	1,511.82	1,511.82	1,511.82	1,511.82
38	UTILITY PLANT	S/L	45.00	1/01/87	31,313.80		695.86	695.86	695.86	695.86	695.86	695.86	695.86	695.86	695.86	695.86	695.86
48	CONTRIBUTED LINES S/L		45.00	1/01/88	89,305.00			1,984.56	1,984.56	1,984.56	1,984.56	1,984.56	1,984.56	1,984.56	1,984.56	1,984.56	1,984.56
60	CONTRIBUTED SEWER S/L		45.00	1/01/89	28,841.00			640.91	640.91	640.91	640.91	640.91	640.91	640.91	640.91	640.91	640.91
98	CONTRIBUTED SEWER S/L		45.00	6/30/93	94,331.00							2,096.24	2,096.24	2,096.24	2,096.24	2,096.24	2,096.24
126	CONTRIBUTED SEWER S/L		45.00	6/30/95	31,438.00										698.62	698.62	698.62
145	CONTRIBUTED SEWER S/L		45.00	6/30/96	22,975.00											510.56	510.56
					366,235.80	1,511.82	2,207.68	4,192.24	4,833.15	4,833.15	4,833.15	4,833.15	6,929.40	6,929.40	7,628.02	8,138.57	8,138.57
Group: 362 SPECIAL COLLECT STRUC																	
25	UTILITY PLANT	S/L	30.00	1/01/86	73,060.00	2,435.33	2,435.33	2,435.33	2,435.33	2,435.33	2,435.33	2,435.33	2,435.33	2,435.33	2,435.33	2,435.33	2,435.33
39	UTILITY PLANT	S/L	30.00	1/01/87	10,600.00		353.33	353.33	353.33	353.33	353.33	353.33	353.33	353.33	353.33	353.33	353.33
49	CONTRIBUTED MANHC S/L		30.00	1/01/88	32,460.00			1,082.00	1,082.00	1,082.00	1,082.00	1,082.00	1,082.00	1,082.00	1,082.00	1,082.00	1,082.00
66	CONTRIBUTED MANHC S/L		30.00	1/01/89	19,310.00			643.67	643.67	643.67	643.67	643.67	643.67	643.67	643.67	643.67	643.67
99	CONTRIBUTED SEWERS S/L		30.00	6/30/93	43,830.00								1,461.00	1,461.00	1,461.00	1,461.00	1,461.00
127	CONTRIBUTED MANHC S/L		30.00	6/30/95	9,993.00										333.10	333.10	333.10
146	CONTRIBUTED SEWER S/L		30.00	6/30/96	13,080.00											436.00	436.00
					202,333.00	2,435.33	2,788.67	3,870.67	4,514.33	4,514.33	4,514.33	4,514.33	5,975.33	5,975.33	6,308.43	6,744.43	6,744.43
Group: 363 SERVICES-SEWER																	
26	UTILITY PLANT	S/L	38.00	1/01/86	46,291.00	1,218.18	1,218.18	1,218.18	1,218.18	1,218.18	1,218.18	1,218.18	1,218.18	1,218.18	1,218.18	1,218.18	1,218.18
50	CONTRIBUTED SERVIC S/L		38.00	1/01/88	10,835.00			285.13	285.13	285.13	285.13	285.13	285.13	285.13	285.13	285.13	285.13
67	CONTRIBUTED SEWERS S/L		38.00	1/01/89	5,525.00			145.39	145.39	145.39	145.39	145.39	145.39	145.39	145.39	145.39	145.39
100	CONTRIBUTED SEWER S/L		38.00	6/30/93	11,065.00								291.18	291.18	291.18	291.18	291.18

Asset	Property Description	Book Method	Book Period	Date Acquired	Book Cost	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
128	CONTRIBUTED SEWER S/L		38.00	6/30/95	2,890.00										76.05	76.05	76.05
147	CONTRIBUTED SEWER S/L		38.00	6/30/96	6,010.00											158.16	158.16
					82,616.00	1,218.18	1,218.18	1,503.32	1,648.71	1,648.71	1,648.71	1,648.71	1,939.89	1,939.89	2,015.95	2,174.11	2,174.11
Group: 364 FLOW MEASURING DEVICE																	
101	SEWER FLOW MEASUF S/L		5.00	6/30/93	2,782.00								556.40	556.40	556.40	556.40	556.40
112	SEWER FLOW MEASUF S/L		5.00	6/30/94	1,753.00									350.60	350.60	350.60	350.60
					4,535.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	556.40	907.00	907.00	907.00	907.00
Group: 371 PUMPING EQUIP-SEWER																	
27	UTILITY PLANT S/L		18.00	1/01/86	2,846.00	158.11	158.11	158.11	158.11	158.11	158.11	158.11	158.11	158.11	158.11	158.11	158.11
59	PUMPING EQUIP S/L		18.00	1/01/89	1,795.00				99.72	99.72	99.72	99.72	99.72	99.72	99.72	99.72	99.72
102	SEWER PUMPING EQU S/L		18.00	6/30/93	3,305.00								183.61	183.61	183.61	183.61	183.61
113	SEWER PUMPING EQU S/L		18.00	6/30/94	3,722.00									206.78	206.78	206.78	206.78
148	SEWER PUMPING EQU S/L		18.00	6/30/96	348.00										19.33	19.33	19.33
157	SEWER PUMPING EQU S/L		18.00	6/30/97	7,800.00												433.33
					19,816.00	158.11	158.11	158.11	257.83	257.83	257.83	257.83	441.44	648.22	667.56	667.56	1,100.89
Group: 380 TREAT/DISPOSAL EQUIP																	
28	UTILITY PLANT Memo		18.00	1/01/86	-3,388.00					-3,388.00							
30	TREAT/DISP EQUIPME S/L		18.00	1/01/86	503,314.00	27,961.89	27,961.89	27,961.89	27,961.89	27,961.89	27,961.89	27,961.89	27,961.89	27,961.89	27,961.89	27,961.89	27,961.89
65	TREATMENT EQUIPME S/L		18.00	1/01/89	3,078.00				171.00	171.00	171.00	171.00	171.00	171.00	171.00	171.00	171.00
114	SEWER TREATMENT & S/L		18.00	6/30/94	4,247.00									235.94	235.94	235.94	235.94
					507,251.00	27,961.89	27,961.89	27,961.89	28,132.89	24,744.89	28,132.89	28,132.89	28,132.89	28,368.83	28,368.83	28,368.83	28,368.83
Group: 382 OUTFALL SEWER LINES																	
29	UTILITY PLANT S/L		30.00	1/01/86	28,340.00	944.67	944.67	944.67	944.67	944.67	944.67	944.67	944.67	944.67	944.67	944.67	944.67
					28,340.00	944.67	944.67	944.67	944.67	944.67	944.67	944.67	944.67	944.67	944.67	944.67	944.67
Group: 390 FURN & EQUIP-SEWER																	
13	OFFICE FURNITURE S/L		15.00	1/01/86	184.00	12.27	12.27	12.27	12.27	12.27	12.27	12.27	12.27	12.27	12.27	12.27	12.27
					184.00	12.27	12.27	12.27	12.27	12.27	12.27	12.27	12.27	12.27	12.27	12.27	12.27
TOTAL SEWER					1,630,432.05	43,539.38	44,593.30	47,944.99	49,645.68	46,259.34	49,647.34	49,647.34	58,402.08	59,195.40	60,416.55	61,521.26	61,954.60
Plant for Composite Rate					1,613,440.05	43,106.91	44,160.83	47,512.52	49,213.21	45,826.87	49,214.87	49,214.87	57,969.61	58,762.93	59,984.08	61,088.80	61,522.13
Composite Depreciation Rate						0.0267	0.0274	0.0294	0.0305	0.0284	0.0305	0.0305	0.0359	0.0364	0.0372	0.0379	0.0381

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			1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	
Division: 11 WATER CIAC															
Group: 271 CAPACITY FEES															
2 PRE 87 CIAC SERV. AVAIL. FEES	0.00	1/01/86	-184,405.00	-5,015.82	-5,108.02	-5,366.19	-5,495.27	-5,495.27	-5,532.15	-5,550.59	-5,827.20	-5,845.64	-5,956.28	-6,048.48	-6,417.29
150 POST 6/12/96 WATER CAPACITY C	20.00	6/30/96	-16,532.88											-542.28	-575.34
271 CAPACITY FEES			-200,937.88	-5,015.82	-5,108.02	-5,366.19	-5,495.27	-5,495.27	-5,532.15	-5,550.59	-5,827.20	-5,845.64	-5,956.28	-6,590.76	-6,992.64
Group: 272 CAPACITY FEES-TAXABLE															
40 CAPACITY CHARGES-WATER	0.00	6/30/87	-26,110.04	-723.25	-759.80	-778.08	-778.08	-783.30	-785.91	-825.08	-827.69	-843.35	-856.41	-908.63	
55 CAPACITY FEES-WATER	0.00	6/30/88	-14,625.00		-425.59	-435.83	-435.83	-438.75	-440.21	-462.15	-463.61	-472.39	-479.70	-508.95	
70 CAPACITY FEES	0.00	6/30/89	-10,810.00			-322.14	-322.14	-324.30	-325.38	-341.60	-342.68	-349.16	-354.57	-376.19	
72 METER FEES	0.00	6/30/89	-5,800.00			-290.00	-290.00	-290.00	-290.00	-290.00	-290.00	-290.00	-290.00	-290.00	
77 SERVICE AVAILABILITY	0.00	6/30/90	-2,544.00			-75.81	-76.32	-76.32	-76.57	-80.39	-80.64	-82.17	-83.44	-88.53	
84 SERVICE AVAILABILITY	0.00	6/30/91	-5,087.00				-152.61	-152.61	-153.12	-160.75	-161.26	-164.31	-166.85	-177.03	
88 SERVICE AVAILABILITY	0.00	6/30/92	-10,810.00						-325.38	-341.60	-342.68	-349.16	-354.57	-376.19	
107 SERVICE AVAILABILITY	0.00	6/30/93	-19,077.00							-602.83	-604.74	-616.19	-625.73	-663.88	
116 SERVICE AVAILABILITY	0.00	6/30/94	-12,718.00								-403.16	-410.79	-417.15	-442.59	
133 SERVICE AVAILABILITY	0.00	6/30/95	-20,984.00									-677.78	-688.28	-730.24	
136 SERVICE AVAILABILITY	0.00	6/30/95	-198.00									-6.40	-6.49	-6.89	
137 PRE-6/12/96 AVAILABILITY	0.00	6/01/96											0.00	0.00	
272 CAPACITY FEES-TAXABLE			-128,763.04	0.00	-723.25	-1,185.39	-1,826.04	-1,901.85	-2,065.28	-2,396.58	-3,104.39	-3,516.46	-4,261.71	-4,323.19	-4,569.11
Group: 273 METER FEES															
10 METER FEES	0.00	1/01/86	-5,300.00	-265.00	-265.00	-265.00	-265.00	-265.00	-265.00	-265.00	-265.00	-265.00	-265.00	-265.00	
42 METER FEES	0.00	6/30/87	-10,100.00	-505.00	-505.00	-505.00	-505.00	-505.00	-505.00	-505.00	-505.00	-505.00	-505.00	-505.00	
56 METER FEES	0.00	6/30/88	-7,200.00		-360.00	-360.00	-360.00	-360.00	-360.00	-360.00	-360.00	-360.00	-360.00	-360.00	
79 METER FEES	0.00	6/30/90	-1,500.00			-75.00	-75.00	-75.00	-75.00	-75.00	-75.00	-75.00	-75.00	-75.00	
86 METER FEES	0.00	6/30/91	-1,700.00				-85.00	-85.00	-85.00	-85.00	-85.00	-85.00	-85.00	-85.00	
90 METER FEES	0.00	6/30/92	-2,000.00					-100.00	-100.00	-100.00	-100.00	-100.00	-100.00	-100.00	
109 METER FEES	0.00	6/30/93	-3,500.00						-175.00	-175.00	-175.00	-175.00	-175.00	-175.00	
118 METER FEES	0.00	6/30/94	-2,300.00							-115.00	-115.00	-115.00	-115.00	-115.00	
135 METER FEES	0.00	6/30/95	-3,200.00								-160.00	-160.00	-160.00	-160.00	
273 METER FEES			-36,800.00	-265.00	-770.00	-1,130.00	-1,130.00	-1,205.00	-1,290.00	-1,390.00	-1,565.00	-1,680.00	-1,840.00	-1,840.00	-1,840.00
Group: 274 CONTRIBUTED PROPERTY															
7 PRE 1987 CIAC PROPERTY	0.00	1/01/86	-178,111.00	-4,844.62	-4,933.67	-5,183.03	-5,307.71	-5,307.71	-5,343.33	-5,361.14	-5,628.31	-5,646.12	-5,752.99	-5,842.04	-6,198.26
152 POST 6/12/96 WATER CONTRIBUTI	20.00	6/30/96												0.00	0.00
274 CONTRIBUTED PROPERTY			-178,111.00	-4,844.62	-4,933.67	-5,183.03	-5,307.71	-5,307.71	-5,343.33	-5,361.14	-5,628.31	-5,646.12	-5,752.99	-5,842.04	-6,198.26
Group: 275 CONTRIB PROP-TAXABLE															
51 ECOGEN	0.00	6/30/88	-30,003.00		-873.09	-894.09	-894.09	-900.09	-903.09	-948.09	-951.10	-969.10	-984.10	-1,044.10	
52 FALCON DEVELOPMENT	0.00	6/30/88	-78,572.00		-2,286.45	-2,341.45	-2,341.45	-2,357.16	-2,365.02	-2,482.88	-2,490.73	-2,537.88	-2,577.16	-2,734.31	
68 DIMUCCI DEVELOPMENT	0.00	6/30/89	-60,730.00			-1,809.75	-1,809.75	-1,821.90	-1,827.97	-1,919.07	-1,925.14	-1,961.58	-1,991.94	-2,113.40	
105 INTERVEST CONSTRUCTION	0.00	6/30/93	-110,489.00							-3,491.45	-3,502.50	-3,568.79	-3,624.04	-3,845.02	
131 CONTRIBUTED PROPERTY	0.00	6/30/95	-39,786.00									-1,285.09	-1,304.98	-1,384.55	
275 CONTRIB PROP-TAXABLE			-319,580.00	0.00	0.00	-3,159.53	-5,045.29	-5,045.29	-5,079.15	-5,096.08	-8,841.49	-8,869.47	-10,322.43	-10,482.22	-11,121.38
11 WATER CIAC			-864,191.92	-10,125.44	-11,534.94	-16,024.14	-18,804.31	-18,955.12	-19,309.91	-19,794.39	-24,966.39	-25,557.69	-28,133.41	-29,078.21	-30,721.40

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			1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	
Division: 12 SEWER CIAC															
Group: 271 CAPACITY FEES															
9 PRE 87 CIAC SERV. AVAIL. FEES	0.00	1/01/86	-153,909.00	-4,109.37	-4,217.11	-4,524.92	-4,694.22	-4,371.02	-4,694.22	-4,694.22	-5,525.33	-5,602.29	-5,725.41	-5,833.15	-5,863.93
151 POST 6/12/96 SEWER CAPACITY C	15.00	6/30/96	-13,798.72											-522.97	-525.73
		271 CAPACITY FEES	-167,707.72	-4,109.37	-4,217.11	-4,524.92	-4,694.22	-4,371.02	-4,694.22	-4,694.22	-5,525.33	-5,602.29	-5,725.41	-6,356.12	-6,389.66
Group: 272 CAPACITY FEES-TAXABLE															
41 CACPCITY CHARGES-SEWER	0.00	6/30/87	-19,761.76	-541.47	-581.00	-602.73	-561.23	-602.73	-602.73	-709.45	-719.33	-735.14	-748.97	-752.92	
57 CAPACITY FEES-SEWER	0.00	6/30/88	-12,207.00	-358.89	-372.31	-346.68	-372.31	-372.31	-438.23	-444.33	-454.10	-462.65	-465.09		
71 CAPACITY FEES	0.00	6/30/89	-9,022.00		-275.17	-256.22	-275.17	-275.17	-323.89	-328.40	-335.62	-341.93	-343.74		
78 SERVICE AVAILABILITY	0.00	6/30/90	-2,123.00			-60.29	-64.75	-64.75	-76.22	-77.28	-78.98	-80.46	-80.89		
85 SERVICE AVAILABILITY	0.00	6/30/91	-4,246.00				-129.50	-129.50	-152.43	-154.55	-157.95	-160.92	-161.77		
89 SERVICE AVAILABILITY	0.00	6/30/92	-6,900.00					-210.45	-247.71	-251.16	-256.68	-261.51	-262.89		
108 SERVICE AVAILABILITY	0.00	6/30/93	-15,921.00						-571.56	-579.52	-592.26	-603.41	-606.59		
117 SERVICE AVAILABILITY	0.00	6/30/94	-10,614.00							-386.35	-394.84	-402.27	-404.39		
134 SERVICE AVAILABILITY	0.00	6/30/95	-17,514.00								-651.52	-663.78	-667.28		
138 PRE 6/12/96 AVAILABILITY	0.00	6/01/96	-6,900.28									-261.52	-262.90		
		272 CAPACITY FEES-TAXABLE	-105,209.04	0.00	-541.47	-939.89	-1,250.21	-1,224.42	-1,444.46	-1,654.91	-2,519.49	-2,940.92	-3,657.09	-3,987.42	-4,008.46
Group: 274 CONTRIBUTED PROPERTY															
8 PRE 1987 CIAC PROPERTY	0.00	1/01/86	-306,484.00	-8,183.12	-8,397.66	-9,010.63	-9,347.76	-8,704.15	-9,347.76	-9,347.76	-11,002.78	-11,156.02	-11,401.20	-11,615.74	-11,677.04
153 POST 6/12/96 SEWER CONTRIBUTI	15.00	6/30/96	-42,065.00											-1,594.26	-1,602.68
		274 CONTRIBUTED PROPERTY	-348,549.00	-8,183.12	-8,397.66	-9,010.63	-9,347.76	-8,704.15	-9,347.76	-9,347.76	-11,002.78	-11,156.02	-11,401.20	-13,210.00	-13,279.72
Group: 275 CONTRIB PROP-TAXABLE															
53 ECOEN	0.00	6/30/88	-53,863.00		-1,583.57	-1,642.82	-1,529.71	-1,642.82	-1,642.82	-1,933.68	-1,960.61	-2,003.70	-2,041.41	-2,052.18	
54 FALCON DEVELOPMENT	0.00	6/30/88	-86,812.00		-2,552.27	-2,647.77	-2,465.46	-2,647.77	-2,647.77	-3,116.55	-3,159.96	-3,229.41	-3,290.17	-3,307.54	
69 DIMUCCI DEVELOPMENT	0.00	6/30/89	-53,676.00			-1,637.12	-1,524.40	-1,637.12	-1,637.12	-1,926.97	-1,953.81	-1,996.75	-2,034.32	-2,045.06	
106 INTERVEST CONSTRUCTION	0.00	6/30/93	-274,215.00							-9,844.32	-9,981.43	-10,200.80	-10,392.75	-10,447.59	
132 CONTRIBUTED PROPERTY	0.00	6/30/95	-44,321.00									-1,648.74	-1,679.77	-1,688.63	
		275 CONTRIB PROP-TAXABLE	-512,887.00	0.00	0.00	-4,135.84	-5,927.71	-5,519.57	-5,927.71	-5,927.71	-16,821.52	-17,055.81	-19,079.40	-19,438.42	-19,541.00
		12 SEWER CIAC	-1,134,352.76	-12,292.49	-13,156.24	-18,611.28	-21,219.90	-19,819.16	-21,414.15	-21,624.60	-35,869.12	-36,755.04	-39,863.10	-42,991.96	-43,218.84
Grand Total			-1,998,544.68	-22,417.93	-24,691.18	-34,635.42	-40,024.21	-38,774.28	-40,724.06	-41,418.99	-60,835.51	-62,312.73	-67,996.51	-72,070.17	-73,940.24

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Asset	Property Description	Tax Method	Tax Period	Date Acquired	Tax Cost	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
Group: 301 ORGANIZATION-WATER																	
6	ORGANIZATION COSTS	Amort	5.00	1/01/86	16,808.00	3,362.00	3,362.00	3,362.00	3,362.00	3,362.00							
					16,808.00	3,362.00	3,362.00	3,362.00	3,362.00	3,362.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Group: 304 STRUCT/IMPROVE-WATER																	
15	UTILITY PLANT	PRE	15.00	1/01/86	134,357.00	6,717.85	13,435.70	12,092.13	10,748.56	9,404.99	9,404.99	8,061.42	8,061.42	8,061.42	8,061.42	8,061.42	8,061.42
31	UTILITY PLANT	150DB	20.00	1/01/87	151.25		9.93	10.59	9.80	9.07	8.39	7.76	7.18	6.74	6.74	6.74	6.74
73	WATER PLANT & LINES	150DB	20.00	1/01/90	53.00	0.00				3.48	3.71	3.44	3.18	2.94	2.72	2.52	2.36
91	WATER STRUCTURES	150DB	20.00	6/30/93	2,773.00	0.00							181.99	194.11	179.75	166.27	153.79
119	WATER STRUCTURES	150DB	20.00	6/30/95	155.00	0.00									10.17	10.85	10.05
139	WATER STRUCTURES	150DB	20.00	6/30/96	3,112.00	0.00										204.24	217.84
					140,601.25	6,717.85	13,445.63	12,102.72	10,758.36	9,417.54	9,417.09	8,072.61	8,253.77	8,265.21	8,260.80	8,452.04	8,452.21
Group: 307 WELLS & SPRINGS																	
16	UTILITY PLANT	PRE	15.00	1/01/86	95,721.00	4,786.05	9,572.10	8,614.89	7,657.68	6,700.47	6,700.47	5,743.26	5,743.26	5,743.26	5,743.26	5,743.26	5,743.26
32	UTILITY PLANT	150DB	20.00	1/01/87	2,413.19	0.00	158.38	168.92	156.42	144.69	133.84	123.80	114.53	107.60	107.60	107.60	107.60
43	WELLS	150DB	20.00	1/01/88	995.00	0.00		65.30	69.65	64.50	59.66	55.18	51.04	47.22	44.37	44.37	44.37
92	WATER WELLS & SPRING	150DB	20.00	6/30/93	12,968.00	0.00							851.09	907.76	840.59	777.56	719.21
					112,097.19	4,786.05	9,730.48	8,849.12	7,883.75	6,909.66	6,893.97	5,922.24	6,759.92	6,805.85	6,735.82	6,672.79	6,614.44
Group: 310 POWER GEN EQUIP-WATER																	
226	WATER POWER GENERATOR	200DB	7.00	6/30/97	55,000.00												3,609.65
					55,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,609.65
Group: 311 PUMPING EQUIP-WATER																	
17	UTILITY PLANT	PRE	15.00	1/01/86	171,889.00	8,594.45	17,188.90	15,470.01	13,751.12	12,032.23	12,032.23	10,313.34	10,313.34	10,313.34	10,313.34	10,313.34	10,313.34
140	WATER PUMPING EQUIPMENT	150DB	20.00	6/30/96	4,560.00											299.27	319.20
					176,449.00	8,594.45	17,188.90	15,470.01	13,751.12	12,032.23	12,032.23	10,313.34	10,313.34	10,313.34	10,313.34	10,612.61	10,632.54
Group: 320 WATER TREATMENT EQUIP																	
3	UTILITY PLANT	PRE	15.00	1/01/86	553,923.00	27,696.15	55,392.30	49,853.07	44,313.84	38,774.61	38,774.61	33,235.38	33,235.38	33,235.38	33,235.38	33,235.38	33,235.38
14	UTILITY PLANT	Memo	15.00	1/01/86	-384.00	0.00	0.00	0.00	0.00	-384.00							
58	WATER PLANT & LINES	150DB	20.00	1/01/89	466.00				30.58	32.62	30.21	27.94	25.84	23.91	22.12	20.78	20.78
80	WATER TREATMENT EQUIPMENT	150DB	20.00	6/30/91	2,682.67						176.06	187.79	173.89	160.85	148.78	137.62	127.32
93	WATER TREATMENT EQUIPMENT	150DB	20.00	6/30/93	292.00								19.16	20.44	18.93	17.51	16.19
110	WATER TREATMENT EQUIPMENT	150DB	20.00	6/30/94	1,495.00									98.12	104.65	96.91	89.64
120	WATER TREATMENT EQUIPMENT	150DB	20.00	6/30/95	1,816.00										119.18	127.12	117.71
141	WATER TREATMENT EQUIPMENT	S/L	25.00	6/30/96	9,602.00											630.18	672.14

Tax Depreciation Summary

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YE: 12/31/2004

Asset	Property Description	Tax Method	Tax Period	Date Acquired	Tax Cost	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
					43,475.96	3,713.15	3,129.12	2,344.89	1,973.56	2,193.86	1,261.48	1,230.84	1,587.28	2,075.24	2,468.70	3,094.69	3,406.53
Group: 335 HYDRANTS																	
21	UTILITY PLANT	PRE	15.00	1/01/86	10,660.00	533.00	1,066.00	959.40	852.80	746.20	746.20	639.60	639.60	639.60	639.60	639.60	639.60
36	UTILITY PLANT	150DB	20.00	1/01/87	1,850.00		121.42	129.50	119.92	110.93	102.60	94.91	87.80	82.49	82.49	82.49	82.49
47	CONTRIBUTED HYDRA	150DB	20.00	1/01/88	14,920.00			979.20	1,044.40	967.11	894.60	827.46	765.40	708.10	665.28	665.28	665.28
64	CONTRIBUTED HYDRA	150DB	20.00	1/01/89	7,110.00				466.63	497.70	460.87	426.32	394.32	364.74	337.44	317.03	317.03
76	WATER PLANT & LINES	150DB	20.00	1/01/90	1,091.00					71.60	76.37	70.72	65.42	60.51	55.97	51.78	48.65
96	CONTRIBUTED WATER	150DB	20.00	6/30/93	12,500.00								820.38	875.00	810.25	749.50	693.25
123	CONTRIBUTED WATER	150DB	20.00	6/30/95	2,450.00										160.79	171.50	158.81
160	HYDRANTS	150DB	20.00	6/30/97	250.00												16.41
					50,831.00	533.00	1,187.42	2,068.10	2,483.75	2,393.54	2,280.64	2,059.00	2,772.91	2,730.44	2,751.83	2,677.19	2,621.52
Group: 340 FURN & EQUIP-WATER																	
5	OFFICE FURNITURE	PRE	5.00	1/01/86	184.00	64.40	47.84	28.70	20.26	20.26	2.54						
245	UPGRADE ACCTING SC	Amort	3.00	1/01/86	604.80	201.60	201.60	201.60									
					788.80	266.00	249.44	230.30	20.26	20.26	2.54	0.00	0.00	0.00	0.00	0.00	0.00
Group: 344 LABORATORY EQUIPMENT																	
82	LAB EQUIP	200DB	7.00	6/30/91	846.53						120.97	207.32	148.06	105.73	75.60	75.51	75.60
					846.53	0.00	0.00	0.00	0.00	0.00	120.97	207.32	148.06	105.73	75.60	75.51	75.60
Group: 346 COMMUNICATION EQUIP																	
83	COMMUNICATION EQU	200DB	5.00	6/30/91	688.22						240.88	178.94	107.36	75.77	75.77	9.50	
					688.22	0.00	0.00	0.00	0.00	0.00	240.88	178.94	107.36	75.77	75.77	9.50	0.00
Group: 347 MISCELLANEOUS EQUIP																	
104	EQUIPMENT	200DB	7.00	6/30/93	110.00								15.72	26.94	19.24	13.74	9.82
115	EQUIPMENT	200DB	7.00	6/30/94	1,712.00									244.64	419.27	299.43	213.83
129	MISCELLANEOUS EQUI	200DB	7.00	6/30/95	1,146.00										163.76	280.66	200.44
					2,968.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.72	271.58	602.27	593.82
TOTAL WATER					2,073,435.43	83,900.60	161,863.84	153,073.06	141,516.71	125,667.63	121,295.51	105,063.12	112,740.17	113,279.93	115,499.32	116,826.52	121,543.06

Tax Depreciation Summary

59-2511975

FYE: 12/31/2004

Asset	Property Description	Tax Method	Tax Period	Date Acquired	Tax Cost	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
Group: 351 ORGANIZATION-SEWER																	
11	ORGANIZATION COSTS	Amort	5.00	1/01/86	16,808.00	3,361.60	3,361.60	3,361.60	3,361.60	3,361.60							
					16,808.00	3,361.60	3,361.60	3,361.60	3,361.60	3,361.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Group: 354 STRUCT/IMPROVE-SEWER																	
22	UTILITY PLANT	PRE	15.00	1/01/86	127,710.00	6,385.50	12,771.00	11,493.90	10,216.80	8,939.70	8,939.70	7,662.60	7,662.60	7,662.60	7,662.60	7,662.60	7,662.60
37	UTILITY PLANT	150DB	20.00	1/01/87	151.25		9.93	10.59	9.80	9.07	8.39	7.76	7.18	6.74	6.74	6.74	6.74
74	SEWER PLANT & LINES	150DB	15.00	1/01/90	53.00					2.65	5.04	4.53	4.08	3.67	3.30	3.13	3.13
124	SEWER STRUCTURES	150DB	15.00	6/30/95	155.00										7.75	14.73	13.25
					128,069.25	6,385.50	12,780.93	11,504.49	10,226.60	8,951.42	8,953.12	7,674.89	7,673.86	7,673.02	7,680.40	7,687.20	7,685.72
Group: 360 COLLECT SEWER-FORCE																	
23	UTILITY PLANT	PRE	15.00	1/01/86	146,579.00	7,328.95	14,657.90	13,192.11	11,726.32	10,260.53	10,260.53	8,794.74	8,794.74	8,794.74	8,794.74	8,794.74	8,794.74
97	CONTRIBUTED SEWER	150DB	20.00	6/30/93	124,989.00								8,203.03	8,749.23	8,101.79	7,494.34	6,931.89
125	SEWER LINES - FORCE	150DB	20.00	6/30/95	2,676.00										175.63	187.32	173.46
					274,244.00	7,328.95	14,657.90	13,192.11	11,726.32	10,260.53	10,260.53	8,794.74	16,997.77	17,543.97	17,072.15	16,476.40	15,900.09
Group: 361 COLLECT SEWER-GRAVITY																	
24	UTILITY PLANT	PRE	15.00	1/01/86	68,032.00	3,401.60	6,803.20	6,122.88	5,442.56	4,762.24	4,762.24	4,081.92	4,081.92	4,081.92	4,081.92	4,081.92	4,081.92
38	UTILITY PLANT	150DB	20.00	1/01/87	31,313.80		2,055.12	2,191.97	2,029.76	1,877.58	1,736.66	1,606.40	1,486.15	1,396.26	1,396.28	1,396.28	1,396.28
48	CONTRIBUTED LINES	150DB	20.00	1/01/88	89,305.00			5,861.09	6,251.35	5,788.75	5,354.73	4,952.86	4,581.35	4,238.42	3,982.11	3,982.11	3,982.11
60	CONTRIBUTED SEWER	150DB	20.00	1/01/89	28,841.00				1,892.83	2,018.87	1,869.47	1,729.31	1,599.52	1,479.54	1,368.79	1,286.02	1,286.02
98	CONTRIBUTED SEWER	150DB	20.00	6/30/93	94,331.00								6,190.94	6,603.17	6,114.54	5,656.09	5,231.60
126	CONTRIBUTED SEWER	150DB	20.00	6/30/95	31,438.00										2,063.28	2,200.66	2,037.81
145	CONTRIBUTED SEWER S/L		25.00	6/30/96	22,975.00											1,507.85	1,608.25
					366,235.80	3,401.60	8,858.32	14,175.93	15,616.51	14,447.44	13,723.10	12,370.48	17,939.88	17,799.33	19,006.92	20,110.93	19,623.99
Group: 362 SPECIAL COLLECT STRUC																	
25	UTILITY PLANT	PRE	15.00	1/01/86	73,060.00	3,653.00	7,306.00	6,575.40	5,844.80	5,114.20	5,114.20	4,383.60	4,383.60	4,383.60	4,383.60	4,383.60	4,383.60
39	UTILITY PLANT	150DB	20.00	1/01/87	10,600.00		695.68	742.00	687.09	635.58	587.88	543.78	503.08	472.65	472.65	472.65	472.65
49	CONTRIBUTED MANHC	150DB	20.00	1/01/88	32,460.00			2,130.35	2,272.20	2,104.06	1,946.30	1,800.23	1,665.20	1,540.55	1,447.39	1,447.39	1,447.39
66	CONTRIBUTED MANHC	150DB	20.00	1/01/89	19,310.00				1,267.32	1,351.70	1,251.67	1,157.83	1,070.93	990.60	916.45	861.03	861.03
99	CONTRIBUTED SEWER	150DB	15.00	6/30/93	43,830.00								2,191.50	4,163.85	3,747.47	3,374.91	3,037.42
127	CONTRIBUTED MANHC	150DB	15.00	6/30/95	9,993.00										499.65	949.34	854.40
146	CONTRIBUTED SEWER	150DB	15.00	6/30/96	13,080.00											654.00	1,242.60
					202,333.00	3,653.00	8,001.68	9,447.75	10,071.41	9,205.53	8,900.05	7,885.44	9,814.31	11,551.26	11,467.21	12,142.92	12,299.10
Group: 363 SERVICES-SEWER																	

Tax Depreciation Summary

59-2511975

PERIOD: 12/31/2004

Asset	Property Description	Tax Method	Tax Period	Date Acquired	Tax Cost	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
26	UTILITY PLANT	PRE	15.00	1/01/86	46,291.00	2,314.55	4,629.10	4,166.19	3,703.28	3,240.37	3,240.37	2,777.46	2,777.46	2,777.46	2,777.46	2,777.46	2,777.46
50	CONTRIBUTED SERVIC 150DB		20.00	1/01/88	10,835.00			711.10	758.45	702.32	649.67	600.91	555.84	514.23	483.13	483.13	483.13
67	CONTRIBUTED SEWER 150DB		20.00	1/01/89	5,525.00				362.61	386.75	358.13	331.28	306.42	283.43	262.22	246.36	246.36
100	CONTRIBUTED SEWER 150DB		15.00	6/30/93	11,065.00								553.25	1,051.18	946.06	852.01	766.80
128	CONTRIBUTED SEWER 150DB		15.00	6/30/95	2,890.00										144.50	274.55	247.10
147	CONTRIBUTED SEWER S/L		25.00	6/30/96	6,010.00											240.4	240.4
					82,616.00	2,314.55	4,629.10	4,877.29	4,824.34	4,329.44	4,248.17	3,709.65	4,192.96	4,626.30	4,613.37	4,873.91	4,761.25
Group: 364 FLOW MEASURING DEVICE																	
101	SEWER FLOW MEASUR 150DB		15.00	6/30/93	2,782.00								139.10	264.29	237.86	214.21	192.79
112	SEWER FLOW MEASUR 150DB		15.00	6/30/94	1,753.00									87.65	166.54	149.88	134.98
					4,535.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	139.10	351.94	404.40	364.10	327.77
Group: 371 PUMPING EQUIP-SEWER																	
27	UTILITY PLANT	PRE	15.00	1/01/86	2,846.00	142.30	284.60	256.14	227.68	199.22	199.22	170.76	170.76	170.76	170.76	170.76	170.76
59	PUMPING EQUIP 150DB		15.00	1/01/89	1,795.00				89.75	170.53	153.47	138.22	124.39	111.83	105.91	105.91	106.08
102	SEWER PUMPING EQU 150DB		15.00	6/30/93	3,305.00								165.25	313.98	282.58	254.49	229.04
113	SEWER PUMPING EQU 150DB		15.00	6/30/94	3,722.00									186.10	353.59	318.23	286.59
148	SEWER PUMPING EQU 150DB		15.00	6/30/96	348.00											17.40	33.06
157	SEWER PUMPING EQU 150DB		15.00	6/30/97	7,800.00												390.00
					19,816.00	142.30	284.60	256.14	317.43	369.75	352.69	308.98	460.40	782.66	912.83	866.78	1,215.54
Group: 380 TREAT/DISPOSAL EQUIP																	
28	UTILITY PLANT	Memo	15.00	1/01/86	-3,388.00	0.00	0.00	0.00	0.00								
30	TREAT/DISP EQUIPME 150DB	PRE	15.00	1/01/86	503,314.00	25,165.70	50,331.40	45,298.26	40,265.12	35,231.98	35,231.98	30,198.84	30,198.84	30,198.84	30,198.84	30,198.84	30,198.84
65	TREATMENT EQUIPME 150DB		15.00	1/01/89	3,078.00				153.90	292.41	263.17	237.01	213.31	191.76	181.60	181.60	181.91
114	SEWER TREATMENT & 150DB		15.00	6/30/94	4,247.00									212.35	403.47	363.12	327.02
					507,251.00	25,165.70	50,331.40	45,298.26	40,419.02	35,524.39	35,495.15	30,435.85	30,412.15	30,602.95	30,783.91	30,743.56	30,707.77
Group: 382 OUTFALL SEWER LINES																	
29	UTILITY PLANT	PRE	15.00	1/01/86	28,340.00	1,417.00	2,834.00	2,550.60	2,267.20	1,983.80	1,983.80	1,700.40	1,700.40	1,700.40	1,700.40	1,700.40	1,700.40
					28,340.00	1,417.00	2,834.00	2,550.60	2,267.20	1,983.80	1,983.80	1,700.40	1,700.40	1,700.40	1,700.40	1,700.40	1,700.40
Group: 390 FURN & EQUIP-SEWER																	
13	OFFICE FURNITURE	PRE	5.00	1/01/86	184.00	64.40	47.84	28.70	20.26	20.26	2.54						
					184.00	64.40	47.84	28.70	20.26	20.26	2.54	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SEWER					1,630,432.05	53,234.60	105,787.37	104,692.88	98,850.68	88,454.16	83,919.16	72,880.42	89,330.83	92,631.83	93,641.58	94,966.19	94,221.63

	Initials	Date
Prepared By		
Approved By		

Plantation bay
M-1

	(1)	(2)	(3)	(4)
	Total CIA/C	meter/fee	Depr	Amount
1	1998	4951065	5880	50495
2	9	62165	5000	47551
3	2000	1214005	7000	105589
4	1	222785	6200	1682
5	2	1139325	11000	26029
6	3	144890	18499	40129
7				52
8				833
9	Depr			
10		BOOK		
11	water	Depr	CIA/C AMOUNT	TOTAL
12	98	91056	<17922>	92898
13	9	91587	<17922>	90683
14	00	92060	<26465>	100099
15	1	98806	<41656>	30298
16	2	90091	<53379>	35140
17	3	109127	<58778>	70804
18				19764
19				17018
20				34504
21				<26852>
22				<2166>
23				20655
24	Sewer			
25	98	85179	<35326>	80584
26	9	84759	<35326>	80366
27	00	85565	<61047>	95603
28	1	98146	<84638>	42042
29	2	73298	<64192>	37301
30	3	128837	<64193>	84947
31				30731
32				30993
33				71085
34				28534
35				28195
36				20304

Tax Depreciation Summary

FYE: 12/31/1998

Asset	Property Description	Method	Life	Date Acquired	*	Cost	Section 179 Exp	Prior Deprec	Current Deprec	End Depreciation	Net Book Value
Group: CONTRIBUTED PROPERTY											
73	PRE 1987 CIAC PRO	Memo	0.0	1/01/86		484,595.00	0.00	0.00	0.00	0.00	484,595.00
	CONTRIBUTED PROPERTY					<u>484,595.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>484,595.00</u>
Group: FURNITURE & EQUIPMENT											
60	METERS	PRE	5.0	1/01/86		10,609.00	0.00	10,609.00	0.00	10,609.00	0.00
61	OFFICE FURNITURE	PRE	5.0	1/01/86		368.00	0.00	368.00	0.00	368.00	0.00
62	METERS	200DB	7.0	6/30/91		901.99	0.00	861.74	40.25	901.99	0.00
63	LAB EQUIP	200DB	7.0	6/30/91		846.53	0.00	808.75	37.78	846.53	0.00
64	COMMUNICATION	200DB	5.0	6/30/91		688.22	0.00	688.22	0.00	688.22	0.00
65	METERS	200DB	7.0	6/30/92		682.00	0.00	590.70	60.87	651.57	30.43
66	METERS	200DB	7.0	6/30/93		2,928.00	0.00	2,274.71	261.32	2,536.03	391.97
67	EQUIPMENT	200DB	7.0	6/30/93		110.00	0.00	85.46	9.82	95.28	14.72
68	EQUIPMENT	200DB	7.0	6/30/94		1,712.00	0.00	1,177.22	152.79	1,330.01	381.99
69	MISCELLANEOUS E	200DB	7.0	6/30/95		1,146.00	0.00	644.83	143.19	788.02	357.98
70	METERS	200DB	7.0	6/30/95		3,203.00	0.00	1,802.27	400.21	2,202.48	1,000.52
71	METERS	200DB	7.0	6/30/96		4,606.00	0.00	1,786.00	805.71	2,591.71	2,014.29
	FURNITURE & EQUIPMENT					<u>27,800.74</u>	<u>0.00</u>	<u>21,696.90</u>	<u>1,911.94</u>	<u>23,608.84</u>	<u>4,191.90</u>
Group: INTANGIBLE ASSETS											
72	ORGANIZATION CO	Amort	5.0	1/01/86		33,616.00	0.00	33,616.00	0.00	33,616.00	0.00
	INTANGIBLE ASSETS					<u>33,616.00</u>	<u>0.00</u>	<u>33,616.00</u>	<u>0.00</u>	<u>33,616.00</u>	<u>0.00</u>
Group: LAND											
1	LAND	Memo	0.0	1/01/86		84,385.00	0.00	0.00	0.00	0.00	84,385.00
	LAND					<u>84,385.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>84,385.00</u>
Group: UTILITY PLANT											
2	PRE 87 CIAC SERV.	Memo	0.0	1/01/86		343,614.00	0.00	0.00	0.00	0.00	343,614.00
3	UTILITY PLANT	150DB	20.0	1/01/87		78,255.00	0.00	45,087.04	3,491.36	48,578.40	29,676.60
4	WATER & SEWER LI	150DB	20.0	1/01/88		254,730.00	0.00	135,399.28	11,364.83	146,764.11	107,965.89
5	WATER PLANT & LI	150DB	20.0	1/01/89		63,106.00	0.00	30,727.90	2,815.49	33,543.39	29,562.61
6	SEWER PLANT	150DB	15.0	1/01/89		4,873.00	0.00	3,002.66	287.74	3,290.40	1,582.60
7	SEWER LINES	150DB	20.0	1/01/89		53,676.00	0.00	26,136.20	2,394.77	28,530.97	25,145.03
8	WATER PLANT & LI	150DB	20.0	1/01/90		5,146.00	0.00	2,276.14	229.59	2,505.73	2,640.27
9	SEWER PLANT & LI	150DB	15.0	1/01/90		53.00	0.00	29.53	3.13	32.66	20.34
10	WATER TREATMEN	150DB	20.0	6/30/91		2,682.67	0.00	1,065.27	121.31	1,186.58	1,496.09
11	WATER STRUCTUR	150DB	20.0	6/30/93		2,773.00	0.00	819.04	146.55	965.59	1,807.41
12	WATER WELLS & S	150DB	20.0	6/30/93		12,968.00	0.00	3,830.22	685.33	4,515.55	8,452.45
13	WATER TREATMEN	150DB	20.0	6/30/93		292.00	0.00	86.25	15.43	101.68	190.32
14	WATER TRANSMISS	150DB	20.0	6/30/93		87,088.00	0.00	25,722.26	4,602.43	30,324.69	56,763.31
15	WATER SERVICES	150DB	20.0	6/30/93		10,901.00	0.00	3,219.72	576.10	3,795.82	7,105.18
16	WATER HYDRANTS	150DB	20.0	6/30/93		12,500.00	0.00	3,691.99	660.60	4,352.59	8,147.41
17	SEWER LINES - FOR	150DB	20.0	6/30/93		124,989.00	0.00	36,916.68	6,605.42	43,522.10	81,466.90
18	SEWER LINES - GRA	150DB	20.0	6/30/93		94,331.00	0.00	27,861.55	4,985.21	32,846.76	61,484.24
19	SEWER COLLECTIN	150DB	15.0	6/30/93		43,830.00	0.00	16,510.99	2,731.90	19,242.89	24,587.11
20	SEWER SERVICES	150DB	15.0	6/30/93		11,065.00	0.00	4,168.25	689.68	4,857.93	6,207.07
21	SEWER FLOW MEAS	150DB	15.0	6/30/93		2,782.00	0.00	1,048.00	173.40	1,221.40	1,560.60
22	SEWER PUMPING E	150DB	15.0	6/30/93		3,305.00	0.00	1,245.02	206.00	1,451.02	1,853.98
23	WATER TREATMEN	150DB	20.0	6/30/94		1,495.00	0.00	356.15	85.41	441.56	1,053.44
24	WATER METERS	200DB	7.0	6/30/94		2,390.00	0.00	1,643.44	213.30	1,856.74	533.26
25	SEWER FLOW MEAS	150DB	15.0	6/30/94		1,753.00	0.00	538.96	121.40	660.36	1,092.64
26	SEWER PUMPING E	150DB	15.0	6/30/94		3,722.00	0.00	1,144.33	257.77	1,402.10	2,319.90
27	SEWER TREATMEN	150DB	15.0	6/30/94		4,247.00	0.00	1,305.75	294.13	1,599.88	2,647.12
28	WATER STRUCTUR	150DB	20.0	6/30/95		155.00	0.00	27.35	9.57	36.92	118.08
29	WATER TREATMEN	150DB	20.0	6/30/95		1,816.00	0.00	320.45	112.17	432.62	1,383.38
30	WATER TRANSMISS	150DB	20.0	6/30/95		35,221.00	0.00	6,215.14	2,175.44	8,390.58	26,830.42
31	WATER SERVICES	150DB	20.0	6/30/95		2,115.00	0.00	373.22	130.63	503.85	1,611.15
33	WATER HYDRANTS	150DB	20.0	6/30/95		2,450.00	0.00	432.33	151.33	583.66	1,866.34
34	SEWER STRUCTURE	150DB	15.0	6/30/95		155.00	0.00	35.73	11.93	47.66	107.34
35	SEWER LINES - FOR	150DB	20.0	6/30/95		2,676.00	0.00	472.21	165.28	637.49	2,038.51
36	SEWER LINES - GRA	150DB	20.0	6/30/95		31,438.00	0.00	5,547.58	1,941.78	7,489.36	23,948.64
37	SEWER COLLECTIN	150DB	15.0	6/30/95		9,993.00	0.00	2,303.39	768.96	3,072.35	6,920.65
38	SEWER SERVICES	150DB	15.0	6/30/95		2,890.00	0.00	666.15	222.39	888.54	2,001.46
39	WATER STRUCTUR	150DB	20.0	6/30/96		3,112.00	0.00	341.35	207.80	549.15	2,562.85
40	WATER PUMPING E	150DB	20.0	6/30/96		4,560.00	0.00	500.18	304.49	804.67	3,755.33
41	WATER TREATMEN	S/L	25.0	6/30/96		9,602.00	0.00	1,053.22	384.08	1,437.30	8,164.70
42	WATER TRANSMISS	S/L	25.0	6/30/96		17,559.00	0.00	1,926.00	702.36	2,628.36	14,930.64
43	WATER SERVICES	150DB	20.0	6/30/96		4,170.00	0.00	457.40	278.45	735.85	3,434.15
44	WATER HYDRANTS	150DB	20.0	6/30/96		6,880.00	0.00	754.65	459.40	1,214.05	5,665.95
45	SEWER LINES - GRA	S/L	25.0	6/30/96		22,975.00	0.00	2,520.07	919.00	3,439.07	19,535.93

Tax Depreciation Summary

Asset	Property Description	Method	Life	Date Acquired	Cost	Section 179 Exp	Prior Deprec	Current Deprec	End Depreciation	Net Book Value
Group: UTILITY PLANT (continued)										
46	SEWER COLLECTIN	150DB	15.0	6/30/96	13,080.00	0.00	1,896.60	1,118.34	3,014.94	10,065.06
47	SEWER SERVICES	S/L	25.0	6/30/96	6,010.00	0.00	871.45	240.40	1,111.85	4,898.15
48	SEWER PUMPING E	150DB	15.0	6/30/96	348.00	0.00	50.46	29.75	80.21	267.79
49	WATER POWER GE	200DB	7.0	6/30/97	18,632.18	0.00	2,661.74	4,562.98	7,224.72	11,407.46
50	WATER TREATMEN	150DB	20.0	6/30/97	1,264.51	0.00	47.42	91.28	138.70	1,125.81
53	WATER METERS	200DB	7.0	6/30/97	2,109.44	0.00	301.35	516.60	817.95	1,291.49
58	SEWER PUMPING E	150DB	15.0	6/30/97	7,800.00	0.00	390.00	741.00	1,131.00	6,669.00
59	UTILITY PLANT	PRE	15.0	1/01/86	1,965,655.00	0.00	1,612,692.32	117,939.30	1,730,631.62	235,023.38
78	PUMPING EQUIPME	150DB	20.0	6/30/98	2,202.52	0.00	0.00	82.59	82.59	2,119.93
79	TRANS & DIST MAI	S/L	25.0	6/30/98	112,245.90	0.00	0.00	2,431.99	2,431.99	109,813.91
80	SERVICES	S/L	25.0	6/30/98	11,395.40	0.00	0.00	246.90	246.90	11,148.50
81	WATER METERS	200DB	7.0	6/30/98	5,088.14	0.00	0.00	726.88	726.88	4,361.26
82	HYDRANTS	150DB	20.0	6/30/98	29,220.00	0.00	0.00	1,095.75	1,095.75	28,124.25
83	SEWERS - FORCE	S/L	25.0	6/30/98	1,421.63	0.00	0.00	30.80	30.80	1,390.83
84	SEWERS - GRAVITY	S/L	25.0	6/30/98	152,605.15	0.00	0.00	3,306.44	3,306.44	149,298.71
85	SEWER - MANHOLE	150DB	15.0	6/30/98	47,723.80	0.00	0.00	2,386.19	2,386.19	45,337.61
86	SEWER - SERVICES	S/L	25.0	6/30/98	14,845.50	0.00	0.00	321.65	321.65	14,523.85
87	SEWER PUMPING	150DB	15.0	6/30/98	55,900.00	0.00	0.00	2,795.00	2,795.00	53,105.00
UTILITY PLANT					3,831,880.84	0.00	2,016,690.38	191,367.18	2,208,057.56	1,623,823.28
Grand Total					4,462,277.58	0.00	2,072,003.28	193,279.12	2,265,282.40	2,196,995.18

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B-1 2,343,405.6+
 2,118,871.77+
 4,462,277.370

G-4 4,462,277.58-

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Tax Depreciation Summary

Asset	Property Description	Method	Life	Date Acquired	*	Cost	Section 179 Exp	Prior Deprec	Current Deprec	End Depreciation	Net Book Value
Group: CIAC-REDUCE TAX DEPR											
74	POST 6/12/96 WATE	150DB	20.0	6/30/96		16,532.88	0.00	1,813.45	1,103.96	2,917.41	13,615.47
75	POST 6/12/96 SEWER	150DB	15.0	6/30/96		13,798.72	0.00	2,000.82	1,179.79	3,180.61	10,618.11
76	POST 6/12/96 WATE	150DB	20.0	6/30/96		28,609.50	0.00	3,138.11	1,910.35	5,048.46	23,561.04
77	POST 6/12/96 SEWER	150DB	15.0	6/30/96		42,065.00	0.00	6,099.43	3,596.56	9,695.99	32,369.01
88	1998 CONTRIB PROP	S/L	25.0	6/30/98		152,861.00	0.00	0.00	3,311.99	3,311.99	149,549.01
89	1998 CONTRIB PROP	S/L	25.0	6/30/98		271,074.00	0.00	0.00	5,873.27	5,873.27	265,200.73
90	1998 CAPACITY - W	150DB	20.0	6/30/98		35,609.00	0.00	0.00	1,335.34	1,335.34	34,273.66
91	1998 CAPACITY - SE	150DB	15.0	6/30/98		29,720.00	0.00	0.00	1,486.00	1,486.00	28,234.00
CIAC-REDUCE TAX DEPR						<u>590,270.10</u>	<u>0.00</u>	<u>13,051.81</u>	<u>19,797.26</u>	<u>32,849.07</u>	<u>557,421.03</u>
Grand Total						<u>590,270.10</u>	<u>0.00</u>	<u>13,051.81</u>	<u>19,797.26</u>	<u>32,849.07</u>	<u>557,421.03</u>

TAX DEPRECIATION

193,279.12 +

19,797.26 -

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173,482. *

PLANTATION BAY UTILITY COMPANY
 FIXED ASSET/DEPRECIATION SUMMARY
 DECEMBER 31, 1998

WATER

DESCRIPTION	COST AS OF 12/31/97	ADDITIONS	DELETIONS	COST AS OF 12/31/98	CIAC 12/31/98	LIFE	RATE	ACCUMULATED DEPRECIATION 12/31/97	DEPRECIATION EXPENSE 1998	ACCUMULATED DEPRECIATION 12/31/98	CIAC AMORT. 1998
ORGANIZATION	\$16,807.82			\$16,807.82		40	0.0250	\$4,830.20	\$420.20	\$5,250.40	
LAND	\$33,754.00			\$33,754.00		N/A	N/A	\$0.00	\$0.00	\$0.00	
STRUCTURES AND IMPROVEMENTS	\$140,601.22			\$140,601.22		28	0.0357	\$55,921.47	\$5,021.47	\$60,942.94	
WELLS AND SPRINGS	\$112,098.36			\$112,098.36		27	0.0370	\$44,199.79	\$4,151.79	\$48,351.58	
POWER GENERATION EQUIP.	\$18,632.18			\$18,632.18		17	0.0588	\$0.00	\$1,096.01	\$1,096.01	
PUMPING EQUIPMENT	\$177,713.17	\$2,202.52		\$179,915.69		17	0.0588	\$116,865.72	\$10,583.28	\$127,449.00	
WATER TREATMENT EQUIPMENT	\$569,892.93			\$569,892.93		17	0.0588	\$377,159.11	\$33,523.11	\$410,682.22	
DISTRIBUTION	\$230,505.00			\$230,505.00		33	0.0303	\$80,322.00	\$6,985.00	\$87,307.00	
TRANS AND DISTRIBUTION MAINS	\$673,927.35	\$112,245.90		\$786,173.25	\$507,821.25	38	0.0263	\$163,669.93	\$20,688.77	\$184,358.70	\$13,363.72
SERVICES	\$86,610.00	\$11,395.40		\$98,005.40	\$76,910.40	35	0.0286	\$23,223.57	\$2,800.15	\$26,023.72	\$2,197.44
METERS AND INSTALLATION	\$43,475.60	\$5,088.14		\$48,563.74		17	0.0588	\$18,891.39	\$2,856.69	\$21,748.08	
HYDRANTS	\$74,550.50	\$29,220.00		\$103,770.50	\$94,430.00	40	0.0250	\$17,167.05	\$2,594.26	\$19,761.31	\$2,360.75
FURNITURE AND FIXTURES	\$184.00			\$184.00		15	0.0667	\$138.27	\$12.27	\$150.54	
LABORATORY EQUIPMENT	\$846.53			\$846.53		15	0.0667	\$364.44	\$56.44	\$420.88	
COMMUNICATION EQUIPMENT	\$688.22			\$688.22		10	0.1000	\$446.82	\$68.82	\$515.64	
MISCELLANEOUS	\$2,966.76			\$2,966.76		15	0.0667	\$661.78	\$197.78	\$859.56	
	\$2,183,253.64	\$160,151.96	\$0.00	\$2,343,405.60	\$679,161.65			\$903,861.54	\$91,056.04	\$994,917.58	\$17,921.91

*continually
prop*

PLANTATION BAY UTILITY COMPANY
 FIXED ASSET/DEPRECIATION SUMMARY
 DECEMBER 31, 1998

WASTEWATER

DESCRIPTION	COST AS OF 12/31/97	ADDITIONS	DELETIONS	COST AS OF 12/31/98	CIAC 12/31/98	LIFE	RATE	ACCUMULATED DEPRECIATION 12/31/97	DEPRECIATION EXPENSE 1998	ACCUMULATED DEPRECIATION 12/31/98	CIAC AMORT. 1998
ORGANIZATION	\$16,807.80			\$16,807.80		40	0.0250	\$4,830.29	\$420.20	\$5,250.49	
LAND	\$50,631.00			\$50,631.00		N/A	N/A	\$0.00	\$0.00	\$0.00	
STRUCTURES AND IMPROVEMENTS	\$128,069.16			\$128,069.16		27	0.0370	\$54,460.30	\$4,743.30	\$59,203.60	
COLLECTION SEWERS - FORCE	\$274,243.95	\$1,421.63		\$275,665.58	\$124,989.00	27	0.0370	\$83,524.18	\$10,209.84	\$93,734.02	\$4,629.22
COLLECTION SEWERS - GRAVITY	\$523,473.45	\$152,605.15		\$676,078.60	\$614,643.30	40	0.0250	\$113,080.84	\$16,901.97	\$129,982.81	\$15,366.08
COLLECTION SEWERS - MANHOLES	\$202,333.00	\$47,723.80		\$250,056.80	\$233,466.80	27	0.0370	\$61,245.81	\$9,261.36	\$70,507.17	\$8,646.92
SERVICES TO CUSTOMERS	\$90,691.25	\$14,845.50		\$105,536.75	\$103,511.75	35	0.0286	\$23,454.18	\$3,015.34	\$26,469.52	\$2,957.48
FLOW MEASURING DEVICES	\$4,535.32			\$4,535.32		5	BALANCE	\$3,730.06	\$805.26	\$4,535.32	
PUMPING EQUIPMENT	\$19,816.01	\$55,900.00		\$75,716.01	\$55,900.00	15	0.0667	\$5,627.07	\$5,047.73	\$10,674.80	\$3,726.67
TREATMENT/DISPOSAL EQUIPMENT	\$507,250.75			\$507,250.75		15	0.0667	\$383,397.37	\$33,816.72	\$417,214.09	
OUTFALL SEWER LINES	\$28,340.00			\$28,340.00		30	0.0333	\$10,861.67	\$944.67	\$11,806.34	
FURNITURE AND FIXTURES	\$184.00			\$184.00		15	0.0667	\$138.27	\$12.27	\$150.54	
	\$1,846,375.69	\$272,496.08	\$0.00	\$2,118,871.77	\$1,132,510.85			\$744,350.04	\$85,178.64	\$829,528.68	\$35,326.37
TOTAL	\$4,029,629.33	\$432,648.04	\$0.00	\$4,462,277.37	\$1,811,672.50			\$1,648,211.58	\$176,234.69	\$1,824,446.27	\$53,248.28

*contrib
prop*

Tax Depreciation Summary

FYE: 12/31/1999

Asset	Property Description	Method	Period	Date Acquired	*	Cost	Section 179 Expense	Prior Deprec	Current Deprec	End Depreciation	Net Book Value
Group: CONTRIBUTED PROPERTY											
73	PRE 1987 CIAC PRO	Memo	0.0	1/01/86		484,595.00	0.00	0.00	0.00	0.00	484,595.00
	CONTRIBUTED PROPERTY					484,595.00	0.00	0.00	0.00	0.00	484,595.00
Group: FURNITURE & EQUIPMENT											
60	METERS	PRE	5.0	1/01/86		10,609.00	0.00	10,609.00	0.00	10,609.00	0.00
61	OFFICE FURNITURE	PRE	5.0	1/01/86		368.00	0.00	368.00	0.00	368.00	0.00
62	METERS	200DB	7.0	6/30/91		901.99	0.00	901.99	0.00	901.99	0.00
63	LAB EQUIP	200DB	7.0	6/30/91		846.53	0.00	846.53	0.00	846.53	0.00
64	COMMUNICATION	200DB	5.0	6/30/91		688.22	0.00	688.22	0.00	688.22	0.00
65	METERS	200DB	7.0	6/30/92		682.00	0.00	651.57	30.43	682.00	0.00
66	METERS	200DB	7.0	6/30/93		2,928.00	0.00	2,536.03	261.31	2,797.34	130.66
67	EQUIPMENT	200DB	7.0	6/30/93		110.00	0.00	95.28	9.81	105.09	4.91
68	EQUIPMENT	200DB	7.0	6/30/94		1,712.00	0.00	1,330.01	152.80	1,482.81	229.19
69	MISCELLANEOUS E	200DB	7.0	6/30/95		1,146.00	0.00	788.02	102.28	890.30	255.70
70	METERS	200DB	7.0	6/30/95		3,203.00	0.00	2,202.48	285.86	2,488.34	714.66
71	METERS	200DB	7.0	6/30/96		4,606.00	0.00	2,591.71	575.51	3,167.22	1,438.78
	FURNITURE & EQUIPMENT					27,800.74	0.00	23,608.84	1,418.00	25,026.84	2,773.90
Group: INTANGIBLE ASSETS											
72	ORGANIZATION CO	Amort	5.0	1/01/86		33,616.00	0.00	33,616.00	0.00	33,616.00	0.00
	INTANGIBLE ASSETS					33,616.00	0.00	33,616.00	0.00	33,616.00	0.00
Group: LAND											
1	LAND	Memo	0.0	1/01/86		84,385.00	0.00	0.00	0.00	0.00	84,385.00
	LAND					84,385.00	0.00	0.00	0.00	0.00	84,385.00
Group: UTILITY PLANT											
2	PRE 87 CIAC SERV.	Memo	0.0	1/01/86		343,614.00	0.00	0.00	0.00	0.00	343,614.00
3	UTILITY PLANT	150DB	20.0	1/01/87		78,255.00	0.00	48,578.40	3,491.36	52,069.76	26,185.24
4	WATER & SEWER LI	150DB	20.0	1/01/88		254,730.00	0.00	146,764.11	11,364.83	158,128.94	96,601.06
5	WATER PLANT & LI	150DB	20.0	1/01/89		63,106.00	0.00	33,543.39	2,815.49	36,358.88	26,747.12
6	SEWER PLANT	150DB	15.0	1/01/89		4,873.00	0.00	3,290.40	287.75	3,578.15	1,294.85
7	SEWER LINES	150DB	20.0	1/01/89		53,676.00	0.00	28,530.97	2,394.76	30,925.73	22,750.27
8	WATER PLANT & LI	150DB	20.0	1/01/90		5,146.00	0.00	2,505.73	229.59	2,735.32	2,410.68
9	SEWER PLANT & LI	150DB	15.0	1/01/90		53.00	0.00	32.66	3.13	35.79	17.21
10	WATER TREATMEN	150DB	20.0	6/30/91		2,682.67	0.00	1,186.58	119.69	1,306.27	1,376.40
11	WATER STRUCTUR	150DB	20.0	6/30/93		2,773.00	0.00	965.59	135.56	1,101.15	1,671.85
12	WATER WELLS & S	150DB	20.0	6/30/93		12,968.00	0.00	4,515.55	633.93	5,149.48	7,818.52
13	WATER TREATMEN	150DB	20.0	6/30/93		292.00	0.00	101.68	14.27	115.95	176.05
14	WATER TRANSMISS	150DB	20.0	6/30/93		87,088.00	0.00	30,324.69	4,257.25	34,581.94	52,506.06
15	WATER SERVICES	150DB	20.0	6/30/93		10,901.00	0.00	3,795.82	532.89	4,328.71	6,572.29
16	WATER HYDRANTS	150DB	20.0	6/30/93		12,500.00	0.00	4,352.59	611.06	4,963.65	7,536.35
17	SEWER LINES - FOR	150DB	20.0	6/30/93		124,989.00	0.00	43,522.10	6,110.02	49,632.12	75,356.88
18	SEWER LINES - GRA	150DB	20.0	6/30/93		94,331.00	0.00	32,846.76	4,611.32	37,458.08	56,872.92
19	SEWER COLLECTIN	150DB	15.0	6/30/93		43,830.00	0.00	19,242.89	2,588.12	21,831.01	21,998.99
20	SEWER SERVICES	150DB	15.0	6/30/93		11,065.00	0.00	4,857.93	653.38	5,511.31	5,553.69
21	SEWER FLOW MEAS	150DB	15.0	6/30/93		2,782.00	0.00	1,221.40	164.27	1,385.67	1,396.33
22	SEWER PUMPING E	150DB	15.0	6/30/93		3,305.00	0.00	1,451.02	195.16	1,646.18	1,658.82
23	WATER TREATMEN	150DB	20.0	6/30/94		1,495.00	0.00	441.56	79.01	520.57	974.43
24	WATER METERS	200DB	7.0	6/30/94		2,390.00	0.00	1,856.74	213.30	2,070.04	319.96
25	SEWER FLOW MEAS	150DB	15.0	6/30/94		1,753.00	0.00	660.36	109.26	769.62	983.38
26	SEWER PUMPING E	150DB	15.0	6/30/94		3,722.00	0.00	1,402.10	231.99	1,634.09	2,087.91
27	SEWER TREATMEN	150DB	15.0	6/30/94		4,247.00	0.00	1,599.88	264.71	1,864.59	2,382.41
28	WATER STRUCTUR	150DB	20.0	6/30/95		155.00	0.00	36.92	8.86	45.78	109.22
29	WATER TREATMEN	150DB	20.0	6/30/95		1,816.00	0.00	432.62	103.75	536.37	1,279.63
30	WATER TRANSMISS	150DB	20.0	6/30/95		35,221.00	0.00	8,390.58	2,012.28	10,402.86	24,818.14
31	WATER SERVICES	150DB	20.0	6/30/95		2,115.00	0.00	503.85	120.84	624.69	1,490.31
33	WATER HYDRANTS	150DB	20.0	6/30/95		2,450.00	0.00	583.66	139.98	723.64	1,726.36
34	SEWER STRUCTURE	150DB	15.0	6/30/95		155.00	0.00	47.66	10.73	58.39	96.61
35	SEWER LINES - FOR	150DB	20.0	6/30/95		2,676.00	0.00	637.49	152.89	790.38	1,885.62
36	SEWER LINES - GRA	150DB	20.0	6/30/95		31,438.00	0.00	7,489.36	1,796.15	9,285.51	22,152.49
37	SEWER COLLECTIN	150DB	15.0	6/30/95		9,993.00	0.00	3,072.35	692.07	3,764.42	6,228.58
38	SEWER SERVICES	150DB	15.0	6/30/95		2,890.00	0.00	888.54	200.15	1,088.69	1,801.31
39	WATER STRUCTUR	150DB	20.0	6/30/96		3,112.00	0.00	549.15	192.21	741.36	2,370.64
40	WATER PUMPING E	150DB	20.0	6/30/96		4,560.00	0.00	804.67	281.65	1,086.32	3,473.68
41	WATER TREATMEN	S/L	25.0	6/30/96		9,602.00	0.00	1,437.30	384.08	1,821.38	7,780.62
42	WATER TRANSMISS	S/L	25.0	6/30/96		17,559.00	0.00	2,628.36	702.36	3,330.72	14,228.28
43	WATER SERVICES	150DB	20.0	6/30/96		4,170.00	0.00	735.85	257.56	993.41	3,176.59
44	WATER HYDRANTS	150DB	20.0	6/30/96		6,880.00	0.00	1,214.05	424.95	1,639.00	5,241.00
45	SEWER LINES - GRA	S/L	25.0	6/30/96		22,975.00	0.00	3,439.07	919.00	4,358.07	18,616.93

Tax Depreciation Summary

Asset	Property Description	Method	Period	Date Acquired	Cost	Section 179 Expense	Prior Deprec	Current Deprec	End Depreciation	Net Book Value
Group: UTILITY PLANT (continued)										
46	SEWER COLLECTIN	150DB	15.0	6/30/96	13,080.00	0.00	3,014.94	1,006.51	4,021.45	9,058.55
47	SEWER SERVICES	S/L	25.0	6/30/96	6,010.00	0.00	1,111.85	240.40	1,352.25	4,657.75
48	SEWER PUMPING E	150DB	15.0	6/30/96	348.00	0.00	80.21	26.78	106.99	241.01
49	WATER POWER GE	200DB	7.0	6/30/97	18,632.18	0.00	7,224.72	3,259.27	10,483.99	8,148.19
50	WATER TREATMEN	150DB	20.0	6/30/97	1,264.51	0.00	138.70	84.44	223.14	1,041.37
53	WATER METERS	200DB	7.0	6/30/97	2,109.44	0.00	817.95	369.00	1,186.95	922.49
58	SEWER PUMPING E	150DB	15.0	6/30/97	7,800.00	0.00	1,131.00	666.90	1,797.90	6,002.10
59	UTILITY PLANT	PRE	15.0	1/01/86	1,965,655.00	0.00	1,730,631.62	117,939.30	1,848,570.92	117,084.08
78	PUMPING EQUIPME	150DB	20.0	6/30/98	2,202.52	0.00	82.59	158.99	241.58	1,960.94
79	TRANS & DIST MAI	S/L	25.0	6/30/98	112,245.90	0.00	2,431.99	4,489.84	6,921.83	105,324.07
80	SERVICES	S/L	25.0	6/30/98	11,395.40	0.00	246.90	455.82	702.72	10,692.68
81	WATER METERS	200DB	7.0	6/30/98	5,088.14	0.00	726.88	1,246.07	1,972.95	3,115.19
82	HYDRANTS	150DB	20.0	6/30/98	29,220.00	0.00	1,095.75	2,109.32	3,205.07	26,014.93
83	SEWERS - FORCE	S/L	25.0	6/30/98	1,421.63	0.00	30.80	56.87	87.67	1,333.96
84	SEWERS - GRAVITY	S/L	25.0	6/30/98	152,605.15	0.00	3,306.44	6,104.21	9,410.65	143,194.50
85	SEWER - MANHOLE	150DB	15.0	6/30/98	47,723.80	0.00	2,386.19	4,533.76	6,919.95	40,803.85
86	SEWER - SERVICES	S/L	25.0	6/30/98	14,845.50	0.00	321.65	593.82	915.47	13,930.03
87	SEWER PUMPING	150DB	15.0	6/30/98	55,900.00	0.00	2,795.00	5,310.50	8,105.50	47,794.50
92	PUMPING EQUIPME	S/L	25.0	6/30/99	1,254.25	0.00	0.00	27.18	27.18	1,227.07
93	WATER TREATMEN	S/L	25.0	6/30/99	2,318.22	0.00	0.00	50.23	50.23	2,267.99
94	METERS	200DB	7.0	6/30/99	5,446.55	0.00	0.00	778.08	778.08	4,668.47
95	PUMPING EQUIPME	150DB	15.0	6/30/99	700.84	0.00	0.00	35.04	35.04	665.80
96	TREATMENT DISPO	150DB	15.0	6/30/99	5,088.00	0.00	0.00	254.40	254.40	4,833.60
UTILITY PLANT					3,846,688.70	0.00	2,208,057.56	200,308.34	2,408,365.90	1,438,322.80
Grand Total					4,477,085.44	0.00	2,265,282.40	201,726.34	2,467,008.74	2,010,076.70

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G-7 2,352,424.62 +
 G-8 2,124,660.61 +
 G-8 4,477,085.23 *

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 ① 4,477,085.44 A8
 TAX 0.21 - *

Tax Depreciation Summary

Asset	Property Description	Method	Period	Date Acquired	*	Cost	Section 179 Expense	Prior Deprec	Current Deprec	End Depreciation	Net Book Value
Group: CIAC-REDUCE TAX DEPR											
74	POST 6/12/96 WATE	150DB	20.0	6/30/96		16,532.88	0.00	2,917.41	1,021.16	3,938.57	12,594.31
75	POST 6/12/96 SEWER	150DB	15.0	6/30/96		13,798.72	0.00	3,180.61	1,061.81	4,242.42	9,556.30
76	POST 6/12/96 WATE	150DB	20.0	6/30/96		28,609.50	0.00	5,048.46	1,767.08	6,815.54	21,793.96
77	POST 6/12/96 SEWER	150DB	15.0	6/30/96		42,065.00	0.00	9,695.99	3,236.90	12,932.89	29,132.11
88	1998 CONTRIB PROP	S/L	25.0	6/30/98		152,861.00	0.00	3,311.99	6,114.44	9,426.43	143,434.57
89	1998 CONTRIB PROP	S/L	25.0	6/30/98		271,074.00	0.00	5,873.27	10,842.96	16,716.23	254,357.77
90	1998 CAPACITY - W	150DB	20.0	6/30/98		35,609.00	0.00	1,335.34	2,570.52	3,905.86	31,703.14
91	1998 CAPACITY - SE	150DB	15.0	6/30/98		29,720.00	0.00	1,486.00	2,823.40	4,309.40	25,410.60
97	SYSTEM CAPACITY	S/L	25.0	6/30/99		31,159.00	0.00	0.00	675.11	675.11	30,483.89
98	SYSTEM CAPACITY	S/L	25.0	6/30/99		26,009.00	0.00	0.00	563.53	563.53	25,445.47
CIAC-REDUCE TAX DEPR						<u>647,438.10</u>	<u>0.00</u>	<u>32,849.07</u>	<u>30,676.91</u>	<u>63,525.98</u>	<u>583,912.12</u>
Grand Total						<u>647,438.10</u>	<u>0.00</u>	<u>32,849.07</u>	<u>30,676.91</u>	<u>63,525.98</u>	<u>583,912.12</u>

Tax Depreciation 0.00

G-4 201,726.34
 (2) 30,676.91
 G-2 171,049.43

PLANTATION BAY UTILITY COMPANY
 FIXED ASSET/DEPRECIATION SUMMARY
 DECEMBER 31, 1999

WATER

DESCRIPTION	COST AS OF 12/31/98	ADDITIONS	DELETIONS	COST AS OF 12/31/99	CIAC 12/31/99 acc. # 1271.3	LIFE	RATE	ACCUMULATED DEPRECIATION 12/31/98	DEPRECIATION EXPENSE 1999	ACCUMULATED DEPRECIATION 12/31/99	CIAC AMORT. 1999
ORGANIZATION	\$16,807.82			\$16,807.82		40	0.0250	\$5,250.40	\$420.20	\$5,670.60	
LAND	\$33,754.00			\$33,754.00		N/A	N/A	\$0.00	\$0.00	\$0.00	
STRUCTURES AND IMPROVEMENTS	\$140,601.22			\$140,601.22		28	0.0357	\$60,942.94	\$5,021.47	\$65,964.41	
WELLS AND SPRINGS	\$112,098.36			\$112,098.36		27	0.0370	\$48,351.58	\$4,151.79	\$52,503.37	
POWER GENERATION EQUIP.	\$18,632.18			\$18,632.18		17	0.0588	\$1,096.01	\$1,096.01	\$2,192.02	
PUMPING EQUIPMENT	\$179,915.69	\$1,254.25		\$181,169.94		17	0.0588	\$127,449.00	\$10,657.06	\$138,106.06	
WATER TREATMENT EQUIPMENT	\$569,892.93	\$2,318.22		\$572,211.15		17	0.0588	\$410,682.22	\$33,659.48	\$444,341.70	
DISTRIBUTION	\$230,505.00			\$230,505.00		33	0.0303	\$87,307.00	\$6,985.00	\$94,292.00	
TRANS AND DISTRIBUTION MAINS	\$786,173.25	\$0.00		\$786,173.25	\$507,821.25	38	0.0263	\$184,358.70	\$20,688.77	\$205,047.47	\$13,363.72
SERVICES	\$98,005.40	\$0.00		\$98,005.40	\$76,910.40	35	0.0286	\$26,023.72	\$2,800.15	\$28,823.87	\$2,197.44
METERS AND INSTALLATION	\$48,563.74	\$5,446.55		\$54,010.29		17	0.0588	\$21,748.08	\$3,177.08	\$24,925.16	
HYDRANTS	\$103,770.50	\$0.00		\$103,770.50	\$94,430.00	40	0.0250	\$19,761.31	\$2,594.26	\$22,355.57	\$2,360.75
FURNITURE AND FIXTURES	\$184.00			\$184.00		15	0.0667	\$150.54	\$12.27	\$162.81	
LABORATORY EQUIPMENT	\$846.53			\$846.53		15	0.0667	\$420.88	\$56.44	\$477.32	
COMMUNICATION EQUIPMENT	\$688.22			\$688.22		10	0.1000	\$515.64	\$68.82	\$584.46	
MISCELLANEOUS	\$2,966.76			\$2,966.76		15	0.0667	\$859.56	\$197.78	\$1,057.34	
	\$2,343,405.60	\$9,019.02	\$0.00	\$2,352,424.62	\$679,161.65			\$994,917.58	\$91,586.57	\$1,086,504.15	\$17,921.91

PLANTATION BAY UTILITY COMPANY
 FIXED ASSET/DEPRECIATION SUMMARY
 DECEMBER 31, 1999

WASTEWATER

DESCRIPTION	COST AS OF 12/31/98	ADDITIONS	DELETIONS	COST AS OF 12/31/99	CIAC 12/31/98 acc.#2271.3	LIFE	RATE	ACCUMULATED DEPRECIATION 12/31/98	DEPRECIATION EXPENSE 1999	ACCUMULATED DEPRECIATION 12/31/99	CIAC AMORT. 1999
ORGANIZATION	\$16,807.80			\$16,807.80		40	0.0250	\$5,250.49	\$420.20	\$5,670.69	
LAND	\$50,631.00			\$50,631.00		N/A	N/A	\$0.00	\$0.00	\$0.00	
STRUCTURES AND IMPROVEMENTS	\$128,069.16			\$128,069.16		27	0.0370	\$59,203.60	\$4,743.30	\$63,946.90	
COLLECTION SEWERS - FORCE	\$275,665.58	\$0.00		\$275,665.58	\$124,989.00	27	0.0370	\$93,734.02	\$10,209.84	\$103,943.86	\$4,629.22
COLLECTION SEWERS - GRAVITY	\$676,078.60	\$0.00		\$676,078.60	\$614,643.30	40	0.0250	\$129,982.81	\$16,901.97	\$146,884.78	\$15,366.08
COLLECTION SEWERS - MANHOLES	\$250,056.80	\$0.00		\$250,056.80	\$233,466.80	27	0.0370	\$70,507.17	\$9,261.36	\$79,768.53	\$8,646.92
SERVICES TO CUSTOMERS	\$105,536.75	\$0.00		\$105,536.75	\$103,511.75	35	0.0286	\$26,469.52	\$3,015.34	\$29,484.86	\$2,957.48
FLOW MEASURING DEVICES	\$4,535.32			\$4,535.32		5	BALANCE	\$4,535.32	\$0.00	\$4,535.32	
PUMPING EQUIPMENT	\$75,716.01	\$700.84		\$76,416.85	\$55,900.00	15	0.0667	\$10,674.80	\$5,094.46	\$15,769.26	\$3,726.67
TREATMENT/DISPOSAL EQUIPMENT	\$507,250.75	\$5,088.00		\$512,338.75		15	0.0667	\$417,214.09	\$34,155.92	\$451,370.01	
OUTFALL SEWER LINES	\$28,340.00			\$28,340.00		30	0.0333	\$11,806.34	\$944.67	\$12,751.01	
FURNITURE AND FIXTURES	\$184.00			\$184.00		15	0.0667	\$150.54	\$12.27	\$162.81	
	\$2,118,871.77	\$5,788.84	\$0.00	\$2,124,660.61	\$1,132,510.85			\$829,528.70	\$84,759.30	\$914,288.00	\$35,326.37
TOTAL	\$4,462,277.37	\$14,807.86	\$0.00	\$4,477,085.23	\$1,811,672.50			\$1,824,446.28	\$176,345.88	\$2,000,792.16	\$53,248.28

Asset	Property Description	Method	Period	Date Acquired	*	Cost	Section 179 Expense	Prior Depreciation	Current Depreciation	End Depreciation	Net Book Value
Group: CONTRIBUTED PROPERTY											
73	PRE 1987 CIAC PROP	Memo	0.0	1/01/86		484,595.00	0.00	0.00	0.00	0.00	484,595.00
	CONTRIBUTED PROPERTY					484,595.00	0.00	0.00	0.00	0.00	484,595.00
Group: FURNITURE & EQUIPMENT											
60	METERS	PRE	5.0	1/01/86		10,609.00	0.00	10,609.00	0.00	10,609.00	0.00
61	OFFICE FURNITURE	PRE	5.0	1/01/86		368.00	0.00	368.00	0.00	368.00	0.00
62	METERS	200DB	7.0	6/30/91		901.99	0.00	901.99	0.00	901.99	0.00
63	LAB EQUIP	200DB	7.0	6/30/91		846.53	0.00	846.53	0.00	846.53	0.00
64	COMMUNICATION E	200DB	5.0	6/30/91		688.22	0.00	688.22	0.00	688.22	0.00
65	METERS	200DB	7.0	6/30/92		682.00	0.00	682.00	0.00	682.00	0.00
66	METERS	200DB	7.0	6/30/93		2,928.00	0.00	2,797.34	130.66	2,928.00	0.00
67	EQUIPMENT	200DB	7.0	6/30/93		110.00	0.00	105.09	4.91	110.00	0.00
68	EQUIPMENT	200DB	7.0	6/30/94		1,712.00	0.00	1,482.81	152.79	1,635.60	76.40
69	MISCELLANEOUS EC	200DB	7.0	6/30/95		1,146.00	0.00	890.30	102.28	992.58	153.42
70	METERS	200DB	7.0	6/30/95		3,203.00	0.00	2,488.34	285.86	2,774.20	428.80
71	METERS	200DB	7.0	6/30/96		4,606.00	0.00	3,167.22	411.08	3,578.30	1,027.70
	FURNITURE & EQUIPMENT					27,800.74	0.00	25,026.84	1,087.58	26,114.42	1,686.32
Group: INTANGIBLE ASSETS											
72	ORGANIZATION COS	Amort	5.0	1/01/86		33,616.00	0.00	33,616.00	0.00	33,616.00	0.00
	INTANGIBLE ASSETS					33,616.00	0.00	33,616.00	0.00	33,616.00	0.00
Group: LAND											
1	LAND	Memo	0.0	1/01/86		84,385.00	0.00	0.00	0.00	0.00	84,385.00
	LAND					84,385.00	0.00	0.00	0.00	0.00	84,385.00
Group: UTILITY PLANT											
2	PRE 87 CIAC SERV. A	Memo	0.0	1/01/86		343,614.00	0.00	0.00	0.00	0.00	343,614.00
3	UTILITY PLANT	150DB	20.0	1/01/87		78,255.00	0.00	52,069.76	3,491.37	55,561.13	22,693.87
4	WATER & SEWER LI	150DB	20.0	1/01/88		254,730.00	0.00	158,128.94	11,364.83	169,493.77	85,236.23
5	WATER PLANT & LI	150DB	20.0	1/01/89		63,106.00	0.00	36,358.88	2,815.49	39,174.37	23,931.63
6	SEWER PLANT	150DB	15.0	1/01/89		4,873.00	0.00	3,578.15	287.74	3,865.89	1,007.11
7	SEWER LINES	150DB	20.0	1/01/89		53,676.00	0.00	30,925.73	2,394.77	33,320.50	20,355.50
8	WATER PLANT & LI	150DB	20.0	1/01/90		5,146.00	0.00	2,735.32	229.59	2,964.91	2,181.09
9	SEWER PLANT & LI	150DB	15.0	1/01/90		53.00	0.00	35.79	3.13	38.92	14.08
10	WATER TREATMEN	150DB	20.0	6/30/91		2,682.67	0.00	1,306.27	119.69	1,425.96	1,256.71
11	WATER STRUCTURE	150DB	20.0	6/30/93		2,773.00	0.00	1,101.15	125.39	1,226.54	1,546.46
12	WATER WELLS & SP	150DB	20.0	6/30/93		12,968.00	0.00	5,149.48	586.39	5,735.87	7,232.13
13	WATER TREATMEN	150DB	20.0	6/30/93		292.00	0.00	115.95	13.20	129.15	162.85
14	WATER TRANSMISSI	150DB	20.0	6/30/93		87,088.00	0.00	34,581.94	3,937.95	38,519.89	48,568.11
15	WATER SERVICES	150DB	20.0	6/30/93		10,901.00	0.00	4,328.71	492.92	4,821.63	6,079.37
16	WATER HYDRANTS	150DB	20.0	6/30/93		12,500.00	0.00	4,963.65	565.23	5,528.88	6,971.12
17	SEWER LINES - FORC	150DB	20.0	6/30/93		124,989.00	0.00	49,632.12	5,651.77	55,283.89	69,705.11
18	SEWER LINES - GRA	150DB	20.0	6/30/93		94,331.00	0.00	37,458.08	4,265.47	41,723.55	52,607.45
19	SEWER COLLECTINC	150DB	15.0	6/30/93		43,830.00	0.00	21,831.01	2,588.12	24,419.13	19,410.87
20	SEWER SERVICES	150DB	15.0	6/30/93		11,065.00	0.00	5,511.31	653.38	6,164.69	4,900.31
21	SEWER FLOW MEAS	150DB	15.0	6/30/93		2,782.00	0.00	1,385.67	164.27	1,549.94	1,232.06
22	SEWER PUMPING EQ	150DB	15.0	6/30/93		3,305.00	0.00	1,646.18	195.16	1,841.34	1,463.66
23	WATER TREATMEN	150DB	20.0	6/30/94		1,495.00	0.00	520.57	73.08	593.65	901.35
24	WATER METERS	200DB	7.0	6/30/94		2,390.00	0.00	2,070.04	213.31	2,283.35	106.65
25	SEWER FLOW MEAS	150DB	15.0	6/30/94		1,753.00	0.00	769.62	103.51	873.13	879.87
26	SEWER PUMPING EQ	150DB	15.0	6/30/94		3,722.00	0.00	1,634.09	219.78	1,853.87	1,868.13
27	SEWER TREATMEN	150DB	15.0	6/30/94		4,247.00	0.00	1,864.59	250.78	2,115.37	2,131.63
28	WATER STRUCTURE	150DB	20.0	6/30/95		155.00	0.00	45.78	8.19	53.97	101.03
29	WATER TREATMEN	150DB	20.0	6/30/95		1,816.00	0.00	536.37	95.97	632.34	1,183.66
30	WATER TRANSMISSI	150DB	20.0	6/30/95		35,221.00	0.00	10,402.86	1,861.36	12,264.22	22,956.78
31	WATER SERVICES	150DB	20.0	6/30/95		2,115.00	0.00	624.69	111.77	736.46	1,378.54
33	WATER HYDRANTS	150DB	20.0	6/30/95		2,450.00	0.00	723.64	129.48	853.12	1,596.88
34	SEWER STRUCTURE	150DB	15.0	6/30/95		155.00	0.00	58.39	9.66	68.05	86.95
35	SEWER LINES - FORC	150DB	20.0	6/30/95		2,676.00	0.00	790.38	141.42	931.80	1,744.20
36	SEWER LINES - GRA	150DB	20.0	6/30/95		31,438.00	0.00	9,285.51	1,661.44	10,946.95	20,491.05
37	SEWER COLLECTINC	150DB	15.0	6/30/95		9,993.00	0.00	3,764.42	622.86	4,387.28	5,605.72
38	SEWER SERVICES	150DB	15.0	6/30/95		2,890.00	0.00	1,088.69	180.13	1,268.82	1,621.18
39	WATER STRUCTURE	150DB	20.0	6/30/96		3,112.00	0.00	741.36	177.80	919.16	2,192.84
40	WATER PUMPING EC	150DB	20.0	6/30/96		4,560.00	0.00	1,086.32	260.53	1,346.85	3,213.15
41	WATER TREATMEN	S/L	25.0	6/30/96		9,602.00	0.00	1,821.38	384.08	2,205.46	7,396.54
42	WATER TRANSMISSI	S/L	25.0	6/30/96		17,559.00	0.00	3,330.72	702.36	4,033.08	13,525.92
43	WATER SERVICES	150DB	20.0	6/30/96		4,170.00	0.00	993.41	238.24	1,231.65	2,938.35
44	WATER HYDRANTS	150DB	20.0	6/30/96		6,880.00	0.00	1,639.00	393.08	2,032.08	4,847.92
45	SEWER LINES - GRA	S/L	25.0	6/30/96		22,975.00	0.00	4,358.07	919.00	5,277.07	17,697.93

Tax Depreciation Summary

Asset	Property Description	Method	Period	Date Acquired	*	Cost	Section 179 Expense	Prior Depreciation	Current Depreciation	End Depreciation	Net Book Value
Group: UTILITY PLANT (continued)											
46	SEWER COLLECTING	150DB	15.0	6/30/96		13,080.00	0.00	4,021.45	905.86	4,927.31	8,152.69
47	SEWER SERVICES	S/L	25.0	6/30/96		6,010.00	0.00	1,352.25	240.40	1,592.65	4,417.35
48	SEWER PUMPING EQ	150DB	15.0	6/30/96		348.00	0.00	106.99	24.10	131.09	216.91
49	WATER POWER GEN	200DB	7.0	6/30/97		18,632.18	0.00	10,483.99	2,328.05	12,812.04	5,820.14
50	WATER TREATMENT	150DB	20.0	6/30/97		1,264.51	0.00	223.14	78.10	301.24	963.27
53	WATER METERS	200DB	7.0	6/30/97		2,109.44	0.00	1,186.95	263.57	1,450.52	658.92
58	SEWER PUMPING EQ	150DB	15.0	6/30/97		7,800.00	0.00	1,797.90	600.21	2,398.11	5,401.89
59	UTILITY PLANT	PRE	15.0	1/01/86		1,965,655.00	0.00	1,848,570.92	117,084.08	1,965,655.00	0.00
78	PUMPING EQUIPME	150DB	20.0	6/30/98		2,202.52	0.00	241.58	147.07	388.65	1,813.87
79	TRANS & DIST MAIN	S/L	25.0	6/30/98		112,245.90	0.00	6,921.83	4,489.84	11,411.67	100,834.23
80	SERVICES	S/L	25.0	6/30/98		11,395.40	0.00	702.72	455.82	1,158.54	10,236.86
81	WATER METERS	200DB	7.0	6/30/98		5,088.14	0.00	1,972.95	890.05	2,863.00	2,225.14
82	HYDRANTS	150DB	20.0	6/30/98		29,220.00	0.00	3,205.07	1,951.12	5,156.19	24,063.81
83	SEWERS - FORCE	S/L	25.0	6/30/98		1,421.63	0.00	87.67	56.87	144.54	1,277.09
84	SEWERS - GRAVITY	S/L	25.0	6/30/98		152,605.15	0.00	9,410.65	6,104.21	15,514.86	137,090.29
85	SEWER - MANHOLES	150DB	15.0	6/30/98		47,723.80	0.00	6,919.95	4,080.39	11,000.34	36,723.46
86	SEWER - SERVICES	S/L	25.0	6/30/98		14,845.50	0.00	915.47	593.82	1,509.29	13,336.21
87	SEWER PUMPING	150DB	15.0	6/30/98		55,900.00	0.00	8,105.50	4,779.45	12,884.95	43,015.05
92	PUMPING EQUIPME	S/L	25.0	6/30/99		1,254.25	0.00	27.18	50.17	77.35	1,176.90
93	WATER TREATMENT	S/L	25.0	6/30/99		2,318.22	0.00	50.23	92.73	142.96	2,175.26
94	METERS	200DB	7.0	6/30/99		5,446.55	0.00	778.08	1,333.85	2,111.93	3,334.62
95	PUMPING EQUIPME	150DB	15.0	6/30/99		700.84	0.00	35.04	66.58	101.62	599.22
96	TREATMENT DISPOS	150DB	15.0	6/30/99		5,088.00	0.00	254.40	483.36	737.76	4,350.24
99	HYDRANTS	150DB	20.0	6/30/00		69,708.00	0.00	0.00	2,614.05	2,614.05	67,093.95
100	METERS	200DB	7.0	6/30/00		7,658.23	0.00	0.00	1,094.03	1,094.03	6,564.20
101	SERVICES	S/L	25.0	6/30/00		29,756.25	0.00	0.00	644.72	644.72	29,111.53
102	TRANS & DISTRIBUT	S/L	25.0	6/30/00		226,114.90	0.00	0.00	4,899.16	4,899.16	221,215.74
103	STRUCTURES & IMP	150DB	20.0	6/30/00		645.00	0.00	0.00	24.19	24.19	620.81
104	SEWERS - GRAVITY	S/L	25.0	6/30/00		491,442.60	0.00	0.00	10,647.92	10,647.92	480,794.68
105	SEWERS - MANHOLE	150DB	15.0	6/30/00		119,993.00	0.00	0.00	5,999.65	5,999.65	113,993.35
106	SERVICES TO CUSTC	S/L	25.0	6/30/00		46,605.00	0.00	0.00	1,009.77	1,009.77	45,595.23
107	PUMPING EQUIPME	S/L	25.0	6/30/00		114,876.00	0.00	0.00	2,488.98	2,488.98	112,387.02
UTILITY PLANT						4,953,487.68	0.00	2,408,365.90	225,225.86	2,633,591.76	2,319,895.92
Grand Total						5,583,884.42	0.00	2,467,008.74	226,313.44	2,693,322.18	2,890,562.24

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SEE
G-3
FOR
Q1AC
ADJUSTMENT

Tax Depreciation Summary

Asset	Property Description	Method	Period	Date Acquired	*	Cost	Section 179 Expense	Prior Depreciation	Current Depreciation	End Depreciation	Net Book Value
Group: CIAC-REDUCE TAX DEPR											
74	POST 6/12/96 WATER	150DB	20.0	6/30/96		16,532.88	0.00	3,938.57	944.57	4,883.14	11,649.74
75	POST 6/12/96 SEWER	150DB	15.0	6/30/96		13,798.72	0.00	4,242.42	955.63	5,198.05	8,600.67
76	POST 6/12/96 WATER	150DB	20.0	6/30/96		28,609.50	0.00	6,815.54	1,634.55	8,450.09	20,159.41
77	POST 6/12/96 SEWER	150DB	15.0	6/30/96		42,065.00	0.00	12,932.89	2,913.21	15,846.10	26,218.90
88	1998 CONTRIB PROP.	S/L	25.0	6/30/98		152,861.00	0.00	9,426.43	6,114.44	15,540.87	137,320.13
89	1998 CONTRIB PROP.	S/L	25.0	6/30/98		271,074.00	0.00	16,716.23	10,842.96	27,559.19	243,514.81
90	1998 CAPACITY - WA	150DB	20.0	6/30/98		35,609.00	0.00	3,905.86	2,377.74	6,283.60	29,325.40
91	1998 CAPACITY - SEV	150DB	15.0	6/30/98		29,720.00	0.00	4,309.40	2,541.06	6,850.46	22,869.54
97	SYSTEM CAPACITY - S/L	S/L	25.0	6/30/99		31,159.00	0.00	675.11	1,246.36	1,921.47	29,237.53
98	SYSTEM CAPACITY - S/L	S/L	25.0	6/30/99		26,009.00	0.00	563.53	1,040.36	1,603.89	24,405.11
CIAC-REDUCE TAX DEPR						<u>647,438.10</u>	<u>0.00</u>	<u>63,525.98</u>	<u>30,610.88</u>	<u>94,136.86</u>	<u>553,301.24</u>
Grand Total						<u>647,438.10</u>	<u>0.00</u>	<u>63,525.98</u>	<u>30,610.88</u>	<u>94,136.86</u>	<u>553,301.24</u>

TAX DEPRECIATION

G-2 226,315.44 +
 30,610.88 -
 G-5 195,702.56 *

CIAC

5

WASTEWATER

DESCRIPTION	COST AS OF 12/31/99	ADDITIONS	DELETIONS	COST AS OF 12/31/00	CIAC 12/31/00 acc.#2271.3	LIFE	RATE	ACCUMULATED DEPRECIATION 12/31/99	DEPRECIATION EXPENSE 2000	ACCUMULATED DEPRECIATION 12/31/00	CIAC AMORT. 2000
ORGANIZATION	\$16,807.80			\$16,807.80		40	0.0250	\$5,870.89	\$420.20	\$6,090.89	
LAND	\$50,831.00			\$50,831.00		N/A	N/A	\$0.00	\$0.00	\$0.00	
STRUCTURES AND IMPROVEMENTS	\$128,069.16			\$128,069.16		27	0.0370	\$83,948.90	\$4,743.30	\$88,690.20	
COLLECTION SEWERS - FORCE	\$275,665.58	\$0.00		\$275,665.58	\$124,989.00	27	0.0370	\$103,943.86	\$10,209.84	\$114,153.70	\$4,629.22
COLLECTION SEWERS - GRAVITY	\$876,078.80	\$491,442.60 ✓		\$1,187,521.20	\$1,108,085.90	40	0.0250	\$146,884.78	\$18,901.97	\$183,786.75	\$27,652.15
COLLECTION SEWERS - MANHOLES	\$250,058.80	\$119,993.00 ✓		\$370,049.80	\$353,458.80	27	0.0370	\$79,768.53	\$9,281.38	\$89,029.89	\$13,091.10
SERVICES TO CUSTOMERS	\$105,538.75	\$46,605.00 ✓		\$152,141.75	\$150,118.75	35	0.0288	\$29,484.86	\$3,015.34	\$32,500.20	\$4,289.05
FLOW MEASURING DEVICES	\$4,535.32			\$4,535.32		5	BALANCE	\$4,535.32	\$805.26	\$5,340.58	
PUMPING EQUIPMENT	\$76,416.85	\$114,876.00		\$191,292.85	\$170,776.00	15	0.0667	\$15,769.26	\$5,094.48	\$20,863.72	\$11,385.07
TREATMENT/DISPOSAL EQUIPMENT	\$512,338.75			\$512,338.75		15	0.0687	\$451,370.01	\$34,155.92	\$485,525.93	
OUTFALL SEWER LINES	\$28,340.00			\$28,340.00		30	0.0333	\$12,751.01	\$944.67	\$13,695.68	
FURNITURE AND FIXTURES	\$184.00			\$184.00		15	0.0667	\$162.80	\$12.27	\$175.07	
cash	\$2,124,660.81	\$772,916.60	\$0.00	\$2,897,577.21	\$1,905,427.45			\$914,288.02	\$85,584.57	\$999,852.59	\$81,048.58
					\$396,047		0.0388				\$15,391.34
					weighted rate		0.0389				
TOTAL	\$4,477,085.23	\$1,106,798.98	\$0.00	\$5,583,884.21	\$2,910,166.25			\$2,000,791.61	\$177,624.66	\$2,178,416.27	\$87,511.77
FINANCIAL STATEMENT variance				5,583,884	0					2,178,417	(1)

PLANTATION BAY UTILITY COMPANY
FIXED ASSET/DEPRECIATION SUMMARY
DECEMBER 31, 2000

WATER

DESCRIPTION	COST AS OF 12/31/99	ADDITIONS	DELETIONS	COST AS OF 12/31/00	CIAC 12/31/00 acc. # 1271.3	LIFE	RATE	ACCUMULATED DEPRECIATION 12/31/99	DEPRECIATION EXPENSE 2000	ACCUMULATED DEPRECIATION 12/31/00	CIAC AMORT. 2000
ORGANIZATION	\$16,807.82			\$16,807.82		40	0.0260	\$5,870.80	\$420.20	\$6,090.80	
LAND	\$33,754.00			\$33,754.00		N/A	N/A	\$0.00	\$0.00	\$0.00	
STRUCTURES AND IMPROVEMENTS	\$140,601.22	\$845.00 ✓		\$141,246.22		28	0.0357	\$65,984.00	\$5,044.51	\$71,008.51	
WELLS AND SPRINGS	\$112,098.36			\$112,098.36		27	0.0370	\$52,503.37	\$4,151.79	\$56,655.16	
POWER GENERATION EQUIP.	\$18,632.18			\$18,632.18		17	0.0588	\$2,192.02	\$1,096.01	\$3,288.03	
PUMPING EQUIPMENT	\$181,169.94			\$181,169.94		17	0.0588	\$138,106.06	\$10,657.06	\$148,763.12	
WATER TREATMENT EQUIPMENT	\$572,211.15			\$572,211.15		17	0.0588	\$444,341.70	\$33,859.48	\$478,001.18	
DISTRIBUTION	\$230,505.00			\$230,505.00		33	0.0303	\$94,292.00	\$8,985.00	\$101,277.00	
TRANS AND DISTRIBUTION MAINS	\$786,173.25	\$226,114.90 ✓		\$1,012,288.15	\$733,936.16	38	0.0263	\$205,047.47	\$20,688.77	\$225,736.24	\$19,314.11
SERVICES	\$98,005.40	\$29,756.25 ✓		\$127,761.65	\$106,666.66	35	0.0286	\$28,823.87	\$2,800.15	\$31,624.02	\$3,047.62
METERS AND INSTALLATION	\$54,010.29	\$7,658.23 ✓		\$61,668.52		17	0.0588	\$24,825.00	\$3,827.56	\$28,652.56	
HYDRANTS	\$103,770.50	\$69,708.00 ✓		\$173,478.50	\$164,138.00	40	0.0260	\$22,355.57	\$2,594.26	\$24,949.83	\$4,103.45
FURNITURE AND FIXTURES	\$184.00			\$184.00		15	0.0667	\$162.61	\$12.27	\$175.08	
LABORATORY EQUIPMENT	\$846.53			\$846.53		15	0.0667	\$477.32	\$56.44	\$533.76	
COMMUNICATION EQUIPMENT	\$688.22			\$688.22		10	0.1000	\$584.46	\$68.82	\$653.28	
MISCELLANEOUS	\$2,966.76			\$2,966.76		15	0.0667	\$1,057.34	\$197.76	\$1,255.12	
	\$2,352,424.82	\$333,882.38	\$0.00	\$2,686,307.00	\$1,004,740.80			\$1,086,503.59	\$92,060.09	\$1,178,563.68	\$26,465.18
cash				\$549,937			0.0266				\$14,644

weighted rate
200 1,100,198.90
see ADDITIONS
G-5

CIAC accts	water	wastewater	
from above	\$1,004,741	\$1,905,427.45	2,910,168
trial balance			
	water	wastewater	total
system capacity	\$479,487	\$398,047	\$875,534
meter installation	\$70,450		\$70,450
on-site facilities	<u>\$1,004,741</u>	<u>\$1,905,427</u>	<u>\$2,910,168</u>
	<u>\$1,554,878</u>	<u>\$2,301,474</u>	<u>\$3,856,352</u>
amort	\$274,823	\$411,516	\$686,339
net	<u>\$1,279,855</u>	<u>\$1,889,958</u>	<u>\$3,169,813</u>
financial statements			3,169,814
variance			(0)

Utility Tax Depreciation

Asset	Property Description	Method	Period	Date In Service	*	Custom	Cost	CIAC Basis Adjustment	Tax Adj. Basis	Prior Depreciation	Current Depreciation	End Depreciation	Net Book Value
Division: 01 WATER UTILITY PLANT													
Group: 301 ORGANIZATION-WATER													
6	ORGANIZATION COSTS	Amort	5.0	1/01/86			16,808.00	0.00	16,808.00	16,808.00	0.00	16,808.00	0.00
206	IRS Section 118(c) adjustment	Memo	0.0	12/31/00			1,326,778.37	0.00	1326778.37	1,326,778.37	0.00	1,326,778.37	0.00
207	IRS Section 118(c) adjustment	Memo	0.0	12/31/00			-1,326,778.37	0.00	-1326778.37	0.00	0.00	0.00	-1326778.37
301 ORGANIZATION-WATER							<u>16,808.00</u>	<u>0.00</u>	<u>16,808.00</u>	<u>1,343,586.37</u>	<u>0.00</u>	<u>1,343,586.37</u>	<u>-1,326,778.37</u>
Group: 303 LAND-WATER													
1	LAND	Memo	0.0	1/01/86			33,754.00	0.00	33,754.00	0.00	0.00	0.00	33,754.00
303 LAND-WATER							<u>33,754.00</u>	<u>0.00</u>	<u>33,754.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>33,754.00</u>
Group: 304 STRUCT/IMPROVE-WATER													
15	UTILITY PLANT	PRE	15.0	1/01/86			134,357.00	86,575.00	47,782.00	47,782.00	0.00	47,782.00	0.00
31	UTILITY PLANT	150DB	20.0	1/01/87			151.25	97.00	54.25	38.52	2.42	40.94	13.31
73	WATER PLANT & LINES	150DB	20.0	1/01/90			53.00	34.00	19.00	10.94	0.85	11.79	7.21
91	WATER STRUCTURES & IMPRC	150DB	20.0	6/30/93			2,773.00	1,787.00	986.00	436.12	43.99	480.11	505.89
119	WATER STRUCTURES & IMPRC	150DB	20.0	6/30/95			155.00	100.00	55.00	19.15	2.69	21.84	33.16
139	WATER STRUCTURES & IMPRC	150DB	20.0	6/30/96			3,112.00	2,005.00	1,107.00	326.96	58.50	385.46	721.54
195	STRUCTURES & IMPROVEMEN	150DB	20.0	6/30/00			645.00	484.00	161.00	6.04	11.62	17.66	143.34
213	STRUCTURES & IMPROVEMEN	S/L	25.0	6/30/01			3,651.00	2,738.25	912.75	0.00	19.78	19.78	892.97
304 STRUCT/IMPROVE-WATER							<u>144,897.25</u>	<u>93,820.25</u>	<u>51,077.00</u>	<u>48,619.73</u>	<u>139.85</u>	<u>48,759.58</u>	<u>2,317.42</u>
Group: 307 WELLS & SPRINGS													
16	UTILITY PLANT	PRE	15.0	1/01/86			95,721.00	61,680.00	34,041.00	34,041.00	0.00	34,041.00	0.00
32	UTILITY PLANT	150DB	20.0	1/01/87			2,413.19	1,555.00	858.19	609.32	38.29	647.61	210.58
43	WELLS	150DB	20.0	1/01/88			995.00	641.00	354.00	235.54	15.79	251.33	102.67
92	WATER WELLS & SPRINGS	150DB	20.0	6/30/93			12,968.00	8,356.00	4,612.00	2,039.93	205.77	2,245.70	2,366.30
214	WELLS	S/L	25.0	6/30/01			4,252.00	1,299.00	433.00	0.00	2,529.38	2,529.38	423.62
307 WELLS & SPRINGS							<u>116,349.19</u>	<u>73,531.00</u>	<u>40,298.19</u>	<u>36,925.79</u>	<u>2,789.23</u>	<u>39,715.02</u>	<u>3,103.17</u>
Group: 310 POWER GEN EQUIP-WATER													
154	WATER POWER GENERATION	200DB	7.0	6/30/97			18,632.18	13,974.00	4,658.18	3,203.10	415.74	3,618.84	1,039.34
310 POWER GEN EQUIP-WATER							<u>18,632.18</u>	<u>13,974.00</u>	<u>4,658.18</u>	<u>3,203.10</u>	<u>415.74</u>	<u>3,618.84</u>	<u>1,039.34</u>
Group: 311 PUMPING EQUIP-WATER													
17	UTILITY PLANT	PRE	15.0	1/01/86			171,889.00	110,760.00	61,129.00	61,129.00	0.00	61,129.00	0.00
140	WATER PUMPING EQUIPMENT	150DB	20.0	6/30/96			4,560.00	2,938.00	1,622.00	479.08	85.72	564.80	1,057.20
164	PUMPING EQUIPMENT	150DB	20.0	6/30/98			2,202.52	1,652.00	550.52	97.14	34.00	131.14	419.38
181	PUMPING EQUIPMENT	S/L	25.0	6/30/99			1,254.25	941.00	313.25	19.32	12.53	31.85	281.40
311 PUMPING EQUIP-WATER							<u>179,905.77</u>	<u>116,291.00</u>	<u>63,614.77</u>	<u>61,724.54</u>	<u>132.25</u>	<u>61,856.79</u>	<u>1,757.98</u>
Group: 320 WATER TREATMENT EQUIP													
3	UTILITY PLANT	PRE	15.0	1/01/86			553,923.00	356,970.00	196,953.00	196,953.00	0.00	196,953.00	0.00
14	UTILITY PLANT	Memo	15.0	1/01/86			-384.00	0.00	-384.00	0.00	0.00	0.00	-384.00
58	WATER PLANT & LINES	150DB	20.0	1/01/89			466.00	301.00	165.00	102.43	7.36	109.79	55.21
80	WATER TREATMENT EQUIP	150DB	20.0	6/30/91			2,682.67	1,729.00	953.67	506.92	42.55	549.47	404.20
93	WATER TREATMENT EQUIP.	150DB	20.0	6/30/93			292.00	188.00	104.00	46.00	4.64	50.64	53.36
110	WATER TREATMENT EQUIPME	150DB	20.0	6/30/94			1,495.00	963.00	532.00	211.25	24.06	235.31	296.69
120	WATER TREATMENT EQUIPME	150DB	20.0	6/30/95			1,816.00	1,170.00	646.00	224.94	31.58	256.52	389.48
141	WATER TREATMENT EQUIPME	S/L	25.0	6/30/96			9,602.00	6,188.00	3,414.00	784.15	136.56	920.71	2,493.29
155	WATER TREATMENT EQUIPME	150DB	20.0	6/30/97			1,264.51	948.00	316.51	75.40	18.08	33.48	223.03

Utility Tax Depreciation

Asset	Property Description	Method	Period	Date In Service	Custom	Cost	CIAC Basis Adjustment	Tax Adj. Basis	Prior Depreciation	Current Depreciation	End Depreciation	Net Book Value
Division: 01 WATER UTILITY PLANT Group: 320 WATER TREATMENT EQUIP (continued)												
182	WATER TREATMENT EQUIPME	S/L	25.0	6/30/99		2,318.22	1,739.00	579.22	35.72	23.17	58.89	520.33
215	WATER TREATMENT EQUIPME	S/L	25.0	6/30/01		1,588.00	0.00	0.00	0.00	1,588.00	1,588.00	0.00
320 WATER TREATMENT EQUIP						<u>575,063.40</u>	<u>370,196.00</u>	<u>203,279.40</u>	<u>198,939.81</u>	<u>1,876.00</u>	<u>200,815.81</u>	<u>4,051.59</u>
Group: 330 DISTRIBUTION RESERVOIR												
18	UTILITY PLANT	PRE	15.0	1/01/86		230,505.00	217,407.00	13,098.00	13,098.00	0.00	13,098.00	0.00
330 DISTRIBUTION RESERVOIR						<u>230,505.00</u>	<u>217,407.00</u>	<u>13,098.00</u>	<u>13,098.00</u>	<u>0.00</u>	<u>13,098.00</u>	<u>0.00</u>
Group: 331 TRANS/DIST MAINS												
19	UTILITY PLANT	PRE	15.0	1/01/86		290,363.90	187,101.08	103,262.82	103,262.92	0.00	103,262.92	-0.10
33	UTILITY PLANT	150DB	20.0	1/01/87		22,656.40	14,599.00	8,057.40	5,720.77	359.48	6,080.25	1,977.15
44	CONTRIBUTED MAINS	150DB	20.0	1/01/88		83,827.00	0.00	83,827.00	55,777.32	3,739.96	59,517.28	24,309.72
61	CONTRIBUTED LINES	150DB	20.0	1/01/89		46,868.00	0.00	46,868.00	29,094.29	2,091.02	31,185.31	15,682.69
94	CONTRIBUTED WATER TRANS	150DB	20.0	6/30/93		87,088.00	0.00	87,088.00	38,519.89	3,885.45	42,405.34	44,682.66
121	CONTRIBUTED WATER TRANS	150DB	20.0	6/30/95		35,221.00	0.00	35,221.00	12,264.22	1,721.76	13,985.98	21,235.02
158	WATER LINES	150DB	20.0	6/30/97		24,190.00	18,143.00	6,047.00	0.00	453.53	453.53	5,593.47
165	TRANS & DIST MAINS	S/L	25.0	6/30/98		112,245.90	112,245.90	0.00	0.00	0.00	0.00	0.00
194	TRANS & DISTRIBUTION MAIN	S/L	25.0	6/30/00		226,114.90	226,114.90	0.00	0.00	0.00	0.00	0.00
208	UTILITY PLANT	PRE	15.0	1/01/86	*	83,713.40	0.00	83,713.40	29,771.08	0.00	29,771.08	53,942.32
331 TRANS/DIST MAINS						<u>1,012,288.50</u>	<u>558,203.88</u>	<u>454,084.62</u>	<u>274,410.49</u>	<u>12,251.20</u>	<u>286,661.69</u>	<u>167,422.93</u>
*Less: Dispositions						<u>83,713.40</u>	<u>0.00</u>	<u>0.00</u>	<u>29,771.08</u>	<u>0.00</u>	<u>29,771.08</u>	<u>0.00</u>
Net 331 TRANS/DIST MAINS						<u>928,575.10</u>	<u>558,203.88</u>	<u>454,084.62</u>	<u>244,639.41</u>	<u>12,251.20</u>	<u>256,890.61</u>	<u>167,422.93</u>
Group: 333 SERVICES-WATER												
20	UTILITY PLANT	PRE	15.0	1/01/86		43,770.00	28,203.39	15,566.61	15,566.61	0.00	15,566.61	0.00
34	UTILITY PLANT	150DB	20.0	1/01/87		3,470.00	2,236.00	1,234.00	876.14	55.06	931.20	302.80
45	CONTRIBUTED SERVICES	150DB	20.0	1/01/88		9,827.00	0.00	9,827.00	6,538.74	438.43	6,977.17	2,849.83
62	CONTRIBUTED SERVICES	150DB	20.0	1/01/89		6,752.00	0.00	6,752.00	4,191.43	301.24	4,492.67	2,259.33
95	CONTRIBUTED WATER SERVIC	150DB	20.0	6/30/93		10,901.00	0.00	10,901.00	4,821.63	486.35	5,307.98	5,593.02
122	CONTRIBUTED WATER SERVIC	150DB	20.0	6/30/95		2,115.00	0.00	2,115.00	736.46	103.39	839.85	1,275.15
143	CONTRIBUTED WATER SERVIC	150DB	20.0	6/30/96		4,170.00	4,170.00	0.00	0.00	0.00	0.00	0.00
166	SERVICES	S/L	25.0	6/30/98		11,395.40	11,395.40	0.00	0.00	0.00	0.00	0.00
193	SERVICES (CONTRIBUTED)	S/L	25.0	6/30/00		29,756.25	29,756.25	0.00	0.00	0.00	0.00	0.00
209	UTILITY PLANT	PRE	15.0	1/01/86	*	5,605.00	0.00	5,605.00	1,993.39	0.00	1,993.39	3,611.61
333 SERVICES-WATER						<u>127,761.65</u>	<u>75,761.04</u>	<u>52,000.61</u>	<u>34,724.40</u>	<u>1,384.47</u>	<u>36,108.87</u>	<u>15,891.74</u>
*Less: Dispositions						<u>5,605.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,993.39</u>	<u>0.00</u>	<u>1,993.39</u>	<u>0.00</u>
Net 333 SERVICES-WATER						<u>122,156.65</u>	<u>75,761.04</u>	<u>52,000.61</u>	<u>32,731.01</u>	<u>1,384.47</u>	<u>34,115.48</u>	<u>15,891.74</u>
Group: 334 METERS/METER INSTALLS												
4	METERS	PRE	5.0	1/01/86		10,609.00	0.00	10,609.00	10,609.00	0.00	10,609.00	0.00
35	UTILITY PLANT	150DB	20.0	1/01/87		5,649.53	0.00	5,649.53	4,011.17	252.06	4,263.23	1,386.30
46	METERS	150DB	20.0	1/01/88		4,486.00	0.00	4,486.00	2,984.91	200.15	3,185.06	1,300.94
63	METERS	150DB	20.0	1/01/89		1,909.00	0.00	1,909.00	1,185.06	85.17	1,270.23	638.77
75	WATER PLANT & LINES	150DB	20.0	1/01/90		4,002.00	0.00	4,002.00	2,305.78	178.55	2,484.33	1,517.67
81	METERS	200DB	7.0	6/30/91		901.99	0.00	901.99	901.99	0.00	901.99	0.00
87	METERS	200DB	7.0	6/30/92		682.00	0.00	682.00	682.00	0.00	682.00	0.00
103	METERS	200DB	7.0	6/30/93		2,928.00	0.00	2,928.00	2,928.00	0.00	2,928.00	0.00
111	WATER METERS	200DB	7.0	6/30/94		2,390.00	0.00	2,390.00	2,283.35	106.65	2,390.00	0.00
130	METERS	200DB	7.0	6/30/95		3,203.00	0.00	3,203.00	2,774.20	285.87	3,060.07	142.93
149	METERS	200DB	7.0	6/30/96		4,606.00	0.00	4,606.00	3,578.30	411.08	3,989.38	616.62
156	WATER METERS	200DB	7.0	6/30/97		2,109.44	0.00	2,109.44	1,450.52	188.26	1,638.78	470.66

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Utility Tax Depreciation

Asset	Property Description	Method	Period	Date In Service	*	Custom	Cost	CIAC Basis Adjustment	Tax Adj. Basis	Prior Depreciation	Current Depreciation	End Depreciation	Net Book Value
Division: 01 WATER UTILITY PLANT Group: 334 METERS/METER INSTALLS (continued)													
167	WATER METERS	200DB	7.0	6/30/98			5,088.14	0.00	5,088.14	2,863.00	635.75	3,498.75	1,589.39
183	METERS	200DB	7.0	6/30/99			5,446.55	0.00	5,446.55	2,111.93	952.75	3,064.68	2,381.87
192	METERS	200DB	7.0	6/30/00			7,658.23	0.00	7,658.23	1,094.03	1,875.49	2,969.52	4,688.71
334 METERS/METER INSTALLS							<u>61,668.88</u>	<u>0.00</u>	<u>61,668.88</u>	<u>41,763.24</u>	<u>5,171.78</u>	<u>46,935.02</u>	<u>14,733.86</u>
Group: 335 HYDRANTS													
21	UTILITY PLANT	PRE	15.0	1/01/86			10,660.00	6,868.85	3,791.15	3,791.15	0.00	3,791.15	0.00
36	UTILITY PLANT	150DB	20.0	1/01/87			1,850.00	1,193.00	657.00	466.48	29.31	495.79	161.21
47	CONTRIBUTED HYDRANTS	150DB	20.0	1/01/88			14,920.00	0.00	14,920.00	9,927.56	665.66	10,593.22	4,326.78
64	CONTRIBUTED HYDRANTS	150DB	20.0	1/01/89			7,110.00	0.00	7,110.00	4,413.67	317.22	4,730.89	2,379.11
76	WATER PLANT & LINES	150DB	20.0	1/01/90			1,091.00	703.00	388.00	223.55	17.31	240.86	147.14
96	CONTRIBUTED WATER HYDR/A	150DB	20.0	6/30/93			12,500.00	0.00	12,500.00	5,528.88	557.69	6,086.57	6,413.43
123	CONTRIBUTED WATER HYDR/A	150DB	20.0	6/30/95			2,450.00	0.00	2,450.00	853.12	119.77	972.89	1,477.11
160	HYDRANTS	150DB	20.0	6/30/97			250.00	188.00	62.00	0.00	4.65	4.65	57.35
168	HYDRANTS	150DB	20.0	6/30/98			29,220.00	29,220.00	0.00	0.00	0.00	0.00	0.00
191	HYDRANTS (CONTRIBUTED)	150DB	20.0	6/30/00			69,708.00	69,708.00	0.00	0.00	0.00	0.00	0.00
210	UTILITY PLANT	PRE	15.0	1/01/86	*		23,720.00	0.00	23,720.00	8,435.85	0.00	8,435.85	15,284.15
335 HYDRANTS							<u>173,479.00</u>	<u>107,880.85</u>	<u>65,598.15</u>	<u>33,640.26</u>	<u>1,711.61</u>	<u>35,351.87</u>	<u>30,246.28</u>
*Less: Dispositions							<u>23,720.00</u>	<u>0.00</u>	<u>0.00</u>	<u>8,435.85</u>	<u>0.00</u>	<u>8,435.85</u>	<u>0.00</u>
Net 335 HYDRANTS							<u>149,759.00</u>	<u>107,880.85</u>	<u>65,598.15</u>	<u>25,204.41</u>	<u>1,711.61</u>	<u>26,916.02</u>	<u>30,246.28</u>
Group: 340 FURN & EQUIP-WATER													
5	OFFICE FURNITURE	PRE	5.0	1/01/86			184.00	0.00	184.00	184.00	0.00	184.00	0.00
340 FURN & EQUIP-WATER							<u>184.00</u>	<u>0.00</u>	<u>184.00</u>	<u>184.00</u>	<u>0.00</u>	<u>184.00</u>	<u>0.00</u>
Group: 344 LABORATORY EQUIPMENT													
82	LAB EQUIP	200DB	7.0	6/30/91			846.53	0.00	846.53	846.53	0.00	846.53	0.00
344 LABORATORY EQUIPMENT							<u>846.53</u>	<u>0.00</u>	<u>846.53</u>	<u>846.53</u>	<u>0.00</u>	<u>846.53</u>	<u>0.00</u>
Group: 346 COMMUNICATION EQUIP													
83	COMMUNICATION EQUIP	200DB	5.0	6/30/91			688.22	0.00	688.22	688.22	0.00	688.22	0.00
346 COMMUNICATION EQUIP							<u>688.22</u>	<u>0.00</u>	<u>688.22</u>	<u>688.22</u>	<u>0.00</u>	<u>688.22</u>	<u>0.00</u>
Group: 347 MISCELLANEOUS EQUIP													
104	EQUIPMENT	200DB	7.0	6/30/93			110.00	0.00	110.00	110.00	0.00	110.00	0.00
115	EQUIPMENT	200DB	7.0	6/30/94			1,712.00	0.00	1,712.00	1,635.60	76.40	1,712.00	0.00
129	MISCELLANEOUS EQUIPMENT	200DB	7.0	6/30/95			1,146.00	0.00	1,146.00	992.58	102.28	1,094.86	51.14
217	MISCELLANEOUS EQUIPMENT	200DB	7.0	6/30/01			4,246.00	0.00	0.00	0.00	4,246.00	4,246.00	0.00
347 MISCELLANEOUS EQUIP							<u>7,214.00</u>	<u>0.00</u>	<u>2,968.00</u>	<u>2,738.18</u>	<u>4,424.68</u>	<u>7,162.86</u>	<u>51.14</u>
01 WATER UTILITY PLANT							<u>2,700,045.57</u>	<u>1,627,065.02</u>	<u>1,064,626.55</u>	<u>2,095,092.66</u>	<u>30,296.81</u>	<u>2,125,389.47</u>	<u>-1,052,408.92</u>
*Less: Dispositions							<u>113,038.40</u>	<u>0.00</u>	<u>0.00</u>	<u>40,200.32</u>	<u>0.00</u>	<u>40,200.32</u>	<u>0.00</u>
Net 01 WATER UTILITY PLANT							<u>2,587,007.17</u>	<u>1,627,065.02</u>	<u>1,064,626.55</u>	<u>2,054,892.34</u>	<u>30,296.81</u>	<u>2,085,189.15</u>	<u>-1,052,408.92</u>

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Utility Tax Depreciation

Asset	Property Description	Method	Period	Date In Service	*	Custom	Cost	CIAC Basis Adjustment	Tax Adj. Basis	Prior Depreciation	Current Depreciation	End Depreciation	Net Book Value
Division: 02 SEWER UTILITY PLANT													
Group: 334 METERS/METER INSTALLS													
216	METERS	S/L	25.0	6/30/01			11,401.00	0.00	0.00	0.00	11,401.00	11,401.00	0.00
334 METERS/METER INSTALLS							<u>11,401.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>11,401.00</u>	<u>11,401.00</u>	<u>0.00</u>
Group: 351 ORGANIZATION-SEWER													
11	ORGANIZATION COSTS	Amort	5.0	1/01/86			16,808.00	0.00	16,808.00	16,808.00	0.00	16,808.00	0.00
351 ORGANIZATION-SEWER							<u>16,808.00</u>	<u>0.00</u>	<u>16,808.00</u>	<u>16,808.00</u>	<u>0.00</u>	<u>16,808.00</u>	<u>0.00</u>
Group: 353 LAND-SEWER													
12	LAND	Memo	0.0	1/01/86			50,631.00	0.00	50,631.00	0.00	0.00	0.00	50,631.00
353 LAND-SEWER							<u>50,631.00</u>	<u>0.00</u>	<u>50,631.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>50,631.00</u>
Group: 354 STRUCT/IMPROVE-SEWER													
22	UTILITY PLANT	PRE	15.0	1/01/86			127,710.00	82,292.00	45,418.00	45,418.00	0.00	45,418.00	0.00
37	UTILITY PLANT	150DB	20.0	1/01/87			151.25	97.00	54.25	38.52	2.42	40.94	13.31
74	SEWER PLANT & LINES	150DB	15.0	1/01/90			53.00	34.00	19.00	13.95	1.12	15.07	3.93
124	SEWER STRUCTURES & IMPRC	150DB	15.0	6/30/95			155.00	100.00	55.00	24.15	3.25	27.40	27.60
354 STRUCT/IMPROVE-SEWER							<u>128,069.25</u>	<u>82,523.00</u>	<u>45,546.25</u>	<u>45,494.62</u>	<u>6.79</u>	<u>45,501.41</u>	<u>44.84</u>
Group: 360 COLLECT SEWER-FORCE													
23	UTILITY PLANT	PRE	15.0	1/01/86			146,579.00	130,238.00	16,341.00	16,341.00	0.00	16,341.00	0.00
97	CONTRIBUTED SEWER LINES -	150DB	20.0	6/30/93			124,989.00	0.00	124,989.00	55,283.89	5,576.41	60,860.30	64,128.70
125	SEWER LINES - FORCE	150DB	20.0	6/30/95			2,676.00	1,724.00	952.00	331.49	46.54	378.03	573.97
169	SEWERS - FORCE	S/L	25.0	6/30/98			1,421.63	1,066.00	355.63	36.16	14.23	50.39	305.24
196	SEWERS - GRAVITY (CONTRIB)	S/L	25.0	6/30/00			491,442.60	491,442.60	0.00	0.00	0.00	0.00	0.00
360 COLLECT SEWER-FORCE							<u>767,108.23</u>	<u>624,470.60</u>	<u>142,637.63</u>	<u>71,992.54</u>	<u>5,637.18</u>	<u>77,629.72</u>	<u>65,007.91</u>
Group: 361 COLLECT SEWER-GRAVITY													
24	UTILITY PLANT	PRE	15.0	1/01/86			68,032.00	68,032.00	0.00	0.00	0.00	0.00	0.00
38	UTILITY PLANT	150DB	20.0	1/01/87			31,313.80	20,177.00	11,136.80	7,907.14	496.87	8,404.01	2,732.79
48	CONTRIBUTED LINES	150DB	20.0	1/01/88			89,305.00	0.00	89,305.00	59,422.29	3,984.36	63,406.65	25,898.35
60	CONTRIBUTED SEWER LINES	150DB	20.0	1/01/89			28,841.00	0.00	28,841.00	17,903.67	1,286.74	19,190.41	9,650.59
98	CONTRIBUTED SEWER LINES -	150DB	20.0	6/30/93			94,331.00	0.00	94,331.00	41,723.55	4,208.60	45,932.15	48,398.85
126	CONTRIBUTED SEWER LINES -	150DB	20.0	6/30/95			31,438.00	0.00	31,438.00	10,946.95	1,536.83	12,483.78	18,954.22
145	CONTRIBUTED SEWER LINES -	S/L	25.0	6/30/96			22,975.00	22,975.00	0.00	0.00	0.00	0.00	0.00
170	SEWERS - GRAVITY	S/L	25.0	6/30/98			152,605.15	152,605.15	0.00	0.00	0.00	0.00	0.00
197	SEWERS - MANHOLES (CONTR)	150DB	15.0	6/30/00			97,028.00	97,028.00	0.00	0.00	0.00	0.00	0.00
211	SEWERS - MANHOLES (CONTR)	150DB	15.0	6/30/00	*		22,965.00	0.00	22,965.00	0.00	1,148.25	1,148.25	21,816.75
218	UTILITY PLANT	PRE	15.0	1/01/86	*		157,237.00	0.00	157,237.00	0.00	0.00	0.00	157,237.00
219	MISCELLANEOUS EQUIPMENT	200DB	7.0	6/30/01			4,245.00	0.00	0.00	0.00	4,245.00	4,245.00	0.00
361 COLLECT SEWER-GRAVITY							<u>800,315.95</u>	<u>360,817.15</u>	<u>435,253.80</u>	<u>137,903.60</u>	<u>16,906.65</u>	<u>154,810.25</u>	<u>284,688.55</u>
*Less: Dispositions							<u>180,202.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,148.25</u>	<u>0.00</u>
Net 361 COLLECT SEWER-GRAVITY							<u>620,113.95</u>	<u>360,817.15</u>	<u>435,253.80</u>	<u>137,903.60</u>	<u>16,906.65</u>	<u>153,662.00</u>	<u>284,688.55</u>
Group: 362 SPECIAL COLLECT STRUC													
25	UTILITY PLANT	PRE	15.0	1/01/86			73,060.00	47,077.00	25,983.00	25,983.00	0.00	25,983.00	0.00
39	UTILITY PLANT	150DB	20.0	1/01/87			10,600.00	6,830.00	3,770.00	2,676.70	168.20	2,844.90	925.10
49	CONTRIBUTED MANHOLES	150DB	20.0	1/01/88			32,460.00	0.00	32,460.00	21,598.45	1,448.21	23,046.66	9,413.34
66	CONTRIBUTED MANHOLES	150DB	20.0	1/01/89			19,310.00	0.00	19,310.00	11,987.09	861.52	12,848.61	6,461.39

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Utility Tax Depreciation

Asset	Property Description	Method	Period	Date In Service	Custom	Cost	CIAC Basis Adjustment	Tax Adj. Basis	Prior Depreciation	Current Depreciation	End Depreciation	Net Book Value
Division: 02 SEWER UTILITY PLANT Group: 362 SPECIAL COLLECT STRUC (continued)												
99	CONTRIBUTED SEWER COLLE	150DB	15.0	6/30/93		43,830.00	0.00	43,830.00	24,419.13	2,588.12	27,007.25	16,822.75
127	CONTRIBUTED MANHOLES	150DB	15.0	6/30/95		9,993.00	0.00	9,993.00	4,387.28	590.08	4,977.36	5,015.64
146	CONTRIBUTED SEWER COLLE	150DB	15.0	6/30/96		13,080.00	13,080.00	0.00	0.00	0.00	0.00	0.00
171	SEWER - MANHOLES	150DB	15.0	6/30/98		47,723.80	47,723.80	0.00	0.00	0.00	0.00	0.00
198	SEWER MANHOLES (CONTRIB)	S/L	25.0	6/30/00		46,605.00	46,605.00	0.00	0.00	0.00	0.00	0.00
362 SPECIAL COLLECT STRUC						<u>296,661.80</u>	<u>161,315.80</u>	<u>135,346.00</u>	<u>91,051.65</u>	<u>5,656.13</u>	<u>96,707.78</u>	<u>38,638.22</u>
Group: 363 SERVICES-SEWER												
26	UTILITY PLANT	PRE	15.0	1/01/86		46,291.00	29,828.00	16,463.00	16,463.00	0.00	16,463.00	0.00
50	CONTRIBUTED SERVICES	150DB	20.0	1/01/88		10,835.00	0.00	10,835.00	7,209.45	483.41	7,692.86	3,142.14
67	CONTRIBUTED SEWER LINES	150DB	20.0	1/01/89		5,525.00	0.00	5,525.00	3,429.77	246.50	3,676.27	1,848.73
100	CONTRIBUTED SEWER SERVIC	150DB	15.0	6/30/93		11,065.00	0.00	11,065.00	6,164.69	653.37	6,818.06	4,246.94
128	CONTRIBUTED SEWER SERVIC	150DB	15.0	6/30/95		2,890.00	0.00	2,890.00	1,268.82	170.65	1,439.47	1,450.53
147	CONTRIBUTED SEWER SERVIC	S/L	25.0	6/30/96		6,010.00	6,010.00	0.00	0.00	0.00	0.00	0.00
172	SEWER - SERVICES	S/L	25.0	6/30/98		14,845.50	14,845.50	0.00	0.00	0.00	0.00	0.00
212	CONTRIBUTED SERVICES	150DB	20.0	1/01/88	*	8,075.00	0.00	8,075.00	5,372.99	180.13	5,553.12	2,521.88
363 SERVICES-SEWER						<u>105,536.50</u>	<u>50,683.50</u>	<u>54,853.00</u>	<u>39,908.72</u>	<u>1,734.06</u>	<u>41,642.78</u>	<u>13,210.22</u>
						<u>8,075.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,372.99</u>	<u>0.00</u>	<u>5,553.12</u>	<u>0.00</u>
*Less: Dispositions												
Net 363 SERVICES-SEWER						<u>97,461.50</u>	<u>50,683.50</u>	<u>54,853.00</u>	<u>34,535.73</u>	<u>1,734.06</u>	<u>36,089.66</u>	<u>13,210.22</u>
Group: 364 FLOW MEASURING DEVICE												
101	SEWER FLOW MEASURING DE	150DB	15.0	6/30/93		2,782.00	1,793.00	989.00	551.00	58.40	609.40	379.60
112	SEWER FLOW MEASURING DE	150DB	15.0	6/30/94		1,753.00	1,130.00	623.00	310.30	36.79	347.09	275.91
364 FLOW MEASURING DEVICE						<u>4,535.00</u>	<u>2,923.00</u>	<u>1,612.00</u>	<u>861.30</u>	<u>95.19</u>	<u>956.49</u>	<u>655.51</u>
Group: 371 PUMPING EQUIP-SEWER												
27	UTILITY PLANT	PRE	15.0	1/01/86		2,846.00	1,834.00	1,012.00	1,012.00	0.00	1,012.00	0.00
59	PUMPING EQUIP	150DB	15.0	1/01/89		1,795.00	1,156.00	639.00	506.94	37.73	544.67	94.33
102	SEWER PUMPING EQUIPMENT	150DB	15.0	6/30/93		3,305.00	2,130.00	1,175.00	654.64	69.38	724.02	450.98
113	SEWER PUMPING EQUIPMENT	150DB	15.0	6/30/94		3,722.00	2,399.00	1,323.00	658.97	78.12	737.09	585.91
148	SEWER PUMPING EQUIPMENT	150DB	15.0	6/30/96		348.00	224.00	124.00	46.71	7.73	54.44	69.56
157	SEWER PUMPING EQUIPMENT	150DB	15.0	6/30/97		7,800.00	5,850.00	1,950.00	599.53	135.05	734.58	1,215.42
173	SEWER PUMPING	150DB	15.0	6/30/98		55,900.00	55,900.00	0.00	0.00	0.00	0.00	0.00
184	PUMPING EQUIPMENT	150DB	15.0	6/30/99		700.84	526.00	174.84	25.35	14.95	40.30	134.54
199	PUMPING EQUIPMENT (CONTR)	S/L	25.0	6/30/00		114,876.00	114,876.00	0.00	0.00	0.00	0.00	0.00
371 PUMPING EQUIP-SEWER						<u>191,292.84</u>	<u>184,895.00</u>	<u>6,397.84</u>	<u>3,504.14</u>	<u>342.96</u>	<u>3,847.10</u>	<u>2,550.74</u>
Group: 380 TREAT/DISPOSAL EQUIP												
28	UTILITY PLANT	Memo	15.0	1/01/86		-3,388.00	0.00	-3,388.00	0.00	0.00	0.00	-3,388.00
30	TREAT/DISP EQUIPMENT	PRE	15.0	1/01/86		503,314.00	324,677.00	178,637.00	178,637.00	0.00	178,637.00	0.00
65	TREATMENT EQUIPMENT	150DB	15.0	1/01/89		3,078.00	1,984.00	1,094.00	867.90	64.60	932.50	161.50
114	SEWER TREATMENT & DISPOS	150DB	15.0	6/30/94		4,247.00	2,736.00	1,511.00	752.61	89.22	841.83	669.17
185	TREATMENT DISPOSAL EQUIP	150DB	15.0	6/30/99		5,088.00	3,816.00	1,272.00	184.44	108.76	293.20	978.80
380 TREAT/DISPOSAL EQUIP						<u>512,339.00</u>	<u>333,213.00</u>	<u>179,126.00</u>	<u>180,441.95</u>	<u>262.58</u>	<u>180,704.53</u>	<u>-1,578.53</u>
Group: 382 OUTFALL SEWER LINES												
29	UTILITY PLANT	PRE	15.0	1/01/86		28,340.00	18,261.00	10,079.00	10,079.00	0.00	10,079.00	0.00
382 OUTFALL SEWER LINES						<u>28,340.00</u>	<u>18,261.00</u>	<u>10,079.00</u>	<u>10,079.00</u>	<u>0.00</u>	<u>10,079.00</u>	<u>0.00</u>

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Utility Tax Depreciation

Asset	Property Description	Method	Period	Date In Service	*	Custom	Cost	CIAC Basis Adjustment	Tax Adj. Basis	Prior Depreciation	Current Depreciation	End Depreciation	Net Book Value
Division: 02 SEWER UTILITY PLANT (continued)													
Group: 390 FURN & EQUIP-SEWER													
13	OFFICE FURNITURE	PRE	5.0	1/01/86			184.00	0.00	184.00	184.00	0.00	184.00	0.00
	390 FURN & EQUIP-SEWER						184.00	0.00	184.00	184.00	0.00	184.00	0.00
							2,913,222.57	1,819,102.05	1,078,474.52	598,229.52	42,042.54	640,272.06	453,848.46
							188,277.00	0.00	0.00	5,372.99	0.00	6,701.37	0.00
							2,724,945.57	1,819,102.05	1,078,474.52	592,856.53	42,042.54	633,570.69	453,848.46

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Utility Tax Depreciation

Asset	Property Description	Method	Period	Date In Service	*	Custom	Cost	CIAC Basis Adjustment	Tax Adj. Basis	Prior Depreciation	Current Depreciation	End Depreciation	Net Book Value
Division: 11 WATER CIAC													
Group: 271 CAPACITY FEES													
2	PRE 87 CIAC SERV. AVAIL. FEE	Memo	0.0	1/01/86			-184,405.00	0.00	-184,405.00	0.00	0.00	0.00	-184,405.00
150	POST 6/12/96 WATER CAPACIT'	Memo	20.0	6/30/96			-16,532.88	0.00	-16,532.88	0.00	0.00	0.00	-16,532.88
176	1998 CAPACITY - WATER	Memo	20.0	6/30/98			-35,609.00	0.00	-35,609.00	0.00	0.00	0.00	-35,609.00
186	SYSTEM CAPACITY - WATER	Memo	25.0	6/30/99			-31,159.00	0.00	-31,159.00	0.00	0.00	0.00	-31,159.00
189	98 - 99 DIFFERENCE	Memo	0.0	6/30/99			-26,488.00	0.00	-26,488.00	0.00	0.00	0.00	-26,488.00
202	WATER CAPACITY FEES	Memo	0.0	6/30/00			-57,865.00	0.00	-57,865.00	0.00	0.00	0.00	-57,865.00
271 CAPACITY FEES							-352,058.88	0.00	-352,058.88	0.00	0.00	0.00	-352,058.88
Group: 272 CAPACITY FEES-TAXABLE													
40	CAPACITY CHARGES-WATER	Memo	0.0	6/30/87			-26,110.04	0.00	-26,110.04	0.00	0.00	0.00	-26,110.04
55	CAPACITY FEES-WATER	Memo	0.0	6/30/88			-14,625.00	0.00	-14,625.00	0.00	0.00	0.00	-14,625.00
70	CAPACITY FEES	Memo	0.0	6/30/89			-10,810.00	0.00	-10,810.00	0.00	0.00	0.00	-10,810.00
72	METER FEES	Memo	0.0	6/30/89			-5,800.00	0.00	-5,800.00	0.00	0.00	0.00	-5,800.00
77	SERVICE AVAILABILITY	Memo	0.0	6/30/90			-2,544.00	0.00	-2,544.00	0.00	0.00	0.00	-2,544.00
84	SERVICE AVAILABILITY	Memo	0.0	6/30/91			-5,087.00	0.00	-5,087.00	0.00	0.00	0.00	-5,087.00
88	SERVICE AVAILABILITY	Memo	0.0	6/30/92			-10,810.00	0.00	-10,810.00	0.00	0.00	0.00	-10,810.00
107	SERVICE AVAILABILITY	Memo	0.0	6/30/93			-19,077.00	0.00	-19,077.00	0.00	0.00	0.00	-19,077.00
116	SERVICE AVAILABILITY	Memo	0.0	6/30/94			-12,718.00	0.00	-12,718.00	0.00	0.00	0.00	-12,718.00
133	SERVICE AVAILABILITY	Memo	0.0	6/30/95			-20,984.00	0.00	-20,984.00	0.00	0.00	0.00	-20,984.00
136	SERVICE AVAILABILITY	Memo	0.0	6/30/95			-198.00	0.00	-198.00	0.00	0.00	0.00	-198.00
137	PRE-6/12/96 AVAILABILITY	Memo	0.0	6/01/96			-12,165.62	0.00	-12,165.62	0.00	0.00	0.00	-12,165.62
272 CAPACITY FEES-TAXABLE							-140,928.66	0.00	-140,928.66	0.00	0.00	0.00	-140,928.66
Group: 273 METER FEES													
10	METER FEES	Memo	0.0	1/01/86			-5,300.00	0.00	-5,300.00	0.00	0.00	0.00	-5,300.00
42	METER FEES	Memo	0.0	6/30/87			-10,100.00	0.00	-10,100.00	0.00	0.00	0.00	-10,100.00
56	METER FEES	Memo	0.0	6/30/88			-7,200.00	0.00	-7,200.00	0.00	0.00	0.00	-7,200.00
79	METER FEES	Memo	0.0	6/30/90			-1,500.00	0.00	-1,500.00	0.00	0.00	0.00	-1,500.00
86	METER FEES	Memo	0.0	6/30/91			-1,700.00	0.00	-1,700.00	0.00	0.00	0.00	-1,700.00
90	METER FEES	Memo	0.0	6/30/92			-2,000.00	0.00	-2,000.00	0.00	0.00	0.00	-2,000.00
109	METER FEES	Memo	0.0	6/30/93			-3,500.00	0.00	-3,500.00	0.00	0.00	0.00	-3,500.00
118	METER FEES	Memo	0.0	6/30/94			-2,300.00	0.00	-2,300.00	0.00	0.00	0.00	-2,300.00
135	METER FEES	Memo	0.0	6/30/95			-3,200.00	0.00	-3,200.00	0.00	0.00	0.00	-3,200.00
180	METER FEES	Memo	0.0	6/30/98			-5,800.00	0.00	-5,800.00	0.00	0.00	0.00	-5,800.00
188	METER FEES	Memo	0.0	6/30/99			-5,000.00	0.00	-5,000.00	0.00	0.00	0.00	-5,000.00
204	METER FEES	Memo	0.0	6/30/00			-9,000.00	0.00	-9,000.00	0.00	0.00	0.00	-9,000.00
205	LARGER METER INSTALL	Memo	0.0	6/30/00			-350.00	0.00	-350.00	0.00	0.00	0.00	-350.00
273 METER FEES							-56,950.00	0.00	-56,950.00	0.00	0.00	0.00	-56,950.00
Group: 274 CONTRIBUTED PROPERTY													
7	PRE 1987 CIAC PROPERTY	Memo	0.0	1/01/86			-178,111.00	0.00	-178,111.00	0.00	0.00	0.00	-178,111.00
152	POST 6/12/96 WATER CONTRIB	150DB	20.0	6/30/96			-28,609.50	0.00	-28,609.50	0.00	0.00	0.00	-28,609.50
174	INTERVEST-BAY ISLES PROPE	Memo	25.0	6/30/98			-39,823.00	0.00	-39,823.00	0.00	0.00	0.00	-39,823.00
178	PRESTWICK @ PLANTATION B.	Memo	25.0	6/30/98			-113,038.00	0.00	-113,038.00	0.00	0.00	0.00	-113,038.00
200	HALIFAX PAVING PROPERTY	Memo	0.0	6/30/00			-325,579.00	0.00	-325,579.00	0.00	0.00	0.00	-325,579.00
274 CONTRIBUTED PROPERTY							-685,160.50	0.00	-685,160.50	0.00	0.00	0.00	-685,160.50

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Utility Tax Depreciation

Asset	Property Description	Method	Period	Date In Service	*	Custom	Cost	CIAC Basis Adjustment	Tax Adj. Basis	Prior Depreciation	Current Depreciation	End Depreciation	Net Book Value
Division: 11 WATER CIAC (continued)													
Group: 275 CONTRIB PROP-TAXABLE													
51	ECOCEN	Memo	0.0	6/30/88			-30,003.00	0.00	-30,003.00	0.00	0.00	0.00	-30,003.00
52	FALCON DEVELOPMENT	Memo	0.0	6/30/88			-78,572.00	0.00	-78,572.00	0.00	0.00	0.00	-78,572.00
68	DIMUCCI DEVELOPMENT	Memo	0.0	6/30/89			-60,730.00	0.00	-60,730.00	0.00	0.00	0.00	-60,730.00
105	INTERVEST CONSTRUCTION	Memo	0.0	6/30/93			-110,489.00	0.00	-110,489.00	0.00	0.00	0.00	-110,489.00
131	CONTRIBUTED PROPERTY	Memo	0.0	6/30/95			-39,786.00	0.00	-39,786.00	0.00	0.00	0.00	-39,786.00
275 CONTRIB PROP-TAXABLE							<u>-319,580.00</u>	<u>0.00</u>	<u>-319,580.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-319,580.00</u>
11 WATER CIAC							<u>-1,554,678.04</u>	<u>0.00</u>	<u>-1,554,678.04</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-1,554,678.04</u>

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Utility Tax Depreciation

Asset	Property Description	Method	Period	Date In Service	*	Custom	Cost	CIAC Basis Adjustment	Tax Adj. Basis	Prior Depreciation	Current Depreciation	End Depreciation	Net Book Value
Division: 12 SEWER CIAC													
Group: 271 CAPACITY FEES													
9	PRE 87 CIAC SERV. AVAIL. FEE	Memo	0.0	1/01/86			-153,909.00	0.00	-153,909.00	0.00	0.00	0.00	-153,909.00
151	POST 6/12/96 SEWER CAPACITY	150DB	15.0	6/30/96			-13,798.72	0.00	-13,798.72	0.00	0.00	0.00	-13,798.72
177	1998 CAPACITY - SEWER	Memo	15.0	6/30/98			-29,720.00	0.00	-29,720.00	0.00	0.00	0.00	-29,720.00
187	SYSTEM CAPACITY - SEWER	Memo	25.0	6/30/99			-26,006.00	0.00	-26,006.00	0.00	0.00	0.00	-26,006.00
190	98 - 99 DIFFERENCE	Memo	0.0	6/30/99			-19,110.00	0.00	-19,110.00	0.00	0.00	0.00	-19,110.00
203	SEWER CAPACITY	Memo	0.0	6/30/00			-48,294.00	0.00	-48,294.00	0.00	0.00	0.00	-48,294.00
271 CAPACITY FEES							<u>-290,837.72</u>	<u>0.00</u>	<u>-290,837.72</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-290,837.72</u>
Group: 272 CAPACITY FEES-TAXABLE													
41	CAPACITY CHARGES-SEWER	Memo	0.0	6/30/87			-19,761.76	0.00	-19,761.76	0.00	0.00	0.00	-19,761.76
57	CAPACITY FEES-SEWER	Memo	0.0	6/30/88			-12,207.00	0.00	-12,207.00	0.00	0.00	0.00	-12,207.00
71	CAPACITY FEES	Memo	0.0	6/30/89			-9,022.00	0.00	-9,022.00	0.00	0.00	0.00	-9,022.00
78	SERVICE AVAILABILITY	Memo	0.0	6/30/90			-2,123.00	0.00	-2,123.00	0.00	0.00	0.00	-2,123.00
85	SERVICE AVAILABILITY	Memo	0.0	6/30/91			-4,246.00	0.00	-4,246.00	0.00	0.00	0.00	-4,246.00
89	SERVICE AVAILABILITY	Memo	0.0	6/30/92			-6,900.00	0.00	-6,900.00	0.00	0.00	0.00	-6,900.00
108	SERVICE AVAILABILITY	Memo	0.0	6/30/93			-15,921.00	0.00	-15,921.00	0.00	0.00	0.00	-15,921.00
117	SERVICE AVAILABILITY	Memo	0.0	6/30/94			-10,614.00	0.00	-10,614.00	0.00	0.00	0.00	-10,614.00
134	SERVICE AVAILABILITY	Memo	0.0	6/30/95			-17,514.00	0.00	-17,514.00	0.00	0.00	0.00	-17,514.00
138	PRE 6/12/96 AVAILABILITY	Memo	0.0	6/01/96			-6,900.28	0.00	-6,900.28	0.00	0.00	0.00	-6,900.28
272 CAPACITY FEES-TAXABLE							<u>-105,209.04</u>	<u>0.00</u>	<u>-105,209.04</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-105,209.04</u>
Group: 274 CONTRIBUTED PROPERTY													
8	PRE 1987 CIAC PROPERTY	Memo	0.0	1/01/86			-306,484.00	0.00	-306,484.00	0.00	0.00	0.00	-306,484.00
153	POST 6/12/96 SEWER CONTRIBI	150DB	15.0	6/30/96			-42,065.00	0.00	-42,065.00	0.00	0.00	0.00	-42,065.00
175	INTERVEST-BAY ISLES PROPEI	Memo	25.0	6/30/98			-77,207.00	0.00	-77,207.00	0.00	0.00	0.00	-77,207.00
179	PRESTWICK @ PLANTATION PI	Memo	25.0	6/30/98			-193,867.00	0.00	-193,867.00	0.00	0.00	0.00	-193,867.00
201	HALIFAX PAVING	Memo	0.0	6/30/00			-772,917.00	0.00	-772,917.00	0.00	0.00	0.00	-772,917.00
274 CONTRIBUTED PROPERTY							<u>-1,392,540.00</u>	<u>0.00</u>	<u>-1,392,540.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-1,392,540.00</u>
Group: 275 CONTRIB PROP-TAXABLE													
53	ECOCEN	Memo	0.0	6/30/88			-53,863.00	0.00	-53,863.00	0.00	0.00	0.00	-53,863.00
54	FALCON DEVELOPMENT	Memo	0.0	6/30/88			-86,812.00	0.00	-86,812.00	0.00	0.00	0.00	-86,812.00
69	DIMUCCI DEVELOPMENT	Memo	0.0	6/30/89			-53,676.00	0.00	-53,676.00	0.00	0.00	0.00	-53,676.00
106	INTERVEST CONSTRUCTION	Memo	0.0	6/30/93			-274,215.00	0.00	-274,215.00	0.00	0.00	0.00	-274,215.00
132	CONTRIBUTED PROPERTY	Memo	0.0	6/30/95			-44,321.00	0.00	-44,321.00	0.00	0.00	0.00	-44,321.00
275 CONTRIB PROP-TAXABLE							<u>-512,887.00</u>	<u>0.00</u>	<u>-512,887.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-512,887.00</u>
12 SEWER CIAC							<u>-2,301,473.76</u>	<u>0.00</u>	<u>-2,301,473.76</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-2,301,473.76</u>
Grand Total							<u>1,757,116.34</u>	<u>3,446,167.07</u>	<u>-1,713,050.73</u>	<u>2,693,322.18</u>	<u>72,339.35</u>	<u>2,765,661.53</u>	<u>-4,454,712.26</u>
Less: Dispositions							<u>301,315.40</u>	<u>0.00</u>	<u>0.00</u>	<u>45,573.31</u>	<u>0.00</u>	<u>46,901.69</u>	<u>0.00</u>
Net Grand Total							<u>1,455,800.94</u>	<u>3,446,167.07</u>	<u>-1,713,050.73</u>	<u>2,647,748.87</u>	<u>72,339.35</u>	<u>2,718,759.84</u>	<u>-4,454,712.26</u>

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Plantation Bay Utility Company
Plant and Accumulated Depreciation
At 12/31/2002

Account	Utility Plant In Service				Balance 12/31/2002	Depr Life	/	Rate	Accumulated Depreciation						Balance 12/31/2002	Depreciation Expense 12/31/2002
	Balance 12/31/01	Additions	Retirements	Adjustments					Balance 12/31/01	Depr on Prior Yr Bal	Depr on Additions	Depr on Rets	Depr on Adjs	Retirements		
301.1 Organization Costs	16,808.00	-	-	-	16,808.00	40	/	2.50	6,511.00	420.00	-	-	-	-	6,931.00	420.00
302.1 Franchises	-	-	-	-	-	40	/	2.50	-	-	-	-	-	-	-	-
303.4 Land & Land Rights	33,754.00	25,195.00	-	-	58,949.00		/	N/A	-	-	-	-	-	-	-	-
304.4 Structures & Improveme	144,897.00	20,774.00	-	-	165,671.00	32	/	3.13	76,081.00	4,535.00	170.00	-	-	-	80,786.00	4,705.00
307.2 Wells & Springs	116,350.00	107,473.00	-	-	223,823.00	30	/	3.33	60,960.00	3,874.00	1,790.00	-	-	-	66,624.00	5,664.00
310.2 Power Generation Equip	18,632.00	17,736.00	18,632.00	-	55,000.00	17	/	5.88	4,384.00	1,096.00	1,069.00	-	-	(18,632.00)	(12,083.00)	2,165.00
311.2 Pumping Equipment	181,170.00	12,834.00	-	-	194,004.00	20	/	5.00	159,416.00	9,059.00	320.00	-	-	-	168,795.00	9,379.00
320.3 Water Treatment Equip	573,800.00	-	-	-	573,800.00	22	/	4.55	511,741.00	26,108.00	-	-	-	-	537,849.00	26,108.00
330.4 Dist Res & Standpipes	230,505.00	-	-	-	230,505.00	37	/	2.70	108,261.00	6,224.00	-	-	-	-	114,485.00	6,224.00
331.4 T & D Mains	928,575.00	233,250.00	-	-	1,161,825.00	43	/	2.33	250,158.00	21,636.00	2,717.00	-	-	-	274,511.00	24,353.00
333.4 Services	122,156.00	26,964.00	-	-	149,120.00	40	/	2.50	35,118.00	3,054.00	337.00	-	-	-	38,509.00	3,391.00
334.4 Meters/Meter Installator	73,070.00	14,226.00	-	-	87,296.00	20	/	5.00	32,849.00	3,654.00	355.00	-	-	-	36,858.00	4,009.00
335.4 Hydrants	149,759.00	35,196.00	-	-	184,955.00	45	/	2.22	28,694.00	3,325.00	390.00	-	-	-	32,409.00	3,715.00
339.4 Other Plant & Misc Equip	-	-	-	-	-	20	/	5.00	-	-	-	-	-	-	-	-
340.5 Office Furn & Equip	184.00	-	-	-	184.00	15	/	6.67	184.00	-	-	-	-	-	184.00	-
390.5 Software	-	-	-	-	-	6	/	16.67	-	-	-	-	-	-	-	-
343.5 Tools, Shop & Garage E	-	-	-	-	-		/	N/A	-	-	-	-	-	-	-	-
344.5 Laboratory Eq.	847.00	-	-	-	847.00	15	/	6.67	590.00	56.00	-	-	-	-	646.00	56.00
346.5 Communication Equip.	688.00	-	-	-	688.00	10	/	10.00	688.00	-	-	-	-	-	688.00	-
347.5 Miscellaneous Equip	7,213.00	604.00	-	-	7,817.00	15	/	6.67	1,736.00	481.00	20.00	-	-	-	2,237.00	501.00
	<u>2,598,408.00</u>	<u>494,252.00</u>	<u>18,632.00</u>	<u>-</u>	<u>3,111,292.00</u>				<u>1,277,371.00</u>	<u>83,522.00</u>	<u>7,168.00</u>	<u>-</u>	<u>-</u>	<u>(18,632.00)</u>	<u>1,349,429.00</u>	<u>90,690.00</u>
Water Plant																
353.2 Organization Costs	16,808.00	-	-	-	16,808.00	40	/	2.50	6,511.00	420.00	-	-	-	-	6,931.00	420.00
302.1 Franchises	-	-	-	-	-	40	/	2.50	-	-	-	-	-	-	-	-
353.4 Land & Land Rights	50,631.00	-	-	-	50,631.00		/	N/A	-	-	-	-	-	-	-	-
354.4 Structures & Improveme	128,069.00	104.00	-	-	128,173.00	32	/	3.13	73,429.00	4,009.00	1.00	-	-	-	77,439.00	4,010.00
355.4 Power Generation Equip	-	-	-	-	-	20	/	5.00	-	-	-	-	-	-	-	-
360.2 Collection Sewers-Force	275,666.00	19,540.00	-	-	295,206.00	30	/	3.33	124,354.00	9,180.00	325.00	-	-	-	133,859.00	9,505.00
361.2 Collection Sewers-Gravi	1,010,284.00	215,966.00	-	-	1,226,250.00	45	/	2.22	189,044.00	22,428.00	2,133.00	-	-	-	213,605.00	24,561.00
361.3 Manholes	347,085.00	269,991.00	-	-	617,076.00	30	/	3.33	101,872.00	11,558.00	4,001.00	-	-	-	117,431.00	15,559.00
362.2 Special Collecting Struc	-	-	-	-	-	30	/	3.33	-	-	-	-	-	-	-	-
363.2 Services to Customers	144,067.00	32,535.00	-	-	176,602.00	38	/	2.63	36,619.00	3,789.00	428.00	-	-	-	40,836.00	4,217.00
364.2 Flow Measuring Devices	4,535.00	-	-	-	4,535.00	5		20.00	4,535.00	-	-	-	-	-	4,535.00	-
371.3 Pumping Equipment	191,293.00	48,080.00	-	-	239,373.00	18	/	5.56	33,623.00	10,636.00	1,337.00	-	-	-	45,596.00	11,973.00
380.4 Treatment & Disposal E	512,339.00	65,204.00	-	-	577,543.00	18	/	5.56	512,339.00	-	1,812.00	-	-	-	514,151.00	1,812.00
381.4 Plant Sewers	4,245.00	395.00	-	-	4,640.00	15	/	6.67	849.00	283.00	13.00	-	-	-	1,145.00	296.00
382.4 Outfall Sewer Lines	28,340.00	-	-	-	28,340.00	30	/	3.33	14,640.00	944.00	-	-	-	-	15,584.00	944.00
389.4 Other Plt./Misc. Eq.	-	-	-	-	-	32	/	3.13	-	-	-	-	-	-	-	-
389.2 Other Plant/Misc Equip	-	-	-	-	-	15	/	6.67	-	-	-	-	-	-	-	-
390.5 Office Furniture/ Equip.	184.00	-	-	-	184.00	15	/	6.67	184.00	-	-	-	-	-	184.00	-
390.5 Software	-	-	-	-	-	6	/	16.67	-	-	-	-	-	-	-	-
393.5 Tools, Shop & Garage E	-	-	-	-	-	16	/	6.25	-	-	-	-	-	-	-	-
397.5 Miscellaneous Equip	-	-	-	-	-	5	/	20.00	-	-	-	-	-	-	-	-
	<u>2,713,546.00</u>	<u>651,815.00</u>	<u>-</u>	<u>-</u>	<u>3,365,361.00</u>				<u>1,097,999.00</u>	<u>63,247.00</u>	<u>10,050.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,171,296.00</u>	<u>73,297.00</u>

Plantation Bay Utility Company
CIAC and Accumulated Amortization
At 12/31/2002

Account	Contributions in Aid of Construction					Depr Life	/	Rate	Contributions in Aid of Construction					Balance 12/31/2002	Amortization Expense 12/31/2002
	Balance 12/31/01	Additions	Retirements	Adjustments	Balance 12/31/2002				Balance 12/31/01	Depr on Prior Yr Bal	Depr on Additions	Depr on Rets	Depr on Adjs		
Water CIAC															
271.11 Water Capacity Fees	\$ 518,912.00	\$ 69,947.00			\$ 588,859.00	19.98		5.01	\$ 129,310.00	\$ 25,997.00	\$ 1,758.00			\$ 157,065.00	\$ 27,755.00
271.13 Meter Fees	76,650.00	11,000.00			87,650.00	17		5.88	64,799.00	4,507.00	323.00			69,629.00	4,830.00
271.12 Contributed Property															
Trans/Dist Mains	650,223.00	-			650,223.00	43		2.33	146,517.00	15,150.00	-			161,667.00	15,150.00
Services	101,062.00	-			101,062.00	40		2.50	25,157.00	2,527.00	-			27,684.00	2,527.00
Hydrants	140,418.00	-			140,418.00	45		2.22	29,352.00	3,117.00	-			32,469.00	3,117.00
Total Water CIAC	1,487,265.00	80,947.00	-	-	1,568,212.00				395,135.00	51,298.00	2,081.00	-	-	448,514.00	53,379.00
Sewer CIAC															
271.21 Sewer Capacity Fees	\$ 428,951.00	\$ 58,379.00		\$ -	\$ 487,330.00	33.05		3.03	\$ 192,421.00	\$ 12,997.00	\$ 1,733.00			\$ 207,151.00	\$ 14,730.00
271.22 Contributed Property															
Force Main	124,989.00	-			124,989.00	30		3.33	37,594.00	4,162.00	-			41,756.00	4,162.00
Gravity Main	948,849.00	-			948,849.00	45		2.22	217,859.00	21,064.00	-			238,923.00	21,064.00
Manholes	330,495.00	-			330,495.00	30		3.33	95,652.00	11,005.00	-			106,657.00	11,005.00
Services	142,042.00	-			142,042.00	38		2.63	38,532.00	3,736.00	-			42,268.00	3,736.00
Pumping	170,776.00	-			170,776.00	18		5.56	38,442.00	9,495.00	-			47,937.00	9,495.00
271.21 Total Sewer CIAC	2,146,102.00	58,379.00	-	-	2,204,481.00				620,500.00	62,459.00	1,733.00	-	-	684,692.00	64,192.00
	\$ 3,633,367	\$ 139,326	\$ -	\$ -	\$ 3,772,693				\$ 1,015,635	\$ 113,757	\$ 3,814	\$ -	\$ -	\$ 1,133,206	\$ 117,571

Composite Rate Calculation:

(A) Water	CIAC Plant	Depreciation Expense
Capacity Charges		
Structures & Improvements	\$ 165,671.00	\$ 4,705.00
Wells & Springs	223,823.00	5,664.00
Power Generation Equip	55,000.00	2,165.00
Pumping Equipment	194,004.00	9,379.00
Water Treatment Equipment	573,800.00	26,108.00
Dist Res & Standpipes	230,505.00	6,224.00
Invested Property		
T & D Mains	\$ 511,602.00	\$ 9,203.00
Services	48,058.00	864.00
Hydrants	44,537.00	598.00
Totals	2,047,000.00	64,910.00
Composite Rate		3.17%

(B) Sewer	CIAC Plant	Depreciation Expense
Capacity Charges		
Structures & Improvements	\$ 128,173.00	\$ 4,010.00
Treatment & Disposal Equip	577,543.00	1,812.00
Plant Sewers	4,640.00	296.00
Outfall Sewer Lines	28,340.00	944.00
Invested Property		
Collection Sewers-Force	\$ 170,217.00	5,343.00
Collection Sewers-Gravity	277,401.00	3,497.00
Manholes	286,581.00	4,554.00
Services to Customers	34,560.00	481.00
Pumping Equipment	68,597.00	2,478.00
Totals	\$ 1,576,052.00	\$ 23,415.00
Composite Rate		1.49%

Utility Tax Depreciation

Asset	Property Description	Method	Period	Date In Service	Custom	Cost	CIAC Basis Adjustment	Tax Adj. Basis	Prior Depreciation	Current Depreciation	End Depreciation	Net Book Value
Division: 01 WATER UTILITY PLANT												
Group: 301 ORGANIZATION-WATER												
6	ORGANIZATION COSTS	Amort	5.0	1/01/86		16,808.00	0.00	16,808.00	16,808.00	0.00	16,808.00	0.00
206	IRS Section 118(c) adjustment	Memo	0.0	12/31/00		1,326,778.37	0.00	1326778.37	1,326,778.37	0.00	1,326,778.37	0.00
207	IRS Section 118(c) adjustment	Memo	0.0	12/31/00		-1,326,778.37	0.00	-1326778.37	0.00	0.00	0.00	-1326778.37
301 ORGANIZATION-WATER						<u>16,808.00</u>	<u>0.00</u>	<u>16,808.00</u>	<u>1,343,586.37</u>	<u>0.00</u>	<u>1,343,586.37</u>	<u>-1,326,778.37</u>
Group: 303 LAND-WATER												
1	LAND	Land	0.0	1/01/86		33,754.00	0.00	33,754.00	0.00	0.00	0.00	33,754.00
220	Easement-Intervest @ Plantation	Land	0.0	3/21/02		25,194.50	0.00	25,194.50	0.00	0.00	0.00	25,194.50
303 LAND-WATER						<u>58,948.50</u>	<u>0.00</u>	<u>58,948.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>58,948.50</u>
Group: 304 STRUCT/IMPROVE-WATER												
15	UTILITY PLANT	PRE	15.0	1/01/86		134,357.00	86,575.00	47,782.00	47,782.00	0.00	47,782.00	0.00
31	UTILITY PLANT	150DB	20.0	1/01/87		151.25	97.00	54.25	40.94	2.42	43.36	10.89
73	WATER PLANT & LINES	150DB	20.0	1/01/90		53.00	34.00	19.00	11.79	0.85	12.64	6.36
91	WATER STRUCTURES & IMPRC	150DB	20.0	6/30/93		2,773.00	1,787.00	986.00	480.11	43.99	524.10	461.90
119	WATER STRUCTURES & IMPRC	150DB	20.0	6/30/95		155.00	100.00	55.00	21.84	2.49	24.33	30.67
139	WATER STRUCTURES & IMPRC	150DB	20.0	6/30/96		3,112.00	2,005.00	1,107.00	385.46	54.12	439.58	667.42
195	STRUCTURES & IMPROVEMEN	150DB	20.0	6/30/00		645.00	484.00	161.00	17.66	10.75	28.41	132.59
213	STRUCTURES & IMPROVEMEN	S/L	25.0	6/30/01		3,651.00	2,738.25	912.75	19.78	36.51	56.29	856.46
222	WELL STRUCTURES	S/L	25.0	6/30/02		18,793.95	14,095.46	4,698.49	0.00	1,480.81	1,480.81	3,217.68
221	Fence-New Well	S/L	25.0	12/10/02		1,979.68	1,484.76	494.92	0.00	149.06	149.06	345.86
304 STRUCT/IMPROVE-WATER						<u>165,670.88</u>	<u>109,400.47</u>	<u>56,270.41</u>	<u>48,759.58</u>	<u>1,781.00</u>	<u>50,540.58</u>	<u>5,729.83</u>
Group: 307 WELLS & SPRINGS												
16	UTILITY PLANT	PRE	15.0	1/01/86		95,721.00	61,680.00	34,041.00	34,041.00	0.00	34,041.00	0.00
32	UTILITY PLANT	150DB	20.0	1/01/87		2,413.19	1,555.00	858.19	647.61	38.29	685.90	172.29
43	WELLS	150DB	20.0	1/01/88		995.00	641.00	354.00	251.33	15.80	267.13	86.87
92	WATER WELLS & SPRINGS	150DB	20.0	6/30/93		12,968.00	8,356.00	4,612.00	2,245.70	205.77	2,451.47	2,160.53
214	WELLS	S/L	25.0	6/30/01		4,252.00	1,299.00	433.00	2,529.38	17.32	2,546.70	406.30
225	WELLS	S/L	25.0	6/30/02		51,051.89	38,288.92	12,762.97	0.00	276.53	276.53	12,486.44
224	WELL PUMP	S/L	25.0	7/12/02		53,271.00	39,953.25	13,317.75	0.00	244.16	244.16	13,073.59
223	PAVE EASEMENT	S/L	25.0	10/07/02		3,150.00	2,362.00	788.00	2,529.38	6.57	2,535.95	-1,747.95
307 WELLS & SPRINGS						<u>223,822.08</u>	<u>154,135.17</u>	<u>67,166.91</u>	<u>42,244.40</u>	<u>804.44</u>	<u>43,048.84</u>	<u>26,638.07</u>
Group: 310 POWER GEN EQUIP-WATER												
154	WATER POWER GENERATION	200DB	7.0	6/30/97	*	18,632.18	13,974.00	4,658.18	3,618.84	207.87	3,826.71	831.47
226	WATER POWER GENERATION	200DB	7.0	6/21/02		55,000.00	41,250.00	13,750.00	0.00	5,500.00	5,500.00	8,250.00
310 POWER GEN EQUIP-WATER						<u>73,632.18</u>	<u>55,224.00</u>	<u>18,408.18</u>	<u>3,618.84</u>	<u>5,707.87</u>	<u>9,326.71</u>	<u>9,081.47</u>
						*Less: Dispositions	<u>18,632.18</u>	<u>0.00</u>	<u>0.00</u>	<u>3,618.84</u>	<u>3,826.71</u>	<u>0.00</u>
Net 310 POWER GEN EQUIP-WATER						<u>55,000.00</u>	<u>55,224.00</u>	<u>18,408.18</u>	<u>0.00</u>	<u>5,707.87</u>	<u>5,500.00</u>	<u>9,081.47</u>
Group: 311 PUMPING EQUIP-WATER												
17	UTILITY PLANT	PRE	15.0	1/01/86		171,889.00	110,760.00	61,129.00	61,129.00	0.00	61,129.00	0.00
140	WATER PUMPING EQUIPMENT	150DB	20.0	6/30/96		4,560.00	2,938.00	1,622.00	564.80	79.29	644.09	977.91
164	PUMPING EQUIPMENT	150DB	20.0	6/30/98		2,202.52	1,652.00	550.52	131.14	31.45	162.59	387.93
181	PUMPING EQUIPMENT	S/L	25.0	6/30/99		1,254.25	941.00	313.25	31.85	12.53	44.38	268.87

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Utility Tax Depreciation

Asset	Property Description	Method	Period	Date In Service	*	Custom	Cost	CIAC Basis Adjustment	Tax Adj. Basis	Prior Depreciation	Current Depreciation	End Depreciation	Net Book Value
Division: 01 WATER UTILITY PLANT Group: 311 PUMPING EQUIP-WATER (continued)													
227	PUMPING EQUIPMENT	S/L	25.0	11/01/02			12,834.50	9,625.88	3,208.62	31.85	16.04	47.89	3,160.73
311 PUMPING EQUIP-WATER							<u>192,740.27</u>	<u>125,916.88</u>	<u>66,823.39</u>	<u>61,888.64</u>	<u>139.31</u>	<u>62,027.95</u>	<u>4,795.44</u>
Group: 320 WATER TREATMENT EQUIP													
3	UTILITY PLANT	PRE	15.0	1/01/86			553,923.00	356,970.00	196,953.00	196,953.00	0.00	196,953.00	0.00
14	UTILITY PLANT	Memo	15.0	1/01/86			-384.00	0.00	-384.00	0.00	0.00	0.00	-384.00
58	WATER PLANT & LINES	150DB	20.0	1/01/89			466.00	301.00	165.00	109.79	7.36	117.15	47.85
80	WATER TREATMENT EQUIP	150DB	20.0	6/30/91			2,682.67	1,729.00	953.67	549.47	42.55	592.02	361.65
93	WATER TREATMENT EQUIP.	150DB	20.0	6/30/93			292.00	188.00	104.00	50.64	4.64	55.28	48.72
110	WATER TREATMENT EQUIPME	150DB	20.0	6/30/94			1,495.00	963.00	532.00	235.31	23.74	259.05	272.95
120	WATER TREATMENT EQUIPME	150DB	20.0	6/30/95			1,816.00	1,170.00	646.00	256.52	29.21	285.73	360.27
141	WATER TREATMENT EQUIPME	S/L	25.0	6/30/96			9,602.00	6,188.00	3,414.00	920.71	136.56	1,057.27	2,356.73
155	WATER TREATMENT EQUIPME	150DB	20.0	6/30/97			1,264.51	948.00	316.51	93.48	16.73	110.21	206.30
182	WATER TREATMENT EQUIPME	S/L	25.0	6/30/99			2,318.22	1,739.00	579.22	58.89	23.17	82.06	497.16
215	WATER TREATMENT EQUIPME	S/L	25.0	6/30/01			1,588.00	0.00	0.00	1,588.00	0.00	1,588.00	0.00
320 WATER TREATMENT EQUIP							<u>575,063.40</u>	<u>370,196.00</u>	<u>203,279.40</u>	<u>200,815.81</u>	<u>283.96</u>	<u>201,099.77</u>	<u>3,767.63</u>
Group: 330 DISTRIBUTION RESERVOI													
18	UTILITY PLANT	PRE	15.0	1/01/86			230,505.00	217,407.00	13,098.00	13,098.00	0.00	13,098.00	0.00
330 DISTRIBUTION RESERVOI							<u>230,505.00</u>	<u>217,407.00</u>	<u>13,098.00</u>	<u>13,098.00</u>	<u>0.00</u>	<u>13,098.00</u>	<u>0.00</u>
Group: 331 TRANS/DIST MAINS													
19	UTILITY PLANT	PRE	15.0	1/01/86			290,363.90	187,101.08	103,262.82	103,262.92	0.00	103,262.92	-0.10
33	UTILITY PLANT	150DB	20.0	1/01/87			22,656.40	14,599.00	8,057.40	6,080.25	359.48	6,439.73	1,617.67
44	CONTRIBUTED MAINS	150DB	20.0	1/01/88			83,827.00	0.00	83,827.00	59,517.28	3,739.96	63,257.24	20,569.76
61	CONTRIBUTED LINES	150DB	20.0	1/01/89			46,868.00	0.00	46,868.00	31,185.31	2,091.03	33,276.34	13,591.66
94	CONTRIBUTED WATER TRANS	150DB	20.0	6/30/93			87,088.00	0.00	87,088.00	42,405.34	3,885.45	46,290.79	40,797.21
121	CONTRIBUTED WATER TRANS	150DB	20.0	6/30/95			35,221.00	0.00	35,221.00	13,985.98	1,592.63	15,578.61	19,642.39
158	WATER LINES	150DB	20.0	6/30/97			24,190.00	18,143.00	6,047.00	453.53	419.51	873.04	5,173.96
165	TRANS & DIST MAINS	S/L	25.0	6/30/98			112,245.90	112,245.90	0.00	0.00	0.00	0.00	0.00
194	TRANS & DISTRIBUTION MAIN	S/L	25.0	6/30/00			226,114.90	226,114.90	0.00	0.00	0.00	0.00	0.00
228	TRANS & DIST MAINS	S/L	25.0	6/30/02			233,250.04	174,937.53	58,312.51	0.00	1,263.44	1,263.44	57,049.07
331 TRANS/DIST MAINS							<u>1,161,825.14</u>	<u>733,141.41</u>	<u>428,683.73</u>	<u>256,890.61</u>	<u>13,351.50</u>	<u>270,242.11</u>	<u>158,441.62</u>
Group: 333 SERVICES-WATER													
20	UTILITY PLANT	PRE	15.0	1/01/86			43,770.00	28,203.39	15,566.61	15,566.61	0.00	15,566.61	0.00
34	UTILITY PLANT	150DB	20.0	1/01/87			3,470.00	2,236.00	1,234.00	931.20	55.05	986.25	247.75
45	CONTRIBUTED SERVICES	150DB	20.0	1/01/88			9,827.00	0.00	9,827.00	6,977.17	438.44	7,415.61	2,411.39
62	CONTRIBUTED SERVICES	150DB	20.0	1/01/89			6,752.00	0.00	6,752.00	4,492.67	301.24	4,793.91	1,958.09
95	CONTRIBUTED WATER SERVIC	150DB	20.0	6/30/93			10,901.00	0.00	10,901.00	5,307.98	486.35	5,794.33	5,106.67
122	CONTRIBUTED WATER SERVIC	150DB	20.0	6/30/95			2,115.00	0.00	2,115.00	839.85	95.64	935.49	1,179.51
143	CONTRIBUTED WATER SERVIC	150DB	20.0	6/30/96			4,170.00	4,170.00	0.00	0.00	0.00	0.00	0.00
166	SERVICES	S/L	25.0	6/30/98			11,395.40	11,395.40	0.00	0.00	0.00	0.00	0.00
193	SERVICES (CONTRIBUTED)	S/L	25.0	6/30/00			29,756.25	29,756.25	0.00	0.00	0.00	0.00	0.00
229	UTILITY PLANT	S/L	25.0	8/19/02			26,963.39	20,222.54	6,740.85	931.20	101.11	1,032.31	5,708.54
333 SERVICES-WATER							<u>149,120.04</u>	<u>95,983.58</u>	<u>53,136.46</u>	<u>35,046.68</u>	<u>1,477.83</u>	<u>36,524.51</u>	<u>16,611.95</u>
Group: 334 METERS/METER INSTALLS													

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Utility Tax Depreciation

Asset	Property Description	Method	Period	Date In Service	* Custom	Cost	CIAC Basis Adjustment	Tax Adj. Basis	Prior Depreciation	Current Depreciation	End Depreciation	Net Book Value
Division: 01 WATER UTILITY PLANT Group: 334 METERS/METER INSTALLS (continued)												
4	METERS	PRE	5.0	1/01/86		10,609.00	0.00	10,609.00	10,609.00	0.00	10,609.00	0.00
35	UTILITY PLANT	150DB	20.0	1/01/87		5,649.53	0.00	5,649.53	4,263.23	252.05	4,515.28	1,134.25
46	METERS	150DB	20.0	1/01/88		4,486.00	0.00	4,486.00	3,185.06	200.14	3,385.20	1,100.80
63	METERS	150DB	20.0	1/01/89		1,909.00	0.00	1,909.00	1,270.23	85.17	1,355.40	553.60
75	WATER PLANT & LINES	150DB	20.0	1/01/90		4,002.00	0.00	4,002.00	2,484.33	178.55	2,662.88	1,339.12
81	METERS	200DB	7.0	6/30/91		901.99	0.00	901.99	901.99	0.00	901.99	0.00
87	METERS	200DB	7.0	6/30/92		682.00	0.00	682.00	682.00	0.00	682.00	0.00
103	METERS	200DB	7.0	6/30/93		2,928.00	0.00	2,928.00	2,928.00	0.00	2,928.00	0.00
111	WATER METERS	200DB	7.0	6/30/94		2,390.00	0.00	2,390.00	2,390.00	0.00	2,390.00	0.00
130	METERS	200DB	7.0	6/30/95		3,203.00	0.00	3,203.00	3,060.07	142.93	3,203.00	0.00
149	METERS	200DB	7.0	6/30/96		4,606.00	0.00	4,606.00	3,989.38	411.08	4,400.46	205.54
156	WATER METERS	200DB	7.0	6/30/97		2,109.44	0.00	2,109.44	1,638.78	188.26	1,827.04	282.40
167	WATER METERS	200DB	7.0	6/30/98		5,088.14	0.00	5,088.14	3,498.75	454.11	3,952.86	1,135.28
183	METERS	200DB	7.0	6/30/99		5,446.55	0.00	5,446.55	3,064.68	680.53	3,745.21	1,701.34
192	METERS	200DB	7.0	6/30/00		7,658.23	0.00	7,658.23	2,969.52	1,339.63	4,309.15	3,349.08
216	METERS	S/L	25.0	6/30/01		11,401.46	0.00	0.46	11,401.46	0.00	11,401.46	0.00
230	METERS	200DB	7.0	6/30/02		14,226.06	0.00	14,226.06	11,401.46	5,690.43	17,091.89	-2,865.83
334 METERS/METER INSTALLS						<u>87,296.40</u>	<u>0.00</u>	<u>75,895.40</u>	<u>69,737.94</u>	<u>9,622.88</u>	<u>79,360.82</u>	<u>7,935.58</u>
Group: 335 HYDRANTS												
21	UTILITY PLANT	PRE	15.0	1/01/86		10,660.00	6,868.85	3,791.15	3,791.15	0.00	3,791.15	0.00
36	UTILITY PLANT	150DB	20.0	1/01/87		1,850.00	1,193.00	657.00	495.79	29.31	525.10	131.90
47	CONTRIBUTED HYDRANTS	150DB	20.0	1/01/88		14,920.00	0.00	14,920.00	10,593.22	665.66	11,258.88	3,661.12
64	CONTRIBUTED HYDRANTS	150DB	20.0	1/01/89		7,110.00	0.00	7,110.00	4,730.89	317.21	5,048.10	2,061.90
76	WATER PLANT & LINES	150DB	20.0	1/01/90		1,091.00	703.00	388.00	240.86	17.31	258.17	129.83
96	CONTRIBUTED WATER HYDRA	150DB	20.0	6/30/93		12,500.00	0.00	12,500.00	6,086.57	557.69	6,644.26	5,855.74
123	CONTRIBUTED WATER HYDRA	150DB	20.0	6/30/95		2,450.00	0.00	2,450.00	972.89	110.78	1,083.67	1,366.33
160	HYDRANTS	150DB	20.0	6/30/97		250.00	188.00	62.00	4.65	4.30	8.95	53.05
168	HYDRANTS	150DB	20.0	6/30/98		29,220.00	29,220.00	0.00	0.00	0.00	0.00	0.00
191	HYDRANTS (CONTRIBUTED)	150DB	20.0	6/30/00		69,708.00	69,708.00	0.00	0.00	0.00	0.00	0.00
231	HYDRANTS	S/L	25.0	6/30/02		35,196.39	26,397.29	8,799.10	0.00	190.65	190.65	8,608.45
335 HYDRANTS						<u>184,955.39</u>	<u>134,278.14</u>	<u>50,677.25</u>	<u>26,916.02</u>	<u>1,892.91</u>	<u>28,808.93</u>	<u>21,868.32</u>
Group: 340 FURN & EQUIP-WATER												
5	OFFICE FURNITURE	PRE	5.0	1/01/86		184.00	0.00	184.00	184.00	0.00	184.00	0.00
245	UPGRADE ACCTING SOFTWAR	Amort	3.0	11/27/02		604.80	0.00	604.80	0.00	33.60	33.60	571.20
340 FURN & EQUIP-WATER						<u>788.80</u>	<u>0.00</u>	<u>788.80</u>	<u>184.00</u>	<u>33.60</u>	<u>217.60</u>	<u>571.20</u>
Group: 344 LABORATORY EQUIPMENT												
82	LAB EQUIP	200DB	7.0	6/30/91		846.53	0.00	846.53	846.53	0.00	846.53	0.00
344 LABORATORY EQUIPMENT						<u>846.53</u>	<u>0.00</u>	<u>846.53</u>	<u>846.53</u>	<u>0.00</u>	<u>846.53</u>	<u>0.00</u>
Group: 346 COMMUNICATION EQUIP												
83	COMMUNICATION EQUIP	200DB	5.0	6/30/91		688.22	0.00	688.22	688.22	0.00	688.22	0.00
346 COMMUNICATION EQUIP						<u>688.22</u>	<u>0.00</u>	<u>688.22</u>	<u>688.22</u>	<u>0.00</u>	<u>688.22</u>	<u>0.00</u>
Group: 347 MISCELLANEOUS EQUIP												
104	EQUIPMENT	200DB	7.0	6/30/93		110.00	0.00	110.00	110.00	0.00	110.00	0.00

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Utility Tax Depreciation

Asset	Property Description	Method	Period	Date In Service	• Custom	Cost	CIAC Basis Adjustment	Tax Adj. Basis	Prior Depreciation	Current Depreciation	End Depreciation	Net Book Value
Division: 01 WATER UTILITY PLANT Group: 347 MISCELLANEOUS EQUIP (continued)												
115	EQUIPMENT	200DB	7.0	6/30/94		1,712.00	0.00	1,712.00	1,712.00	0.00	1,712.00	0.00
129	MISCELLANEOUS EQUIPMENT	200DB	7.0	6/30/95		1,146.00	0.00	1,146.00	1,094.86	51.14	1,146.00	0.00
217	MISCELLANEOUS EQUIPMENT	200DB	7.0	6/30/01		4,246.00	0.00	0.00	4,246.00	0.00	4,246.00	0.00
347 MISCELLANEOUS EQUIP						<u>7,214.00</u>	<u>0.00</u>	<u>2,968.00</u>	<u>7,162.86</u>	<u>51.14</u>	<u>7,214.00</u>	<u>0.00</u>
01 WATER UTILITY PLANT						3,129,924.83	1,995,682.65	1,114,487.18	2,111,484.50	35,146.44	2,146,630.94	-1,012,388.76
*Less: Dispositions						<u>18,632.18</u>	<u>0.00</u>	<u>0.00</u>	<u>3,618.84</u>	<u>0.00</u>	<u>3,826.71</u>	<u>0.00</u>
Net 01 WATER UTILITY PLANT						<u><u>3,111,292.65</u></u>	<u><u>1,995,682.65</u></u>	<u><u>1,114,487.18</u></u>	<u><u>2,107,865.66</u></u>	<u><u>35,146.44</u></u>	<u><u>2,142,804.23</u></u>	<u><u>-1,012,388.76</u></u>

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Utility Tax Depreciation

Asset	Property Description	Method	Period	Date In Service	*	Custom	Cost	CIAC Basis Adjustment	Tax Adj. Basis	Prior Depreciation	Current Depreciation	End Depreciation	Net Book Value
Division: 02 SEWER UTILITY PLANT													
Group: 351 ORGANIZATION-SEWER													
11	ORGANIZATION COSTS	Amort	5.0	1/01/86			16,808.00	0.00	16,808.00	16,808.00	0.00	16,808.00	0.00
351 ORGANIZATION-SEWER							<u>16,808.00</u>	<u>0.00</u>	<u>16,808.00</u>	<u>16,808.00</u>	<u>0.00</u>	<u>16,808.00</u>	<u>0.00</u>
Group: 353 LAND-SEWER													
12	LAND	Land	0.0	1/01/86			50,631.00	0.00	50,631.00	0.00	0.00	0.00	50,631.00
353 LAND-SEWER							<u>50,631.00</u>	<u>0.00</u>	<u>50,631.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>50,631.00</u>
Group: 354 STRUCT/IMPROVE-SEWER													
22	UTILITY PLANT	PRE	15.0	1/01/86			127,710.00	82,292.00	45,418.00	45,418.00	0.00	45,418.00	0.00
37	UTILITY PLANT	150DB	20.0	1/01/87			151.25	97.00	54.25	40.94	2.42	43.36	10.89
74	SEWER PLANT & LINES	150DB	15.0	1/01/90			53.00	34.00	19.00	15.07	1.12	16.19	2.81
124	SEWER STRUCTURES & IMPRC	150DB	15.0	6/30/95			155.00	100.00	55.00	27.40	3.25	30.65	24.35
232	FENCE	150DB	15.0	3/11/02			104.26	78.20	26.06	27.40	8.73	36.13	-10.07
354 STRUCT/IMPROVE-SEWER							<u>128,173.51</u>	<u>82,601.20</u>	<u>45,572.31</u>	<u>45,528.81</u>	<u>15.52</u>	<u>45,544.33</u>	<u>27.98</u>
Group: 360 COLLECT SEWER-FORCE													
23	UTILITY PLANT	PRE	15.0	1/01/86			146,579.00	130,238.00	16,341.00	16,341.00	0.00	16,341.00	0.00
97	CONTRIBUTED SEWER LINES -	150DB	20.0	6/30/93			124,989.00	0.00	124,989.00	60,860.30	5,576.41	66,436.71	58,552.29
125	SEWER LINES - FORCE	150DB	20.0	6/30/95			2,676.00	1,724.00	952.00	378.03	43.05	421.08	530.92
169	SEWERS - FORCE	S/L	25.0	6/30/98			1,421.63	1,066.00	355.63	50.39	14.23	64.62	291.01
196	SEWERS - GRAVITY (CONTRIB)	S/L	25.0	6/30/00			491,442.60	491,442.60	0.00	0.00	0.00	0.00	0.00
233	SEWERS - FORCE	S/L	25.0	6/30/02			19,540.00	14,655.00	4,885.00	50.39	105.84	156.23	4,728.77
360 COLLECT SEWER-FORCE							<u>786,648.23</u>	<u>639,125.60</u>	<u>147,522.63</u>	<u>77,680.11</u>	<u>5,739.53</u>	<u>83,419.64</u>	<u>64,102.99</u>
Group: 361 COLLECT SEWER-GRAVITY													
24	UTILITY PLANT	PRE	15.0	1/01/86			68,032.00	68,032.00	0.00	0.00	0.00	0.00	0.00
38	UTILITY PLANT	150DB	20.0	1/01/87			31,313.80	20,177.00	11,136.80	8,404.01	496.87	8,900.88	2,235.92
48	CONTRIBUTED LINES	150DB	20.0	1/01/88			89,305.00	0.00	89,305.00	63,406.65	3,984.36	67,391.01	21,913.99
60	CONTRIBUTED SEWER LINES	150DB	20.0	1/01/89			28,841.00	0.00	28,841.00	19,190.41	1,286.75	20,477.16	8,363.84
98	CONTRIBUTED SEWER LINES -	150DB	20.0	6/30/93			94,331.00	0.00	94,331.00	45,932.15	4,208.60	50,140.75	44,190.25
126	CONTRIBUTED SEWER LINES -	150DB	20.0	6/30/95			31,438.00	0.00	31,438.00	12,483.78	1,421.57	13,905.35	17,532.65
145	CONTRIBUTED SEWER LINES -	S/L	25.0	6/30/96			22,975.00	22,975.00	0.00	0.00	0.00	0.00	0.00
170	SEWERS - GRAVITY	S/L	25.0	6/30/98			152,605.15	152,605.15	0.00	0.00	0.00	0.00	0.00
197	SEWERS - MANHOLES (CONTR)	150DB	15.0	6/30/00			97,028.00	97,028.00	0.00	0.00	0.00	0.00	0.00
219	MISCELLANEOUS EQUIPMENT	200DB	7.0	6/30/01			4,245.00	0.00	0.00	4,245.00	0.00	4,245.00	0.00
234	SEWERS - GRAVITY	S/L	25.0	6/30/02			352,532.59	264,399.44	88,133.15	0.00	1,909.55	1,909.55	86,223.60
235	SEWERS - MANHOLES	S/L	25.0	6/30/02			133,424.39	100,068.29	33,356.10	0.00	722.72	722.72	32,633.38
361 COLLECT SEWER-GRAVITY							<u>1,106,070.93</u>	<u>725,284.88</u>	<u>376,541.05</u>	<u>153,662.00</u>	<u>14,030.42</u>	<u>167,692.42</u>	<u>213,093.63</u>
Group: 362 SPECIAL COLLECT STRUC													
25	UTILITY PLANT	PRE	15.0	1/01/86			73,060.00	47,077.00	25,983.00	25,983.00	0.00	25,983.00	0.00
39	UTILITY PLANT	150DB	20.0	1/01/87			10,600.00	6,830.00	3,770.00	2,844.90	168.20	3,013.10	756.90
49	CONTRIBUTED MANHOLES	150DB	20.0	1/01/88			32,460.00	0.00	32,460.00	23,046.66	1,448.21	24,494.87	7,965.13
66	CONTRIBUTED MANHOLES	150DB	20.0	1/01/89			19,310.00	0.00	19,310.00	12,848.61	861.52	13,710.13	5,599.87
99	CONTRIBUTED SEWER COLLEC	150DB	15.0	6/30/93			43,830.00	0.00	43,830.00	27,007.25	2,588.12	29,595.37	14,234.63
127	CONTRIBUTED MANHOLES	150DB	15.0	6/30/95			9,993.00	0.00	9,993.00	4,977.36	590.08	5,567.44	4,425.56

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Utility Tax Depreciation

Asset	Property Description	Method	Period	Date In Service	*	Custom	Cost	CIAC Basis Adjustment	Tax Adj. Basis	Prior Depreciation	Current Depreciation	End Depreciation	Net Book Value
Division: 02 SEWER UTILITY PLANT Group: 362 SPECIAL COLLECT STRUC (continued)													
146	CONTRIBUTED SEWER COLLEC	150DB	15.0	6/30/96			13,080.00	13,080.00	0.00	0.00	0.00	0.00	0.00
171	SEWER - MANHOLES	150DB	15.0	6/30/98			47,723.80	47,723.80	0.00	0.00	0.00	0.00	0.00
198	SEWER MANHOLES (CONTRIB)	S/L	25.0	6/30/00			46,605.00	46,605.00	0.00	0.00	0.00	0.00	0.00
362 SPECIAL COLLECT STRUC							<u>296,661.80</u>	<u>161,315.80</u>	<u>135,346.00</u>	<u>96,707.78</u>	<u>5,656.13</u>	<u>102,363.91</u>	<u>32,982.09</u>
Group: 363 SERVICES-SEWER													
26	UTILITY PLANT	PRE	15.0	1/01/86			46,291.00	29,828.00	16,463.00	16,463.00	0.00	16,463.00	0.00
50	CONTRIBUTED SERVICES	150DB	20.0	1/01/88			10,835.00	0.00	10,835.00	7,692.86	483.41	8,176.27	2,658.73
67	CONTRIBUTED SEWER LINES	150DB	20.0	1/01/89			5,525.00	0.00	5,525.00	3,676.27	246.50	3,922.77	1,602.23
100	CONTRIBUTED SEWER SERVIC	150DB	15.0	6/30/93			11,065.00	0.00	11,065.00	6,818.06	653.38	7,471.44	3,593.56
128	CONTRIBUTED SEWER SERVIC	150DB	15.0	6/30/95			2,890.00	0.00	2,890.00	1,439.47	170.65	1,610.12	1,279.88
147	CONTRIBUTED SEWER SERVIC	S/L	25.0	6/30/96			6,010.00	6,010.00	0.00	0.00	0.00	0.00	0.00
172	SEWER - SERVICES	S/L	25.0	6/30/98			14,845.50	14,845.50	0.00	0.00	0.00	0.00	0.00
236	SEWER - SERVICES	S/L	25.0	6/30/02			32,535.39	24,401.54	8,133.85	0.00	176.23	176.23	7,957.62
363 SERVICES-SEWER							<u>129,996.89</u>	<u>75,085.04</u>	<u>54,911.85</u>	<u>36,089.66</u>	<u>1,730.17</u>	<u>37,819.83</u>	<u>17,092.02</u>
Group: 364 FLOW MEASURING DEVICE													
101	SEWER FLOW MEASURING DE	150DB	15.0	6/30/93			2,782.00	1,793.00	989.00	609.40	58.40	667.80	321.20
112	SEWER FLOW MEASURING DE	150DB	15.0	6/30/94			1,753.00	1,130.00	623.00	347.09	36.79	383.88	239.12
364 FLOW MEASURING DEVICE							<u>4,535.00</u>	<u>2,923.00</u>	<u>1,612.00</u>	<u>956.49</u>	<u>95.19</u>	<u>1,051.68</u>	<u>560.32</u>
Group: 371 PUMPING EQUIP-SEWER													
27	UTILITY PLANT	PRE	15.0	1/01/86			2,846.00	1,834.00	1,012.00	1,012.00	0.00	1,012.00	0.00
59	PUMPING EQUIP	150DB	15.0	1/01/89			1,795.00	1,156.00	639.00	544.67	37.73	582.40	56.60
102	SEWER PUMPING EQUIPMENT	150DB	15.0	6/30/93			3,305.00	2,130.00	1,175.00	724.02	69.38	793.40	381.60
113	SEWER PUMPING EQUIPMENT	150DB	15.0	6/30/94			3,722.00	2,399.00	1,323.00	737.09	78.12	815.21	507.79
148	SEWER PUMPING EQUIPMENT	150DB	15.0	6/30/96			348.00	224.00	124.00	54.44	7.32	61.76	62.24
157	SEWER PUMPING EQUIPMENT	150DB	15.0	6/30/97			7,800.00	5,850.00	1,950.00	734.58	121.54	856.12	1,093.88
173	SEWER PUMPING	150DB	15.0	6/30/98			55,900.00	55,900.00	0.00	0.00	0.00	0.00	0.00
184	PUMPING EQUIPMENT	150DB	15.0	6/30/99			700.84	526.00	174.84	40.30	13.45	53.75	121.09
199	PUMPING EQUIPMENT (CONTR	S/L	25.0	6/30/00			114,876.00	114,876.00	0.00	0.00	0.00	0.00	0.00
246	PUMPING EQUIPMENT	150DB	15.0	11/01/02			48,080.00	36,060.00	12,020.00	40.30	4,026.70	4,067.00	7,953.00
371 PUMPING EQUIP-SEWER							<u>239,372.84</u>	<u>220,955.00</u>	<u>18,417.84</u>	<u>3,887.40</u>	<u>4,354.24</u>	<u>8,241.64</u>	<u>10,176.20</u>
Group: 380 TREAT/DISPOSAL EQUIP													
28	UTILITY PLANT	Memo	15.0	1/01/86			-3,388.00	0.00	-3,388.00	0.00	0.00	0.00	-3,388.00
30	TREAT/DISP EQUIPMENT	PRE	15.0	1/01/86			503,314.00	324,677.00	178,637.00	178,637.00	0.00	178,637.00	0.00
65	TREATMENT EQUIPMENT	150DB	15.0	1/01/89			3,078.00	1,984.00	1,094.00	932.50	64.60	997.10	96.90
114	SEWER TREATMENT & DISPOS	150DB	15.0	6/30/94			4,247.00	2,736.00	1,511.00	841.83	89.22	931.05	579.95
185	TREATMENT DISPOSAL EQUIP	150DB	15.0	6/30/99			5,088.00	3,816.00	1,272.00	293.20	97.88	391.08	880.92
237	TREATMENT & DISPOSAL EQU	150DB	15.0	6/30/02			65,204.20	48,903.15	16,301.05	0.00	5,460.85	5,460.85	10,840.20
380 TREAT/DISPOSAL EQUIP							<u>577,543.20</u>	<u>382,116.15</u>	<u>195,427.05</u>	<u>180,704.53</u>	<u>5,712.55</u>	<u>186,417.08</u>	<u>9,009.97</u>
Group: 382 OUTFALL SEWER LINES													
29	UTILITY PLANT	PRE	15.0	1/01/86			28,340.00	18,261.00	10,079.00	10,079.00	0.00	10,079.00	0.00
382 OUTFALL SEWER LINES							<u>28,340.00</u>	<u>18,261.00</u>	<u>10,079.00</u>	<u>10,079.00</u>	<u>0.00</u>	<u>10,079.00</u>	<u>0.00</u>

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Utility Tax Depreciation

Asset	Property Description	Method	Period	Date In Service	*	Custom	Cost	CIAC Basis Adjustment	Tax Adj. Basis	Prior Depreciation	Current Depreciation	End Depreciation	Net Book Value
Division: 02 SEWER UTILITY PLANT (continued)													
Group: 390 FURN & EQUIP-SEWER													
13	OFFICE FURNITURE	PRE	5.0	1/01/86			184.00	0.00	184.00	184.00	0.00	184.00	0.00
238	UPGRADE ACCTING SOFTWAR	Amort	3.0	11/27/02			395.20	0.00	395.20	0.00	21.96	21.96	373.24
390 FURN & EQUIP-SEWER							<u>579.20</u>	<u>0.00</u>	<u>579.20</u>	<u>184.00</u>	<u>21.96</u>	<u>205.96</u>	<u>373.24</u>
02 SEWER UTILITY PLANT							<u>3,365,360.60</u>	<u>2,307,667.67</u>	<u>1,053,447.93</u>	<u>622,287.78</u>	<u>37,355.71</u>	<u>659,643.49</u>	<u>398,049.44</u>
Grand Total							6,495,285.43	4,303,350.32	2,167,935.11	2,733,772.28	72,502.15	2,806,274.43	-614,339.32
Less: Dispositions							18,632.18	0.00	0.00	3,618.84	0.00	3,826.71	0.00
Net Grand Total							<u>6,476,653.25</u>	<u>4,303,350.32</u>	<u>2,167,935.11</u>	<u>2,730,153.44</u>	<u>72,502.15</u>	<u>2,802,447.72</u>	<u>-614,339.32</u>

(B2)

(G3)

Plantation Bay Utility Company
Plant and Accumulated Depreciation
At 12/31/2002

Account	Utility Plant In Service				Balance 12/31/2002	Depr Life	/	Rate	Accumulated Depreciation					Balance 12/31/2002	Depreciation Expense 12/31/2002	
	Balance 12/31/01	Additions	Retirements	Adjustments					Balance 12/31/01	Depr on Prior Yr Bal	Depr on Additions	Depr on Rets	Depr on Adjs			Retirements
Water Plant																
301.1 Organization Costs	16,808.00	-	-	-	16,808.00	40	/	2.50	6,511.00	420.00	-	-	-	-	6,931.00	420.00
302.1 Franchises	-	-	-	-	-	40	/	2.50	-	-	-	-	-	-	-	-
303.4 Land & Land Rights	33,754.00	25,195.00	-	-	58,949.00		/	N/A	-	-	-	-	-	-	-	-
304.4 Structures & Improveme	144,897.00	20,774.00	-	-	165,671.00	32	/	3.13	76,081.00	4,535.00	170.00	-	-	-	-	-
307.2 Wells & Springs	116,350.00	107,473.00	-	-	223,823.00	30	/	3.33	60,960.00	3,874.00	1,790.00	-	-	-	80,786.00	4,705.00
310.2 Power Generation Equip	18,632.00	17,736.00	18,632.00	-	55,000.00	17	/	5.88	4,384.00	1,096.00	1,069.00	-	-	-	66,624.00	5,664.00
311.2 Pumping Equipment	181,170.00	12,834.00	-	-	194,004.00	20	/	5.00	159,416.00	9,059.00	320.00	-	-	18,632.00	25,181.00	2,165.00
320.3 Water Treatment Equipr	573,800.00	-	-	-	573,800.00	22	/	4.55	511,741.00	26,108.00	-	-	-	-	168,795.00	9,379.00
330.4 Dist Res & Standpipes	230,505.00	-	-	-	230,505.00	37	/	2.70	108,261.00	6,224.00	-	-	-	-	537,849.00	26,108.00
331.4 T & D Mains	928,575.00	233,250.00	-	-	1,161,825.00	43	/	2.33	250,158.00	21,636.00	2,717.00	-	-	-	114,485.00	6,224.00
333.4 Services	122,156.00	26,964.00	-	-	149,120.00	40	/	2.50	35,118.00	3,054.00	337.00	-	-	-	274,511.00	24,353.00
334.4 Meters/Meter Installator	73,070.00	14,226.00	-	-	87,296.00	20	/	5.00	32,849.00	3,654.00	355.00	-	-	-	38,509.00	3,391.00
335.4 Hydrants	149,759.00	35,196.00	-	-	184,955.00	45	/	2.22	28,694.00	3,325.00	390.00	-	-	-	36,858.00	4,009.00
339.4 Other Plant & Misc Equip	-	-	-	-	-	20	/	5.00	-	-	-	-	-	-	32,409.00	3,715.00
340.5 Office Furn & Equip	184.00	-	-	-	184.00	15	/	6.67	184.00	-	-	-	-	-	-	-
390.5 Software	-	-	-	-	-	6	/	16.67	-	-	-	-	-	-	184.00	-
343.5 Tools, Shop & Garage E	-	-	-	-	-		/	N/A	-	-	-	-	-	-	-	-
344.5 Laboratory Eq.	847.00	-	-	-	847.00	15	/	6.67	590.00	56.00	-	-	-	-	-	-
346.5 Communication Equip.	688.00	-	-	-	688.00	10	/	10.00	688.00	-	-	-	-	-	646.00	56.00
347.5 Miscellaneous Equip	7,213.00	604.00	-	-	7,817.00	15	/	6.67	1,736.00	481.00	20.00	-	-	-	688.00	-
	<u>2,598,408.00</u>	<u>494,252.00</u>	<u>18,632.00</u>	<u>-</u>	<u>3,111,292.00</u>				<u>1,277,371.00</u>	<u>83,522.00</u>	<u>7,168.00</u>	<u>-</u>	<u>-</u>	<u>18,632.00</u>	<u>1,386,693.00</u>	<u>90,690.00</u>
Sewer Plant																
353.2 Organization Costs	16,808.00	-	-	-	16,808.00	40	/	2.50	6,511.00	420.00	-	-	-	-	6,931.00	420.00
302.1 Franchises	-	-	-	-	-	40	/	2.50	-	-	-	-	-	-	-	-
353.4 Land & Land Rights	50,631.00	-	-	-	50,631.00		/	N/A	-	-	-	-	-	-	-	-
354.4 Structures & Improveme	128,069.00	104.00	-	-	128,173.00	32	/	3.13	73,429.00	4,009.00	1.00	-	-	-	-	-
355.4 Power Generation Equip	-	-	-	-	-	20	/	5.00	-	-	-	-	-	-	77,439.00	4,010.00
360.2 Collection Sewers-Forc	275,666.00	19,540.00	-	-	295,206.00	30	/	3.33	124,354.00	9,180.00	325.00	-	-	-	-	-
361.2 Collection Sewers-Gravi	1,010,284.00	215,966.00	-	-	1,226,250.00	45	/	2.22	189,044.00	22,428.00	2,133.00	-	-	-	133,859.00	9,505.00
361.3 Manholes	347,085.00	269,991.00	-	-	617,076.00	30	/	3.33	101,872.00	11,558.00	4,001.00	-	-	-	213,605.00	24,561.00
362.2 Special Collecting Struct	-	-	-	-	-	30	/	3.33	-	-	-	-	-	-	117,431.00	15,559.00
363.2 Services to Customers	144,067.00	32,535.00	-	-	176,602.00	38	/	2.63	36,619.00	3,789.00	428.00	-	-	-	-	-
364.2 Flow Measuring Devises	4,535.00	-	-	-	4,535.00	5	/	20.00	4,535.00	-	-	-	-	-	40,836.00	4,217.00
371.3 Pumping Equipment	191,293.00	48,080.00	-	-	239,373.00	18	/	5.56	33,623.00	10,636.00	1,337.00	-	-	-	4,535.00	-
380.4 Treatment & Disposal E-	512,339.00	65,204.00	-	-	577,543.00	18	/	5.56	512,339.00	-	1,812.00	-	-	-	45,596.00	11,973.00
381.4 Plant Sewers	4,245.00	395.00	-	-	4,640.00	15	/	6.67	849.00	283.00	13.00	-	-	-	514,151.00	1,812.00
382.4 Outfall Sewer Lines	28,340.00	-	-	-	28,340.00	30	/	3.33	14,640.00	944.00	-	-	-	-	1,145.00	296.00
389.4 Other Plt./Misc. Eq.	-	-	-	-	-	32	/	3.13	-	-	-	-	-	-	15,584.00	944.00
389.2 Other Plant/Misc Equip	-	-	-	-	-	15	/	6.67	-	-	-	-	-	-	-	-
390.5 Office Furniture/ Equip.	184.00	-	-	-	184.00	15	/	6.67	184.00	-	-	-	-	-	-	-
390.5 Software	-	-	-	-	-	6	/	16.67	-	-	-	-	-	-	184.00	-
393.5 Tools, Shop & Garage E	-	-	-	-	-	16	/	6.25	-	-	-	-	-	-	-	-
397.5 Miscellaneous Equip	-	-	-	-	-	5	/	20.00	-	-	-	-	-	-	-	-
	<u>2,713,546.00</u>	<u>651,815.00</u>	<u>-</u>	<u>-</u>	<u>3,365,361.00</u>				<u>1,097,999.00</u>	<u>63,247.00</u>	<u>10,050.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,171,296.00</u>	<u>73,297.00</u>

Plantation Bay Utility Company
CIAC and Accumulated Amortization
At 12/31/2002

Account	Contributions in Aid of Construction					Depr Life	/	Rate	Contributions in Aid of Construction					Balance 12/31/2002	Amortization Expense 12/31/2002
	Balance 12/31/01	Additions	Retirements	Adjustments	Balance 12/31/2002				Balance 12/31/01	Depr on Prior Yr Bal	Depr on Additions	Depr on Rets	Depr on Adjs		
Water CIAC															
271.11 Water Capacity Fees	\$ 518,912.00	\$ 69,947.00			\$ 588,859.00	19.98		5.01	\$ 129,310.00	\$ 25,997.00	\$ 1,758.00			\$ 157,065.00	\$ 27,755.00
271.13 Meter Fees	76,650.00	11,000.00			87,650.00	17		5.88	64,799.00	4,507.00	323.00			69,629.00	4,830.00
271.12 Contributed Property															
Trans/Dist Mains	650,223.00	-			650,223.00	43		2.33	146,517.00	15,150.00	-			161,667.00	15,150.00
Services	101,062.00	-			101,062.00	40		2.50	25,157.00	2,527.00	-			27,684.00	2,527.00
Hydrants	140,418.00	-			140,418.00	45		2.22	29,352.00	3,117.00	-			32,469.00	3,117.00
Total Water CIAC	1,487,265.00	80,947.00	-	-	1,568,212.00				395,135.00	51,298.00	2,081.00	-	-	448,514.00	53,379.00
Sewer CIAC															
271.21 Sewer Capacity Fees	\$ 428,951.00	\$ 58,379.00		\$ -	\$ 487,330.00	33.05		3.03	\$ 192,421.00	\$ 12,997.00	\$ 1,733.00			\$ 207,151.00	\$ 14,730.00
271.22 Contributed Property															
Force Main	124,989.00	-			124,989.00	30		3.33	37,594.00	4,162.00	-			41,756.00	4,162.00
Gravity Main	948,849.00	-			948,849.00	45		2.22	217,859.00	21,064.00	-			238,923.00	21,064.00
Manholes	330,495.00	-			330,495.00	30		3.33	95,652.00	11,005.00	-			106,657.00	11,005.00
Services	142,042.00	-			142,042.00	38		2.63	38,532.00	3,736.00	-			42,268.00	3,736.00
Pumping	170,776.00	-			170,776.00	18		5.56	38,442.00	9,495.00	-			47,937.00	9,495.00
Total Sewer CIAC	2,146,102.00	58,379.00	-	-	2,204,481.00				620,500.00	62,459.00	1,733.00	-	-	684,692.00	64,192.00
	\$ 3,633,367	\$ 139,326	\$ -	\$ -	\$ 3,772,693				\$ 1,015,635	\$ 113,757	\$ 3,814	\$ -	\$ -	\$ 1,133,206	\$ 117,571

Composite Rate Calculation:

(A) Water	CIAC Plant	Depreciation Expense
Capacity Charges		
Structures & Improvements	\$ 165,671.00	\$ 4,705.00
Wells & Springs	223,823.00	5,664.00
Power Generation Equip	55,000.00	2,165.00
Pumping Equipment	194,004.00	9,379.00
Water Treatment Equipment	573,800.00	26,108.00
Dist Res & Standpipes	230,505.00	6,224.00
Invested Property		
T & D Mains	\$ 511,602.00	\$ 9,203.00
Services	48,058.00	864.00
Hydrants	44,537.00	598.00
Totals	2,047,000.00	64,910.00
Composite Rate		3.17%

(B) Sewer	CIAC Plant	Depreciation Expense
Capacity Charges		
Structures & Improvements	\$ 128,173.00	\$ 4,010.00
Treatment & Disposal Equip	577,543.00	1,812.00
Plant Sewers	4,640.00	296.00
Outfall Sewer Lines	28,340.00	944.00
Invested Property		
Collection Sewers-Force	\$ 170,217.00	5,343.00
Collection Sewers-Gravity	277,401.00	3,497.00
Manholes	286,581.00	4,554.00
Services to Customers	34,560.00	481.00
Pumping Equipment	68,597.00	2,478.00
Totals	\$ 1,576,052.00	\$ 23,415.00
Composite Rate		1.49%

Utility Tax Depreciation

Asset	Property Description	Tax Method	Tax Period	Date In Service	*	Custom	Tax Cost	CIAC Basis Adjustment	Tax Adj. Basis	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr
Division: 01 WATER UTILITY PLANT												
Group: 301 ORGANIZATION-WATER												
6	ORGANIZATION COSTS	Amort	5.0	1/01/86			16,808.00	0.00	16,808.00	16,808.00	0.00	16,808.00
206	IRS Section 118(c) adjustment	Memo	0.0	12/31/00			1,326,778.37	0.00	1326778.37	1,326,778.37	0.00	1,326,778.37
207	IRS Section 118(c) adjustment	Memo	0.0	12/31/00			-1,326,778.37	0.00	-1326778.37	0.00	0.00	0.00
301 ORGANIZATION-WATER							<u>16,808.00</u>	<u>0.00</u>	<u>16,808.00</u>	<u>1,343,586.37</u>	<u>0.00</u>	<u>1,343,586.37</u>
Group: 303 LAND-WATER												
1	LAND	Land	0.0	1/01/86			33,754.00	0.00	33,754.00	0.00	0.00	0.00
220	Easement-Intervest @ Plantation	Land	0.0	3/21/02			25,194.50	0.00	25,194.50	0.00	0.00	0.00
303 LAND-WATER							<u>58,948.50</u>	<u>0.00</u>	<u>58,948.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Group: 304 STRUCT/IMPROVE-WATER												
15	UTILITY PLANT	PRE	15.0	1/01/86			134,357.00	86,575.00	47,782.00	47,782.00	0.00	47,782.00
31	UTILITY PLANT	150DB	20.0	1/01/87			151.25	97.00	54.25	43.36	2.42	45.78
73	WATER PLANT & LINES	150DB	20.0	1/01/90			53.00	34.00	19.00	12.64	0.85	13.49
91	WATER STRUCTURES & IMPRC	150DB	20.0	6/30/93			2,773.00	1,787.00	986.00	524.10	43.99	568.09
119	WATER STRUCTURES & IMPRC	150DB	20.0	6/30/95			155.00	100.00	55.00	24.33	2.45	26.78
139	WATER STRUCTURES & IMPRC	150DB	20.0	6/30/96			3,112.00	2,005.00	1,107.00	439.58	50.06	489.64
195	STRUCTURES & IMPROVEMEN	150DB	20.0	6/30/00			645.00	484.00	161.00	28.41	9.94	38.35
213	STRUCTURES & IMPROVEMEN	S/L	25.0	6/30/01			3,651.00	2,738.25	912.75	56.29	36.51	92.80
222	WELL STRUCTURES	S/L	25.0	6/30/02			18,793.95	14,095.46	4,698.49	1,480.81	131.56	1,612.37
221	Fence-New Well	S/L	25.0	12/10/02			1,979.68	1,484.76	494.92	149.06	13.86	162.92
247	2003 ADDITIONS	S/L	25.0	6/30/03			2,187.00	1,640.00	547.00	0.00	279.43	279.43
304 STRUCT/IMPROVE-WATER							<u>167,857.88</u>	<u>111,040.47</u>	<u>56,817.41</u>	<u>50,540.58</u>	<u>571.07</u>	<u>51,111.65</u>
Group: 307 WELLS & SPRINGS												
16	UTILITY PLANT	PRE	15.0	1/01/86			95,721.00	61,680.00	34,041.00	34,041.00	0.00	34,041.00
32	UTILITY PLANT	150DB	20.0	1/01/87			2,413.19	1,555.00	858.19	685.90	38.29	724.19
43	WELLS	150DB	20.0	1/01/88			995.00	641.00	354.00	267.13	15.79	282.92
92	WATER WELLS & SPRINGS	150DB	20.0	6/30/93			12,968.00	8,356.00	4,612.00	2,451.47	205.76	2,657.23
214	WELLS	S/L	25.0	6/30/01			4,252.00	1,299.00	433.00	2,546.70	17.32	2,564.02
225	WELLS	S/L	25.0	6/30/02			51,051.89	38,288.92	12,762.97	276.53	510.52	787.05
224	WELL PUMP	S/L	25.0	7/12/02			53,271.00	39,953.25	13,317.75	244.16	532.71	776.87
223	PAVE EASEMENT	S/L	25.0	10/07/02			3,150.00	2,362.00	788.00	2,535.95	0.00	2,535.95
248	2003 ADDITIONS	S/L	25.0	6/30/03			3,306.00	2,479.00	827.00	0.00	422.46	422.46
307 WELLS & SPRINGS							<u>227,128.08</u>	<u>156,614.17</u>	<u>67,993.91</u>	<u>43,048.84</u>	<u>1,742.85</u>	<u>44,791.69</u>
Group: 310 POWER GEN EQUIP-WATER												
226	WATER POWER GENERATION 1	200DB	7.0	6/21/02			55,000.00	41,250.00	13,750.00	5,500.00	2,357.14	7,857.14
249	2003 ADDITIONS	S/L	25.0	6/30/03			32,625.11	24,468.83	8,156.28	0.00	4,166.50	4,166.50
310 POWER GEN EQUIP-WATER							<u>87,625.11</u>	<u>65,718.83</u>	<u>21,906.28</u>	<u>5,500.00</u>	<u>6,523.64</u>	<u>12,023.64</u>
Group: 311 PUMPING EQUIP-WATER												
17	UTILITY PLANT	PRE	15.0	1/01/86			171,889.00	110,760.00	61,129.00	61,129.00	0.00	61,129.00
140	WATER PUMPING EQUIPMENT	150DB	20.0	6/30/96			4,560.00	2,938.00	1,622.00	644.09	73.34	717.43
164	PUMPING EQUIPMENT	150DB	20.0	6/30/98			2,202.52	1,652.00	550.52	162.59	29.09	191.68
181	PUMPING EQUIPMENT	S/L	25.0	6/30/99			1,254.25	941.00	313.25	44.38	12.53	56.91

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Utility Tax Depreciation

Asset	Property Description	Tax Method	Tax Period	Date In Service	Custom	Tax Cost	CIAC Basis Adjustment	Tax Adj. Basis	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr
Division: 01 WATER UTILITY PLANT Group: 311 PUMPING EQUIP-WATER (continued)											
227	PUMPING EQUIPMENT	S/L	25.0	11/01/02		12,834.50	9,625.88	3,208.62	47.89	128.34	176.23
250	2003 ADDITIONS	S/L	25.0	6/30/03		7,770.00	5,828.00	1,942.00	0.00	992.04	992.04
311 PUMPING EQUIP-WATER						<u>200,510.27</u>	<u>131,744.88</u>	<u>68,765.39</u>	<u>62,027.95</u>	<u>1,235.34</u>	<u>63,263.29</u>
Group: 320 WATER TREATMENT EQUIP											
3	UTILITY PLANT	PRE	15.0	1/01/86		553,923.00	356,970.00	196,953.00	196,953.00	0.00	196,953.00
14	UTILITY PLANT	Memo	15.0	1/01/86		-384.00	0.00	-384.00	0.00	0.00	0.00
58	WATER PLANT & LINES	150DB	20.0	1/01/89		466.00	301.00	165.00	117.15	7.36	124.51
80	WATER TREATMENT EQUIP	150DB	20.0	6/30/91		2,682.67	1,729.00	953.67	592.02	42.55	634.57
93	WATER TREATMENT EQUIP.	150DB	20.0	6/30/93		292.00	188.00	104.00	55.28	4.64	59.92
110	WATER TREATMENT EQUIPME	150DB	20.0	6/30/94		1,495.00	963.00	532.00	259.05	23.73	282.78
120	WATER TREATMENT EQUIPME	150DB	20.0	6/30/95		1,816.00	1,170.00	646.00	285.73	28.82	314.55
141	WATER TREATMENT EQUIPME	S/L	25.0	6/30/96		9,602.00	6,188.00	3,414.00	1,057.27	136.56	1,193.83
155	WATER TREATMENT EQUIPME	150DB	20.0	6/30/97		1,264.51	948.00	316.51	110.21	15.47	125.68
182	WATER TREATMENT EQUIPME	S/L	25.0	6/30/99		2,318.22	1,739.00	579.22	82.06	23.17	105.23
215	WATER TREATMENT EQUIPME	S/L	25.0	6/30/01		1,588.00	0.00	0.00	1,588.00	0.00	1,588.00
251	2003 ADDITIONS	S/L	25.0	6/30/03		66,409.61	49,807.21	16,602.40	0.00	8,481.06	8,481.06
320 WATER TREATMENT EQUIP						<u>641,473.01</u>	<u>420,003.21</u>	<u>219,881.80</u>	<u>201,099.77</u>	<u>8,763.36</u>	<u>209,863.13</u>
Group: 330 DISTRIBUTION RESERVOI											
18	UTILITY PLANT	PRE	15.0	1/01/86		230,505.00	217,407.00	13,098.00	13,098.00	0.00	13,098.00
330 DISTRIBUTION RESERVOI						<u>230,505.00</u>	<u>217,407.00</u>	<u>13,098.00</u>	<u>13,098.00</u>	<u>0.00</u>	<u>13,098.00</u>
Group: 331 TRANS/DIST MAINS											
19	UTILITY PLANT	PRE	15.0	1/01/86		290,363.90	187,101.08	103,262.82	103,262.92	0.00	103,262.92
33	UTILITY PLANT	150DB	20.0	1/01/87		22,656.40	14,599.00	8,057.40	6,439.73	359.48	6,799.21
44	CONTRIBUTED MAINS	150DB	20.0	1/01/88		83,827.00	0.00	83,827.00	63,257.24	3,739.96	66,997.20
61	CONTRIBUTED LINES	150DB	20.0	1/01/89		46,868.00	0.00	46,868.00	33,276.34	2,091.02	35,367.36
94	CONTRIBUTED WATER TRANS	150DB	20.0	6/30/93		87,088.00	0.00	87,088.00	46,290.79	3,885.45	50,176.24
121	CONTRIBUTED WATER TRANS	150DB	20.0	6/30/95		35,221.00	0.00	35,221.00	15,578.61	1,571.39	17,150.00
158	WATER LINES	150DB	20.0	6/30/97		24,190.00	18,143.00	6,047.00	873.04	388.05	1,261.09
165	TRANS & DIST MAINS	S/L	25.0	6/30/98		112,245.90	112,245.90	0.00	0.00	0.00	0.00
194	TRANS & DISTRIBUTION MAIN	S/L	25.0	6/30/00		226,114.90	226,114.90	0.00	0.00	0.00	0.00
228	TRANS & DIST MAINS	S/L	25.0	6/30/02		233,250.04	174,937.53	58,312.51	1,263.44	2,332.50	3,595.94
252	2003 ADDITIONS	S/L	25.0	6/30/03		167,882.40	125,911.80	41,970.60	0.00	21,439.98	21,439.98
331 TRANS/DIST MAINS						<u>1,329,707.54</u>	<u>859,053.21</u>	<u>470,654.33</u>	<u>270,242.11</u>	<u>35,807.83</u>	<u>306,049.94</u>
Group: 333 SERVICES-WATER											
20	UTILITY PLANT	PRE	15.0	1/01/86		43,770.00	28,203.39	15,566.61	15,566.61	0.00	15,566.61
34	UTILITY PLANT	150DB	20.0	1/01/87		3,470.00	2,236.00	1,234.00	986.25	55.06	1,041.31
45	CONTRIBUTED SERVICES	150DB	20.0	1/01/88		9,827.00	0.00	9,827.00	7,415.61	438.43	7,854.04
62	CONTRIBUTED SERVICES	150DB	20.0	1/01/89		6,752.00	0.00	6,752.00	4,793.91	301.24	5,095.15
95	CONTRIBUTED WATER SERVIC	150DB	20.0	6/30/93		10,901.00	0.00	10,901.00	5,794.33	486.35	6,280.68
122	CONTRIBUTED WATER SERVIC	150DB	20.0	6/30/95		2,115.00	0.00	2,115.00	935.49	94.36	1,029.85
143	CONTRIBUTED WATER SERVIC	150DB	20.0	6/30/96		4,170.00	4,170.00	0.00	0.00	0.00	0.00
166	SERVICES	S/L	25.0	6/30/98		11,395.40	11,395.40	0.00	0.00	0.00	0.00
193	SERVICES (CONTRIBUTED)	S/L	25.0	6/30/00		29,756.25	29,756.25	0.00	0.00	0.00	0.00
229	UTILITY PLANT	S/L	25.0	8/19/02		26,963.39	20,222.54	6,740.85	1,032.31	269.63	1,301.94
253	2003 ADDITIONS	S/L	25.0	6/30/03		15,761.00	11,821.00	3,940.00	0.00	2,012.68	2,012.68

Utility Tax Depreciation

Asset	Property Description	Tax Method	Tax Period	Date In Service	* Custom	Tax Cost	CIAC Basis Adjustment	Tax Adj. Basis	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr
Division: 01 WATER UTILITY PLANT Group: 333 SERVICES-WATER (continued)											
333 SERVICES-WATER						<u>164,881.04</u>	<u>107,804.58</u>	<u>57,076.46</u>	<u>36,524.51</u>	<u>3,657.75</u>	<u>40,182.26</u>
Group: 334 METERS/METER INSTALLS											
4	METERS	PRE	5.0	1/01/86		10,609.00	0.00	10,609.00	10,609.00	0.00	10,609.00
35	UTILITY PLANT	150DB	20.0	1/01/87		5,649.53	0.00	5,649.53	4,515.28	252.06	4,767.34
46	METERS	150DB	20.0	1/01/88		4,486.00	0.00	4,486.00	3,385.20	200.15	3,585.35
63	METERS	150DB	20.0	1/01/89		1,909.00	0.00	1,909.00	1,355.40	85.17	1,440.57
75	WATER PLANT & LINES	150DB	20.0	1/01/90		4,002.00	0.00	4,002.00	2,662.88	178.55	2,841.43
81	METERS	200DB	7.0	6/30/91		901.99	0.00	901.99	901.99	0.00	901.99
87	METERS	200DB	7.0	6/30/92		682.00	0.00	682.00	682.00	0.00	682.00
103	METERS	200DB	7.0	6/30/93		2,928.00	0.00	2,928.00	2,928.00	0.00	2,928.00
111	WATER METERS	200DB	7.0	6/30/94		2,390.00	0.00	2,390.00	2,390.00	0.00	2,390.00
130	METERS	200DB	7.0	6/30/95		3,203.00	0.00	3,203.00	3,203.00	0.00	3,203.00
149	METERS	200DB	7.0	6/30/96		4,606.00	0.00	4,606.00	4,400.46	205.54	4,606.00
156	WATER METERS	200DB	7.0	6/30/97		2,109.44	0.00	2,109.44	1,827.04	188.27	2,015.31
167	WATER METERS	200DB	7.0	6/30/98		5,088.14	0.00	5,088.14	3,952.86	454.11	4,406.97
183	METERS	200DB	7.0	6/30/99		5,446.55	0.00	5,446.55	3,745.21	486.10	4,231.31
192	METERS	200DB	7.0	6/30/00		7,658.23	0.00	7,658.23	4,309.15	956.88	5,266.03
216	METERS	S/L	25.0	6/30/01		11,401.46	0.00	0.46	11,401.46	0.00	11,401.46
230	METERS	200DB	7.0	6/30/02		14,226.06	0.00	14,226.06	17,091.89	0.00	17,091.89
254	2003 ADDITIONS	200DB	7.0	6/30/03		7,143.92	0.00	7,143.92	0.00	4,082.24	4,082.24
334 METERS/METER INSTALLS						<u>94,440.32</u>	<u>0.00</u>	<u>83,039.32</u>	<u>79,360.82</u>	<u>7,089.07</u>	<u>86,449.89</u>
Group: 335 HYDRANTS											
21	UTILITY PLANT	PRE	15.0	1/01/86		10,660.00	6,868.85	3,791.15	3,791.15	0.00	3,791.15
36	UTILITY PLANT	150DB	20.0	1/01/87		1,850.00	1,193.00	657.00	525.10	29.31	554.41
47	CONTRIBUTED HYDRANTS	150DB	20.0	1/01/88		14,920.00	0.00	14,920.00	11,258.88	665.66	11,924.54
64	CONTRIBUTED HYDRANTS	150DB	20.0	1/01/89		7,110.00	0.00	7,110.00	5,048.10	317.22	5,365.32
76	WATER PLANT & LINES	150DB	20.0	1/01/90		1,091.00	703.00	388.00	258.17	17.31	275.48
96	CONTRIBUTED WATER HYDR/	150DB	20.0	6/30/93		12,500.00	0.00	12,500.00	6,644.26	557.69	7,201.95
123	CONTRIBUTED WATER HYDR/	150DB	20.0	6/30/95		2,450.00	0.00	2,450.00	1,083.67	109.31	1,192.98
160	HYDRANTS	150DB	20.0	6/30/97		250.00	188.00	62.00	8.95	3.98	12.93
168	HYDRANTS	150DB	20.0	6/30/98		29,220.00	29,220.00	0.00	0.00	0.00	0.00
191	HYDRANTS (CONTRIBUTED)	150DB	20.0	6/30/00		69,708.00	69,708.00	0.00	0.00	0.00	0.00
231	HYDRANTS	S/L	25.0	6/30/02		35,196.39	26,397.29	8,799.10	190.65	351.96	542.61
255	2003 ADDITIONS	S/L	25.0	6/30/03		15,665.00	11,749.00	3,916.00	0.00	2,000.42	2,000.42
335 HYDRANTS						<u>200,620.39</u>	<u>146,027.14</u>	<u>54,593.25</u>	<u>28,808.93</u>	<u>4,052.86</u>	<u>32,861.79</u>
Group: 340 FURN & EQUIP-WATER											
5	OFFICE FURNITURE	PRE	5.0	1/01/86		184.00	0.00	184.00	184.00	0.00	184.00
245	UPGRADE ACCTING SOFTWAR	Amort	3.0	11/27/02		604.80	0.00	604.80	33.60	201.60	235.20
340 FURN & EQUIP-WATER						<u>788.80</u>	<u>0.00</u>	<u>788.80</u>	<u>217.60</u>	<u>201.60</u>	<u>419.20</u>
Group: 344 LABORATORY EQUIPMENT											
82	LAB EQUIP	200DB	7.0	6/30/91		846.53	0.00	846.53	846.53	0.00	846.53
344 LABORATORY EQUIPMENT						<u>846.53</u>	<u>0.00</u>	<u>846.53</u>	<u>846.53</u>	<u>0.00</u>	<u>846.53</u>
Group: 346 COMMUNICATION EQUIP											

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Utility Tax Depreciation

Asset	Property Description	Tax Method	Tax Period	Date In Service	* Custom	Tax Cost	CIAC Basis Adjustment	Tax Adj. Basis	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr
Division: 01 WATER UTILITY PLANT Group: 346 COMMUNICATION EQUIP (continued)											
83	COMMUNICATION EQUIP	200DB	5.0	6/30/91		688.22	0.00	688.22	688.22	0.00	688.22
346 COMMUNICATION EQUIP						<u>688.22</u>	<u>0.00</u>	<u>688.22</u>	<u>688.22</u>	<u>0.00</u>	<u>688.22</u>
Group: 347 MISCELLANEOUS EQUIP											
104	EQUIPMENT	200DB	7.0	6/30/93		110.00	0.00	110.00	110.00	0.00	110.00
115	EQUIPMENT	200DB	7.0	6/30/94		1,712.00	0.00	1,712.00	1,712.00	0.00	1,712.00
129	MISCELLANEOUS EQUIPMENT	200DB	7.0	6/30/95		1,146.00	0.00	1,146.00	1,146.00	0.00	1,146.00
217	MISCELLANEOUS EQUIPMENT	200DB	7.0	6/30/01		4,246.00	0.00	0.00	4,246.00	0.00	4,246.00
256	2003 ADDITIONS	S/L	25.0	6/30/03		9,076.01	6,807.00	2,269.01	0.00	1,159.09	1,159.09
347 MISCELLANEOUS EQUIP						<u>16,290.01</u>	<u>6,807.00</u>	<u>5,237.01</u>	<u>7,214.00</u>	<u>1,159.09</u>	<u>8,373.09</u>
01 WATER UTILITY PLANT						<u>3,439,118.70</u>	<u>2,222,220.49</u>	<u>1,197,143.21</u>	<u>2,142,804.23</u>	<u>70,804.46</u>	<u>2,213,608.69</u>

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Utility Tax Depreciation

Asset	Property Description	Tax Method	Tax Period	Date In Service	*	Custom	Tax Cost	CIAC Basis Adjustment	Tax Adj. Basis	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr
Division: 02 SEWER UTILITY PLANT												
Group: 347 MISCELLANEOUS EQUIP												
265	2003 ADDITIONS	Amort	3.0	6/30/03			2,571.11	0.00	2,571.11	0.00	499.94	499.94
347 MISCELLANEOUS EQUIP							<u>2,571.11</u>	<u>0.00</u>	<u>2,571.11</u>	<u>0.00</u>	<u>499.94</u>	<u>499.94</u>
Group: 351 ORGANIZATION-SEWER												
11	ORGANIZATION COSTS	Amort	5.0	1/01/86			16,808.00	0.00	16,808.00	16,808.00	0.00	16,808.00
351 ORGANIZATION-SEWER							<u>16,808.00</u>	<u>0.00</u>	<u>16,808.00</u>	<u>16,808.00</u>	<u>0.00</u>	<u>16,808.00</u>
Group: 353 LAND-SEWER												
12	LAND	Land	0.0	1/01/86			50,631.00	0.00	50,631.00	0.00	0.00	0.00
353 LAND-SEWER							<u>50,631.00</u>	<u>0.00</u>	<u>50,631.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Group: 354 STRUCT/IMPROVE-SEWER												
22	UTILITY PLANT	PRE	15.0	1/01/86			127,710.00	82,292.00	45,418.00	45,418.00	0.00	45,418.00
37	UTILITY PLANT	150DB	20.0	1/01/87			151.25	97.00	54.25	43.36	2.42	45.78
74	SEWER PLANT & LINES	150DB	15.0	1/01/90			53.00	34.00	19.00	16.19	1.12	17.31
124	SEWER STRUCTURES & IMPRC	150DB	15.0	6/30/95			155.00	100.00	55.00	30.65	3.25	33.90
232	FENCE	150DB	15.0	3/11/02			104.26	78.20	26.06	36.13	0.00	36.13
257	2003 ADDITIONS	150DB	15.0	6/30/03			20,091.12	15,068.00	5,023.12	0.00	2,637.14	2,637.14
354 STRUCT/IMPROVE-SEWER							<u>148,264.63</u>	<u>97,669.20</u>	<u>50,595.43</u>	<u>45,544.33</u>	<u>2,643.93</u>	<u>48,188.26</u>
Group: 360 COLLECT SEWER-FORCE												
23	UTILITY PLANT	PRE	15.0	1/01/86			146,579.00	130,238.00	16,341.00	16,341.00	0.00	16,341.00
97	CONTRIBUTED SEWER LINES -	150DB	20.0	6/30/93			124,989.00	0.00	124,989.00	66,436.71	5,576.41	72,013.12
125	SEWER LINES - FORCE	150DB	20.0	6/30/95			2,676.00	1,724.00	952.00	421.08	42.47	463.55
169	SEWERS - FORCE	S/L	25.0	6/30/98			1,421.63	1,066.00	355.63	64.62	14.23	78.85
196	SEWERS - GRAVITY (CONTRIB)	S/L	25.0	6/30/00			491,442.60	491,442.60	0.00	0.00	0.00	0.00
233	SEWERS - FORCE	S/L	25.0	6/30/02			19,540.00	14,655.00	4,885.00	156.23	195.40	351.63
258	2003 ADDITIONS	S/L	25.0	6/30/03			1,629.77	1,222.00	407.77	0.00	8.84	8.84
360 COLLECT SEWER-FORCE							<u>788,278.00</u>	<u>640,347.60</u>	<u>147,930.40</u>	<u>83,419.64</u>	<u>5,837.35</u>	<u>89,256.99</u>
Group: 361 COLLECT SEWER-GRAVITY												
24	UTILITY PLANT	PRE	15.0	1/01/86			68,032.00	68,032.00	0.00	0.00	0.00	0.00
38	UTILITY PLANT	150DB	20.0	1/01/87			31,313.80	20,177.00	11,136.80	8,900.88	496.87	9,397.75
48	CONTRIBUTED LINES	150DB	20.0	1/01/88			89,305.00	0.00	89,305.00	67,391.01	3,984.36	71,375.37
60	CONTRIBUTED SEWER LINES	150DB	20.0	1/01/89			28,841.00	0.00	28,841.00	20,477.16	1,286.74	21,763.90
98	CONTRIBUTED SEWER LINES -	150DB	20.0	6/30/93			94,331.00	0.00	94,331.00	50,140.75	4,208.60	54,349.35
126	CONTRIBUTED SEWER LINES -	150DB	20.0	6/30/95			31,438.00	0.00	31,438.00	13,905.35	1,402.61	15,307.96
145	CONTRIBUTED SEWER LINES -	S/L	25.0	6/30/96			22,975.00	22,975.00	0.00	0.00	0.00	0.00
170	SEWERS - GRAVITY	S/L	25.0	6/30/98			152,605.15	152,605.15	0.00	0.00	0.00	0.00
197	SEWERS - MANHOLES (CONTR)	150DB	15.0	6/30/00			97,028.00	97,028.00	0.00	0.00	0.00	0.00
219	MISCELLANEOUS EQUIPMENT	200DB	7.0	6/30/01			4,245.00	0.00	0.00	4,245.00	0.00	4,245.00
234	SEWERS - GRAVITY	S/L	25.0	6/30/02			352,532.59	264,399.44	88,133.15	1,909.55	3,525.33	5,434.88
235	SEWERS - MANHOLES	S/L	25.0	6/30/02			133,424.39	100,068.29	33,356.10	722.72	1,334.24	2,056.96
259	2003 ADDITIONS	S/L	25.0	6/30/03			3,993.33	2,995.00	998.33	0.00	21.63	21.63
361 COLLECT SEWER-GRAVITY							<u>1,110,064.26</u>	<u>728,279.88</u>	<u>377,539.38</u>	<u>167,692.42</u>	<u>16,260.38</u>	<u>183,952.80</u>

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Utility Tax Depreciation

Asset	Property Description	Tax Method	Tax Period	Date In Service	Custom	Tax Cost	CIAC Basis Adjustment	Tax Adj. Basis	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr
Division: 02 SEWER UTILITY PLANT (continued)											
Group: 362 SPECIAL COLLECT STRUC											
25	UTILITY PLANT	PRE	15.0	1/01/86		73,060.00	47,077.00	25,983.00	25,983.00	0.00	25,983.00
39	UTILITY PLANT	150DB	20.0	1/01/87		10,600.00	6,830.00	3,770.00	3,013.10	168.20	3,181.30
49	CONTRIBUTED MANHOLES	150DB	20.0	1/01/88		32,460.00	0.00	32,460.00	24,494.87	1,448.21	25,943.08
66	CONTRIBUTED MANHOLES	150DB	20.0	1/01/89		19,310.00	0.00	19,310.00	13,710.13	861.52	14,571.65
99	CONTRIBUTED SEWER COLLE	150DB	15.0	6/30/93		43,830.00	0.00	43,830.00	29,595.37	2,588.11	32,183.48
127	CONTRIBUTED MANHOLES	150DB	15.0	6/30/95		9,993.00	0.00	9,993.00	5,567.44	590.07	6,157.51
146	CONTRIBUTED SEWER COLLE	150DB	15.0	6/30/96		13,080.00	13,080.00	0.00	0.00	0.00	0.00
171	SEWER - MANHOLES	150DB	15.0	6/30/98		47,723.80	47,723.80	0.00	0.00	0.00	0.00
198	SEWER MANHOLES (CONTRIB)	S/L	25.0	6/30/00		46,605.00	46,605.00	0.00	0.00	0.00	0.00
260	2003 ADDITIONS	S/L	25.0	6/30/03		340,127.70	255,096.00	85,031.70	0.00	43,437.03	43,437.03
362 SPECIAL COLLECT STRUC						636,789.50	416,411.80	220,377.70	102,363.91	49,093.14	151,457.05
Group: 363 SERVICES-SEWER											
26	UTILITY PLANT	PRE	15.0	1/01/86		46,291.00	29,828.00	16,463.00	16,463.00	0.00	16,463.00
50	CONTRIBUTED SERVICES	150DB	20.0	1/01/88		10,835.00	0.00	10,835.00	8,176.27	483.41	8,659.68
67	CONTRIBUTED SEWER LINES	150DB	20.0	1/01/89		5,525.00	0.00	5,525.00	3,922.77	246.50	4,169.27
100	CONTRIBUTED SEWER SERVIC	150DB	15.0	6/30/93		11,065.00	0.00	11,065.00	7,471.44	653.37	8,124.81
128	CONTRIBUTED SEWER SERVIC	150DB	15.0	6/30/95		2,890.00	0.00	2,890.00	1,610.12	170.65	1,780.77
147	CONTRIBUTED SEWER SERVIC	S/L	25.0	6/30/96		6,010.00	6,010.00	0.00	0.00	0.00	0.00
172	SEWER - SERVICES	S/L	25.0	6/30/98		14,845.50	14,845.50	0.00	0.00	0.00	0.00
236	SEWER - SERVICES	S/L	25.0	6/30/02		32,535.39	24,401.54	8,133.85	176.23	325.35	501.58
261	2003 ADDITIONS	S/L	25.0	6/30/03		10,320.00	7,740.00	2,580.00	0.00	1,317.95	1,317.95
363 SERVICES-SEWER						140,316.89	82,825.04	57,491.85	37,819.83	3,197.23	41,017.06
Group: 364 FLOW MEASURING DEVICE											
101	SEWER FLOW MEASURING DE	150DB	15.0	6/30/93		2,782.00	1,793.00	989.00	667.80	58.40	726.20
112	SEWER FLOW MEASURING DE	150DB	15.0	6/30/94		1,753.00	1,130.00	623.00	383.88	36.79	420.67
262	2003 ADDITIONS	200DB	7.0	6/30/03		675.00	0.00	675.00	0.00	385.71	385.71
364 FLOW MEASURING DEVICE						5,210.00	2,923.00	2,287.00	1,051.68	480.90	1,532.58
Group: 371 PUMPING EQUIP-SEWER											
27	UTILITY PLANT	PRE	15.0	1/01/86		2,846.00	1,834.00	1,012.00	1,012.00	0.00	1,012.00
59	PUMPING EQUIP	150DB	15.0	1/01/89		1,795.00	1,156.00	639.00	582.40	37.73	620.13
102	SEWER PUMPING EQUIPMENT	150DB	15.0	6/30/93		3,305.00	2,130.00	1,175.00	793.40	69.38	862.78
113	SEWER PUMPING EQUIPMENT	150DB	15.0	6/30/94		3,722.00	2,399.00	1,323.00	815.21	78.12	893.33
148	SEWER PUMPING EQUIPMENT	150DB	15.0	6/30/96		348.00	224.00	124.00	61.76	7.32	69.08
157	SEWER PUMPING EQUIPMENT	150DB	15.0	6/30/97		7,800.00	5,850.00	1,950.00	856.12	115.15	971.27
173	SEWER PUMPING	150DB	15.0	6/30/98		55,900.00	55,900.00	0.00	0.00	0.00	0.00
184	PUMPING EQUIPMENT	150DB	15.0	6/30/99		700.84	526.00	174.84	53.75	12.11	65.86
199	PUMPING EQUIPMENT (CONTR	S/L	25.0	6/30/00		114,876.00	114,876.00	0.00	0.00	0.00	0.00
246	PUMPING EQUIPMENT	150DB	15.0	11/01/02		48,080.00	36,060.00	12,020.00	4,067.00	795.30	4,862.30
263	2003 ADDITIONS	S/L	25.0	6/30/03		4,087.29	3,065.00	1,022.29	0.00	522.22	522.22
371 PUMPING EQUIP-SEWER						243,460.13	224,020.00	19,440.13	8,241.64	1,637.33	9,878.97
Group: 380 TREAT/DISPOSAL EQUIP											
28	UTILITY PLANT	Memo	15.0	1/01/86		-3,388.00	0.00	-3,388.00	0.00	0.00	0.00
30	TREAT/DISP EQUIPMENT	PRE	15.0	1/01/86		503,314.00	324,677.00	178,637.00	178,637.00	0.00	178,637.00
65	TREATMENT EQUIPMENT	150DB	15.0	1/01/89		3,078.00	1,984.00	1,094.00	997.10	64.60	1,061.70

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Utility Tax Depreciation

Asset	Property Description	Tax Method	Tax Period	Date In Service	Custom	Tax Cost	CIAC Basis Adjustment	Tax Adj. Basis	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr
Division: 02 SEWER UTILITY PLANT Group: 380 TREAT/DISPOSAL EQUIP (continued)											
114	SEWER TREATMENT & DISPOS	150DB	15.0	6/30/94		4,247.00	2,736.00	1,511.00	931.05	89.22	1,020.27
185	TREATMENT DISPOSAL EQUIP	150DB	15.0	6/30/99		5,088.00	3,816.00	1,272.00	391.08	88.09	479.17
237	TREATMENT & DISPOSAL EQU	150DB	15.0	6/30/02		65,204.20	48,903.15	16,301.05	5,460.85	1,084.02	6,544.87
264	2003 ADDITIONS	S/L	25.0	6/30/03		30,062.54	22,547.00	7,515.54	0.00	3,839.19	3,839.19
380 TREAT/DISPOSAL EQUIP						<u>607,605.74</u>	<u>404,663.15</u>	<u>202,942.59</u>	<u>186,417.08</u>	<u>5,165.12</u>	<u>191,582.20</u>
Group: 382 OUTFALL SEWER LINES											
29	UTILITY PLANT	PRE	15.0	1/01/86		28,340.00	18,261.00	10,079.00	10,079.00	0.00	10,079.00
382 OUTFALL SEWER LINES						<u>28,340.00</u>	<u>18,261.00</u>	<u>10,079.00</u>	<u>10,079.00</u>	<u>0.00</u>	<u>10,079.00</u>
Group: 390 FURN & EQUIP-SEWER											
13	OFFICE FURNITURE	PRE	5.0	1/01/86		184.00	0.00	184.00	184.00	0.00	184.00
238	UPGRADE ACCTING SOFTWAR	Amort	3.0	11/27/02		395.20	0.00	395.20	21.96	131.73	153.69
390 FURN & EQUIP-SEWER						<u>579.20</u>	<u>0.00</u>	<u>579.20</u>	<u>205.96</u>	<u>131.73</u>	<u>337.69</u>
02 SEWER UTILITY PLANT						<u>3,778,918.46</u>	<u>2,615,400.67</u>	<u>1,159,272.79</u>	<u>659,643.49</u>	<u>84,947.05</u>	<u>744,590.54</u>
Grand Total						<u>7,218,037.16</u>	<u>4,837,621.16</u>	<u>2,356,416.00</u>	<u>2,802,447.72</u>	<u>155,751.51</u>	<u>2,958,199.23</u>

(B3)
 ✓ - agree to books ± \$2 rounding

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Plantation Bay Utility Company
Plant and Accumulated Depreciation
At 12/31/2003

Account	Utility Plant In Service				Balance 12/31/2003	Depr Life	/	Rate	Accumulated Depreciation						Balance 12/31/2003	Depreciation Expense 12/31/2003
	Balance 12/31/02	Additions	Retirements	Adjustments					Balance 12/31/02	Depr on Prior Yr Bal	Depr on Additions	Depr on Rets	Depr on Adjs	Retirements		
Water Plant																
301.1 Organization Costs	16,808.00	-	-	-	16,808.00	40	/	2.50	6,931.00	420.00	-	-	-	-	7,351.00	420.00
302.1 Franchises	-	-	-	-	-	40	/	2.50	-	-	-	-	-	-	-	-
303.4 Land & Land Rights	58,949.00	-	-	-	58,949.00		/	N/A	-	-	-	-	-	-	-	-
304.4 Structures & Improve	165,671.00	2,187.00	-	-	167,858.00	33	/	3.03	80,786.00	5,020.00	66.00	-	-	-	85,872.00	5,086.00
307.2 Wells & Springs	223,823.00	3,306.00	-	-	227,129.00	30	/	3.33	66,624.00	7,453.00	110.00	-	-	-	74,187.00	7,563.00
310.2 Power Generation Equip	55,000.00	32,625.00	-	-	87,625.00	20	/	5.00	(12,083.00)	2,750.00	2,402.00	-	-	-	(6,931.00)	5,152.00
311.2 Pumping Equipment	194,004.00	7,770.00	-	-	201,774.00	20	/	5.00	168,795.00	9,700.00	389.00	-	-	-	178,884.00	10,089.00
320.3 Water Treatment Equip	573,800.00	66,409.00	-	-	640,209.00	22	/	4.55	537,849.00	26,108.00	3,022.00	-	-	-	566,979.00	29,130.00
330.4 Dist Res & Standpipes	230,505.00	-	-	-	230,505.00	37	/	2.70	114,485.00	6,224.00	-	-	-	-	120,709.00	6,224.00
331.4 T & D Mains	1,161,825.00	167,882.00	-	-	1,329,707.00	43	/	2.33	274,511.00	27,071.00	3,912.00	-	-	-	305,494.00	30,983.00
333.4 Services	149,120.00	15,761.00	-	-	164,881.00	40	/	2.50	38,509.00	3,728.00	394.00	-	-	-	42,631.00	4,122.00
334.4 Meters/Meter Installator	87,296.00	7,144.00	-	-	94,440.00	20	/	5.00	36,858.00	4,365.00	357.00	-	-	-	41,580.00	4,722.00
335.4 Hydrants	184,955.00	15,665.00	-	-	200,620.00	45	/	2.22	32,409.00	4,106.00	348.00	-	-	-	36,863.00	4,454.00
339.4 Other Plant & Misc Equip	-	-	-	-	-	20	/	5.00	-	-	-	-	-	-	-	-
340.5 Office Furn & Equip	184.00	-	-	-	184.00	15	/	6.67	184.00	-	-	-	-	-	184.00	-
390.5 Software	-	-	-	-	-	6	/	16.67	-	-	-	-	-	-	-	-
343.5 Tools, Shop & Garage E	-	-	-	-	-		/	N/A	-	-	-	-	-	-	-	-
344.5 Laboratory Eq.	847.00	-	-	-	847.00	15	/	6.67	646.00	56.00	-	-	-	-	702.00	56.00
346.5 Communication Equip.	688.00	-	-	-	688.00	10	/	10.00	688.00	-	-	-	-	-	688.00	-
347.5 Miscellaneous Equip	7,817.00	9,076.00	-	-	16,893.00	15	/	6.67	2,237.00	521.00	605.00	-	-	-	3,363.00	1,126.00
	<u>3,111,292.00</u>	<u>327,825.00</u>	<u>-</u>	<u>-</u>	<u>3,439,117.00</u>				<u>1,349,429.00</u>	<u>97,522.00</u>	<u>11,605.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,458,556.00</u>	<u>109,127.00</u>
Sewer Plant																
353.2 Organization Costs	16,808.00	-	-	-	16,808.00	40	/	2.50	6,931.00	420.00	-	-	-	-	7,351.00	420.00
302.1 Franchises	-	-	-	-	-	40	/	2.50	-	-	-	-	-	-	-	-
353.4 Land & Land Rights	50,631.00	-	-	-	50,631.00		/	N/A	-	-	-	-	-	-	-	-
354.4 Structures & Improve	128,173.00	20,092.00	-	-	148,265.00	32	/	3.13	77,439.00	4,012.00	629.00	-	-	-	82,080.00	4,641.00
355.4 Power Generation Equip	-	-	-	-	-	20	/	5.00	-	-	-	-	-	-	-	-
360.2 Collection Sewers-Force	295,206.00	1,629.00	-	-	296,835.00	30	/	3.33	133,859.00	9,830.00	54.00	-	-	-	143,743.00	9,884.00
361.2 Collection Sewers-Gravi	1,226,250.00	140,560.00	-	-	1,366,810.00	45	/	2.22	213,605.00	27,223.00	3,120.00	-	-	-	243,948.00	30,343.00
361.3 Manholes	617,076.00	203,561.00	-	-	820,637.00	30	/	3.33	117,431.00	20,549.00	6,779.00	-	-	-	144,759.00	27,328.00
362.2 Special Collecting Struct	-	-	-	-	-	30	/	3.33	-	-	-	-	-	-	-	-
363.2 Services to Customers	176,602.00	10,320.00	-	-	186,922.00	25	/	4.00	40,836.00	7,064.00	413.00	-	-	-	48,313.00	7,477.00
364.2 Flow Measuring Devices	4,535.00	675.00	-	-	5,210.00	5	/	20.00	4,535.00	-	135.00	-	-	-	4,670.00	135.00
371.3 Pumping Equipment	239,373.00	4,087.00	-	-	243,460.00	18	/	5.56	45,596.00	13,309.00	227.00	-	-	-	59,132.00	13,536.00
380.4 Treatment & Disposal E	577,543.00	30,062.00	-	-	607,605.00	18	/	5.56	514,151.00	32,111.00	1,671.00	-	-	-	547,933.00	33,782.00
381.4 Plant Sewers	4,640.00	-	-	-	4,640.00	32	/	3.13	1,145.00	145.00	-	-	-	-	1,290.00	145.00
382.4 Outfall Sewer Lines	28,340.00	-	-	-	28,340.00	30	/	3.33	15,584.00	944.00	-	-	-	-	16,528.00	944.00
389.4 Other Plt./Misc. Eq.	-	-	-	-	-	32	/	3.13	-	-	-	-	-	-	-	-
389.2 Other Plant/Misc Equip	-	-	-	-	-	15	/	6.67	-	-	-	-	-	-	-	-
390.5 Office Furniture/ Equip.	184.00	-	-	-	184.00	15	/	6.67	184.00	-	-	-	-	-	184.00	-
390.5 Software	-	2,571.00	-	-	2,571.00	6	/	16.67	-	-	202.00	-	-	-	202.00	202.00
393.5 Tools, Shop & Garage E	-	-	-	-	-	16	/	6.25	-	-	-	-	-	-	-	-
397.5 Miscellaneous Equip	-	-	-	-	-	5	/	20.00	-	-	-	-	-	-	-	-
	<u>3,365,361.00</u>	<u>413,557.00</u>	<u>-</u>	<u>-</u>	<u>3,778,918.00</u>				<u>1,171,296.00</u>	<u>115,607.00</u>	<u>13,230.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,300,133.00</u>	<u>128,837.00</u>

Plantation Bay Utility Company
CIAC and Accumulated Amortization
At 12/31/2003

Account	Contributions in Aid of Construction					Depr Life	/	Rate	Contributions in Aid of Construction					Balance 12/31/2003	Amortization Expense 12/31/2003
	Balance 12/31/02	Additions	Retirements	Adjustments	Balance 12/31/2003				Balance 12/31/02	Depr on Prior Yr Bal	Depr on Additions	Depr on Rets	Depr on Adjs		
Water CIAC															
271.11 Water Capacity Fees	\$ 588,859.00	\$ 82,027.00			\$ 670,886.00	18.9		5.29	\$ 157,065.00	\$ 31,151.00	\$ 2,188.00			\$ 190,404.00	\$ 33,339.00
271.13 Meter Fees	87,650.00	18,499.00			106,149.00	20		5.00	69,629.00	4,383.00	462.00			74,474.00	4,845.00
271.12 Contributed Property															
Trans/Dist Mains	650,223.00	-			650,223.00	43		2.33	161,667.00	15,150.00	-			176,817.00	15,150.00
Services	101,062.00	-			101,062.00	40		2.50	27,684.00	2,527.00	-			30,211.00	2,527.00
Hydrants	140,418.00	-			140,418.00	45		2.22	32,469.00	3,117.00	-			35,586.00	3,117.00
Total Water CIAC	1,568,212.00	100,526.00	-	-	1,668,738.00				448,514.00	56,328.00	2,650.00	-	-	507,492.00	58,978.00
Sewer CIAC															
271.21 Sewer Capacity Fees	\$ 487,330.00	\$ 62,863.00		\$ -	\$ 550,193.00	40.7		2.46	\$ 207,151.00	\$ 11,988.00	\$ 797.00			\$ 219,936.00	\$ 12,785.00
271.22 Contributed Property															
Force Main	124,989.00	-			124,989.00	30		3.33	41,756.00	4,162.00	-			45,918.00	4,162.00
Gravity Main	948,849.00	-			948,849.00	45		2.22	238,923.00	21,064.00	-			259,987.00	21,064.00
Manholes	330,495.00	-			330,495.00	30		3.33	106,657.00	11,005.00	-			117,662.00	11,005.00
Services	142,042.00	-			142,042.00	25		4.00	42,268.00	5,682.00	-			47,950.00	5,682.00
Pumping	170,776.00	-			170,776.00	18		5.56	47,937.00	9,495.00	-			57,432.00	9,495.00
Total Sewer CIAC	2,204,481.00	62,863.00	-	-	2,267,344.00				684,692.00	63,396.00	797.00	-	-	748,885.00	64,193.00
	\$ 3,772,693	\$ 163,389	\$ -	\$ -	\$ 3,936,082				\$ 1,133,206	\$ 119,724	\$ 3,447	\$ -	\$ -	\$ 1,256,377	\$ 123,171

Composite Rate Calculation:

(A) Water	CIAC Plant	Depreciation Expense
Capacity Charges		
Structures & Improvements	\$ 167,858.00	\$ 5,086.00
Wells & Springs	227,129.00	7,563.00
Power Generation Equip	87,625.00	5,152.00
Pumping Equipment	201,774.00	10,089.00
Water Treatment Equipment	640,209.00	29,130.00
Dist Res & Standpipes	230,505.00	6,224.00
Invested Property		
T & D Mains	\$ 679,484.00	\$ 15,833.00
Services	63,819.00	1,595.00
Hydrants	60,202.00	1,337.00
Totals	2,358,605.00	82,009.00
Composite Rate		3.46%

(B) Sewer	CIAC Plant	Depreciation Expense
Capacity Charges		
Structures & Improvements	\$ 148,265.00	\$ 4,641.00
Treatment & Disposal Equip	607,605.00	33,782.00
Plant Sewers	4,640.00	145.00
Outfall Sewer Lines	28,340.00	944.00
Invested Property		
Collection Sewers-Force	\$ 171,846.00	5,722.00
Collection Sewers-Gravity	417,961.00	9,279.00
Manholes	490,142.00	16,323.00
Services to Customers	44,880.00	1,795.00
Pumping Equipment	72,684.00	4,041.00
Totals	\$ 1,986,363.00	\$ 76,672.00
Composite Rate		3.86%

Utility Tax Depreciation

Asset	Property Description	Tax Method	Tax Period	Date In Service	Custom	Tax Cost	CIAC Basis Adjustment	Tax Adj. Basis	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr
Division: 01 WATER UTILITY PLANT											
Group: 301 ORGANIZATION-WATER											
6	ORGANIZATION COSTS	Amort	5.0	1/01/86		16,808.00	0.00	16,808.00	16,808.00	0.00	16,808.00
206	IRS Section 118(c) adjustment	Memo	0.0	12/31/00		1,326,778.37	0.00	1326778.37	1,326,778.37	0.00	1,326,778.37
207	IRS Section 118(c) adjustment	Memo	0.0	12/31/00		-1,326,778.37	0.00	-1326778.37	0.00	0.00	0.00
301 ORGANIZATION-WATER						<u>(1) 16,808.00</u> ✓	<u>0.00</u>	<u>16,808.00</u>	<u>1,343,586.37</u>	<u>0.00</u>	<u>1,343,586.37</u>
Group: 303 LAND-WATER											
1	LAND	Land	0.0	1/01/86		33,754.00	0.00	33,754.00	0.00	0.00	0.00
220	Easement-Intervest @ Plantation	Land	0.0	3/21/02		25,194.50	0.00	25,194.50	0.00	0.00	0.00
303 LAND-WATER						<u>(1) 58,948.50</u> ✓	<u>0.00</u>	<u>58,948.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Group: 304 STRUCT/IMPROVE-WATER											
15	UTILITY PLANT	PRE	15.0	1/01/86		134,357.00	86,575.00	47,782.00	47,782.00	0.00	47,782.00
31	UTILITY PLANT	150DB	20.0	1/01/87		151.25	97.00	54.25	45.78	2.42	48.20
73	WATER PLANT & LINES	150DB	20.0	1/01/90		53.00	34.00	19.00	13.49	0.85	14.34
91	WATER STRUCTURES & IMPRC	150DB	20.0	6/30/93		2,773.00	1,787.00	986.00	568.09	43.99	612.08
119	WATER STRUCTURES & IMPRC	150DB	20.0	6/30/95		155.00	100.00	55.00	26.78	2.45	29.23
139	WATER STRUCTURES & IMPRC	150DB	20.0	6/30/96		3,112.00	2,005.00	1,107.00	489.64	49.39	539.03
195	STRUCTURES & IMPROVEMEN	150DB	20.0	6/30/00		645.00	484.00	161.00	38.35	9.20	47.55
213	STRUCTURES & IMPROVEMEN	S/L	25.0	6/30/01		3,651.00	2,738.25	912.75	92.80	36.51	129.31
221	Fence-New Well	S/L	25.0	12/10/02		1,979.68	1,484.76	494.92	162.92	13.86	176.78
222	WELL STRUCTURES	S/L	25.0	6/30/02		<u>(1) 18,793.95</u> ✓	14,095.46	4,698.49	1,612.37	131.56	1,743.93
247	2003 ADDITIONS	S/L	25.0	6/30/03		2,187.00	1,640.00	547.00	279.43	10.94	290.37
266	Water Structures	S/L	25.0	6/30/04		5,514.00	4,136.00	1,378.00	0.00	14.93	14.93
304 STRUCT/IMPROVE-WATER						<u>173,371.88</u>	<u>115,176.47</u>	<u>58,195.41</u>	<u>51,111.65</u>	<u>316.10</u>	<u>51,427.75</u>
Group: 307 WELLS & SPRINGS											
16	UTILITY PLANT	PRE	15.0	1/01/86		95,721.00	61,680.00	34,041.00	34,041.00	0.00	34,041.00
32	UTILITY PLANT	150DB	20.0	1/01/87		2,413.19	1,555.00	858.19	724.19	38.29	762.48
43	WELLS	150DB	20.0	1/01/88		995.00	641.00	354.00	282.92	15.80	298.72
92	WATER WELLS & SPRINGS	150DB	20.0	6/30/93		12,968.00	8,356.00	4,612.00	2,657.23	205.77	2,863.00
214	WELLS	S/L	25.0	6/30/01		4,252.00	1,299.00	433.00	2,564.02	17.32	2,581.34
223	PAVE EASEMENT	S/L	25.0	10/07/02		3,150.00	2,362.00	788.00	2,535.95	0.00	2,535.95
224	WELL PUMP	S/L	25.0	7/12/02		53,271.00	39,953.25	13,317.75	776.87	532.71	1,309.58
225	WELLS	S/L	25.0	6/30/02		51,051.89	38,288.92	12,762.97	787.05	510.52	1,297.57
248	2003 ADDITIONS	S/L	25.0	6/30/03		3,306.00	2,479.00	827.00	422.46	16.54	439.00
307 WELLS & SPRINGS						<u>227,128.08</u>	<u>156,614.17</u>	<u>67,993.91</u>	<u>44,791.69</u>	<u>1,336.95</u>	<u>46,128.64</u>
Group: 310 POWER GEN EQUIP-WATER											
226	WATER POWER GENERATION	200DB	7.0	6/21/02		55,000.00	41,250.00	13,750.00	7,857.14	1,683.67	9,540.81
249	2003 ADDITIONS	S/L	25.0	6/30/03		32,625.11	24,468.83	8,156.28	4,166.50	163.13	4,329.63
310 POWER GEN EQUIP-WATER						<u>87,625.11</u>	<u>65,718.83</u>	<u>21,906.28</u>	<u>12,023.64</u>	<u>1,846.80</u>	<u>13,870.44</u>
Group: 311 PUMPING EQUIP-WATER											
17	UTILITY PLANT	PRE	15.0	1/01/86		171,889.00	110,760.00	61,129.00	61,129.00	0.00	61,129.00
140	WATER PUMPING EQUIPMENT	150DB	20.0	6/30/96		4,560.00	2,938.00	1,622.00	717.43	72.37	789.80
164	PUMPING EQUIPMENT	150DB	20.0	6/30/98		2,202.52	1,652.00	550.52	191.68	26.91	218.59
181	PUMPING EQUIPMENT	S/L	25.0	6/30/99		1,254.25	941.00	313.25	56.91	12.53	69.44
227	PUMPING EQUIPMENT	S/L	25.0	11/01/02		12,834.50	9,625.88	3,208.62	176.23	128.34	304.57
250	2003 ADDITIONS	S/L	25.0	6/30/03		7,770.00	5,828.00	1,942.00	992.04	38.84	1,030.88

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Utility Tax Depreciation

Asset	Property Description	Tax Method	Tax Period	Date In Service	Custom	Tax Cost	CIAC Basis Adjustment	Tax Adj. Basis	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr
Division: 01 WATER UTILITY PLANT Group: 311 PUMPING EQUIP-WATER (continued)											
311 PUMPING EQUIP-WATER						<u>200,510.27</u>	<u>131,744.88</u>	<u>68,765.39</u>	<u>63,263.29</u>	<u>278.99</u>	<u>63,542.28</u>
Group: 320 WATER TREATMENT EQUIP											
3	UTILITY PLANT	PRE	15.0	1/01/86		553,923.00	356,970.00	196,953.00	196,953.00	0.00	196,953.00
14	UTILITY PLANT	Memo	15.0	1/01/86		-384.00	0.00	-384.00	0.00	0.00	0.00
58	WATER PLANT & LINES	150DB	20.0	1/01/89		466.00	301.00	165.00	124.51	7.36	131.87
80	WATER TREATMENT EQUIP	150DB	20.0	6/30/91		2,682.67	1,729.00	953.67	634.57	42.55	677.12
93	WATER TREATMENT EQUIP.	150DB	20.0	6/30/93		292.00	188.00	104.00	59.92	4.64	64.56
110	WATER TREATMENT EQUIPME	150DB	20.0	6/30/94		1,495.00	963.00	532.00	282.78	23.74	306.52
120	WATER TREATMENT EQUIPME	150DB	20.0	6/30/95		1,816.00	1,170.00	646.00	314.55	28.82	343.37
141	WATER TREATMENT EQUIPME	S/L	25.0	6/30/96		9,602.00	6,188.00	3,414.00	1,193.83	136.56	1,330.39
155	WATER TREATMENT EQUIPME	150DB	20.0	6/30/97		1,264.51	948.00	316.51	125.68	14.31	139.99
182	WATER TREATMENT EQUIPME	S/L	25.0	6/30/99		2,318.22	1,739.00	579.22	105.23	23.17	128.40
215	WATER TREATMENT EQUIPME	S/L	25.0	6/30/01		1,588.00	0.00	0.00	1,588.00	0.00	1,588.00
251	2003 ADDITIONS	S/L	25.0	6/30/03		66,409.61	49,807.21	16,602.40	8,481.06	332.05	8,813.11
267	Water Treatment Equip;	S/L	25.0	6/30/04		4,214.00	3,161.00	1,053.00	0.00	11.41	11.41
320 WATER TREATMENT EQUIP						<u>645,687.01</u>	<u>423,164.21</u>	<u>220,934.80</u>	<u>209,863.13</u>	<u>624.61</u>	<u>210,487.74</u>
Group: 330 DISTRIBUTION RESERVOI											
18	UTILITY PLANT	PRE	15.0	1/01/86		230,505.00	217,407.00	13,098.00	13,098.00	0.00	13,098.00
268	Distribution Reservoirs	S/L	25.0	6/30/04		66,899.00	50,174.00	16,725.00	0.00	181.19	181.19
330 DISTRIBUTION RESERVOI						<u>297,404.00</u>	<u>267,581.00</u>	<u>29,823.00</u>	<u>13,098.00</u>	<u>181.19</u>	<u>13,279.19</u>
Group: 331 TRANS/DIST MAINS											
19	UTILITY PLANT	PRE	15.0	1/01/86		290,363.90	187,101.08	103,262.82	103,262.92	0.00	103,262.92
33	UTILITY PLANT	150DB	20.0	1/01/87		22,656.40	14,599.00	8,057.40	6,799.21	359.48	7,158.69
44	CONTRIBUTED MAINS	150DB	20.0	1/01/88		83,827.00	0.00	83,827.00	66,997.20	3,739.96	70,737.16
61	CONTRIBUTED LINES	150DB	20.0	1/01/89		46,868.00	0.00	46,868.00	35,367.36	2,091.03	37,458.39
94	CONTRIBUTED WATER TRANS	150DB	20.0	6/30/93		87,088.00	0.00	87,088.00	50,176.24	3,885.45	54,061.69
121	CONTRIBUTED WATER TRANS	150DB	20.0	6/30/95		35,221.00	0.00	35,221.00	17,150.00	1,571.39	18,721.39
158	WATER LINES	150DB	20.0	6/30/97		24,190.00	18,143.00	6,047.00	1,261.09	358.94	1,620.03
165	TRANS & DIST MAINS	S/L	25.0	6/30/98		112,245.90	112,245.90	0.00	0.00	0.00	0.00
194	TRANS & DISTRIBUTION MAIN	S/L	25.0	6/30/00		226,114.90	226,114.90	0.00	0.00	0.00	0.00
228	TRANS & DIST MAINS	S/L	25.0	6/30/02		233,250.04	174,937.53	58,312.51	3,595.94	2,332.50	5,928.44
252	2003 ADDITIONS	S/L	25.0	6/30/03		167,882.40	125,911.80	41,970.60	21,439.98	839.41	22,279.39
269	Trans/Dist Mains	S/L	25.0	6/30/04		148,150.00	111,112.00	37,038.00	0.00	802.49	802.49
331 TRANS/DIST MAINS						<u>1,477,857.54</u>	<u>970,165.21</u>	<u>507,692.33</u>	<u>306,049.94</u>	<u>15,980.65</u>	<u>322,030.59</u>
Group: 333 SERVICES-WATER											
20	UTILITY PLANT	PRE	15.0	1/01/86		43,770.00	28,203.39	15,566.61	15,566.61	0.00	15,566.61
34	UTILITY PLANT	150DB	20.0	1/01/87		3,470.00	2,236.00	1,234.00	1,041.31	55.05	1,096.36
45	CONTRIBUTED SERVICES	150DB	20.0	1/01/88		9,827.00	0.00	9,827.00	7,854.04	438.44	8,292.48
62	CONTRIBUTED SERVICES	150DB	20.0	1/01/89		6,752.00	0.00	6,752.00	5,095.15	301.25	5,396.40
95	CONTRIBUTED WATER SERVIC	150DB	20.0	6/30/93		10,901.00	0.00	10,901.00	6,280.68	486.35	6,767.03
122	CONTRIBUTED WATER SERVIC	150DB	20.0	6/30/95		2,115.00	0.00	2,115.00	1,029.85	94.36	1,124.21
143	CONTRIBUTED WATER SERVIC	150DB	20.0	6/30/96		4,170.00	4,170.00	0.00	0.00	0.00	0.00
166	SERVICES	S/L	25.0	6/30/98		11,395.40	11,395.40	0.00	0.00	0.00	0.00
193	SERVICES (CONTRIBUTED)	S/L	25.0	6/30/00		29,756.25	29,756.25	0.00	0.00	0.00	0.00
229	UTILITY PLANT	S/L	25.0	8/19/02		26,963.39	20,222.54	6,740.85	1,301.94	269.63	1,571.57
253	2003 ADDITIONS	S/L	25.0	6/30/03		15,761.00	11,821.00	3,940.00	2,012.68	78.80	2,091.48
270	Services	S/L	25.0	6/30/04		9,572.00	7,179.00	2,393.00	0.00	51.85	51.85

Utility Tax Depreciation

Asset	Property Description	Tax Method	Tax Period	Date In Service	* Custom	Tax Cost	CIAC Basis Adjustment	Tax Adj. Basis	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr
Division: 01 WATER UTILITY PLANT Group: 333 SERVICES-WATER (continued)											
333 SERVICES-WATER						<u>174,453.04</u>	<u>114,983.58</u>	<u>59,469.46</u>	<u>40,182.26</u>	<u>1,775.73</u>	<u>41,957.99</u>
Group: 334 METERS/METER INSTALLS											
4	METERS	PRE	5.0	1/01/86		10,609.00	0.00	10,609.00	10,609.00	0.00	10,609.00
35	UTILITY PLANT	150DB	20.0	1/01/87		5,649.53	0.00	5,649.53	4,767.34	252.05	5,019.39
46	METERS	150DB	20.0	1/01/88		4,486.00	0.00	4,486.00	3,585.35	200.14	3,785.49
63	METERS	150DB	20.0	1/01/89		1,909.00	0.00	1,909.00	1,440.57	85.17	1,525.74
75	WATER PLANT & LINES	150DB	20.0	1/01/90		4,002.00	0.00	4,002.00	2,841.43	178.55	3,019.98
81	METERS	200DB	7.0	6/30/91		901.99	0.00	901.99	901.99	0.00	901.99
87	METERS	200DB	7.0	6/30/92		682.00	0.00	682.00	682.00	0.00	682.00
103	METERS	200DB	7.0	6/30/93		2,928.00	0.00	2,928.00	2,928.00	0.00	2,928.00
111	WATER METERS	200DB	7.0	6/30/94		2,390.00	0.00	2,390.00	2,390.00	0.00	2,390.00
130	METERS	200DB	7.0	6/30/95		3,203.00	0.00	3,203.00	3,203.00	0.00	3,203.00
149	METERS	200DB	7.0	6/30/96		4,606.00	0.00	4,606.00	4,606.00	0.00	4,606.00
156	WATER METERS	200DB	7.0	6/30/97		2,109.44	0.00	2,109.44	2,015.31	94.13	2,109.44
167	WATER METERS	200DB	7.0	6/30/98		5,088.14	0.00	5,088.14	4,406.97	454.11	4,861.08
183	METERS	200DB	7.0	6/30/99		5,446.55	0.00	5,446.55	4,231.31	486.10	4,717.41
192	METERS	200DB	7.0	6/30/00		7,658.23	0.00	7,658.23	5,266.03	683.49	5,949.52
216	METERS	S/L	25.0	6/30/01		11,401.46	0.00	0.46	11,401.46	0.00	11,401.46
230	METERS	200DB	7.0	6/30/02		14,226.06	0.00	14,226.06	17,091.89	0.00	17,091.89
254	2003 ADDITIONS	200DB	7.0	6/30/03		7,143.92	0.00	7,143.92	4,082.24	874.77	4,957.01
271	Meters	S/L	7.0	6/30/04		25,458.00	0.00	25,458.00	0.00	13,638.21	13,638.21
334 METERS/METER INSTALLS						<u>119,898.32</u>	<u>0.00</u>	<u>108,497.32</u>	<u>86,449.89</u>	<u>16,946.72</u>	<u>103,396.61</u>
Group: 335 HYDRANTS											
21	UTILITY PLANT	PRE	15.0	1/01/86		10,660.00	6,868.85	3,791.15	3,791.15	0.00	3,791.15
36	UTILITY PLANT	150DB	20.0	1/01/87		1,850.00	1,193.00	657.00	554.41	29.31	583.72
47	CONTRIBUTED HYDRANTS	150DB	20.0	1/01/88		14,920.00	0.00	14,920.00	11,924.54	665.66	12,590.20
64	CONTRIBUTED HYDRANTS	150DB	20.0	1/01/89		7,110.00	0.00	7,110.00	5,365.32	317.21	5,682.53
76	WATER PLANT & LINES	150DB	20.0	1/01/90		1,091.00	703.00	388.00	275.48	17.31	292.79
96	CONTRIBUTED WATER HYDRANTS	150DB	20.0	6/30/93		12,500.00	0.00	12,500.00	7,201.95	557.69	7,759.64
123	CONTRIBUTED WATER HYDRANTS	150DB	20.0	6/30/95		2,450.00	0.00	2,450.00	1,192.98	109.31	1,302.29
160	HYDRANTS	150DB	20.0	6/30/97		250.00	188.00	62.00	12.93	3.68	16.61
168	HYDRANTS	150DB	20.0	6/30/98		29,220.00	29,220.00	0.00	0.00	0.00	0.00
191	HYDRANTS (CONTRIBUTED)	150DB	20.0	6/30/00		69,708.00	69,708.00	0.00	0.00	0.00	0.00
231	HYDRANTS	S/L	25.0	6/30/02		35,196.39	26,397.29	8,799.10	542.61	351.96	894.57
255	2003 ADDITIONS	S/L	25.0	6/30/03		15,665.00	11,749.00	3,916.00	2,000.42	78.32	2,078.74
272	Hydrants	S/L	25.0	6/30/04		27,951.00	20,963.00	6,988.00	0.00	151.41	151.41
335 HYDRANTS						<u>228,571.39</u>	<u>166,990.14</u>	<u>61,581.25</u>	<u>32,861.79</u>	<u>2,281.86</u>	<u>35,143.65</u>
Group: 340 FURN & EQUIP-WATER											
5	OFFICE FURNITURE	PRE	5.0	1/01/86		184.00	0.00	184.00	184.00	0.00	184.00
245	UPGRADE ACCTING SOFTWARE	Amort	3.0	11/27/02		604.80	0.00	604.80	235.20	201.60	436.80
340 FURN & EQUIP-WATER						<u>788.80</u>	<u>0.00</u>	<u>788.80</u>	<u>419.20</u>	<u>201.60</u>	<u>620.80</u>
Group: 344 LABORATORY EQUIPMENT											
82	LAB EQUIP	200DB	7.0	6/30/91		846.53	0.00	846.53	846.53	0.00	846.53
344 LABORATORY EQUIPMENT						<u>846.53</u>	<u>0.00</u>	<u>846.53</u>	<u>846.53</u>	<u>0.00</u>	<u>846.53</u>

Utility Tax Depreciation

Asset	Property Description	Tax Method	Tax Period	Date In Service	*	Custom	Tax Cost	CIAC Basis Adjustment	Tax Adj. Basis	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr
Division: 01 WATER UTILITY PLANT (continued)												
Group: 346 COMMUNICATION EQUIP												
83	COMMUNICATION EQUIP	200DB	5.0	6/30/91			688.22	0.00	688.22	688.22	0.00	688.22
346 COMMUNICATION EQUIP							<u>688.22</u>	<u>0.00</u>	<u>688.22</u>	<u>688.22</u>	<u>0.00</u>	<u>688.22</u>
Group: 347 MISCELLANEOUS EQUIP												
104	EQUIPMENT	200DB	7.0	6/30/93			110.00	0.00	110.00	110.00	0.00	110.00
115	EQUIPMENT	200DB	7.0	6/30/94			1,712.00	0.00	1,712.00	1,712.00	0.00	1,712.00
129	MISCELLANEOUS EQUIPMENT	200DB	7.0	6/30/95			1,146.00	0.00	1,146.00	1,146.00	0.00	1,146.00
217	MISCELLANEOUS EQUIPMENT	200DB	7.0	6/30/01			4,246.00	0.00	0.00	4,246.00	0.00	4,246.00
256	2003 ADDITIONS	S/L	25.0	6/30/03			9,076.01	6,807.00	2,269.01	1,159.09	45.38	1,204.47
273	Miscellaneous Equip	200DB	10.0	6/30/04			13,051.00	0.00	13,051.00	0.00	7,178.05	7,178.05
347 MISCELLANEOUS EQUIP							<u>29,341.01</u>	<u>6,807.00</u>	<u>18,288.01</u>	<u>8,373.09</u>	<u>7,223.43</u>	<u>15,596.52</u>
01 WATER UTILITY PLANT							<u>3,739,927.70</u>	<u>2,418,945.49</u>	<u>1,301,227.21</u>	<u>2,213,608.69</u>	<u>48,994.63</u>	<u>2,262,603.32</u>

Utility Tax Depreciation

Asset	Property Description	Tax Method	Tax Period	Date In Service	*	Custom	Tax Cost	CIAC Basis Adjustment	Tax Adj. Basis	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr
Division: 02 SEWER UTILITY PLANT												
Group: 347 MISCELLANEOUS EQUIP												
265	2003 ADDITIONS	Amort	3.0	6/30/03			2,571.11	0.00	2,571.11	499.94	857.04	1,356.98
	347 MISCELLANEOUS EQUIP						<u>2,571.11</u>	<u>0.00</u>	<u>2,571.11</u>	<u>499.94</u>	<u>857.04</u>	<u>1,356.98</u>
Group: 351 ORGANIZATION-SEWER												
11	ORGANIZATION COSTS	Amort	5.0	1/01/86			16,808.00	0.00	16,808.00	16,808.00	0.00	16,808.00
	351 ORGANIZATION-SEWER						<u>(1) 16,808.00</u>	<u>✓ 0.00</u>	<u>16,808.00</u>	<u>16,808.00</u>	<u>0.00</u>	<u>16,808.00</u>
Group: 353 LAND-SEWER												
12	LAND	Land	0.0	1/01/86			50,631.00	0.00	50,631.00	0.00	0.00	0.00
	353 LAND-SEWER						<u>(1) 50,631.00</u>	<u>✓ 0.00</u>	<u>50,631.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Group: 354 STRUCT/IMPROVE-SEWER												
22	UTILITY PLANT	PRE	15.0	1/01/86			127,710.00	82,292.00	45,418.00	45,418.00	0.00	45,418.00
37	UTILITY PLANT	150DB	20.0	1/01/87			151.25	97.00	54.25	45.78	2.42	48.20
74	SEWER PLANT & LINES	150DB	15.0	1/01/90			53.00	34.00	19.00	17.31	1.69	19.00
124	SEWER STRUCTURES & IMPRC	150DB	15.0	6/30/95			155.00	100.00	55.00	33.90	3.25	37.15
232	FENCE	150DB	15.0	3/11/02			104.26	78.20	26.06	36.13	0.00	36.13
257	2003 ADDITIONS	150DB	15.0	6/30/03			20,091.12	15,068.00	5,023.12	2,637.14	238.60	2,875.74
274	Sewer Structures	S/L	15.0	6/30/04			2,989.00	2,242.00	747.00	0.00	385.95	385.95
	354 STRUCT/IMPROVE-SEWER						<u>151,253.63</u>	<u>99,911.20</u>	<u>51,342.43</u>	<u>48,188.26</u>	<u>631.91</u>	<u>48,820.17</u>
Group: 360 COLLECT SEWER-FORCE												
23	UTILITY PLANT	PRE	15.0	1/01/86			146,579.00	130,238.00	16,341.00	16,341.00	0.00	16,341.00
97	CONTRIBUTED SEWER LINES -	150DB	20.0	6/30/93			124,989.00	0.00	124,989.00	72,013.12	5,576.41	77,589.53
125	SEWER LINES - FORCE	150DB	20.0	6/30/95			2,676.00	1,724.00	952.00	463.55	42.47	506.02
169	SEWERS - FORCE	S/L	25.0	6/30/98			1,421.63	1,066.00	355.63	78.85	14.23	93.08
196	SEWERS - GRAVITY (CONTRIB)	S/L	25.0	6/30/00			491,442.60	491,442.60	0.00	0.00	0.00	0.00
233	SEWERS - FORCE	S/L	25.0	6/30/02			19,540.00	14,655.00	4,885.00	351.63	195.40	547.03
258	2003 ADDITIONS	S/L	25.0	6/30/03			1,629.77	1,222.00	407.77	8.84	16.31	25.15
275	Force Mains	S/L	25.0	6/30/04			66,869.00	50,152.00	16,717.00	0.00	362.20	362.20
	360 COLLECT SEWER-FORCE						<u>855,147.00</u>	<u>690,499.60</u>	<u>164,647.40</u>	<u>89,256.99</u>	<u>6,207.02</u>	<u>95,464.01</u>
Group: 361 COLLECT SEWER-GRAVITY												
24	UTILITY PLANT	PRE	15.0	1/01/86			68,032.00	68,032.00	0.00	0.00	0.00	0.00
38	UTILITY PLANT	150DB	20.0	1/01/87			31,313.80	20,177.00	11,136.80	9,397.75	496.87	9,894.62
48	CONTRIBUTED LINES	150DB	20.0	1/01/88			89,305.00	0.00	89,305.00	71,375.37	3,984.36	75,359.73
60	CONTRIBUTED SEWER LINES	150DB	20.0	1/01/89			28,841.00	0.00	28,841.00	21,763.90	1,286.75	23,050.65
98	CONTRIBUTED SEWER LINES -	150DB	20.0	6/30/93			94,331.00	0.00	94,331.00	54,349.35	4,208.59	58,557.94
126	CONTRIBUTED SEWER LINES -	150DB	20.0	6/30/95			31,438.00	0.00	31,438.00	15,307.96	1,402.61	16,710.57
145	CONTRIBUTED SEWER LINES -	S/L	25.0	6/30/96			22,975.00	22,975.00	0.00	0.00	0.00	0.00
170	SEWERS - GRAVITY	S/L	25.0	6/30/98			152,605.15	152,605.15	0.00	0.00	0.00	0.00
197	SEWERS - MANHOLES (CONTR)	150DB	15.0	6/30/00			97,028.00	97,028.00	0.00	0.00	0.00	0.00
219	MISCELLANEOUS EQUIPMENT	200DB	7.0	6/30/01			4,245.00	0.00	0.00	4,245.00	0.00	4,245.00
234	SEWERS - GRAVITY	S/L	25.0	6/30/02			352,532.59	264,399.44	88,133.15	5,434.88	3,525.33	8,960.21
235	SEWERS - MANHOLES	S/L	25.0	6/30/02			133,424.39	100,068.29	33,356.10	2,056.96	1,334.24	3,391.20
259	2003 ADDITIONS	S/L	25.0	6/30/03			3,993.33	2,995.00	998.33	21.63	39.93	61.56
276	Gravity Mains	S/L	25.0	6/30/04			664,398.00	498,299.00	166,099.00	0.00	3,598.81	3,598.81

Utility Tax Depreciation

Asset	Property Description	Tax Method	Tax Period	Date In Service	*	Custom	Tax Cost	CIAC Basis Adjustment	Tax Adj. Basis	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr
Division: 02 SEWER UTILITY PLANT Group: 361 COLLECT SEWER-GRAVITY (continued)												
361 COLLECT SEWER-GRAVITY							<u>1,774,462.26</u>	<u>1,226,578.88</u>	<u>543,638.38</u>	<u>183,952.80</u>	<u>19,877.49</u>	<u>203,830.29</u>
Group: 362 SPECIAL COLLECT STRUC												
25	UTILITY PLANT	PRE	15.0	1/01/86			73,060.00	47,077.00	25,983.00	25,983.00	0.00	25,983.00
39	UTILITY PLANT	150DB	20.0	1/01/87			10,600.00	6,830.00	3,770.00	3,181.30	168.20	3,349.50
49	CONTRIBUTED MANHOLES	150DB	20.0	1/01/88			32,460.00	0.00	32,460.00	25,943.08	1,448.20	27,391.28
66	CONTRIBUTED MANHOLES	150DB	20.0	1/01/89			19,310.00	0.00	19,310.00	14,571.65	861.52	15,433.17
99	CONTRIBUTED SEWER COLLE	150DB	15.0	6/30/93			43,830.00	0.00	43,830.00	32,183.48	2,588.12	34,771.60
127	CONTRIBUTED MANHOLES	150DB	15.0	6/30/95			9,993.00	0.00	9,993.00	6,157.51	590.08	6,747.59
146	CONTRIBUTED SEWER COLLE	150DB	15.0	6/30/96			13,080.00	13,080.00	0.00	0.00	0.00	0.00
171	SEWER - MANHOLES	150DB	15.0	6/30/98			47,723.80	47,723.80	0.00	0.00	0.00	0.00
198	SEWER MANHOLES (CONTRIB)	S/L	25.0	6/30/00			46,605.00	46,605.00	0.00	0.00	0.00	0.00
260	2003 ADDITIONS	S/L	25.0	6/30/03			340,127.70	255,096.00	85,031.70	43,437.03	1,700.63	45,137.66
362 SPECIAL COLLECT STRUC							<u>636,789.50</u>	<u>416,411.80</u>	<u>220,377.70</u>	<u>151,457.05</u>	<u>7,356.75</u>	<u>158,813.80</u>
Group: 363 SERVICES-SEWER												
26	UTILITY PLANT	PRE	15.0	1/01/86			46,291.00	29,828.00	16,463.00	16,463.00	0.00	16,463.00
50	CONTRIBUTED SERVICES	150DB	20.0	1/01/88			10,835.00	0.00	10,835.00	8,659.68	483.40	9,143.08
67	CONTRIBUTED SEWER LINES	150DB	20.0	1/01/89			5,525.00	0.00	5,525.00	4,169.27	246.50	4,415.77
100	CONTRIBUTED SEWER SERVICE	150DB	15.0	6/30/93			11,065.00	0.00	11,065.00	8,124.81	653.38	8,778.19
128	CONTRIBUTED SEWER SERVICE	150DB	15.0	6/30/95			2,890.00	0.00	2,890.00	1,780.77	170.65	1,951.42
147	CONTRIBUTED SEWER SERVICE	S/L	25.0	6/30/96			6,010.00	6,010.00	0.00	0.00	0.00	0.00
172	SEWER - SERVICES	S/L	25.0	6/30/98			14,845.50	14,845.50	0.00	0.00	0.00	0.00
236	SEWER - SERVICES	S/L	25.0	6/30/02			32,535.39	24,401.54	8,133.85	501.58	325.35	826.93
261	2003 ADDITIONS	S/L	25.0	6/30/03			10,320.00	7,740.00	2,580.00	1,317.95	51.60	1,369.55
277	Sewer Services	S/L	25.0	6/30/04			7,122.00	5,341.00	1,781.00	0.00	38.59	38.59
363 SERVICES-SEWER							<u>147,438.89</u>	<u>88,166.04</u>	<u>59,272.85</u>	<u>41,017.06</u>	<u>1,969.47</u>	<u>42,986.53</u>
Group: 364 FLOW MEASURING DEVICE												
101	SEWER FLOW MEASURING DE	150DB	15.0	6/30/93			2,782.00	1,793.00	989.00	726.20	58.40	784.60
112	SEWER FLOW MEASURING DE	150DB	15.0	6/30/94			1,753.00	1,130.00	623.00	420.67	36.79	457.46
262	2003 ADDITIONS	200DB	7.0	6/30/03			675.00	0.00	675.00	385.71	82.65	468.36
364 FLOW MEASURING DEVICE							<u>5,210.00</u>	<u>2,923.00</u>	<u>2,287.00</u>	<u>1,532.58</u>	<u>177.84</u>	<u>1,710.42</u>
Group: 371 PUMPING EQUIP-SEWER												
27	UTILITY PLANT	PRE	15.0	1/01/86			2,846.00	1,834.00	1,012.00	1,012.00	0.00	1,012.00
59	PUMPING EQUIP	150DB	15.0	1/01/89			1,795.00	1,156.00	639.00	620.13	18.87	639.00
102	SEWER PUMPING EQUIPMENT	150DB	15.0	6/30/93			3,305.00	2,130.00	1,175.00	862.78	69.38	932.16
113	SEWER PUMPING EQUIPMENT	150DB	15.0	6/30/94			3,722.00	2,399.00	1,323.00	893.33	78.12	971.45
148	SEWER PUMPING EQUIPMENT	150DB	15.0	6/30/96			348.00	224.00	124.00	69.08	7.32	76.40
157	SEWER PUMPING EQUIPMENT	150DB	15.0	6/30/97			7,800.00	5,850.00	1,950.00	971.27	115.14	1,086.41
173	SEWER PUMPING	150DB	15.0	6/30/98			55,900.00	55,900.00	0.00	0.00	0.00	0.00
184	PUMPING EQUIPMENT	150DB	15.0	6/30/99			700.84	526.00	174.84	65.86	10.90	76.76
199	PUMPING EQUIPMENT (CONTR)	S/L	25.0	6/30/00			114,876.00	114,876.00	0.00	0.00	0.00	0.00
246	PUMPING EQUIPMENT	150DB	15.0	11/01/02			48,080.00	36,060.00	12,020.00	4,862.30	715.77	5,578.07
263	2003 ADDITIONS	S/L	25.0	6/30/03			4,087.29	3,065.00	1,022.29	522.22	20.45	542.67
278	Sewer Pumping equip	S/L	25.0	6/30/04			87,197.00	65,398.00	21,799.00	0.00	472.31	472.31
371 PUMPING EQUIP-SEWER							<u>330,657.13</u>	<u>289,418.00</u>	<u>41,239.13</u>	<u>9,878.97</u>	<u>1,508.26</u>	<u>11,387.23</u>

Utility Tax Depreciation

Asset	Property Description	Tax Method	Tax Period	Date In Service	Custom	Tax Cost	CIAC Basis Adjustment	Tax Adj. Basis	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr
Division: 02 SEWER UTILITY PLANT (continued)											
Group: 380 TREAT/DISPOSAL EQUIP											
28	UTILITY PLANT	Memo	15.0	1/01/86		-3,388.00	0.00	-3,388.00	0.00	0.00	0.00
30	TREAT/DISP EQUIPMENT	PRE	15.0	1/01/86		503,314.00	324,677.00	178,637.00	178,637.00	0.00	178,637.00
65	TREATMENT EQUIPMENT	150DB	15.0	1/01/89		3,078.00	1,984.00	1,094.00	1,061.70	32.30	1,094.00
114	SEWER TREATMENT & DISPOS	150DB	15.0	6/30/94		4,247.00	2,736.00	1,511.00	1,020.27	89.22	1,109.49
185	TREATMENT DISPOSAL EQUIP	150DB	15.0	6/30/99		5,088.00	3,816.00	1,272.00	479.17	79.28	558.45
237	TREATMENT & DISPOSAL EQU	150DB	15.0	6/30/02		65,204.20	48,903.15	16,301.05	6,544.87	975.62	7,520.49
264	2003 ADDITIONS	S/L	25.0	6/30/03		30,062.54	22,547.00	7,515.54	3,839.19	150.31	3,989.50
380 TREAT/DISPOSAL EQUIP						<u>607,605.74</u>	<u>404,663.15</u>	<u>202,942.59</u>	<u>191,582.20</u>	<u>1,326.73</u>	<u>192,908.93</u>
Group: 381-PLANT SEWERS											
279	Plant Sewers	150DB	15.0	6/30/04		10,013.00	7,510.00	2,503.00	0.00	1,314.08	1,314.08
381-PLANT SEWERS						<u>10,013.00</u>	<u>7,510.00</u>	<u>2,503.00</u>	<u>0.00</u>	<u>1,314.08</u>	<u>1,314.08</u>
Group: 382 OUTFALL SEWER LINES											
29	UTILITY PLANT	PRE	15.0	1/01/86		28,340.00	18,261.00	10,079.00	10,079.00	0.00	10,079.00
280	Outfall Sewer Lines	150DB	15.0	6/30/04		32,470.00	24,352.00	8,118.00	0.00	4,261.95	4,261.95
382 OUTFALL SEWER LINES						<u>60,810.00</u>	<u>42,613.00</u>	<u>18,197.00</u>	<u>10,079.00</u>	<u>4,261.95</u>	<u>14,340.95</u>
Group: 390 FURN & EQUIP-SEWER											
13	OFFICE FURNITURE	PRE	5.0	1/01/86		184.00	0.00	184.00	184.00	0.00	184.00
238	UPGRADE ACCTING SOFTWARE	Amort	3.0	11/27/02		395.20	0.00	395.20	153.69	131.73	285.42
390 FURN & EQUIP-SEWER						<u>579.20</u>	<u>0.00</u>	<u>579.20</u>	<u>337.69</u>	<u>131.73</u>	<u>469.42</u>
02 SEWER UTILITY PLANT						<u>4,649,976.46</u>	<u>3,268,694.67</u>	<u>1,377,036.79</u>	<u>744,590.54</u>	<u>45,620.27</u>	<u>790,210.81</u>

WATER
 612 3,739,928.+-
 SEWER 615 4,649,976.+-
 DS II 8,389,904.0
 B-21

LAND 109,580.+-
 INTANGIBLE 37,187.+-
 8,243,137.+-*+
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Utility Tax Depreciation

Asset	Property Description	Tax Method	Tax Period	Date In Service	Custom	Tax Cost	CIAC Basis Adjustment	Tax Adj. Basis	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr
Division: 11 WATER CIAC											
Group: 271 CAPACITY FEES											
2	PRE 87 CIAC SERV. AVAIL. FEE	Memo	0.0	1/01/86		-184,405.00	0.00	-184,405.00	0.00	0.00	0.00
150	POST 6/12/96 WATER CAPACIT'	Memo	20.0	6/30/96		-16,532.88	0.00	-16,532.88	0.00	0.00	0.00
176	1998 CAPACITY - WATER	Memo	20.0	6/30/98		-35,609.00	0.00	-35,609.00	0.00	0.00	0.00
186	SYSTEM CAPACITY - WATER	Memo	25.0	6/30/99		-31,159.00	0.00	-31,159.00	0.00	0.00	0.00
189	98 - 99 DIFFERENCE	Memo	0.0	6/30/99		-26,488.00	0.00	-26,488.00	0.00	0.00	0.00
202	WATER CAPACITY FEES	Memo	0.0	6/30/00		-57,865.00	0.00	-57,865.00	0.00	0.00	0.00
239	WATER CAPACITY FEES	Memo	0.0	6/30/02		-69,947.00	0.00	-69,947.00	0.00	0.00	0.00
242	WATER CAPACITY FEES	Memo	0.0	6/30/01		-39,425.00	0.00	-39,425.00	0.00	0.00	0.00
281	Capacity Charges	Memo	0.0	6/30/04		-190,167.00	0.00	-190,167.00	0.00	0.00	0.00
271 CAPACITY FEES						-651,597.88	0.00	-651,597.88	0.00	0.00	0.00
Group: 272 CAPACITY FEES-TAXABLE											
40	CAPACITY CHARGES-WATER	Memo	0.0	6/30/87		-26,110.04	0.00	-26,110.04	0.00	0.00	0.00
55	CAPACITY FEES-WATER	Memo	0.0	6/30/88		-14,625.00	0.00	-14,625.00	0.00	0.00	0.00
70	CAPACITY FEES	Memo	0.0	6/30/89		-10,810.00	0.00	-10,810.00	0.00	0.00	0.00
72	METER FEES	Memo	0.0	6/30/89		-5,800.00	0.00	-5,800.00	0.00	0.00	0.00
77	SERVICE AVAILABILITY	Memo	0.0	6/30/90		-2,544.00	0.00	-2,544.00	0.00	0.00	0.00
84	SERVICE AVAILABILITY	Memo	0.0	6/30/91		-5,087.00	0.00	-5,087.00	0.00	0.00	0.00
88	SERVICE AVAILABILITY	Memo	0.0	6/30/92		-10,810.00	0.00	-10,810.00	0.00	0.00	0.00
107	SERVICE AVAILABILITY	Memo	0.0	6/30/93		-19,077.00	0.00	-19,077.00	0.00	0.00	0.00
116	SERVICE AVAILABILITY	Memo	0.0	6/30/94		-12,718.00	0.00	-12,718.00	0.00	0.00	0.00
133	SERVICE AVAILABILITY	Memo	0.0	6/30/95		-20,984.00	0.00	-20,984.00	0.00	0.00	0.00
136	SERVICE AVAILABILITY	Memo	0.0	6/30/95		-198.00	0.00	-198.00	0.00	0.00	0.00
137	PRE-6/12/96 AVAILABILITY	Memo	0.0	6/01/96		-12,165.62	0.00	-12,165.62	0.00	0.00	0.00
272 CAPACITY FEES-TAXABLE						-140,928.66	0.00	-140,928.66	0.00	0.00	0.00
Group: 273 METER FEES											
10	METER FEES	Memo	0.0	1/01/86		-5,300.00	0.00	-5,300.00	0.00	0.00	0.00
42	METER FEES	Memo	0.0	6/30/87		-10,100.00	0.00	-10,100.00	0.00	0.00	0.00
56	METER FEES	Memo	0.0	6/30/88		-7,200.00	0.00	-7,200.00	0.00	0.00	0.00
79	METER FEES	Memo	0.0	6/30/90		-1,500.00	0.00	-1,500.00	0.00	0.00	0.00
86	METER FEES	Memo	0.0	6/30/91		-1,700.00	0.00	-1,700.00	0.00	0.00	0.00
90	METER FEES	Memo	0.0	6/30/92		-2,000.00	0.00	-2,000.00	0.00	0.00	0.00
109	METER FEES	Memo	0.0	6/30/93		-3,500.00	0.00	-3,500.00	0.00	0.00	0.00
118	METER FEES	Memo	0.0	6/30/94		-2,300.00	0.00	-2,300.00	0.00	0.00	0.00
135	METER FEES	Memo	0.0	6/30/95		-3,200.00	0.00	-3,200.00	0.00	0.00	0.00
180	METER FEES	Memo	0.0	6/30/98		-5,800.00	0.00	-5,800.00	0.00	0.00	0.00
188	METER FEES	Memo	0.0	6/30/99		-5,000.00	0.00	-5,000.00	0.00	0.00	0.00
204	METER FEES	Memo	0.0	6/30/00		-9,000.00	0.00	-9,000.00	0.00	0.00	0.00
205	LARGER METER INSTALL	Memo	0.0	6/30/00		-350.00	0.00	-350.00	0.00	0.00	0.00
240	METER FEES	Memo	0.0	6/30/02		-11,000.00	0.00	-11,000.00	0.00	0.00	0.00
244	METER FEES	Memo	0.0	6/30/01		-6,200.00	0.00	-6,200.00	0.00	0.00	0.00
282	Meter Fees	Memo	0.0	6/30/04		-29,900.00	0.00	-29,900.00	0.00	0.00	0.00
273 METER FEES						-104,050.00	0.00	-104,050.00	0.00	0.00	0.00
Group: 274 CONTRIBUTED PROPERTY											
7	PRE 1987 CIAC PROPERTY	Memo	0.0	1/01/86		-178,111.00	0.00	-178,111.00	0.00	0.00	0.00
152	POST 6/12/96 WATER CONTRIB'	Memo	20.0	6/30/96		-28,609.50	0.00	-28,609.50	0.00	0.00	0.00
174	INTERVEST-BAY ISLES PROPE	Memo	25.0	6/30/98		-39,823.00	0.00	-39,823.00	0.00	0.00	0.00
200	HALIFAX PAVING PROPERTY	Memo	0.0	6/30/00		-325,579.00	0.00	-325,579.00	0.00	0.00	0.00

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Utility Tax Depreciation

Asset	Property Description	Tax Method	Tax Period	Date In Service	* Custom	Tax Cost	CIAC Basis Adjustment	Tax Adj. Basis	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr
Division: 11 WATER CIAC Group: 274 CONTRIBUTED PROPERTY (continued)											
274 CONTRIBUTED PROPERTY						<u>-572,122.50</u>	<u>0.00</u>	<u>-572,122.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Group: 275 CONTRIB PROP-TAXABLE											
51	ECOCEN	Memo	0.0	6/30/88		-30,003.00	0.00	-30,003.00	0.00	0.00	0.00
52	FALCON DEVELOPMENT	Memo	0.0	6/30/88		-78,572.00	0.00	-78,572.00	0.00	0.00	0.00
68	DIMUCCI DEVELOPMENT	Memo	0.0	6/30/89		-60,730.00	0.00	-60,730.00	0.00	0.00	0.00
105	INTERVEST CONSTRUCTION	Memo	0.0	6/30/93		-110,489.00	0.00	-110,489.00	0.00	0.00	0.00
131	CONTRIBUTED PROPERTY	Memo	0.0	6/30/95		-39,786.00	0.00	-39,786.00	0.00	0.00	0.00
275 CONTRIB PROP-TAXABLE						<u>-319,580.00</u>	<u>0.00</u>	<u>-319,580.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
11 WATER CIAC						<u>-1,788,279.04</u>	<u>0.00</u>	<u>-1,788,279.04</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

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Utility Tax Depreciation

Asset	Property Description	Tax Method	Tax Period	Date In Service	Custom	Tax Cost	CIAC Basis Adjustment	Tax Adj. Basis	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	
Division: 12 SEWER CIAC												
Group: 271 CAPACITY FEES												
9	PRE 87 CIAC SERV. AVAIL. FEE	Memo	0.0	1/01/86		-153,909.00	0.00	-153,909.00	0.00	0.00	0.00	
151	POST 6/12/96 SEWER CAPACITY	Memo	15.0	6/30/96		-13,798.72	0.00	-13,798.72	0.00	0.00	0.00	
177	1998 CAPACITY - SEWER	Memo	15.0	6/30/98		-29,720.00	0.00	-29,720.00	0.00	0.00	0.00	
187	SYSTEM CAPACITY - SEWER	Memo	25.0	6/30/99		-26,006.00	0.00	-26,006.00	0.00	0.00	0.00	
190	98 - 99 DIFFERENCE	Memo	0.0	6/30/99		-19,110.00	0.00	-19,110.00	0.00	0.00	0.00	
203	SEWER CAPACITY	Memo	0.0	6/30/00		-48,294.00	0.00	-48,294.00	0.00	0.00	0.00	
241	SEWER CAPACITY	Memo	0.0	6/30/02		-58,379.00	0.00	-58,379.00	0.00	0.00	0.00	
243	SEWER CAPACITY	Memo	0.0	6/30/01		-32,905.00	0.00	-32,905.00	0.00	0.00	0.00	
283	Capacity Charges	Memo	0.0	6/30/04		-15,054.00	0.00	-15,054.00	0.00	0.00	0.00	
271 CAPACITY FEES						-397,175.72	0.00	-397,175.72	0.00	0.00	0.00	
Group: 272 CAPACITY FEES-TAXABLE												
41	CAPACITY CHARGES-SEWER	Memo	0.0	6/30/87		-19,761.76	0.00	-19,761.76	0.00	0.00	0.00	
57	CAPACITY FEES-SEWER	Memo	0.0	6/30/88		-12,207.00	0.00	-12,207.00	0.00	0.00	0.00	
71	CAPACITY FEES	Memo	0.0	6/30/89		-9,022.00	0.00	-9,022.00	0.00	0.00	0.00	
78	SERVICE AVAILABILITY	Memo	0.0	6/30/90		-2,123.00	0.00	-2,123.00	0.00	0.00	0.00	
85	SERVICE AVAILABILITY	Memo	0.0	6/30/91		-4,246.00	0.00	-4,246.00	0.00	0.00	0.00	
89	SERVICE AVAILABILITY	Memo	0.0	6/30/92		-6,900.00	0.00	-6,900.00	0.00	0.00	0.00	
108	SERVICE AVAILABILITY	Memo	0.0	6/30/93		-15,921.00	0.00	-15,921.00	0.00	0.00	0.00	
117	SERVICE AVAILABILITY	Memo	0.0	6/30/94		-10,614.00	0.00	-10,614.00	0.00	0.00	0.00	
134	SERVICE AVAILABILITY	Memo	0.0	6/30/95		-17,514.00	0.00	-17,514.00	0.00	0.00	0.00	
138	PRE 6/12/96 AVAILABILITY	Memo	0.0	6/01/96		-6,900.28	0.00	-6,900.28	0.00	0.00	0.00	
272 CAPACITY FEES-TAXABLE						-105,209.04	0.00	-105,209.04	0.00	0.00	0.00	
Group: 274 CONTRIBUTED PROPERTY												
8	PRE 1987 CIAC PROPERTY	Memo	0.0	1/01/86		-306,484.00	0.00	-306,484.00	0.00	0.00	0.00	
153	POST 6/12/96 SEWER CONTRIBI	Memo	15.0	6/30/96		-42,065.00	0.00	-42,065.00	0.00	0.00	0.00	
175	INTERVEST-BAY ISLES PROPEI	Memo	25.0	6/30/98		-77,207.00	0.00	-77,207.00	0.00	0.00	0.00	
179	PRESTWICK @ PLANTATION PI	Memo	25.0	6/30/98		-5,590.00	0.00	-5,590.00	0.00	0.00	0.00	
201	HALIFAX PAVING	Memo	0.0	6/30/00		-772,917.00	0.00	-772,917.00	0.00	0.00	0.00	
274 CONTRIBUTED PROPERTY						-1,204,263.00	0.00	-1,204,263.00	0.00	0.00	0.00	
Group: 275 CONTRIB PROP-TAXABLE												
53	ECOCEN	Memo	0.0	6/30/88		-53,863.00	0.00	-53,863.00	0.00	0.00	0.00	
54	FALCON DEVELOPMENT	Memo	0.0	6/30/88		-86,812.00	0.00	-86,812.00	0.00	0.00	0.00	
69	DIMUCCI DEVELOPMENT	Memo	0.0	6/30/89		-53,676.00	0.00	-53,676.00	0.00	0.00	0.00	
106	INTERVEST CONSTRUCTION	Memo	0.0	6/30/93		-274,215.00	0.00	-274,215.00	0.00	0.00	0.00	
132	CONTRIBUTED PROPERTY	Memo	0.0	6/30/95		-44,321.00	0.00	-44,321.00	0.00	0.00	0.00	
275 CONTRIB PROP-TAXABLE						-512,887.00	0.00	-512,887.00	0.00	0.00	0.00	
12 SEWER CIAC						-2,219,534.76	0.00	-2,219,534.76	0.00	0.00	0.00	
0 - *						Grand Total	4,382,090.36	5,687,640.16	-1,329,549.80	2,958,199.23	94,614.90	3,052,814.13

94,614.90+
 201.60-611
 857.04-613
 131.73-615

 93,424.53

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 201.60+
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 131.73+

 1,190.37

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Plantation Bay Utility Company
Plant and Accumulated Depreciation
At 12/31/2004

Account	Utility Plant In Service				Balance 12/31/2004	Depr Life	/	Rate	Accumulated Depreciation						Balance 12/31/2004	Depreciation Expense 12/31/2004
	Balance 12/31/03	Additions	Retirements	Adjustments					Balance 12/31/03	Depr on Prior Yr Bal	Depr on Additions	Depr on Rets	Depr on Adjs	Retirements		
Water Plant																
301.1 Organization Costs	16,808.00	-	-	-	16,808.00	40	/	2.50	7,351.00	420.00	-	-	-	-	7,771.00	420.00
302.1 Franchises	-	-	-	-	-	40	/	2.50	-	-	-	-	-	-	-	-
303.4 Land & Land Rights	58,949.00	-	-	-	58,949.00		/	N/A	-	-	-	-	-	-	-	-
304.4 Structures & Improveme	167,858.00	5,514.00	-	-	173,372.00	32	/	3.13	85,872.00	5,254.00	-	-	-	-	91,126.00	5,254.00
307.2 Wells & Springs	227,129.00	-	-	-	227,129.00	30	/	3.33	74,187.00	7,563.00	-	-	-	-	81,750.00	7,563.00
310.2 Power Generation Equip	87,625.00	-	-	-	87,625.00	17	/	5.88	(6,931.00)	5,152.00	-	-	-	-	(1,779.00)	5,152.00
311.2 Pumping Equipment	201,774.00	-	-	-	201,774.00	20	/	5.00	178,884.00	10,089.00	-	-	-	-	188,973.00	10,089.00
320.3 Water Treatment Equip	640,209.00	4,214.00	-	-	644,423.00	22	/	4.55	566,979.00	29,130.00	191.00	-	-	-	596,300.00	29,321.00
330.4 Dist Res & Standpipes	230,505.00	66,899.00	-	-	297,404.00	37	/	2.70	120,709.00	6,224.00	1,806.00	-	-	-	128,739.00	8,030.00
331.4 T & D Mains	1,329,707.00	148,150.00	-	-	1,477,857.00	43	/	2.33	305,494.00	30,982.00	3,452.00	-	-	-	339,928.00	34,434.00
333.4 Services	164,881.00	9,572.00	-	-	174,453.00	40	/	2.50	42,631.00	4,122.00	239.00	-	-	-	46,992.00	4,361.00
334.4 Meters/Meter Installati	94,440.00	25,458.00	-	-	119,898.00	20	/	5.00	41,580.00	4,722.00	1,273.00	-	-	-	47,575.00	5,995.00
335.4 Hydrants	200,620.00	27,951.00	-	-	228,571.00	45	/	2.22	36,863.00	4,454.00	621.00	-	-	-	41,938.00	5,075.00
339.4 Other Plant & Misc Equip	-	-	-	-	-	20	/	5.00	-	-	-	-	-	-	-	-
340.5 Office Furn & Equip	184.00	-	-	-	184.00	15	/	6.67	184.00	-	-	-	-	-	184.00	-
341.5 Software	-	13,051.00	-	-	13,051.00	6	/	16.67	-	-	870.00	-	-	-	870.00	870.00
343.5 Tools, Shop & Garage E	-	-	-	-	-		/	N/A	-	-	-	-	-	-	-	-
344.5 Laboratory Eq.	847.00	-	-	-	847.00	15	/	6.67	702.00	56.00	-	-	-	-	758.00	56.00
346.5 Communication Equip.	688.00	-	-	-	688.00	10	/	10.00	688.00	-	-	-	-	-	688.00	-
347.5 Miscellaneous Equip	16,893.00	-	-	-	16,893.00	15	/	6.67	3,363.00	1,127.00	-	-	-	-	4,490.00	1,127.00
	<u>3,439,117.00</u>	<u>300,809.00</u>	<u>-</u>	<u>-</u>	<u>3,739,926.00</u>				<u>1,458,556.00</u>	<u>109,295.00</u>	<u>8,452.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,576,303.00</u>	<u>117,747.00</u>
Sewer Plant																
353.2 Organization Costs	16,808.00	-	-	-	16,808.00	40	/	2.50	7,351.00	420.00	-	-	-	-	7,771.00	420.00
302.1 Franchises	-	-	-	-	-	40	/	2.50	-	-	-	-	-	-	-	-
353.4 Land & Land Rights	50,631.00	-	-	-	50,631.00		/	N/A	-	-	-	-	-	-	-	-
354.4 Structures & Improveme	148,265.00	2,989.00	-	-	151,254.00	32	/	3.13	82,080.00	4,641.00	94.00	-	-	-	86,815.00	4,735.00
355.4 Power Generation Equip	-	-	-	-	-	20	/	5.00	-	-	-	-	-	-	-	-
360.2 Collection Sewers-Forc	296,835.00	66,869.00	-	-	363,704.00	30	/	3.33	143,743.00	9,885.00	2,227.00	-	-	-	155,855.00	12,112.00
361.2 Collection Sewers-Grav	1,366,810.00	295,268.00	-	-	1,662,078.00	45	/	2.22	243,948.00	30,343.00	6,555.00	-	-	-	280,846.00	36,898.00
361.3 Manholes	820,637.00	369,131.00	-	-	1,189,768.00	30	/	3.33	144,759.00	27,327.00	12,292.00	-	-	-	184,378.00	39,619.00
362.2 Special Collecting Struc	-	-	-	-	-	30	/	3.33	-	-	-	-	-	-	-	-
363.2 Services to Customers	186,922.00	7,122.00	-	-	194,044.00	38	/	2.63	48,313.00	4,916.00	187.00	-	-	-	53,416.00	5,103.00
364.2 Flow Measuring Devises	5,210.00	-	-	-	5,210.00	5	/	20.00	4,670.00	540.00	-	-	-	-	5,210.00	540.00
371.3 Pumping Equipment	243,460.00	87,197.00	-	-	330,657.00	18	/	5.56	59,132.00	13,536.00	4,848.00	-	-	-	77,516.00	18,384.00
380.4 Treatment & Disposal E	607,605.00	-	-	-	607,605.00	18	/	5.56	547,933.00	33,783.00	-	-	-	-	581,716.00	33,783.00
381.4 Plant Sewers	4,640.00	12,584.00	-	-	17,224.00	32	/	3.13	1,290.00	145.00	394.00	-	-	-	1,829.00	539.00
382.4 Outfall Sewer Lines	28,340.00	-	-	-	28,340.00	30	/	3.33	16,528.00	944.00	-	-	-	-	17,472.00	944.00
389.4 Other Plt/Misc. Eq	-	-	-	-	-	32	/	3.13	-	-	-	-	-	-	-	-
389.2 Other Plant/Misc Equip	-	-	-	-	-	15	/	6.67	-	-	-	-	-	-	-	-
390.5 Office Furniture/ Equip.	184.00	-	-	-	184.00	15	/	6.67	184.00	-	-	-	-	-	184.00	-
390.5 Software	2,571.00	29,899.00	-	-	32,470.00	6	/	16.67	202.00	429.00	3,380.00	-	-	-	4,011.00	3,809.00
393.5 Tools, Shop & Garage E	-	-	-	-	-	16	/	6.25	-	-	-	-	-	-	-	-
397.5 Miscellaneous Equip	-	-	-	-	-	5	/	20.00	-	-	-	-	-	-	-	-
	<u>3,778,918.00</u>	<u>871,059.00</u>	<u>-</u>	<u>-</u>	<u>4,649,977.00</u>				<u>1,300,133.00</u>	<u>126,909.00</u>	<u>29,977.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,457,019.00</u>	<u>156,886.00</u>

Plantation Bay Utility Company
CIAC and Accumulated Amortization
At 12/31/2004

Account	Contributions in Aid of Construction					Depr Life	/	Rate	Contributions in Aid of Construction					Balance 12/31/2004	Amortization Expense 12/31/2004
	Balance 12/31/03	Additions	Retirements	Adjustments	Balance 12/31/2004				Balance 12/31/03	Depr on Prior Yr Bal	Depr on Additions	Depr on Rets	Depr on Adjcs		
Water CIAC															
271.11 Water Capacity Fees	\$ 670,886.00	\$ 190,167.00			\$ 861,053.00	20.5		4.88	\$ 190,404.00	\$ 32,739.00	8,428.00			\$ 231,571.00	\$ 41,167.00
271.13 Meter Fees	106,149.00	29,900.00			136,049.00	20		5.00	74,474.00	5,307.00	748.00			80,529.00	6,055.00
271.12 Contributed Property															
Trans/Dist Mains	650,223.00	-			650,223.00	43		2.33	176,817.00	15,150.00	-			191,967.00	15,150.00
Services	101,062.00	-			101,062.00	40		2.50	30,211.00	2,527.00	-			32,738.00	2,527.00
Hydrants	140,418.00	-			140,418.00	45		2.22	35,586.00	3,117.00	-			38,703.00	3,117.00
Total Water CIAC	1,668,738.00	220,067.00	-	-	1,888,805.00				507,492.00	58,840.00	9,176.00	-	-	575,508.00	68,016.00
Sewer CIAC															
271.21 Sewer Capacity Fees	\$ 550,193.00	\$ 15,054.00		\$ -	\$ 565,247.00	32		3.13	\$ 219,936.00	\$ 17,221.00	\$ 248.00			\$ 237,405.00	\$ 17,469.00
271.22 Contributed Property															
Force Main	124,989.00	-			124,989.00	30		3.33	45,918.00	4,162.00	-			50,080.00	4,162.00
Gravity Main	948,849.00	-			948,849.00	45		2.22	259,987.00	21,064.00	-			281,051.00	21,064.00
Manholes	330,495.00	-			330,495.00	30		3.33	117,662.00	11,005.00	-			128,667.00	11,005.00
Services	142,042.00	-			142,042.00	38		2.63	47,950.00	3,736.00	-			51,686.00	3,736.00
Pumping	170,776.00	-			170,776.00	18		5.56	57,432.00	9,495.00	-			66,927.00	9,495.00
271.21 Total Sewer CIAC	2,267,344.00	15,054.00	-	-	2,282,398.00				748,885.00	66,683.00	248.00	-	-	815,816.00	66,931.00
	\$ 3,936,082	\$ 235,121	\$ -	\$ -	\$ 4,171,203				\$ 1,256,377	\$ 125,523	\$ 9,424	\$ -	\$ -	\$ 1,391,324	\$ 134,947

Composite Rate Calculation:

(A) Water	CIAC Plant	Depreciation Expense
<u>Capacity Charges</u>		
Structures & Improvements	\$ 173,372.00	\$ 5,254.00
Wells & Springs	227,129.00	7,563.00
Power Generation Equip	87,625.00	5,152.00
Pumping Equipment	201,774.00	10,089.00
Water Treatment Equipment	644,423.00	29,321.00
Dist Res & Standpipes	297,404.00	8,030.00
<u>Invested Property</u>		
T & D Mains	\$ 827,634.00	\$ 19,284.00
Services	73,391.00	1,834.00
Hydrants	88,153.00	1,958.00
Totals	2,620,905.00	88,485.00
Composite Rate		3.38%

(B) Sewer	CIAC Plant	Depreciation Expense
<u>Capacity Charges</u>		
Structures & Improvements	\$ 151,254.00	\$ 4,735.00
Treatment & Disposal Equip	607,605.00	33,783.00
Plant Sewers	17,224.00	539.00
Outfall Sewer Lines	28,340.00	944.00
<u>Invested Property</u>		
Collection Sewers-Force	\$ 238,715.00	7,950.00
Collection Sewers-Gravity	713,229.00	15,834.00
Manholes	859,273.00	28,614.00
Services to Customers	52,002.00	1,367.00
Pumping Equipment	159,881.00	8,889.00
Totals	\$ 2,827,523.00	\$ 102,655.00
Composite Rate		3.63%