

ORIGINAL

Chuluota - Sewer

Docket No. 060368 - WS

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

Seminole County, Florida

Rate Base Workpapers

Utility Plant in Service

Accumulated Depreciation

CIAC

Accumulated Amortization of CIAC

DOCUMENT NUMBER: DATE

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				1/4/2007 9:43
Index of Rate Base Workpapers- UPIS, Accum Depr, CIAC, Accum Amort of CIAC				
Describe Workpaper	FWS		ASI	
	Water	Sewer	Water	Sewer
	Page ref	Page ref	Page ref	Page ref
Company Header Sheet	1	1	1	1
Index Page	2 a,b	2 a,b	2 a,b	2 a,b
Utility Plant in Service				
Per Books- by month				
2004	3	3	N/A	N/A
2005	4 a,b	4 a,b	4 a,b	4 a,b
2006	5	5	5	5
Details of changes and year end balances since Rate Base last established through 12/31/07				
	6	6	6 a,b	6 a,b
Adjusted Balances				
2004				
Amendatory Order Balances	7	7	N/A	N/A
CWIP to Plant	8	8	N/A	N/A
Retirements	9	9	N/A	N/A
Adjustments	10	10	N/A	N/A
2004 Monthly Balances-Adjusted	11	11	N/A	N/A
2005				
CWIP to Plant	12	12	N/A	N/A
Retirements	13	13	N/A	N/A
Adjustments	14	14	14	14
a,b 2005 Monthly Balances-Adjusted	15 a,b	15 a,b	15 a,b	15 a,b
2006				
CWIP to Plant	16	16	16	16
Retirements	17	17	17	17
Adjustments	18	18	18	18
a,b 2006 Monthly Balances-Adjusted	19 a,b	19 a,b	19 a,b	19 a,b
2007				
CWIP to Plant	20	20	20	20
Retirements	21	21	21	21
Adjustments	22	22	22	22
a,b 2007 Monthly Balances-Adjusted	23 a,b	23 a,b	23 a,b	23 a,b
Accumulated Depreciation				
Per Books- by month				
2004	24	24	N/A	N/A
2005	25 a,b	25 a,b	25 a,b	25 a,b
2006	26	26	26	26
Details of changes and year end balances since Rate Base last established through 12/31/07				
	27	27	27 a,b	27 a,b
Adjusted Balances				
2004				
Amendatory Order Balances	28	28	N/A	N/A
Depreciable Plant	29	29	N/A	N/A
Depreciation Rates	30	30	N/A	N/A
Depreciation Expense	31	31	N/A	N/A
Retirements	32	32	N/A	N/A
Adjustments	33	33	N/A	N/A
2004 Monthly Balances-Adjusted	34	34	N/A	N/A
2005				
Depreciable Plant	35	35	N/A	N/A
Depreciation Rates	36	36	N/A	N/A
Depreciation Expense	37	37	N/A	N/A
Retirements	38	38	N/A	N/A
Adjustments	39	39	39	39
2005 Monthly Balances-Adjusted	40 a,b	40 a,b	40 a,b	40 a,b
2006				
Depreciable Plant	41	41	41	41
Depreciation Rates	42	42	42	42
Depreciation Expense	43	43	43	43
Retirements	44	44	44	44
Adjustments	45	45	45	45
2006 Monthly Balances-Adjusted	46 a,b	46 a,b	46 a,b	46 a,b
2007				
Depreciable Plant	47	47	47	47
Depreciation Rates	48	48	48	48
Depreciation Expense	49	49	49	49
Retirements	50	50	50	50
Adjustments	51	51	51	51
2007 Monthly Balances-Adjusted	52 a,b	52 a,b	52 a,b	52 a,b

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

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

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

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

Schedule of Sewer Plant in Service By Primary Account- 2005		Florida Public Service Commission													
Monthly UPS Balances per Books- 2005		Schedule: A-6													
Chulrta - Sewer		Page: 5 of 8													
Docket No. 060364 - WS		Preparer: <name>													
Schedule Year Ended: 2005		Schedule: A-6													
Historic [x] or Projected []		Preparer: <name>													
Line No.	Acct No.	Account Name	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	(15) Average Balance
1		INTANGIBLE PLANT													
2	351.1	Organization													
3	352.1	Franchises													
4	399.1	Other Plant & Misc. Equipment													
5		COLLECTION PLANT													
6	353.2	Land & Land Rights													
7	354.2	Structures & Improvements													
8	355.2	Power Generation Equipment													
9	360.2	Collection Sewers - Gravity													
10	361.2	Collection Sewers - Gravity													
11	362.2	Special Collecting Structures													
12	363.2	Sanitins to Customers													
13	364.2	Flow Measuring Devices													
14	365.2	Flow Measuring Installations													
15	389.2	Other Plant & Misc. Equipment													
16		SYSTEM PUMPING PLANT													
17	353.3	Land & Land Rights													
18	354.3	Structures & Improvements													
19	355.3	Power Generation Equipment													
20	370.3	Receiving Wells													
21	371.3	Pumping Equipment													
22	389.3	Other Plant & Misc. Equipment													
23		TREATMENT AND DISPOSAL PLANT													
24	353.4	Land & Land Rights													
25	354.4	Structures & Improvements													
26	355.4	Power Generation Equipment													
27	360.4	Treatment & Disposal Equipment													
28	381.4	Plant Sewers													
29	382.4	Overfall Sewer Lines													
30	389.4	Other Plant & Misc. Equipment													
31		RECLAIMED WATER TREATMENT PLANT													
32	353.5	Land & Land Rights													
33	354.5	Structures & Improvements													
34	355.5	Power Generation Equipment													
35	371.5	Reuse Distribution Reservoirs													
36	371.5	Reuse Distribution Reservoirs													
37	380.5	Treatment & Disposal Equipment													
38	381.5	Plant Sewers													
39	389.5	Other Plant & Misc. Equipment													
40		RECLAIMED WATER DISTRIBUTION PLANT													
41	352.6	Franchises													
42	353.6	Land & Land Rights													
43	354.6	Structures & Improvements													
44	355.6	Power Generation Equipment													
45	366.6	Reuse Services													
46	367.6	Reuse Meters & Meter Installations													
47	371.6	Pumping Equipment													
48	375.6	Reuse Transmission & Distr. Sys.													
49	388.6	Other Plant & Misc. Equipment													
50		GENERAL PLANT													
51	353.7	Land & Land Rights													
52	354.7	Structures & Improvements													
53	390.71	Office Furniture & Equipment													
54	390.71	Computer Equipment													
55	391.7	Transportation Equipment													
56	392.7	Stores Equipment													
57	393.7	Tools, Shop & Garage Equipment													
58	394.7	Laboratory Equipment													
59	395.7	Power Operated Equipment													
60	396.7	Communications Equipment													
61	397.7	Maintenance Equipment													
62	398.7	Other Tangible Plant													
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Chuluota

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Schedule: A-6

Page: 2 of 5

Preparer: Robert M. Griffin

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

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

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

Schedule of Sewer Plant in Service By Primary Account- 2006								
Monthly UPIS Balances per Books-2006								
Chuluota - Sewer		=Input field						
Docket No. 060368 - WS		Explanation: Provide UPIS balances by account for the period beginning 12/31/05						
Schedule Year Ended: 2006		through 12/31/06, and 13 month Average.						
Historic [] or Projected [x]								
Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06
1		INTANGIBLE PLANT						Linked
2	351.1	Organization	0					0
3	352.1	Franchises	0					2,442
4	389.1	Other Plant & Misc. Equipment	0					0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	0					0
7	354.2	Structures & Improvements	0					9,222
8	355.2	Power Generation Equipment	0					0
9	360.2	Collection Sewers - Force	0					390,046
10	361.2	Collection Sewers - Gravity	0					1,092,014
11	362.2	Special Collecting Structures	0					0
12	363.2	Services to Customers	0					213,222
13	364.2	Flow Measuring Devices	0					785
14	365.2	Flow Measuring Installations	0					0
15	389.2	Other Plant & Misc. Equipment	0					0
16		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0					0
18	354.3	Structures & Improvements	0					0
19	355.3	Power Generation Equipment	0					0
20	370.3	Receiving Wells	0					26,117
21	371.3	Pumping Equipment	0					98,407
22	389.3	Other Plant & Misc. Equipment	0					0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0					282,362
25	354.4	Structures & Improvements	0					12,614
26	355.4	Power Generation Equipment	0					0
27	380.4	Treatment & Disposal Equipment	0					156,786
28	381.4	Plant Sewers	0					0
29	382.4	Outfall Sewer Lines	0					137,192
30	389.4	Other Plant & Misc. Equipment	0					0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0					0
33	354.5	Structures & Improvements	0					66,754
34	355.5	Power Generation Equipment	0					0
35	371.5	Pumping Equipment	0					0
36	374.5	Reuse Distribution Reservoirs	0					0
37	380.5	Treatment & Disposal Equipment	0					143,087
38	381.5	Plant Sewers	0					37,358
39	389.5	Other Plant & Misc. Equipment	0					0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0					0
42	353.6	Land & Land Rights	0					0
43	354.6	Structures & Improvements	0					0
44	355.6	Power Generation Equipment	0					0
45	366.6	Reuse Services	0					0
46	367.6	Reuse Meters & Meter Installations	0					0
47	371.6	Pumping Equipment	0					0
48	375.6	Reuse Transmission & Distr. Sys.	0					17,948
49	389.6	Other Plant & Misc. Equipment	0					0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0					0
52	354.7	Structures & Improvements	0					0
53	390.7	Office Furniture & Equipment	0					801
54	390.71	Computer Equipment	0					0
55	391.7	Transportation Equipment	0					0
56	382.7	Stores Equipment	0					0
57	393.7	Tools, Shop & Garage Equipment	0					11,672
58	394.7	Laboratory Equipment	0					6,506
59	395.7	Power Operated Equipment	0					2,110
60	396.7	Communication Equipment	0					8,484
61	397.7	Miscellaneous Equipment	0					965
62	398.7	Other Tangible Plant	0					0
63		TOTAL	0	0	0	0	0	2,716,830

4

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

Florida Public Service Commission

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

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

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance		
2001			
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance		
2002			
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance		
2003			
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	4,143,929	2,341,512
2004			
46	Additions	119,038	307,239
47	Retirements	(1,489)	(761)
48	Adjustments	0	0
49	12/31/04 Balance	4,261,478	2,647,990
2005			
50	Additions	95,260	67,543
51	Retirements	(33,379)	(36,480)
52	Adjustments	14,872	6,445
53	12/31/05 Balance	4,338,231	2,685,498
2006			
54	Additions	96,165	2,358,327
55	Retirements	(10,288)	(9,411)
56	Adjustments	37,489	16,247
57	12/31/06 Balance	4,461,597	5,050,661
2007			
58	Additions	84,752	220,000
59	Retirements	(8,940)	(9,420)
60	Adjustments	18,382	7,966
61	12/31/07 Balance	4,555,791	5,269,208

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

6

Schedule of Sewer Plant in Service By Primary Account- 2004									Florida Public Service Commission	
Retirements-July through December 2004										
Chuluota - Sewer									Schedule: A-6	
Docket No. 060368 - WS									Page: 7 of 8	
Schedule Year Ended: 2004									Preparer: <name>	
Historic [x] or Projected []										
Explanation: Provide Retirements that were physically made after the date of Acquisition 6/30/04.										
=input field										
Line No.	Acct No.	AccountName	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Jul	Aug	Sep	Oct	Nov	Dec		
1		INTANGIBLE PLANT								
2	351.1	Organization								
3	352.1	Franchises								
4	389.1	Other Plant & Misc. Equipment								
5		COLLECTION PLANT								
6	353.2	Land & Land Rights								
7	354.2	Structures & Improvements								
8	355.2	Power Generation Equipment								
9	360.2	Collection Sewers - Force								
10	361.2	Collection Sewers - Gravity								
11	362.2	Special Collecting Structures								
12	363.2	Services to Customers								
13	364.2	Flow Measuring Devices								
14	365.2	Flow Measuring Installations								
15	389.2	Other Plant & Misc. Equipment								
16		SYSTEM PUMPING PLANT								
17	353.3	Land & Land Rights								
18	354.3	Structures & Improvements								
19	355.3	Power Generation Equipment								
20	370.3	Receiving Wells								
21	371.3	Pumping Equipment								
22	389.3	Other Plant & Misc. Equipment								
23		TREATMENT AND DISPOSAL PLANT								
24	353.4	Land & Land Rights								
25	354.4	Structures & Improvements								
26	355.4	Power Generation Equipment								
27	380.4	Treatment & Disposal Equipment								
28	381.4	Plant Sewers								
29	382.4	Outfall Sewer Lines								
30	389.4	Other Plant & Misc. Equipment								
31		RECLAIMED WATER TREATMENT PLANT								
32	353.5	Land & Land Rights								
33	354.5	Structures & Improvements								
34	355.5	Power Generation Equipment								
35	371.5	Pumping Equipment								
36	374.5	Reuse Distribution Reservoirs								
37	380.5	Treatment & Disposal Equipment								
38	381.5	Plant Sewers								
39	389.5	Other Plant & Misc. Equipment								
40		RECLAIMED WATER DISTRIBUTION PLANT								
41	352.6	Franchises								
42	353.6	Land & Land Rights								
43	354.6	Structures & Improvements								
44	355.6	Power Generation Equipment								
45	366.6	Reuse Services								
46	367.6	Reuse Meters & Meter Installations								
47	371.6	Pumping Equipment								
48	375.6	Reuse Transmission & Distr. Sys.								
49	389.6	Other Plant & Misc. Equipment								
50		GENERAL PLANT								
51	353.7	Land & Land Rights								
52	354.7	Structures & Improvements								
53	390.7	Office Furniture & Equipment								
54	390.71	Computer Equipment								
55	391.7	Transportation Equipment								
56	392.7	Stores Equipment								
57	393.7	Tools, Shop & Garage Equipment								
58	394.7	Laboratory Equipment								
59	395.7	Power Operated Equipment								
60	396.7	Communication Equipment								
61	397.7	Miscellaneous Equipment								
62	398.7	Other Tangible Plant								
63		TOTAL		0	0	0	0	(761)	0	(761)

6

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

10

Schedule of Sewer Plant in Service By Primary Account- 2004 Adjusted UPIS Balances- June through December 2004								Florida Public Service Commission	
Chuluota - Sewer Docket No. 060368 - WS Schedule Year Ended: 2004 Historic [x] or Projected []								Schedule: Page: Preparer:	A-6 4 of 8 <name>
Explanation: Provide Adjusted UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.									
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
2	351.1	Organization	0	0	0	0	0	0	0
3	352.1	Franchises	2,442	2,442	2,442	2,442	2,442	2,442	2,442
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5		COLLECTION PLANT							
6	353.2	Land & Land Rights	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	9,222	9,222	9,222	9,222	9,222	9,222	9,222
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	338,601	338,601	338,601	338,601	338,601	338,601	338,601
10	361.2	Collection Sewers - Gravity	786,040	786,040	786,040	786,040	786,040	786,040	1,081,822
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0
12	363.2	Services to Customers	213,221	213,221	213,221	213,221	213,221	213,221	213,221
13	364.2	Flow Measuring Devices	785	785	785	785	785	785	785
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT							
17	353.3	Land & Land Rights	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0
20	370.3	Receiving Wells	26,117	26,117	26,117	26,117	26,117	26,117	26,117
21	371.3	Pumping Equipment	43,329	43,329	43,329	49,905	49,905	49,905	49,905
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT							
24	353.4	Land & Land Rights	282,362	282,362	282,362	282,362	282,362	282,362	282,362
25	354.4	Structures & Improvements	12,611	12,611	12,611	12,611	12,611	12,611	12,611
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	152,951	152,951	152,951	152,951	156,786	156,786	156,786
28	381.4	Plant Sewers	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	137,191	137,191	137,191	137,191	137,191	137,191	137,191
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT							
32	353.5	Land & Land Rights	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	60,253	60,253	60,253	60,253	60,253	60,253	60,253
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	30,244	30,244	30,244	30,244	30,244	30,244	30,244
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	142,041	142,041	142,041	142,041	142,326	142,326	142,326
38	381.5	Plant Sewers	37,359	37,359	37,359	37,359	37,359	37,359	37,359
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6	Franchises	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	18,258	18,258	18,258	18,258	18,258	18,258	18,258
48	375.6	Reuse Transmission & Distr. Sys.	17,948	17,948	17,948	17,948	17,948	17,948	17,948
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
50		GENERAL PLANT							
51	353.7	Land & Land Rights	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	572	572	572	572	572	572	572
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0
54	390.71	Computer Equipment	801	801	801	801	801	801	801
55	391.7	Transportation Equipment	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	11,672	11,672	11,672	11,672	11,672	11,672	11,672
58	394.7	Laboratory Equipment	6,506	6,506	6,506	6,506	6,506	6,506	6,506
59	395.7	Power Operated Equipment	2,110	2,110	2,110	2,110	2,110	2,110	2,110
60	396.7	Communication Equipment	7,971	7,971	7,971	7,971	7,971	7,971	7,971
61	397.7	Miscellaneous Equipment	905	905	905	905	905	905	905
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0
63		TOTAL	2,341,512	2,341,512	2,341,512	2,348,088	2,348,088	2,352,208	2,647,990

Schedule of Sewer Plant in Service By Primary Account- 2005		FWS Properties											Florida Public Service Commission			
CWIP to Plant -Jan through December 2005		input field											Schedule:	A-6		
Chuluota - Sewer		Explanation: Provide amounts for projects that were physically placed in service during 2005.											Page:	6 of 8		
Docket No. 060368 - WS													Preparer:	<name>		
Schedule Year Ended: 2005													Historic [x] or Projected []			
Line No.	Acct No.	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total	(15) 2005
1		INTANGIBLE PLANT														
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force							43,500		7,945					51,445
10	361.2	Collection Sewers - Gravity												10,192		10,192
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment														0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements													5,393	5,393
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.71	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment						513								513
62	398.7	Other Tangible Plant														0
63		TOTAL	0	0	0	0	513	0	43,500	0	7,945	0	0	15,585	67,543	

Schedule of Sewer Plant in Service By Primary Account- 2005													FWS Properties		Florida Public Service Commission	
Retirements-January through December 2005													=input field		Schedule: A-6	
Chuluota - Sewer															Page: 7 of 8	
Docket No. 060368 - WS															Preparer: <name>	
Schedule Year Ended: 2005																
Historic [x] or Projected []																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
1		INTANGIBLE PLANT														0
2	351.1	Organization														0
3	352.1	Franchises														0
4	352.1	Other Plant & Misc. Equipment														0
5	389.1	COLLECTION PLANT														0
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force								(29,555)						(29,555)
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures												(6,925)		(6,925)
12	363.2	Services to Customers								0						0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														0
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment														0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														0
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														0
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														0
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														0
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.71	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant														0
63		TOTAL		0	0	0	0	0	0	(29,555)	0	0	0	0	(6,925)	(36,480)

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

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Schedule of Sewer Plant in Service By Primary Account- 2005														FWS Properties		Florida Public Service Commission	
Adjusted UPIS Balances- December 2004 through December 2005																Schedule: A-6	
Chuluota - Sewer																Page: 4 of 8	
Docket No. 060368 - WS																Preparer: <name>	
Schedule Year Ended: 2005																	
Historic [x] or Projected []																	
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month average																	
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
		AccountName	12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average Balance	
1		INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	352.1	Franchises	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5		COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	354.2	Structures & Improvements	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	360.2	Collection Sewers - Force	338,601	338,601	338,601	338,601	338,601	338,601	338,601	338,601	352,546	352,546	360,491	360,491	360,491	347,482	
10	361.2	Collection Sewers - Gravity	1,081,822	1,081,822	1,081,822	1,081,822	1,081,822	1,081,822	1,081,822	1,081,822	1,081,822	1,081,822	1,081,822	1,081,822	1,085,089	1,082,073	
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	363.2	Services to Customers	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221	
13	364.2	Flow Measuring Devices	785	785	785	785	785	785	785	785	785	785	785	785	785	785	
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18		SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	370.3	Receiving Wells	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	
21	371.3	Pumping Equipment	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23		TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	353.4	Land & Land Rights	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	
25	354.4	Structures & Improvements	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	380.4	Treatment & Disposal Equipment	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786	
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29	382.4	Outfall Sewer Lines	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31		RECLAIMED WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
33	354.5	Structures & Improvements	60,253	60,253	60,253	60,253	60,253	60,253	60,253	60,253	60,253	60,253	60,253	60,253	60,253	60,253	
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
35	371.5	Pumping Equipment	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
37	380.5	Treatment & Disposal Equipment	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	
38	381.5	Plant Sewers	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
40		RECLAIMED WATER DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
47	371.6	Pumping Equipment	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	
48	375.6	Reuse Transmission & Distr. Sys.	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
50		GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
52	354.7	Structures & Improvements	572	572	572	572	572	572	572	572	572	572	572	572	572	572	
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
54	390.71	Computer Equipment	801	801	801	801	801	801	801	801	801	801	801	801	801	801	
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
57	393.7	Tools, Shop & Garage Equipment	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	
58	394.7	Laboratory Equipment	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	
59	395.7	Power Operated Equipment	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	
60	396.7	Communication Equipment	7,971	7,971	7,971	7,971	7,971	7,971	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,287	
61	397.7	Miscellaneous Equipment	905	905	905	905	905	905	905	905	905	905	905	905	905	905	
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
63		TOTAL	2,647,990	2,647,990	2,647,990	2,647,990	2,647,990	2,648,503	2,648,503	2,662,448	2,662,448	2,670,393	2,670,393	2,670,393	2,679,053	2,657,853	

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Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-6

Chuluota

Page: 3 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending 12/31/05

Historical [X] Projected []

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	338,601	338,601	338,601	338,601	338,601	338,601	338,601	338,601	352,546	352,546	360,491	360,491	360,491	347,482
10	361.2	Collection Sewers - Gravity	1,081,822	1,081,822	1,081,822	1,081,822	1,081,822	1,081,822	1,081,822	1,081,822	1,081,822	1,081,822	1,081,822	1,081,822	1,085,089	1,082,073
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221
13	364.2	Flow Measuring Devices	785	785	785	785	785	785	785	785	785	785	785	785	785	785
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117
21	371.3	Pumping Equipment	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362
25	354.4	Structures & Improvements	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	60,253	60,253	60,253	60,253	60,253	60,253	60,253	60,253	60,253	60,253	60,253	60,253	65,646	60,668
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326
38	381.5	Plant Sewers	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258
48	375.6	Reuse Transmission & Distr. Sys.	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	572	572	572	572	572	572	572	572	572	572	572	572	572	572
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	801	801	801	801	801	801	801	801	801	1,404	4,767	5,812	7,246	2,034
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672
58	394.7	Laboratory Equipment	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506
59	395.7	Power Operated Equipment	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110
60	396.7	Communication Equipment	7,971	7,971	7,971	7,971	7,971	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,287
61	397.7	Miscellaneous Equipment	905	905	905	905	905	905	905	905	905	905	905	905	905	905
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	2,647,990	2,647,990	2,647,990	2,647,990	2,647,990	2,648,503	2,648,503	2,662,448	2,662,448	2,670,996	2,674,359	2,675,404	2,685,498	2,659,085
64		Subtotal Land & Land Rights	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362

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Schedule of Sewer Plant in Service By Primary Account- 2006 CWIP to Plant -Jan through December 2006														Florida Public Service Commission		
Chuluota - Sewer														Schedule: A-6		
Docket No. 060368 - WS														Page: 6 of 8		
Schedule Year Ended: 2006														Preparer: <name>		
Historic [] or Projected [x]																
Explanation: Provide amounts by month for projects that were physically placed in service during 2006.																
Line No.	Acct No.	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 2006	(15) Total
1		INTANGIBLE PLANT														0
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														0
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force							24,977		24,977			24,977		74,931
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers											0	12,500		12,500
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														0
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment														0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														0
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements											0	0		0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment									2,215,896					2,215,896
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														0
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														0
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														0
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.71	Computer Equipment														0
55	391.7	Transportation Equipment								55,000						55,000
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant														0
63		TOTAL	0	0	0	0	0	24,977	0	55,000	2,240,873	0	0	37,477	2,358,327	

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Schedule of Sewer Plant in Service By Primary Account- 2006 Retirements-January through December 2006													Florida Public Service Commission			
Chuluota - Sewer Docket No. 060368 - WS													Schedule: A-6			
Explanation: Provide Retirements that were physically made during 2006.													Page: 7 of 8			
Schedule Year Ended: 2006													Preparer: <name>			
Historic [] or Projected [x]																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Totals
1		INTANGIBLE PLANT														0
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														0
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force							(3,137)			(3,137)			(3,137)	(9,411)
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														0
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment														0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														0
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														0
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														0
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														0
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.71	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant														0
63		TOTAL		0	0	0	0	0	(3,137)	0	0	(3,137)	0	0	(3,137)	(9,411)

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

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Schedule of Sewer Plant in Service By Primary Account- 2006															FWS Properties	Florida Public Service Commission
Adjusted UPIS Balances- December 2005 through December 2006																Schedule: A-6
Chuluota - Sewer																Page: 4 of 8
Docket No. 060368 - WS																Preparer: <name>
Schedule Year Ended: 2006																
Historic [] or Projected [x]																
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average																
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		AccountName	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	12/31/06	Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	360,491	360,491	360,491	360,491	360,491	360,491	382,331	382,331	382,331	404,171	404,171	404,171	426,011	380,651
10	361.2	Collection Sewers - Gravity	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221	225,721	214,183
13	364.2	Flow Measuring Devices	785	785	785	785	785	785	785	785	785	785	785	785	785	785
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117
21	371.3	Pumping Equipment	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362
25	354.4	Structures & Improvements	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786	2,372,682	2,372,682	2,372,682	2,372,682	838,600
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326
38	381.5	Plant Sewers	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258
48	375.6	Reuse Transmission & Distr. Sys.	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	572	572	572	572	572	572	572	572	572	572	572	572	572	572
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	801	801	801	801	801	801	801	801	801	801	801	801	801	801
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	55,000	55,000	55,000	55,000	55,000	21,154
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672
58	394.7	Laboratory Equipment	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506
59	395.7	Power Operated Equipment	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110
60	396.7	Communication Equipment	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484
61	397.7	Miscellaneous Equipment	905	905	905	905	905	905	905	905	905	905	905	905	905	905
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	2,679,053	2,679,053	2,679,053	2,679,053	2,679,053	2,679,053	2,700,893	2,700,893	2,755,893	4,993,629	4,993,629	4,993,629	5,027,969	3,403,143

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Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	360,491	360,491	360,491	360,491	360,491	360,491	382,331	382,331	382,331	404,171	404,171	404,171	426,011	380,651
10	361.2	Collection Sewers - Gravity	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221	225,721	214,183
13	364.2	Flow Measuring Devices	785	785	785	785	785	785	785	785	785	785	785	785	785	785
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117
21	371.3	Pumping Equipment	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362
25	354.4	Structures & Improvements	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786	2,372,682	2,372,682	2,372,682	2,372,682	838,600
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326
38	381.5	Plant Sewers	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258
48	375.6	Reuse Transmission & Distr. Sys.	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	572	572	572	572	572	572	572	572	572	572	572	572	572	572
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	7,246	7,246	7,246	7,807	7,807	10,093	10,504	10,504	10,504	10,504	10,504	10,504	23,493	10,305
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	55,000	55,000	55,000	55,000	55,000	21,154
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672
58	394.7	Laboratory Equipment	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506
59	395.7	Power Operated Equipment	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110
60	396.7	Communication Equipment	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484
61	397.7	Miscellaneous Equipment	905	905	905	905	905	905	905	905	905	905	905	905	905	905
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	2,685,498	2,685,498	2,685,498	2,686,059	2,686,059	2,688,345	2,710,596	2,710,596	2,765,596	5,003,332	5,003,332	5,003,332	5,050,661	3,412,646
64		Subtotal Land & Land Rights	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362

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Schedule of Sewer Plant in Service By Primary Account- 2007													Florida Public Service Commission			
CWIP to Plant -Jan through December 2007													Schedule:	A-6		
Chuluota - Sewer													Page:	6 of 8		
Docket No. 060368 - WS													Preparer:	<name>		
Schedule Year Ended: 2007													Explanation: Provide amounts for projects that were physically placed in service during 2007.			
Historic [] or Projected [x]																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														0
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														0
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force				18,750			18,750			18,750			18,750	75,000
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers				11,250			11,250			11,250			11,250	45,000
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														0
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment							0			0			0	0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														0
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements							0			0			0	0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment							0			0			0	0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														0
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														0
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														0
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.71	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant							0			0			0	0
									100,000							100,000
63		TOTAL		0	0	30,000	0	0	130,000	0	0	30,000	0	0	30,000	220,000

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Schedule of Sewer Plant in Service By Primary Account- 2007													Florida Public Service Commission			
Retirements-January through December 2007													Schedule: A-6			
Chuluota - Sewer													Page: 7 of 8			
Docket No. 060368 - WS													Preparer: <name>			
Explanation: Provide Retirements that were physically made during 2007																
Schedule Year Ended: 2007																
Historic [] or Projected [x]																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														0
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														0
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force				(2,355)			(2,355)			(2,355)			(2,355)	(9,420)
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														0
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment														0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														0
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														0
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														0
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														0
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.71	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant														0
63		TOTAL		0	0	(2,355)	0	0	(2,355)	0	0	(2,355)	0	0	(2,355)	(9,420)

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

Schedule of Sewer Plant in Service By Primary Account-2007														Florida Public Service Commission														
Adjusted UPIS Balances- December 2006 through December 2007														Schedule:	A-6													
Chuluota - Sewer														Page:	4 of 8													
Docket No. 060368 - WS														Preparer:	<name>													
Schedule Year Ended: 2007														Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average														
Historic [] or Projected [x]																												
														(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Acct No.	AccountName	12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance												
1		INTANGIBLE PLANT																										
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
3	352.1	Franchises	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442												
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
5		COLLECTION PLANT																										
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
7	354.2	Structures & Improvements	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222												
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
9	360.2	Collection Sewers - Force	426,011	426,011	426,011	442,406	442,406	442,406	458,801	458,801	458,801	475,196	475,196	475,196	475,196	475,196												
10	361.2	Collection Sewers - Gravity	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089												
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
12	363.2	Services to Customers	225,721	225,721	225,721	236,971	236,971	236,971	248,221	248,221	248,221	259,471	259,471	259,471	270,721	244,759												
13	364.2	Flow Measuring Devices	785	785	785	785	785	785	785	785	785	785	785	785	785	785												
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
16		SYSTEM PUMPING PLANT																										
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
20	370.3	Receiving Wells	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117												
21	371.3	Pumping Equipment	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905												
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
23		TREATMENT AND DISPOSAL PLANT																										
24	353.4	Land & Land Rights	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362												
25	354.4	Structures & Improvements	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611												
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
27	380.4	Treatment & Disposal Equipment	2,372,682	2,372,682	2,372,682	2,372,682	2,372,682	2,372,682	2,372,682	2,372,682	2,372,682	2,372,682	2,372,682	2,372,682	2,372,682	2,372,682												
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
29	382.4	Outfall Sewer Lines	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191												
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
31		RECLAIMED WATER TREATMENT PLANT																										
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
33	354.5	Structures & Improvements	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646												
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
35	371.5	Pumping Equipment	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244												
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
37	380.5	Treatment & Disposal Equipment	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326												
38	381.5	Plant Sewers	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359												
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
40		RECLAIMED WATER DISTRIBUTION PLANT																										
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
47	371.6	Pumping Equipment	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258												
48	375.6	Reuse Transmission & Distr. Sys.	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948												
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
50		GENERAL PLANT																										
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
52	354.7	Structures & Improvements	572	572	572	572	572	572	572	572	572	572	572	572	572	572												
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
54	390.71	Computer Equipment	801	801	801	801	801	801	801	801	801	801	801	801	801	801												
55	391.7	Transportation Equipment	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000												
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
57	393.7	Tools, Shop & Garage Equipment	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672												
58	394.7	Laboratory Equipment	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506												
59	395.7	Power Operated Equipment	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110												
60	396.7	Communication Equipment	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484												
61	397.7	Miscellaneous Equipment	905	905	905	905	905	905	905	905	905	905	905	905	905	905												
62	398.7	Other Tangible Plant	0	0	0	0	0	0	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000												
63		TOTAL	5,027,969	5,027,969	5,027,969	5,055,614	5,055,614	5,055,614	5,183,259	5,183,259	5,183,259	5,210,904	5,210,904	5,210,904	5,238,549	5,128,599												
		TRUE																										

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Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-6

Chuluota

Page: 5 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Schedule Year Ending 12/31/07

Historical [] Projected [X]

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	426,011	426,011	426,011	442,406	442,406	442,406	458,801	458,801	458,801	475,196	475,196	475,196	491,591	453,756
10	361.2	Collection Sewers - Gravity	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	225,721	225,721	225,721	236,971	236,971	236,971	248,221	248,221	248,221	259,471	259,471	259,471	270,721	244,759
13	364.2	Flow Measuring Devices	785	785	785	785	785	785	785	785	785	785	785	785	785	785
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117
21	371.3	Pumping Equipment	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362
25	354.4	Structures & Improvements	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	2,372,682	2,372,682	2,372,682	2,372,682	2,372,682	2,372,682	2,372,682	2,372,682	2,372,682	2,372,682	2,372,682	2,372,682	2,372,682	2,372,682
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326
38	381.5	Plant Sewers	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258
48	375.6	Reuse Transmission & Distr. Sys.	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	572	572	572	572	572	572	572	572	572	572	572	572	572	572
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	23,493	23,945	24,539	25,672	26,583	27,303	28,021	28,573	29,066	29,954	30,428	30,883	31,460	27,686
55	391.7	Transportation Equipment	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672
58	394.7	Laboratory Equipment	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506
59	395.7	Power Operated Equipment	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110
60	396.7	Communication Equipment	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484
61	397.7	Miscellaneous Equipment	905	905	905	905	905	905	905	905	905	905	905	905	905	905
62	398.7	Other Tangible Plant	0	0	0	0	0	0	100,000	100,000	100,000	100,000	100,000	100,000	100,000	53,846
63		TOTAL	5,050,661	5,051,113	5,051,707	5,080,485	5,081,396	5,082,116	5,210,479	5,211,031	5,211,524	5,240,057	5,240,531	5,240,986	5,269,208	5,155,484
64		Subtotal Land & Land Rights	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties								Florida Public Service Commission	
June through December Accum Dep'n Balances per Books- 2004										Schedule:	A-10
		=input field								Page:	2 of 8
Chuluota - Sewer		108	6457	FWS	Chuluota - Sewer				Preparer:	<name>	
Docket No. 060388 - WS		Explanation: Provide Accumulated Depreciation balances by account for the period beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA) through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.									
Schedule Year Ended: 2004											
Historic [x] or Projected []											
Line No.	Acct No.	(1) Account Name	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
1		INTANGIBLE PLANT									
2	351.1	Organization									
3	352.1	Franchises									
4	389.1	Other Plant & Misc. Equipment									
5		COLLECTION PLANT									
6	353.2	Land & Land Rights									
7	354.2	Structures & Improvements									
8	355.2	Power Generation Equipment									
9	360.2	Collection Sewers - Force									
10	361.2	Collection Sewers - Gravity									
11	362.2	Special Collecting Structures									
12	363.2	Services to Customers									
13	364.2	Flow Measuring Devices									
14	365.2	Flow Measuring Installations									
15	389.2	Other Plant & Misc. Equipment									
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights									
18	354.3	Structures & Improvements									
19	355.3	Power Generation Equipment									
20	370.3	Receiving Wells									
21	371.3	Pumping Equipment									
22	389.3	Other Plant & Misc. Equipment									
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights									
25	354.4	Structures & Improvements									
26	355.4	Power Generation Equipment									
27	380.4	Treatment & Disposal Equipment									
28	381.4	Plant Sewers									
29	382.4	Outfall Sewer Lines									
30	389.4	Other Plant & Misc. Equipment									
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights									
33	354.5	Structures & Improvements									
34	355.5	Power Generation Equipment									
35	371.5	Pumping Equipment									
36	374.5	Reuse Distribution Reservoirs									
37	380.5	Treatment & Disposal Equipment									
38	381.5	Plant Sewers									
39	389.5	Other Plant & Misc. Equipment									
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises									
42	353.6	Land & Land Rights									
43	354.6	Structures & Improvements									
44	355.6	Power Generation Equipment									
45	366.6	Reuse Services									
46	367.6	Reuse Meters & Meter Installations									
47	371.6	Pumping Equipment									
48	375.6	Reuse Transmission & Distr. Sys.									
49	389.6	Other Plant & Misc. Equipment									
50		GENERAL PLANT									
51	353.7	Land & Land Rights									
52	354.7	Structures & Improvements									
53	390.7	Office Furniture & Equipment									
54	390.71	Computer Equipment									
55	391.7	Transportation Equipment									
56	392.7	Stores Equipment									
57	393.7	Tools, Shop & Garage Equipment									
58	394.7	Laboratory Equipment									
59	395.7	Power Operated Equipment									
60	396.7	Communication Equipment									
61	397.7	Miscellaneous Equipment									
62	398.7	Other Tangible Plan:									
63		TOTAL	0	0	0	0	0	0	0		

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MSL

Line No.	Account	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	Name	12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average	
1	INTANGIBLE PLANT															
2	351.1 Organization															
3	352.1 Franchises															
4	389.1 Other Plant & Misc. Equipment															
5	COLLECTION PLANT															
6	353.2 Land & Land Rights															
7	354.2 Structures & Improvements															
8	355.2 Power Generation Equipment															
9	360.2 Collection Sewers - Force															
10	361.2 Collection Sewers - Gravity															
11	362.2 Special Collecting Structures															
12	363.2 Services to Customers															
13	364.2 Flow Measuring Devices															
14	365.2 Flow Measuring Installations															
15	389.2 Other Plant & Misc. Equipment															
16	SYSTEM PUMPING PLANT															
17	353.3 Land & Land Rights															
18	354.3 Structures & Improvements															
19	355.3 Power Generation Equipment															
20	370.3 Receiving Wells															
21	371.3 Pumping Equipment															
22	389.3 Other Plant & Misc. Equipment															
23	TREATMENT AND DISPOSAL PLANT															
24	353.4 Land & Land Rights															
25	354.4 Structures & Improvements															
26	355.4 Power Generation Equipment															
27	380.4 Treatment & Disposal Equipment															
28	381.4 Plant Sewers															
29	382.4 Outfall Sewer Lines															
30	389.4 Other Plant & Misc. Equipment															
31	RECLAIMED WATER TREATMENT PLANT															
32	353.5 Land & Land Rights															
33	354.5 Structures & Improvements															
34	355.5 Power Generation Equipment															
35	371.5 Pumping Equipment															
36	374.5 Reuse Distribution Reservoirs															
37	380.5 Treatment & Disposal Equipment															
38	381.5 Plant Sewers															
39	389.5 Other Plant & Misc. Equipment															
40	RECLAIMED WATER DISTRIBUTION PLANT															
41	Franchises															
42	353.6 Land & Land Rights															
43	354.6 Structures & Improvements															
44	355.6 Power Generation Equipment															
45	366.6 Reuse Services															
46	367.6 Reuse Meters & Meter Installations															
47	371.6 Pumping Equipment															
48	375.6 Reuse Transmission & Dist. Sys.															
49	389.6 Other Plant & Misc. Equipment															
50	GENERAL PLANT															
51	353.7 Land & Land Rights															
52	354.7 Structures & Improvements															
53	390.7 Office Furniture & Equipment															
54	390.71 Computer Equipment															
55	391.7 Transportation Equipment															
56	392.7 Stores Equipment															
57	393.7 Tools, Shop & Garage Equipment															
58	394.7 Laboratory Equipment															
59	395.7 Power Operated Equipment															
60	396.7 Communication Equipment															
61	397.7 Miscellaneous Equipment															
62	398.7 Other Tangible Plant															
63	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Florida Public Service Commission

Schedule: A-10

Page: 2 of 8

Preparer: <name>

Chুক্তa - Sewer
 108 6457 FWS
 Chুক্তa - Sewer

Explanation: Provide Accumulated Depreciation balances by account for the period beginning 12/31/04 through 12/31/05, and 13 month average for 2005

Docket No. 060966 - WS
 Schedule Year End: 2005
 Historic [] or Projected []

Monthly Accumulated Depreciation Balances - per books - 2005

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average Balance
 Chuluota
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Florida Public Service Commission

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

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

Line No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.			Prior Year 12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average Balance
1	INTANGIBLE PLANT															
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2 Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2 Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	385.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	SYSTEM PUMPING PLANT															
17	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	TREATMENT AND DISPOSAL PLANT															
24	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	RECLAIMED WATER TREATMENT PLANT															
32	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6 Reuse Transmiss on & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	GENERAL PLANT															
51	353.7 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.7 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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Schedule of Sewer Accumulated Depreciation By Primary Account-2006									
Monthly Accumulated Depreciation Balances - per books - 2006									
City of Chicago - Sewer									
Worksheet No. 883038 - WS									
Explanation: Provide Accumulated Depreciation balances by account for the period									
Beginning 12/31/05 through 12/31/06, and 13 month averages for 2006									
Historic [] or Projected [X]									
Line	No.	Account	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Name	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	
1	351.1	Organization	0	0	0	0	0	0	0
2	352.1	Franchise	0	0	0	0	0	0	0
3	352.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
4	389.1	Franchise	0	0	0	0	0	0	0
5	352.2	Land & Land Rights	0	0	0	0	0	0	0
6	352.2	Structures & Improvements	0	0	0	0	0	0	0
7	352.2	Power Generation Equipment	0	0	0	0	0	0	0
8	352.2	Structures & Improvements	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	0	0	0	0	0	0	0
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0
14	365.2	Flow Measuring Infrastructure	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
17	353.3	Land & Land Rights	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0
20	370.3	Pumping Works	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	0	0	0	0	0	0	0
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
23	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
24	353.4	Land & Land Rights	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0
26	354.4	Structures & Improvements	0	0	0	0	0	0	0
27	360.4	Power Generation Equipment	0	0	0	0	0	0	0
28	364.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0
29	381.4	Plant Sewers	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
31	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
32	352.5	Land & Land Rights	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0
36	374.5	Reserve Distribution Reservoirs	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0
38	374.5	Reserve Distribution Reservoirs	0	0	0	0	0	0	0
39	374.5	Reserve Distribution Reservoirs	0	0	0	0	0	0	0
40	381.5	Plant Sewers	0	0	0	0	0	0	0
41	381.5	Plant Sewers	0	0	0	0	0	0	0
42	381.5	Plant Sewers	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0
45	356.6	Power Generation Equipment	0	0	0	0	0	0	0
46	367.6	Power Generation Equipment	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0
48	375.6	Power Transmission & Dist. Sys.	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
50	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
51	353.7	Land & Land Rights	0	0	0	0	0	0	0
52	352.7	Structures & Improvements	0	0	0	0	0	0	0
53	350.7	Office Furniture & Equipment	0	0	0	0	0	0	0
54	330.7	Computer Equipment	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0
59	395.7	Power Generation Equipment	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0
62	398.7	Other Intangible Plant	0	0	0	0	0	0	0
63		TOTAL	0	0	0	0	0	671,426	0

City of Chicago - Sewer
 Worksheet No. 883038 - WS
 Explanation: Provide Accumulated Depreciation balances by account for the period
 Beginning 12/31/05 through 12/31/06, and 13 month averages for 2006
 Historic [] or Projected [X]
 Line No. Account (1) (2) (3) (4) (5) (6) (7)
 1 INTANGIBLE PLANT
 2 351.1 Organization
 3 352.1 Franchise
 4 389.1 Other Plant & Misc. Equipment
 5 352.2 Land & Land Rights
 6 352.2 Structures & Improvements
 7 352.2 Power Generation Equipment
 8 352.2 Structures & Improvements
 9 360.2 Collection Sewers - Force
 10 361.2 Collection Sewers - Gravity
 11 362.2 Special Collecting Structures
 12 363.2 Services to Customers
 13 364.2 Flow Measuring Devices
 14 365.2 Flow Measuring Infrastructure
 15 389.2 Other Plant & Misc. Equipment
 16 389.2 Other Plant & Misc. Equipment
 17 353.3 Land & Land Rights
 18 354.3 Structures & Improvements
 19 355.3 Power Generation Equipment
 20 370.3 Pumping Works
 21 371.3 Pumping Equipment
 22 389.3 Other Plant & Misc. Equipment
 23 389.3 Other Plant & Misc. Equipment
 24 353.4 Land & Land Rights
 25 354.4 Structures & Improvements
 26 354.4 Structures & Improvements
 27 360.4 Power Generation Equipment
 28 364.4 Treatment & Disposal Equipment
 29 381.4 Plant Sewers
 30 389.4 Other Plant & Misc. Equipment
 31 389.4 Other Plant & Misc. Equipment
 32 352.5 Land & Land Rights
 33 354.5 Structures & Improvements
 34 355.5 Power Generation Equipment
 35 371.5 Pumping Equipment
 36 374.5 Reserve Distribution Reservoirs
 37 380.5 Treatment & Disposal Equipment
 38 374.5 Reserve Distribution Reservoirs
 39 374.5 Reserve Distribution Reservoirs
 40 381.5 Plant Sewers
 41 381.5 Plant Sewers
 42 381.5 Plant Sewers
 43 354.6 Structures & Improvements
 44 355.6 Power Generation Equipment
 45 356.6 Power Generation Equipment
 46 367.6 Power Generation Equipment
 47 371.6 Pumping Equipment
 48 375.6 Power Transmission & Dist. Sys.
 49 389.6 Other Plant & Misc. Equipment
 50 389.6 Other Plant & Misc. Equipment
 51 353.7 Land & Land Rights
 52 352.7 Structures & Improvements
 53 350.7 Office Furniture & Equipment
 54 330.7 Computer Equipment
 55 391.7 Transportation Equipment
 56 392.7 Stores Equipment
 57 393.7 Tools, Shop & Garage Equipment
 58 394.7 Laboratory Equipment
 59 395.7 Power Generation Equipment
 60 396.7 Communication Equipment
 61 397.7 Miscellaneous Equipment
 62 398.7 Other Intangible Plant
 63 TOTAL

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

Florida Public Service Commission

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

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

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
	2000		
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance		
	2001		
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance		
	2002		
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance		
	2003		
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	643,810	552,368
	2004		
46	Additions	59,100	33,705
47	Retirements	(1,489)	(761)
48	Adjustments	0	0
49	12/31/04 Balance	701,421	585,312
	2005		
50	Additions	120,495	75,728
51	Retirements	(33,379)	(36,480)
52	Adjustments	514	223
53	12/31/05 Balance	789,050	624,783
	2006		
54	Additions	124,683	121,691
55	Retirements	(10,288)	(9,411)
56	Adjustments	3,753	1,626
57	12/31/06 Balance	907,198	738,690
	2007		
58	Additions	128,752	218,080
59	Retirements	(8,940)	(9,420)
60	Adjustments	10,474	4,539
61	12/31/07 Balance	1,037,484	951,889

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

Schedule of Sewer Accumulated Depreciation By Primary Account- 2004								FWS Properties								Florida Public Service Commission	
Amendatory Order Balances as of 6/30/04																Schedule:	A-10
								=input field								Page:	5 of 8
Chuluota - Sewer								Explanation: Provide Accum Depn balances by account for the period beginning								Preparer:	<name>
Docket No. 060368 - WS								6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc.									
Schedule Year Ended: 2004								The balances as of 6/30/04 should be from the PSC's Amendatory Order issued February 27, 2006.									
Historic [x] or Projected []																	
Line No.	Acct No.	(1) AccountName	(2) Prior Year 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04								
1		INTANGIBLE PLANT	Lee														
2	351.1	Organization	0	0	0	0	0	0	0								
3	352.1	Franchises	1,204	1,204	1,204	1,204	1,204	1,204	1,204								
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0								
5		COLLECTION PLANT															
6	353.2	Land & Land Rights	0	0	0	0	0	0	0								
7	354.2	Structures & Improvements	4,235	4,235	4,235	4,235	4,235	4,235	4,235								
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0								
9	360.2	Collection Sewers - Force	113,959	113,959	113,959	113,959	113,959	113,959	113,959								
10	361.2	Collection Sewers - Gravity	120,921	120,921	120,921	120,921	120,921	120,921	120,921								
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0								
12	363.2	Services to Customers	20,866	20,866	20,866	20,866	20,866	20,866	20,866								
13	384.2	Flow Measuring Devices	785	785	785	785	785	785	785								
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0								
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0								
16		SYSTEM PUMPING PLANT															
17	353.3	Land & Land Rights	0	0	0	0	0	0	0								
18	354.3	Structures & Improvements	0	0	0	0	0	0	0								
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0								
20	370.3	Receiving Wells	17,029	17,029	17,029	17,029	17,029	17,029	17,029								
21	371.3	Pumping Equipment	33,683	33,683	33,683	33,683	33,683	33,683	33,683								
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0								
23		TREATMENT AND DISPOSAL PLANT															
24	353.4	Land & Land Rights	0	0	0	0	0	0	0								
25	354.4	Structures & Improvements	640	640	640	640	640	640	640								
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0								
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0								
28	381.4	Plant Sewers	0	0	0	0	0	0	0								
29	382.4	Outfall Sewer Lines	65,722	65,722	65,722	65,722	65,722	65,722	65,722								
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0								
31		RECLAIMED WATER TREATMENT PLANT															
32	353.5	Land & Land Rights	0	0	0	0	0	0	0								
33	354.5	Structures & Improvements	29,589	29,589	29,589	29,589	29,589	29,589	29,589								
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0								
35	371.5	Pumping Equipment	19,992	19,992	19,992	19,992	19,992	19,992	19,992								
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0								
37	380.5	Treatment & Disposal Equipment	77,655	77,655	77,655	77,655	77,655	77,655	77,655								
38	381.5	Plant Sewers	19,068	19,068	19,068	19,068	19,068	19,068	19,068								
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0								
40		RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6	Franchises	0	0	0	0	0	0	0								
42	353.6	Land & Land Rights	0	0	0	0	0	0	0								
43	354.6	Structures & Improvements	0	0	0	0	0	0	0								
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0								
45	366.6	Reuse Services	0	0	0	0	0	0	0								
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0								
47	371.6	Pumping Equipment	12,069	12,069	12,069	12,069	12,069	12,069	12,069								
48	375.6	Reuse Transmission & Distr. Sys.	128	128	128	128	128	128	128								
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0								
50		GENERAL PLANT															
51	353.7	Land & Land Rights	0	0	0	0	0	0	0								
52	354.7	Structures & Improvements	4	4	4	4	4	4	4								
53	390.7	Office Furniture & Equipment	635	635	635	635	635	635	635								
54	390.71	Computer Equipment	0	0	0	0	0	0	0								
55	391.7	Transportation Equipment	0	0	0	0	0	0	0								
56	392.7	Stores Equipment	0	0	0	0	0	0	0								
57	393.7	Tools, Shop & Garage Equipment	6,703	6,703	6,703	6,703	6,703	6,703	6,703								
58	394.7	Laboratory Equipment	4,371	4,371	4,371	4,371	4,371	4,371	4,371								
59	395.7	Power Operated Equipment	1,600	1,600	1,600	1,600	1,600	1,600	1,600								
60	396.7	Communication Equipment	829	829	829	829	829	829	829								
61	397.7	Miscellaneous Equipment	681	681	681	681	681	681	681								
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0								
63		TOTAL	552,368	552,368	552,368	552,368	552,368	552,368	552,368								

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004									FWS Properties		Florida Public Service Commission		
Adjusted UPIS Balances- June through December Balances for Depn Exp Calc											Schedule: A-10		
Chuluota - Sewer											Page: UPIS 4 of 8		
Docket No. 060368 - WS											Preparer: <name>		
Explanation: Provide Adjusted UPIS balances by account for the period beginning													
Schedule Year Ended: 2004													
Historic [x] or Projected []													
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)				
	AccountName	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04					
1	INTANGIBLE PLANT												
2	351.1 Organization	0	0	0	0	0	0	0					
3	352.1 Franchises	2,442	2,442	2,442	2,442	2,442	2,442	2,442					
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0					
5	COLLECTION PLANT												
6	353.2 Land & Land Rights	0	0	0	0	0	0	0					
7	354.2 Structures & Improvements	9,222	9,222	9,222	9,222	9,222	9,222	9,222					
8	355.2 Power Generation Equipment	0	0	0	0	0	0	0					
9	360.2 Collection Sewers - Force	338,601	338,601	338,601	338,601	338,601	338,601	338,601					
10	361.2 Collection Sewers - Gravity	786,040	786,040	786,040	786,040	786,040	786,040	786,040					
11	362.2 Special Collecting Structures	0	0	0	0	0	0	0					
12	363.2 Services to Customers	213,221	213,221	213,221	213,221	213,221	213,221	213,221					
13	364.2 Flow Measuring Devices	785	785	785	785	785	785	785					
14	365.2 Flow Measuring Installations	0	0	0	0	0	0	0					
15	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0					
16	SYSTEM PUMPING PLANT												
17	353.3 Land & Land Rights	0	0	0	0	0	0	0					
18	354.3 Structures & Improvements	0	0	0	0	0	0	0					
19	355.3 Power Generation Equipment	0	0	0	0	0	0	0					
20	370.3 Receiving Wells	26,117	26,117	26,117	26,117	26,117	26,117	26,117					
21	371.3 Pumping Equipment	43,329	43,329	43,329	49,905	49,905	49,905	49,905					
22	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0					
23	TREATMENT AND DISPOSAL PLANT												
24	353.4 Land & Land Rights	282,362	282,362	282,362	282,362	282,362	282,362	282,362					
25	354.4 Structures & Improvements	12,611	12,611	12,611	12,611	12,611	12,611	12,611					
26	355.4 Power Generation Equipment	0	0	0	0	0	0	0					
27	380.4 Treatment & Disposal Equipment	152,951	152,951	152,951	152,951	152,951	156,786	156,786					
28	381.4 Plant Sewers	0	0	0	0	0	0	0					
29	382.4 Outfall Sewer Lines	137,191	137,191	137,191	137,191	137,191	137,191	137,191					
30	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0					
31	RECLAIMED WATER TREATMENT PLANT												
32	353.5 Land & Land Rights	0	0	0	0	0	0	0					
33	354.5 Structures & Improvements	60,253	60,253	60,253	60,253	60,253	60,253	60,253					
34	355.5 Power Generation Equipment	0	0	0	0	0	0	0					
35	371.5 Pumping Equipment	30,244	30,244	30,244	30,244	30,244	30,244	30,244					
36	374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0					
37	380.5 Treatment & Disposal Equipment	142,041	142,041	142,041	142,041	142,041	142,326	142,326					
38	381.5 Plant Sewers	37,359	37,359	37,359	37,359	37,359	37,359	37,359					
39	389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0					
40	RECLAIMED WATER DISTRIBUTION PLANT												
41	352.6 Franchises	0	0	0	0	0	0	0					
42	353.6 Land & Land Rights	0	0	0	0	0	0	0					
43	354.6 Structures & Improvements	0	0	0	0	0	0	0					
44	355.6 Power Generation Equipment	0	0	0	0	0	0	0					
45	366.6 Reuse Services	0	0	0	0	0	0	0					
46	367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0					
47	371.6 Pumping Equipment	18,258	18,258	18,258	18,258	18,258	18,258	18,258					
48	375.6 Reuse Transmission & Distr. Sys.	17,948	17,948	17,948	17,948	17,948	17,948	17,948					
49	389.6 Other Plant & Misc. Equipment	0	0	0	0	0	0	0					
50	GENERAL PLANT												
51	353.7 Land & Land Rights	0	0	0	0	0	0	0					
52	354.7 Structures & Improvements	572	572	572	572	572	572	572					
53	390.7 Office Furniture & Equipment	0	0	0	0	0	0	0					
54	390.71 Computer Equipment	801	801	801	801	801	801	801					
55	391.7 Transportation Equipment	0	0	0	0	0	0	0					
56	392.7 Stores Equipment	0	0	0	0	0	0	0					
57	393.7 Tools, Shop & Garage Equipment	11,672	11,672	11,672	11,672	11,672	11,672	11,672					
58	394.7 Laboratory Equipment	6,506	6,506	6,506	6,506	6,506	6,506	6,506					
59	395.7 Power Operated Equipment	2,110	2,110	2,110	2,110	2,110	2,110	2,110					
60	396.7 Communication Equipment	7,971	7,971	7,971	7,971	7,971	7,971	7,971					
61	397.7 Miscellaneous Equipment	905	905	905	905	905	905	905					
62	398.7 Other Tangible Plant	0	0	0	0	0	0	0					
63	TOTAL	2,341,512	2,341,512	2,341,512	2,348,088	2,348,088	2,352,208	2,647,990					

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004										FWS Properties		Florida Public Service Commission	
Depreciation Expense- July through December 2004												Schedule: A-10	
Chuluota - Sewer												Page: 6 of 8	
Docket No. 060388 - WS												Preparer: <name>	
Schedule Year Ended: 2004													
Historic [x] or Projected []													
Explanation: Provide monthly Depreciation Expense for 2004													
Line No.	Acct No.	(1) AccountName	(2) July	(3) Aug	(4) Sep	(5) Oct	(6) Nov	(7) Dec	(8)				
1		INTANGIBLE PLANT											
2	351.1	Organization	0	0	0	0	0	0	0				
3	352.1	Franchises	5	5	5	5	5	5	5				
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0				
5		COLLECTION PLANT											
6	353.2	Land & Land Rights	0	0	0	0	0	0	0				
7	354.2	Structures & Improvements	24	24	24	24	24	24	24				
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0				
9	360.2	Collection Sewers - Force	940	940	940	940	940	940	940				
10	361.2	Collection Sewers - Gravity	1,454	1,454	1,454	1,454	1,454	1,454	2,001				
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0				
12	363.2	Services to Customers	467	467	467	467	467	467	467				
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0				
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0				
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0				
16		SYSTEM PUMPING PLANT											
17	353.3	Land & Land Rights	0	0	0	0	0	0	0				
18	354.3	Structures & Improvements	0	0	0	0	0	0	0				
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0				
20	370.3	Receiving Wells	121	121	121	121	121	121	121				
21	371.3	Pumping Equipment	201	201	231	231	231	231	231				
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0				
23		TREATMENT AND DISPOSAL PLANT											
24	353.4	Land & Land Rights	0	0	0	0	0	0	0				
25	354.4	Structures & Improvements	33	33	33	33	33	33	33				
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0				
27	380.4	Treatment & Disposal Equipment	709	709	709	709	726	726	726				
28	381.4	Plant Sewers	0	0	0	0	0	0	0				
29	382.4	Outfall Sewer Lines	381	381	381	381	381	381	381				
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0				
31		RECLAIMED WATER TREATMENT PLANT											
32	353.5	Land & Land Rights	0	0	0	0	0	0	0				
33	354.5	Structures & Improvements	157	157	157	157	157	157	157				
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0				
35	371.5	Pumping Equipment	140	140	140	140	140	140	140				
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0				
37	380.5	Treatment & Disposal Equipment	658	658	658	658	659	659	659				
38	381.5	Plant Sewers	89	89	89	89	89	89	89				
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0				
40		RECLAIMED WATER DISTRIBUTION PLANT											
41	352.6	Franchises	0	0	0	0	0	0	0				
42	353.6	Land & Land Rights	0	0	0	0	0	0	0				
43	354.6	Structures & Improvements	0	0	0	0	0	0	0				
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0				
45	366.6	Reuse Services	0	0	0	0	0	0	0				
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0				
47	371.6	Pumping Equipment	85	85	85	85	85	85	85				
48	375.6	Reuse Transmission & Distr. Sys.	35	35	35	35	35	35	35				
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0				
50		GENERAL PLANT											
51	353.7	Land & Land Rights	0	0	0	0	0	0	0				
52	354.7	Structures & Improvements	1	1	1	1	1	1	1				
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0				
54	390.71	Computer Equipment	0	0	0	0	0	0	0				
55	391.7	Transportation Equipment	0	0	0	0	0	0	0				
56	392.7	Stores Equipment	0	0	0	0	0	0	0				
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0				
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0				
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0				
60	396.7	Communication Equipment	0	0	0	0	0	0	0				
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0				
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0				
63		TOTAL	5,500	5,500	5,530	5,530	5,549	6,096	33,705				

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004 Retirements-July through December 2004		FWS Properties							Florida Public Service Commission	
Chuluota - Sewer		=input field							Schedule:	A-10
Docket No. 060368 - WS		Explanation: Provide Retirements that were physically made after the date of Acquisition 6/30/04							Page:	7 of 8
Schedule Year Ended: 2004									Preparer:	<name>
Historic [x] or Projected []										
Line No.	Acct No.	(1) AccountName	(2) Jul	(3) Aug	(4) Sep	(5) Oct	(6) Nov	(7) Dec	(8)	
1		INTANGIBLE PLANT								
2	351.1	Organization	0	0	0	0	0	0	0	
3	352.1	Franchises	0	0	0	0	0	0	0	
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
5		COLLECTION PLANT								
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	
10	361.2	Collection Sewers - Gravity	0	0	0	0	0	0	0	
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	
12	363.2	Services to Customers	0	0	0	0	0	0	0	
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
16		SYSTEM PUMPING PLANT								
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	
20	370.3	Receiving Wells	0	0	0	0	0	0	0	
21	371.3	Pumping Equipment	0	0	0	0	0	0	0	
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
23		TREATMENT AND DISPOSAL PLANT								
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	
28	381.4	Plant Sewers	0	0	0	0	0	0	0	
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
31		RECLAIMED WATER TREATMENT PLANT								
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	
37	380.5	Treatment & Disposal Equipment	0	0	0	0	(761)	0	0	
38	381.5	Plant Sewers	0	0	0	0	0	0	0	
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
40		RECLAIMED WATER DISTRIBUTION PLANT								
41	352.6	Franchises	0	0	0	0	0	0	0	
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	
45	366.6	Reuse Services	0	0	0	0	0	0	0	
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
50		GENERAL PLANT								
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	
54	390.71	Computer Equipment	0	0	0	0	0	0	0	
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	
56	392.7	Stores Equipment	0	0	0	0	0	0	0	
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	
60	396.7	Communication Equipment	0	0	0	0	0	0	0	
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	
63		TOTAL	0	0	0	0	(761)	0	(761)	

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties							Florida Public Service Commission	
Adjustments to Accumulated Depreciation-July through December 2004									Schedule: A-10	
		=input field							Page: 8 of 8	
Chuluota - Sewer		Explanation: Provide Adjustments to the Accumulated Depreciation Balances in							Preparer: <name>	
Docket No. 060368 - WS		Amendatory Order other than changes resulting from Depreciation Expense,								
Schedule Year Ended: 2004		or Plant Retirements.								
Historic [x] or Projected []										
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	AccountName		Jul	Aug	Sep	Oct	Nov	Dec		
1	INTANGIBLE PLANT									
2	351.1 Organization									
3	352.1 Franchises									
4	389.1 Other Plant & Misc. Equipment									
5	COLLECTION PLANT									
6	353.2 Land & Land Rights									
7	354.2 Structures & Improvements									
8	355.2 Power Generation Equipment									
9	360.2 Collection Sewers - Force									
10	361.2 Collection Sewers - Gravity									
11	362.2 Special Collecting Structures									
12	363.2 Services to Customers									
13	364.2 Flow Measuring Devices									
14	365.2 Flow Measuring Installations									
15	389.2 Other Plant & Misc. Equipment									
16	SYSTEM PUMPING PLANT									
17	353.3 Land & Land Rights									
18	354.3 Structures & Improvements									
19	355.3 Power Generation Equipment									
20	370.3 Receiving Wells									
21	371.3 Pumping Equipment									
22	389.3 Other Plant & Misc. Equipment									
23	TREATMENT AND DISPOSAL PLANT									
24	353.4 Land & Land Rights									
25	354.4 Structures & Improvements									
26	355.4 Power Generation Equipment									
27	380.4 Treatment & Disposal Equipment									
28	381.4 Plant Sewers									
29	382.4 Outfall Sewer Lines									
30	389.4 Other Plant & Misc. Equipment									
31	RECLAIMED WATER TREATMENT PLANT									
32	353.5 Land & Land Rights									
33	354.5 Structures & Improvements									
34	355.5 Power Generation Equipment									
35	371.5 Pumping Equipment									
36	374.5 Reuse Distribution Reservoirs									
37	380.5 Treatment & Disposal Equipment									
38	381.5 Plant Sewers									
39	389.5 Other Plant & Misc. Equipment									
40	RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6 Franchises									
42	353.6 Land & Land Rights									
43	354.6 Structures & Improvements									
44	355.6 Power Generation Equipment									
45	366.6 Reuse Services									
46	367.6 Reuse Meters & Meter Installations									
47	371.6 Pumping Equipment									
48	375.6 Reuse Transmission & Distr. Sys.									
49	389.6 Other Plant & Misc. Equipment									
50	GENERAL PLANT									
51	353.7 Land & Land Rights									
52	354.7 Structures & Improvements									
53	390.7 Office Furniture & Equipment									
54	390.7.1 Computer Equipment									
55	391.7 Transportation Equipment									
56	392.7 Stores Equipment									
57	393.7 Tools, Shop & Garage Equipment									
58	394.7 Laboratory Equipment									
59	395.7 Power Operated Equipment									
60	396.7 Communication Equipment									
61	397.7 Miscellaneous Equipment									
62	398.7 Other Tangible Plant									
63	TOTAL		0	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties								Florida Public Service Commission	
Adjusted Accumulated Depreciation Balances- June through December 2004										Schedule:	A-10
Chuluota - Sewer										Page:	4 of 8
Docket No. 060368 - WS		Explanation: Provide Adjusted Accum Depn balances by account for the period beginning 6/30/04								Preparer:	<name>
Schedule Year Ended: 2004		when the Florida Water Services properties were acquired by AQUA, Inc.									
Historic [x] or Projected []		through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.									
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0	0	0	0	0	0		
3	352.1	Franchises	1,204	1,209	1,214	1,219	1,224	1,229	1,235		
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0	0	0	0	0	0		
7	354.2	Structures & Improvements	4,235	4,259	4,283	4,307	4,331	4,355	4,380		
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0		
9	360.2	Collection Sewers - Force	113,959	114,899	115,838	116,778	117,717	118,657	119,597		
10	361.2	Collection Sewers - Gravity	120,921	122,375	123,829	125,284	126,738	128,192	130,193		
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0		
12	363.2	Services to Customers	20,866	21,333	21,801	22,268	22,735	23,203	23,670		
13	364.2	Flow Measuring Devices	785	785	785	785	785	785	785		
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0		
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0	0	0	0	0	0		
18	354.3	Structures & Improvements	0	0	0	0	0	0	0		
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0		
20	370.3	Receiving Wells	17,029	17,150	17,271	17,392	17,513	17,634	17,755		
21	371.3	Pumping Equipment	33,883	33,883	34,084	34,315	34,547	34,778	35,009		
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0	0	0	0	0	0		
25	354.4	Structures & Improvements	840	673	706	739	772	805	838		
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0		
27	380.4	Treatment & Disposal Equipment	0	709	1,417	2,126	2,835	3,561	4,288		
28	381.4	Plant Sewers	0	0	0	0	0	0	0		
29	382.4	Outfall Sewer Lines	65,722	66,103	66,483	66,864	67,245	67,626	68,006		
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0	0	0	0	0	0		
33	354.5	Structures & Improvements	29,589	29,746	29,903	30,060	30,217	30,374	30,532		
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0		
35	371.5	Pumping Equipment	19,992	20,132	20,272	20,412	20,552	20,693	20,833		
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0		
37	380.5	Treatment & Disposal Equipment	77,655	78,313	78,971	79,629	80,287	80,186	80,845		
38	381.5	Plant Sewers	19,068	19,157	19,246	19,335	19,424	19,513	19,602		
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0	0	0	0	0	0		
42	353.6	Land & Land Rights	0	0	0	0	0	0	0		
43	354.6	Structures & Improvements	0	0	0	0	0	0	0		
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0		
45	366.6	Reuse Services	0	0	0	0	0	0	0		
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0		
47	371.6	Pumping Equipment	12,069	12,154	12,239	12,323	12,408	12,492	12,577		
48	375.6	Reuse Transmission & Distr. Sys.	128	163	198	233	267	302	337		
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0	0	0	0	0	0		
52	354.7	Structures & Improvements	4	5	7	8	10	11	13		
53	390.7	Office Furniture & Equipment	635	635	635	635	635	635	635		
54	390.7.1	Computer Equipment	0	0	0	0	0	0	0		
55	391.7	Transportation Equipment	0	0	0	0	0	0	0		
56	392.7	Stores Equipment	0	0	0	0	0	0	0		
57	393.7	Tools, Shop & Garage Equipment	6,703	6,703	6,703	6,703	6,703	6,703	6,703		
58	394.7	Laboratory Equipment	4,371	4,371	4,371	4,371	4,371	4,371	4,371		
59	395.7	Power Operated Equipment	1,600	1,600	1,600	1,600	1,600	1,600	1,600		
60	396.7	Communication Equipment	829	829	829	829	829	829	829		
61	397.7	Miscellaneous Equipment	681	681	681	681	681	681	681		
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0		
63		TOTAL	552,368	557,868	563,367	568,897	574,428	579,216	585,312		

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Schedule of Sewer Accumulated Depreciation By Primary Account - 2005 Adjusted 2005 UPIS Balances for Deprn Exp Calc														Florida Public Service Commission		
Chuluota - Sewer Docket No. 060368 - WS Schedule Year Ended: 2005 Historic [x] or Projected []														Schedule:	A-10	
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/05.														Page:	UPIS 4 of 8	
														Preparer:	<name>	
Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	338,601	338,601	338,601	338,601	338,601	338,601	338,601	352,546	352,546	360,491	360,491	360,491	360,491	347,482
10	361.2	Collection Sewers - Gravity	1,081,822	1,081,822	1,081,822	1,081,822	1,081,822	1,081,822	1,081,822	1,081,822	1,081,822	1,081,822	1,081,822	1,081,822	1,081,822	1,085,089
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221
13	364.2	Flow Measuring Devices	785	785	785	785	785	785	785	785	785	785	785	785	785	785
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117
21	371.3	Pumping Equipment	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362
25	354.4	Structures & Improvements	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	60,253	60,253	60,253	60,253	60,253	60,253	60,253	60,253	60,253	60,253	60,253	60,253	60,253	65,646
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326
38	381.5	Plant Sewers	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258
48	375.6	Reuse Transmission & Distr. Sys.	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	572	572	572	572	572	572	572	572	572	572	572	572	572	572
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	801	801	801	801	801	801	801	801	801	801	801	801	801	801
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672
58	394.7	Laboratory Equipment	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506
59	395.7	Power Operated Equipment	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110
60	396.7	Communication Equipment	7,971	7,971	7,971	7,971	7,971	7,971	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,287
61	397.7	Miscellaneous Equipment	905	905	905	905	905	905	905	905	905	905	905	905	905	905
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	2,647,990	2,647,990	2,647,990	2,647,990	2,647,990	2,648,503	2,648,503	2,662,448	2,662,448	2,670,393	2,670,393	2,670,393	2,679,053	2,657,853

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2005													Florida Public Service Commission		
Depreciation Expense- 2005													Schedule:	A-10	
Chuluota - Sewer													Page:	6 of 8	
Docket No. 060368 - WS													Preparer:	<name>	
Schedule Year Ended: 2005													Explanation: Provide the monthly Depreciation Expense for 2005		
Historic [x] or Projected []															
Line No.	Acct No.	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Test Year End Dec	(14) 2005 Total
1		INTANGIBLE PLANT													
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	5	5	5	5	5	5	5	5	5	5	5	5	61
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT													
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	24	24	24	24	24	24	24	24	24	24	24	24	289
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	940	940	940	940	940	940	978	978	1,000	1,000	1,000	1,000	11,596
10	361.2	Collection Sewers - Gravity	2,001	2,001	2,001	2,001	2,001	2,001	2,001	2,001	2,001	2,001	2,001	2,007	24,022
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	467	467	467	467	467	467	467	467	467	467	467	467	5,608
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT													
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	121	121	121	121	121	121	121	121	121	121	121	121	1,452
21	371.3	Pumping Equipment	231	231	231	231	231	231	231	231	231	231	231	231	2,775
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT													
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	33	33	33	33	33	33	33	33	33	33	33	33	395
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	726	726	726	726	726	726	726	726	726	726	726	726	8,717
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	381	381	381	381	381	381	381	381	381	381	381	381	4,568
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT													
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	157	157	157	157	157	157	157	157	157	157	157	171	1,900
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	140	140	140	140	140	140	140	140	140	140	140	140	1,682
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	659	659	659	659	659	659	659	659	659	659	659	659	7,913
38	381.5	Plant Sewers	89	89	89	89	89	89	89	89	89	89	89	89	1,068
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT													
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	85	85	85	85	85	85	85	85	85	85	85	85	1,015
48	375.6	Reuse Transmission & Distr. Sys.	35	35	35	35	35	35	35	35	35	35	35	35	418
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT													
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	1	1	1	1	1	1	1	1	1	1	1	1	18
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	61	61	61	61	61	61	61	61	61	61	61	61	730
58	394.7	Laboratory Equipment	36	36	36	36	36	36	36	36	36	36	36	36	434
59	395.7	Power Operated Equipment	15	15	15	15	15	15	15	15	15	15	15	15	176
60	396.7	Communication Equipment	66	66	66	66	71	71	71	71	71	71	71	71	831
61	397.7	Miscellaneous Equipment	5	5	5	5	5	5	5	5	5	5	5	5	60
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	6,279	6,279	6,279	6,279	6,284	6,284	6,322	6,322	6,344	6,344	6,344	6,365	75,728

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2005													Florida Public Service Commission		
Retirements- 2005															
Chuluota - Sewer													Schedule: A-10		
Docket No. 060368 - WS													Page: 7 of 8		
Schedule Year Ended: 2005													Preparer: <name>		
Historic [x] or Projected []															
Line No.	Acct No.	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Test Year End Dec	(14) 2005 Total
1		INTANGIBLE PLANT													
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT													
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT													
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT													
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT													
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT													
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT													
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	0	0	0	0	0	0	(29,555)	0	0	0	0	(6,925)	(36,480)

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Schedule of Sewer Accumulated Depreciation By Primary Account-2005													Florida Public Service Commission			
Adjustments to Accumulated Depreciation-2005																
Chuluota - Sewer													Schedule: A-10			
Docket No. 060388 - WS													Page: 8 of 8			
Schedule Year Ended: 2005													Preparer: <name>			
Historic [x] or Projected []																
Explanation: Provide Adjustments to the Accumulated Depreciation Balances in																
Amendatory Order other than changes resulting from Depreciation Expense,																
or Plant Retirements.																
Line No.	Acct No.	AccountName	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) Test Year End	(14) Total
1		INTANGIBLE PLANT														
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment														0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.71	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant														0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2005															Florida Public Service Commission		
Adjusted Accumulated Depreciation Balances - December 2004 through December 2005															Schedule:	A-10	
Chuluota - Sewer															Page:	4 of 8	
Docket No. 060368 - WS															Preparer:	<name>	
Schedule Year Ended: 2005																	
Historic [x] or Projected []																	
Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month averages																	
Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance	
1		INTANGIBLE PLANT															
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	352.1	Franchises	1,235	1,240	1,245	1,250	1,255	1,260	1,265	1,270	1,275	1,280	1,285	1,290	1,296	1,265	
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5		COLLECTION PLANT															
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	354.2	Structures & Improvements	4,380	4,404	4,428	4,452	4,476	4,500	4,524	4,548	4,572	4,596	4,620	4,644	4,668	4,524	
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	360.2	Collection Sewers - Force	119,597	120,536	121,476	122,416	123,355	124,295	125,234	126,174	127,113	128,053	128,992	129,932	130,871	127,113	
10	361.2	Collection Sewers - Gravity	130,193	132,195	134,196	136,197	138,199	140,200	142,201	144,203	146,204	148,206	150,207	152,208	154,209	156,211	141,669
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	363.2	Services to Customers	23,670	24,137	24,604	25,072	25,539	26,006	26,474	26,941	27,408	27,876	28,343	28,810	29,278	26,474	
13	364.2	Flow Measuring Devices	785	785	785	785	785	785	785	785	785	785	785	785	785	785	
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16		SYSTEM PUMPING PLANT															
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	370.3	Receiving Wells	17,755	17,876	17,997	18,118	18,239	18,360	18,481	18,602	18,723	18,844	18,965	19,086	19,207	18,481	
21	371.3	Pumping Equipment	35,009	35,240	35,471	35,703	35,934	36,165	36,396	36,628	36,859	37,090	37,321	37,552	37,784	36,396	
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23		TREATMENT AND DISPOSAL PLANT															
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	354.4	Structures & Improvements	838	870	903	936	969	1,002	1,035	1,068	1,101	1,134	1,166	1,199	1,232	1,035	
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	380.4	Treatment & Disposal Equipment	4,288	5,014	5,740	6,467	7,193	7,920	8,646	9,373	10,099	10,826	11,552	12,278	13,005	8,646	
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29	382.4	Outfall Sewer Lines	68,006	68,387	68,768	69,148	69,529	69,910	70,290	70,671	71,052	71,433	71,813	72,194	72,575	70,290	
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31		RECLAIMED WATER TREATMENT PLANT															
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
33	354.5	Structures & Improvements	30,532	30,689	30,846	31,003	31,160	31,317	31,475	31,632	31,789	31,946	32,103	32,260	32,417	31,475	
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
35	371.5	Pumping Equipment	20,833	20,973	21,113	21,253	21,393	21,533	21,674	21,814	21,954	22,094	22,234	22,374	22,514	21,674	
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
37	380.5	Treatment & Disposal Equipment	80,845	81,505	82,164	82,824	83,483	84,143	84,802	85,461	86,121	86,780	87,440	88,099	88,759	84,802	
38	381.5	Plant Sewers	19,602	19,691	19,780	19,869	19,958	20,047	20,136	20,226	20,315	20,404	20,493	20,582	20,671	20,136	
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
40		RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
47	371.6	Pumping Equipment	12,577	12,662	12,746	12,831	12,915	13,000	13,085	13,169	13,254	13,338	13,423	13,508	13,592	13,085	
48	375.6	Reuse Transmission & Distr. Sys.	337	372	407	442	476	511	546	581	616	651	686	720	755	546	
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
50		GENERAL PLANT															
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
52	354.7	Structures & Improvements	13	14	16	17	19	20	22	23	25	26	28	29	31	22	
53	390.7	Office Furniture & Equipment	635	635	635	635	635	635	635	635	635	635	635	635	635	635	
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
57	393.7	Tools, Shop & Garage Equipment	6,703	6,764	6,825	6,885	6,946	7,007	7,068	7,129	7,189	7,250	7,311	7,372	7,433	7,068	
58	394.7	Laboratory Equipment	4,371	4,407	4,443	4,479	4,516	4,552	4,588	4,624	4,660	4,696	4,732	4,769	4,805	4,588	
59	395.7	Power Operated Equipment	1,600	1,615	1,629	1,644	1,659	1,673	1,688	1,703	1,717	1,732	1,747	1,761	1,776	1,688	
60	396.7	Communication Equipment	829	895	962	1,028	1,095	1,165	1,236	1,307	1,378	1,448	1,519	1,590	1,660	1,239	
61	397.7	Miscellaneous Equipment	681	686	691	696	701	706	711	716	721	726	731	736	741	711	
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
63		TOTAL	585,312	591,592	597,871	604,151	610,430	616,714	622,998	629,282	635,566	641,850	648,134	654,418	660,702	608,908	

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Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Chuluota

Docket No. 060368-JWS

Test Year Ending 12/31/05

Historical [X] Projected []

Schedule: A-10

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance	
1		INTANGIBLE PLANT															
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	352.1	Franchises	1,235	1,240	1,245	1,250	1,255	1,260	1,265	1,270	1,275	1,280	1,285	1,290	1,296	1,265	
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5		COLLECTION PLANT															
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	354.2	Structures & Improvements	4,380	4,404	4,428	4,452	4,476	4,500	4,524	4,548	4,572	4,596	4,620	4,644	4,668	4,524	
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	360.2	Collection Sewers - Force	119,597	120,536	121,476	122,416	123,355	124,295	125,234	126,174	127,113	128,053	128,992	129,932	130,871	126,333	
10	361.2	Collection Sewers - Gravity	130,193	132,195	134,196	136,197	138,199	140,200	142,201	144,203	146,204	148,206	150,207	152,208	154,209	156,210	141,669
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	363.2	Services to Customers	23,670	24,137	24,604	25,072	25,539	26,006	26,474	26,941	27,408	27,876	28,343	28,810	29,278	26,474	
13	364.2	Flow Measuring Devices	785	785	785	785	785	785	785	785	785	785	785	785	785	785	
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16		SYSTEM PUMPING PLANT															
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	370.3	Receiving Wells	17,755	17,876	17,997	18,118	18,239	18,360	18,481	18,602	18,723	18,844	18,965	19,086	19,207	18,481	
21	371.3	Pumping Equipment	35,009	35,240	35,471	35,703	35,934	36,165	36,396	36,628	36,859	37,090	37,321	37,552	37,784	36,396	
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23		TREATMENT AND DISPOSAL PLANT															
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	354.4	Structures & Improvements	838	870	903	936	969	1,002	1,035	1,068	1,101	1,134	1,166	1,199	1,232	1,035	
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	380.4	Treatment & Disposal Equipment	4,288	5,014	5,740	6,467	7,193	7,920	8,646	9,373	10,099	10,826	11,552	12,278	13,005	8,646	
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29	382.4	Outfall Sewer Lines	68,006	68,387	68,768	69,148	69,529	69,910	70,290	70,671	71,052	71,433	71,813	72,194	72,575	70,290	
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31		RECLAIMED WATER TREATMENT PLANT															
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
33	354.5	Structures & Improvements	30,532	30,689	30,846	31,003	31,160	31,317	31,475	31,632	31,789	31,946	32,103	32,260	32,417	31,476	
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
35	371.5	Pumping Equipment	20,833	20,973	21,113	21,253	21,393	21,533	21,674	21,814	21,954	22,094	22,234	22,374	22,514	21,674	
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
37	380.5	Treatment & Disposal Equipment	80,845	81,505	82,164	82,824	83,483	84,143	84,802	85,461	86,121	86,780	87,440	88,099	88,759	84,802	
38	381.5	Plant Sewers	19,602	19,691	19,780	19,869	19,958	20,047	20,136	20,226	20,315	20,404	20,493	20,582	20,671	20,136	
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
40		RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
47	371.6	Pumping Equipment	12,577	12,662	12,746	12,831	12,915	13,000	13,085	13,169	13,254	13,338	13,423	13,508	13,592	13,085	
48	375.6	Reuse Transmission & Distr. Sys.	337	372	407	442	476	511	546	581	616	651	686	720	755	546	
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
50		GENERAL PLANT															
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
52	354.7	Structures & Improvements	13	14	16	17	19	20	22	23	25	26	28	29	31	22	
53	390.7	Office Furniture & Equipment	635	635	635	635	635	635	635	635	635	635	635	635	635	635	
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	8	63	133	223	33	
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
57	393.7	Tools, Shop & Garage Equipment	6,703	6,764	6,825	6,885	6,946	7,007	7,068	7,129	7,189	7,250	7,311	7,372	7,433	7,068	
58	394.7	Laboratory Equipment	4,371	4,407	4,443	4,479	4,516	4,552	4,588	4,624	4,660	4,696	4,732	4,769	4,805	4,588	
59	395.7	Power Operated Equipment	1,600	1,615	1,629	1,644	1,659	1,673	1,688	1,703	1,717	1,732	1,747	1,761	1,776	1,688	
60	396.7	Communication Equipment	829	895	962	1,028	1,095	1,165	1,236	1,307	1,378	1,448	1,519	1,590	1,660	1,239	
61	397.7	Miscellaneous Equipment	681	686	691	696	701	706	711	716	721	726	731	736	741	711	
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
63		TOTAL	585,312	591,592	597,871	604,151	610,430	616,714	622,998	629,282	635,566	641,850	648,134	654,418	660,702	608,941	
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

40A

Schedule - Sewer	Account Name	Explication: Provide Adjusted UPS Balances by account for the period beginning 12/31/05 through the year ended 12/31/06											
		12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06
1	INTEREST PLANT	0	0	0	0	0	0	0	0	0	0	0	0
2	3511 Franchises	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442
3	3521 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0
4	3891 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0
6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0
7	Structures & Improvements	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222
8	3552 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0
9	3602 Collection Sump - Force	360,491	360,491	360,491	360,491	360,491	360,491	360,491	360,491	360,491	360,491	360,491	360,491
10	3552 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0
11	3612 Special Collector - Gravity	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089
12	3622 Special Collector - Gravity	0	0	0	0	0	0	0	0	0	0	0	0
13	3622 Special Collector - Gravity	0	0	0	0	0	0	0	0	0	0	0	0
14	3622 Special Collector - Gravity	0	0	0	0	0	0	0	0	0	0	0	0
15	3622 Special Collector - Gravity	0	0	0	0	0	0	0	0	0	0	0	0
16	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0
17	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0
19	3553 Power Generation Equipment	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117
20	3703 Recurring Fees	0	0	0	0	0	0	0	0	0	0	0	0
21	3713 Franchises	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905
22	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0
23	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0
24	Land & Land Rights	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362
25	Structures & Improvements	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611
26	3554 Power Generation Equipment	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786
27	3404 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0
28	3404 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0
29	3824 Other Plant & Misc. Equipment	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191
30	3894 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0
31	RECLAIMED WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0
32	Land & Land Rights	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646
33	3545 Structures & Improvements	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646
34	3555 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0
35	3715 Pumping Equipment	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244
36	3745 Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0
37	3805 Treatment & Disposal Equipment	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326
38	3815 Plant Sewers	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359
39	3895 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0
41	Franchises	0	0	0	0	0	0	0	0	0	0	0	0
42	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0
43	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0
44	3556 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0
45	3556 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0
46	3565 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0
47	3716 Pumping Equipment	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258
48	3896 Other Plant & Misc. Equipment	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948
49	3896 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0
50	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0
51	Land & Land Rights	572	572	572	572	572	572	572	572	572	572	572	572
52	3547 Structures & Improvements	572	572	572	572	572	572	572	572	572	572	572	572
53	3907 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0
54	3907 Computer Equipment	801	801	801	801	801	801	801	801	801	801	801	801
55	3917 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0
56	3927 Storage Equipment	0	0	0	0	0	0	0	0	0	0	0	0
57	3937 Tools, Shop & Garage Equipment	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672
58	3947 Power Generation Equipment	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506
59	3957 Power Generation Equipment	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110
60	3967 Communication Equipment	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484
61	3977 Miscellaneous Equipment	905	905	905	905	905	905	905	905	905	905	905	905
62	Other Transport Fleet	0	0	0	0	0	0	0	0	0	0	0	0
63	TOTAL	2,679,053	2,679,053	2,679,053	2,679,053	2,679,053	2,679,053	2,679,053	2,679,053	2,679,053	2,679,053	2,679,053	2,679,053

Schedule of Sewer Accumulated Depreciation By Primary Account - 2006

Adjusted 2006 UPS Balances for Depn Exp Calc

Explication: Provide Adjusted UPS Balances by account for the period beginning 12/31/05 through the year ended 12/31/06

Schedule: A-10

Prepared: Name

Page: UPS of 8

Florida Public Service Commission

Schedule of Sewer Accumulated Depreciation By Primary Account-2006															Florida Public Service Commission			
Depreciation Rates for UPIS Sewer Accounts-2006																		
Chuluota - Sewer															Schedule: A-10			
Docket No. 06P368 - WS															Page: 2b			
Schedule Year Ended: 2006															Preparer: <name>			
Historic [] or Projected [x]																		
This Schedule shows Commission Approved Depreciation rates through April 2006, changing to rates based on																		
Guideline lives effective May 1, 2006																		
															Change to Guideline Lives			
Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) Monthly Rates	(8) May	(9) Jun	(10) Jul	(11) Aug	(12) Sep	(13) Oct	(14) Nov	(15) Dec	(15) Memo Guideline Rates	(16) Memo Guideline Lives
1		INTANGIBLE PLANT																
2	351.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
3	352.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
4	389.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	
5		COLLECTION PLANT																
6	353.2	Land & Land Rights																
7	354.2	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
8	355.2	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
9	360.2	Collection Sewers - Force	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.33%	30
10	361.2	Collection Sewers - Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%	45
11	362.2	Special Collecting Structures	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
12	363.2	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	2.63%	38
13	364.2	Flow Measuring Devices	20.00%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	20.00%	5
14	365.2	Flow Measuring Installations	0.00%	0.00%	0.00%	0.00%	0.00%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	2.63%	38
15	389.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
16		SYSTEM PUMPING PLANT																
17	353.3	Land & Land Rights																
18	354.3	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
19	355.3	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
20	370.3	Receiving Wells	5.56%	0.46%	0.46%	0.46%	0.46%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.33%	30
21	371.3	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
22	389.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
23		TREATMENT AND DISPOSAL PLANT																
24	353.4	Land & Land Rights																
25	354.4	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
26	355.4	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
27	380.4	Treatment & Disposal Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
28	381.4	Plant Sewers	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	2.86%	35
29	382.4	Outfall Sewer Lines	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.33%	30
30	389.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
31		RECLAIMED WATER TREATMENT PLANT																
32	353.5	Land & Land Rights																
33	354.5	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
34	355.5	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
35	371.5	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
36	374.5	Reuse Distribution Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	2.70%	37
37	380.5	Treatment & Disposal Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
38	381.5	Plant Sewers	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	2.86%	35
39	389.5	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
40		RECLAIMED WATER DISTRIBUTION PLANT																
41	352.6	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	
42	353.6	Land & Land Rights																
43	354.6	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
44	355.6	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
45	366.6	Reuse Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
46	367.6	Reuse Meters & Meter Installations	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
47	371.6	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
48	375.6	Reuse Transmission & Distr. Sys.	2.33%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	
49	389.6	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
50		GENERAL PLANT																
51	353.7	Land & Land Rights																
52	354.7	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	40
53	390.7	Office Furniture & Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
54	390.71	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	16.67%	6
55	391.7	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	16.67%	6
56	392.7	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
57	393.7	Tools, Shop & Garage Equipment	6.25%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	6.25%	16
58	394.7	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
59	395.7	Power Operated Equipment	8.33%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	8.33%	12
60	396.7	Communication Equipment	10.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	10.00%	10
61	397.7	Miscellaneous Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
62	398.7	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	10.00%	10

Schedule of Sewer Accumulated Depreciation By Primary Account-2006													Florida Public Service Commission			
Depreciation Expense- 2006													Schedule: A-10			
Chuluota - Sewer													Page: 6 of 8			
Docket No. 660388 - WS													Preparer: <name>			
Schedule Year Ended: 2006													Explanation: Provide the monthly Depreciation Expense for 2006			
Historic [] or Projected [x]																
Line No.	Acct No	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2006
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	5	5	5	5	5	5	5	5	5	5	5	5	5	61
4	389.1	Other Plant & Msc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	24	24	24	24	24	24	24	24	24	24	24	24	24	288
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	1,000	1,000	1,000	1,000	1,000	1,061	1,061	1,061	1,122	1,122	1,122	1,182	12,732	
10	361.2	Collection Sewers - Gravity	2,007	2,007	2,007	2,007	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	24,105	
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	467	467	467	467	469	468	468	468	468	468	468	468	5,637	
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Msc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Walls	121	121	121	121	73	73	73	73	73	73	73	73	1,064	
21	371.3	Pumping Equipment	231	231	231	231	231	231	231	231	231	231	231	231	2,773	
22	389.3	Other Plant & Msc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	33	33	33	33	33	33	33	33	33	33	33	33	394	
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	726	726	726	726	726	726	726	10,985	10,985	10,985	10,985	10,985	49,748	
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	381	381	381	381	381	381	381	381	381	381	381	381	4,572	
30	389.4	Other Plant & Msc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	171	171	171	171	171	171	171	171	171	171	171	171	2,053	
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	140	140	140	140	140	140	140	140	140	140	140	140	1,681	
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	659	659	659	659	659	659	659	659	659	659	659	659	7,909	
38	381.5	Plant Sewers	89	89	89	89	89	89	89	89	89	89	89	89	1,068	
39	389.5	Other Plant & Msc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	85	85	85	85	85	85	85	85	85	85	85	85	1,015	
48	375.6	Reuse Transmission & Distr. Sys.	35	35	35	35	35	35	35	35	35	35	35	35	418	
49	389.6	Other Plant & Msc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	1	1	1	1	1	1	1	1	1	1	1	1	18	
53	380.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	11	11	11	11	11	11	11	11	89	
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	764	764	764	764	764	3,819	
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
57	393.7	Tools, Shop & Garage Equipment	61	61	61	61	61	61	61	61	61	61	61	61	730	
58	394.7	Laboratory Equipment	36	36	36	36	36	36	36	36	36	36	36	36	434	
59	395.7	Power Operated Equipment	15	15	15	15	15	15	15	15	15	15	15	15	176	
60	396.7	Communication Equipment	71	71	71	71	71	71	71	71	71	71	71	71	848	
61	397.7	Miscellaneous Equipment	5	5	5	5	5	5	5	5	5	5	5	5	60	
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	6,365	6,365	6,365	6,365	6,328	6,389	6,389	7,152	17,472	17,472	17,472	17,560	121,691	

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2006															Florida Public Service Commission	
Retirements- 2006															Schedule: A-10	
Chubuota - Sewer															Page: 7 of 8	
Docket No. 000368 - WS															Preparer: <name>	
Explanation: Provide Retirements for 2006																
Schedule Year Ended: 2006																
Historic [] or Projected [x]																
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Account Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Test Year End	2006 Total
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	(3,137)	0	0	(3,137)	0	0	0	(3,137)	(9,411)
10	361.2	Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	0	0	0	0	0	(3,137)	0	0	(3,137)	0	0	0	(3,137)	(9,411)

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Schedule of Sewer Accumulated Depreciation By Primary Account - 2006												Florida Public Service Commission				
Adjusted Accumulated Depreciation Balances - December 2005 through December 2006												Schedule:	A-10			
Chuluota - Sewer												Page:	4 of 8			
Docket No. 060368 - WS												Preparer:	<name>			
Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning																
Schedule Year Ended: 2006																
Historic [] or Projected [x]																
12/31/05 through the year ended 12/31/06, and 13 month averages.																
Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	1,296	1,301	1,306	1,311	1,316	1,321	1,326	1,331	1,336	1,341	1,346	1,352	1,357	1,326
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	4,668	4,692	4,716	4,740	4,764	4,788	4,812	4,836	4,860	4,884	4,908	4,933	4,957	4,812
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	101,637	102,638	103,638	104,639	105,639	106,639	107,639	108,639	109,639	110,639	111,639	112,639	113,639	104,926
10	361.2	Collection Sewers - Gravity	147,291	149,298	151,306	153,313	155,320	157,327	159,334	161,341	163,348	165,355	167,362	169,369	171,376	159,341
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	29,278	29,745	30,212	30,679	31,147	31,614	32,082	32,550	33,017	33,485	33,952	34,420	34,888	32,084
13	364.2	Flow Measuring Devices	785	785	785	785	785	785	785	785	785	785	785	785	785	785
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	19,207	19,328	19,449	19,570	19,691	19,812	19,933	20,054	20,175	20,296	20,417	20,538	20,659	19,207
21	371.3	Pumping Equipment	37,784	38,015	38,246	38,477	38,708	38,939	39,170	39,401	39,632	39,863	40,094	40,325	40,556	39,171
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	1,232	1,265	1,298	1,331	1,364	1,397	1,429	1,462	1,495	1,528	1,561	1,594	1,627	1,429
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	13,005	13,731	14,458	15,184	15,911	16,637	17,362	18,088	18,814	19,539	20,265	20,991	21,717	25,253
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	72,575	72,955	73,336	73,717	74,098	74,478	74,859	75,240	75,621	76,002	76,383	76,764	77,145	74,860
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	32,432	32,603	32,774	32,945	33,116	33,287	33,458	33,629	33,800	33,971	34,142	34,313	34,484	33,458
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	22,514	22,664	22,795	22,935	23,075	23,215	23,355	23,495	23,635	23,775	23,915	24,055	24,195	23,355
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	88,759	89,418	90,078	90,737	91,396	92,055	92,714	93,373	94,032	94,691	95,350	96,009	96,668	92,714
38	381.5	Plant Sewers	20,671	20,760	20,849	20,938	21,027	21,116	21,205	21,294	21,383	21,472	21,561	21,650	21,739	21,205
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	13,592	13,677	13,761	13,846	13,931	14,015	14,100	14,184	14,269	14,353	14,438	14,522	14,607	14,100
48	375.6	Reuse Transmission & Distr. Sys.	755	790	825	860	895	929	964	999	1,034	1,069	1,103	1,138	1,173	964
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	31	32	34	35	37	38	40	41	43	44	46	47	49	40
53	390.7	Office Furniture & Equipment	635	635	635	635	635	635	635	635	635	635	635	635	635	635
54	390.71	Computer Equipment	0	0	0	0	0	11	22	33	45	56	67	78	89	31
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	764	1,528	2,292	3,056	3,819	881
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	7,433	7,493	7,554	7,615	7,676	7,736	7,797	7,858	7,919	7,980	8,040	8,101	8,162	7,797
58	394.7	Laboratory Equipment	4,805	4,841	4,877	4,913	4,949	4,985	5,022	5,058	5,094	5,130	5,166	5,202	5,238	5,022
59	395.7	Power Operated Equipment	1,716	1,730	1,805	1,830	1,854	1,878	1,902	1,926	1,950	1,974	1,998	2,022	2,046	1,864
60	396.7	Communication Equipment	1,660	1,731	1,802	1,872	1,943	2,014	2,085	2,155	2,226	2,297	2,367	2,438	2,509	2,085
61	397.7	Miscellaneous Equipment	741	746	751	756	761	766	772	777	782	787	792	797	802	772
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	624,561	630,925	637,290	643,654	650,019	656,347	662,698	669,067	675,439	681,814	688,194	694,566	700,946	668,708
		TRUE														

46a

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Chuluota
 Docket No. 060368-W5
 Schedule Year Ending 12/31/06
 Historical [] Projected [X]

Schedule: A-10
 Page: 4 of 5
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	1,296	1,301	1,306	1,311	1,316	1,321	1,326	1,331	1,336	1,341	1,346	1,352	1,357	1,326
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	4,668	4,692	4,716	4,740	4,764	4,788	4,812	4,836	4,860	4,884	4,908	4,933	4,957	4,812
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	101,637	102,638	103,638	104,633	105,639	106,639	104,563	105,624	106,685	104,670	105,791	106,913	104,958	104,926
10	361.2	Collection Sewers - Gravity	147,291	149,298	151,306	153,313	155,320	157,330	159,339	161,349	163,358	165,368	167,377	169,386	171,396	159,341
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	29,278	29,745	30,212	30,679	31,147	31,614	32,082	32,550	33,017	33,485	33,952	34,420	34,915	32,084
13	364.2	Flow Measuring Devices	785	785	785	785	785	785	785	785	785	785	785	785	785	785
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generator Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	19,207	19,328	19,449	19,570	19,691	19,764	19,836	19,909	19,981	20,054	20,126	20,199	20,272	19,799
21	371.3	Pumping Equipment	37,784	38,015	38,246	38,477	38,709	38,940	39,171	39,402	39,633	39,864	40,095	40,326	40,557	39,171
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	1,232	1,265	1,298	1,331	1,364	1,397	1,429	1,462	1,495	1,528	1,561	1,594	1,627	1,429
26	355.4	Power Generator Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	13,005	13,731	14,458	15,184	15,911	16,637	17,362	18,088	18,814	29,799	40,783	51,768	62,753	25,253
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	72,575	72,955	73,336	73,717	74,098	74,479	74,860	75,241	75,622	76,003	76,384	76,765	77,146	74,860
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	32,432	32,603	32,774	32,945	33,116	33,287	33,458	33,629	33,800	33,971	34,142	34,313	34,484	33,458
34	355.5	Power Generator Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	22,514	22,654	22,795	22,935	23,075	23,215	23,355	23,495	23,635	23,775	23,915	24,055	24,195	23,355
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	88,759	89,418	90,078	90,737	91,396	92,055	92,714	93,373	94,032	94,691	95,350	96,009	96,668	92,714
38	381.5	Plant Sewers	20,671	20,760	20,849	20,938	21,027	21,116	21,205	21,294	21,383	21,472	21,561	21,650	21,738	21,205
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	13,592	13,677	13,761	13,846	13,931	14,015	14,100	14,184	14,269	14,353	14,438	14,522	14,607	14,100
48	375.6	Reuse Transmission & Distr. Sys.	755	790	825	860	895	929	964	999	1,034	1,069	1,103	1,138	1,173	964
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	31	32	34	35	37	38	40	41	43	44	46	47	49	40
53	390.7	Office Furniture & Equipment	635	635	635	635	635	635	635	635	635	635	635	635	635	635
54	390.71	Computer Equipment	223	312	402	499	596	736	882	1,028	1,174	1,320	1,466	1,612	1,938	938
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	764	1,528	2,292	3,056	3,819	881
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	7,433	7,493	7,554	7,615	7,676	7,736	7,797	7,858	7,919	7,980	8,040	8,101	8,162	7,797
58	394.7	Laboratory Equipment	4,805	4,841	4,877	4,913	4,949	4,985	5,022	5,058	5,094	5,130	5,166	5,202	5,238	5,022
59	395.7	Power Operated Equipment	1,776	1,790	1,805	1,820	1,834	1,849	1,864	1,878	1,893	1,908	1,922	1,937	1,952	1,864
60	396.7	Communication Equipment	1,660	1,731	1,802	1,872	1,943	2,014	2,085	2,155	2,226	2,297	2,367	2,438	2,509	2,085
61	397.7	Miscellaneous Equipment	741	746	751	756	761	766	772	777	782	787	792	797	802	772
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	624,783	631,237	637,691	644,153	650,615	657,072	660,458	666,992	674,269	688,739	706,345	723,952	738,690	669,614
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account- 2007															Florida Public Service Commission		
Adjusted 2007 UPIS Balances for Depn Exp Calc															Schedule: A-10		
Chuluota - Sewer															Page: UPIS 4 of 8		
Docket No. 060368 - WS															Preparer: <name>		
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/06 through the year ended 12/31/07.																	
Schedule Year Ended: 2007																	
Historic [] or Projected [x]																	
Line No.	Acct No.	(1) Account Name	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance	
1		INTANGIBLE PLANT															
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442
4	389.1	Other Plant & Msc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT															
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	426,011	426,011	426,011	442,406	442,406	442,406	458,801	458,801	458,801	475,196	475,196	475,196	491,591	491,591	453,756
10	361.2	Collection Sewers - Gravity	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089	1,085,089
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	225,721	225,721	225,721	236,971	236,971	236,971	248,221	248,221	248,221	259,471	259,471	259,471	270,721	244,759	785
13	364.2	Flow Measuring Devices	785	785	785	785	785	785	785	785	785	785	785	785	785	785	785
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Msc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT															
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117
21	371.3	Pumping Equipment	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905
22	389.3	Other Plant & Msc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT															
24	353.4	Land & Land Rights	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362
25	354.4	Structures & Improvements	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	2,372,682	2,372,682	2,372,682	2,372,682	2,372,682	2,372,682	2,372,682	2,372,682	2,372,682	2,372,682	2,372,682	2,372,682	2,372,682	2,372,682	2,372,682
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191
30	389.4	Other Plant & Msc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT															
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646	65,646
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326
38	381.5	Plant Sewers	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359
39	389.5	Other Plant & Msc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258
48	375.6	Reuse Transmission & Distr. Sys.	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948
49	389.6	Other Plant & Msc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT															
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	572	572	572	572	572	572	572	572	572	572	572	572	572	572	572
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	801	801	801	801	801	801	801	801	801	801	801	801	801	801	801
55	391.7	Transportation Equipment	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672
58	394.7	Laboratory Equipment	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506
59	395.7	Power Operated Equipment	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110
60	396.7	Communication Equipment	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484
61	397.7	Miscellaneous Equipment	905	905	905	905	905	905	905	905	905	905	905	905	905	905	905
62	398.7	Other Tangible Plant	0	0	0	0	0	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	53,846
63		TOTAL	5,027,969	5,027,969	5,027,969	5,055,614	5,055,614	5,055,614	5,183,259	5,183,259	5,183,259	5,210,904	5,210,904	5,210,904	5,238,549	5,128,599	

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2007														Florida Public Service Commission			
Depreciation Rates for UPS Sewer Accounts-2007														Schedule:	A-10		
Chuluota - Sewer														Page:	2b		
Docket No. 060368 - WS														Preparer:	<name>		
Schedule Year Ended: 2007																	
Historic [] or Projected [x]																	
This Schedule shows the Depreciation rates based on Guideline Lives																	
Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec		
1		INTANGIBLE PLANT															
2	351.1	Organization	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
3	352.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
4	389.1	Other Plant & Msc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
5		COLLECTION PLANT															
6	353.2	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	354.2	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
8	355.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
9	360.2	Collection Sewers - Force	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
10	361.2	Collection Sewers - Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
11	362.2	Special Collecting Structures	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
12	363.2	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
13	364.2	Flow Measuring Devices	20.00%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%
14	365.2	Flow Measuring Installations	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
15	389.2	Other Plant & Msc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
16		SYSTEM PUMPING PLANT															
17	353.3	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18	354.3	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
19	355.3	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
20	370.3	Receiving Wells	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
21	371.3	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
22	389.3	Other Plant & Msc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
23		TREATMENT AND DISPOSAL PLANT															
24	353.4	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25	354.4	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
26	355.4	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
27	380.4	Treatment & Disposal Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
28	381.4	Plant Sewers	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
29	382.4	Outfall Sewer Lines	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
30	389.4	Other Plant & Msc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
31		RECLAIMED WATER TREATMENT PLANT															
32	353.5	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33	354.5	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
34	355.5	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
35	371.5	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
36	374.5	Reuse Distribution Reservoirs	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
37	380.5	Treatment & Disposal Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
38	381.5	Plant Sewers	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
39	389.5	Other Plant & Msc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
40		RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
42	353.6	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	354.6	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
44	355.6	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
45	366.6	Reuse Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
46	367.6	Reuse Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
47	371.6	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
48	375.6	Reuse Transmission & Distr. Sys.	2.33%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
49	389.6	Other Plant & Msc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
50		GENERAL PLANT															
51	353.7	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
52	354.7	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
53	390.7	Office Furniture & Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
54	390.7.1	Computer Equipment	16.67%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%
55	391.7	Transportation Equipment	16.67%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%
56	392.7	Stores Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
57	393.7	Tools, Shop & Garage Equipment	6.25%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%
58	394.7	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
59	395.7	Power Operated Equipment	8.33%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%
60	396.7	Communication Equipment	10.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%
61	397.7	Miscellaneous Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
62	398.7	Other Tangible Plant	10.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2007															Florida Public Service Commission	
Depreciation Expense- 2007															Schedule: A-10	
Chuluota - Sewer															Page: 6 of 8	
Docket No. 060368 - WS															Preparer: <name>	
Explanation: Provide the monthly Depreciation Expense for 2007																
Schedule Year Ended: 2007																
Historic [] or Projected [x]																
Line No.	Acct No.	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total	(15) 2007
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	5	5	5	5	5	5	5	5	5	5	5	5	5	61
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	24	24	24	24	24	24	24	24	24	24	24	24	24	288
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	1,182	1,182	1,228	1,228	1,228	1,273	1,273	1,273	1,319	1,319	1,319	1,364	15,187	
10	361.2	Collection Sewers - Gravity	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	24,113
11	362.2	Structural Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	495	495	520	520	520	544	544	544	569	569	569	594	6,483	
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	73	73	73	73	73	73	73	73	73	73	73	73	73	871
21	371.3	Pumping Equipment	231	231	231	231	231	231	231	231	231	231	231	231	2,773	
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	33	33	33	33	33	33	33	33	33	33	33	33	33	394
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	10,985	10,985	10,985	10,985	10,985	10,985	10,985	10,985	10,985	10,985	10,985	10,985	131,816	
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	381	381	381	381	381	381	381	381	381	381	381	381	4,573	
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	171	171	171	171	171	171	171	171	171	171	171	171	2,051	
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	140	140	140	140	140	140	140	140	140	140	140	140	1,680	
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	659	659	659	659	659	659	659	659	659	659	659	659	7,907	
38	381.5	Plant Sewers	89	89	89	89	89	89	89	89	89	89	89	89	1,067	
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	85	85	85	85	85	85	85	85	85	85	85	85	85	1,014
48	375.6	Reuse Transmission & Distr. Sys.	35	35	35	35	35	35	35	35	35	35	35	35	35	417
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	1	1	1	1	1	1	1	1	1	1	1	1	1	18
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	11	11	11	11	11	11	11	11	11	11	11	11	11	134
55	391.7	Transportation Equipment	764	764	764	764	764	764	764	764	764	764	764	764	9,167	
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	61	61	61	61	61	61	61	61	61	61	61	61	61	730
58	394.7	Laboratory Equipment	36	36	36	36	36	36	36	36	36	36	36	36	36	434
59	395.7	Power Operated Equipment	15	15	15	15	15	15	15	15	15	15	15	15	0	161
60	396.7	Communication Equipment	71	71	71	71	71	71	71	71	71	71	71	71	71	848
61	397.7	Miscellaneous Equipment	5	5	5	5	5	5	5	5	5	5	5	5	5	60
62	398.7	Other Tangible Plant	0	0	0	0	0	833	833	833	833	833	833	833	833	5,833
63		TOTAL	17,560	17,560	17,630	17,630	17,630	18,534	18,534	18,534	18,604	18,604	18,604	18,659	218,080	

bt

Schedule of Sewer Accumulated Depreciation By Primary Account, 2007																
Line No.	Acct No.	Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Retirements - 2007													
			- Input field													
Check No. 645684 - WS			Explanation: Provide Retirements for 2007													
Schedule Year End: 2007			Historic [] or Projected [X]													
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SECTION PLANT RIGHTS														
6	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	(2,355)	0	0	0	0	0	0	0	0	0	(2,355)	(9,420)
10	361.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	369.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	356.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	369.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	356.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	361.4	Plant Sert & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	362.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	369.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	356.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Serters	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.5	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	356.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.5	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.5	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49		GENERAL PLANT														
50	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	355.7	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Shops, Stages & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Labor Equip.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	0	0	(2,355)	0	0	(2,355)	0	0	0	0	0	0	(2,355)	(9,420)

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

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2007																
Adjusted Accumulated Depreciation Balances - December 2006 through December 2007																
Florida Public Service Commission																
Chuluota - Sewer													Schedule:	A-10		
Docket No. 060368 - WS													Page:	4 of 8		
Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning													Preparer:	<name>		
Schedule Year Ended: 2007																
Historic [] or Projected [x]																
12/31/06 through the year ended 12/31/07, and 13 month averages.																
Line No.	Acct No.	(1) Account Name	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	1,357	1,362	1,367	1,372	1,377	1,382	1,387	1,392	1,397	1,402	1,408	1,413	1,418	1,387
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	4,957	4,981	5,005	5,029	5,053	5,077	5,101	5,125	5,149	5,173	5,197	5,221	5,245	5,101
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	104,858	106,140	107,322	106,195	107,423	108,651	107,569	108,842	110,115	109,079	110,397	111,716	110,725	108,395
10	361.2	Collection Sewers - Gravity	171,396	173,405	175,415	177,424	179,433	181,443	183,452	185,462	187,471	189,481	191,490	193,499	195,509	183,452
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	34,915	35,410	35,905	36,425	36,944	37,464	38,008	38,553	39,097	39,666	40,235	40,804	41,398	38,063
13	364.2	Flow Measuring Devices	785	785	785	785	785	785	785	785	785	785	785	785	785	785
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	20,272	20,344	20,417	20,489	20,562	20,634	20,707	20,779	20,852	20,924	20,997	21,070	21,142	20,707
21	371.3	Pumping Equipment	40,557	40,788	41,019	41,250	41,481	41,712	41,943	42,174	42,405	42,636	42,867	43,098	43,329	41,943
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	1,627	1,659	1,692	1,725	1,758	1,791	1,824	1,856	1,889	1,922	1,955	1,988	2,021	1,824
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	62,753	73,737	84,722	95,707	106,691	117,676	128,660	139,645	150,630	161,614	172,599	183,584	194,568	128,660
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	77,146	77,527	77,908	78,289	78,671	79,052	79,433	79,814	80,195	80,576	80,957	81,338	81,719	79,433
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	34,484	34,655	34,826	34,997	35,168	35,339	35,510	35,681	35,852	36,023	36,194	36,365	36,536	35,510
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	24,195	24,335	24,475	24,615	24,755	24,895	25,035	25,175	25,315	25,455	25,595	25,735	25,875	25,035
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	96,668	97,327	97,986	98,645	99,303	99,962	100,621	101,280	101,939	102,598	103,257	103,916	104,575	100,621
38	381.5	Plant Sewers	21,738	21,827	21,916	22,005	22,094	22,183	22,272	22,361	22,450	22,539	22,628	22,717	22,806	22,272
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	14,607	14,691	14,776	14,860	14,945	15,029	15,114	15,199	15,283	15,368	15,452	15,537	15,621	15,114
48	375.6	Reuse Transmission & Distr. Sys.	1,173	1,208	1,243	1,277	1,312	1,347	1,382	1,417	1,451	1,486	1,521	1,556	1,590	1,382
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	49	50	52	53	55	56	58	59	61	62	64	65	67	58
53	390.7	Office Furniture & Equipment	635	635	635	635	635	635	635	635	635	635	635	635	635	635
54	390.71	Computer Equipment	89	100	111	122	134	145	156	167	179	189	200	211	223	156
55	391.7	Transportation Equipment	3,819	4,583	5,347	6,111	6,875	7,639	8,403	9,167	9,931	10,694	11,458	12,222	12,986	8,403
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	8,162	8,223	8,284	8,344	8,405	8,466	8,527	8,588	8,648	8,709	8,770	8,831	8,891	8,527
58	394.7	Laboratory Equipment	5,238	5,275	5,311	5,347	5,383	5,419	5,455	5,491	5,528	5,564	5,600	5,636	5,672	5,455
59	395.7	Power Operated Equipment	1,952	1,966	1,981	1,996	2,010	2,025	2,040	2,054	2,069	2,084	2,098	2,113	2,113	2,038
60	396.7	Communication Equipment	2,509	2,579	2,650	2,721	2,792	2,862	2,933	3,004	3,074	3,145	3,216	3,286	3,357	2,933
61	397.7	Miscellaneous Equipment	802	807	812	817	822	827	832	837	842	847	852	857	862	832
62	398.7	Other Tangible Plant	0	0	0	0	0	0	833	1,667	2,500	3,333	4,167	5,000	5,833	1,795
63		TOTAL	736,841	754,401	771,960	787,235	804,865	822,495	838,674	857,207	875,741	891,990	910,593	929,197	945,501	840,515
		TRUE														FALSE

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Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Chuluota

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [] Projected [X]

Schedule: A-10

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	1,357	1,362	1,367	1,372	1,377	1,382	1,387	1,392	1,397	1,402	1,408	1,413	1,418	1,387
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	4,957	4,981	5,005	5,029	5,053	5,077	5,101	5,125	5,149	5,173	5,197	5,221	5,245	5,101
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	104,958	106,140	107,322	106,195	107,423	108,651	107,569	108,842	110,115	109,079	110,397	111,716	110,725	108,395
10	361.2	Collection Sewers - Gravity	171,396	173,405	175,415	177,424	179,433	181,443	183,452	185,462	187,471	189,481	191,490	193,499	195,509	183,452
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	34,915	35,410	35,905	36,425	36,944	37,464	38,008	38,553	39,097	39,666	40,235	40,804	41,398	38,063
13	364.2	Flow Measuring Devices	785	785	785	785	785	785	785	785	785	785	785	785	785	785
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	20,272	20,344	20,417	20,489	20,562	20,634	20,707	20,779	20,852	20,924	20,997	21,070	21,142	20,707
21	371.3	Pumping Equipment	40,557	40,788	41,019	41,250	41,481	41,712	41,943	42,174	42,405	42,636	42,867	43,098	43,329	41,943
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	1,627	1,659	1,692	1,725	1,758	1,791	1,824	1,856	1,889	1,922	1,955	1,988	2,021	1,824
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	62,753	73,737	84,722	95,707	106,691	117,676	128,660	139,645	150,630	161,614	172,599	183,584	194,568	128,660
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	77,146	77,527	77,908	78,289	78,671	79,052	79,433	79,814	80,195	80,576	80,957	81,338	81,719	79,433
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	34,484	34,655	34,826	34,997	35,168	35,339	35,510	35,681	35,852	36,023	36,194	36,365	36,536	35,510
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	24,195	24,335	24,475	24,615	24,755	24,895	25,035	25,175	25,315	25,455	25,595	25,735	25,875	25,035
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	96,668	97,327	97,986	98,645	99,303	99,962	100,621	101,280	101,939	102,598	103,257	103,916	104,575	100,621
38	381.5	Plant Sewers	21,738	21,827	21,916	22,005	22,094	22,183	22,272	22,361	22,450	22,539	22,628	22,717	22,806	22,272
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	14,607	14,691	14,776	14,860	14,945	15,029	15,114	15,199	15,283	15,368	15,452	15,537	15,621	15,114
48	375.6	Reuse Transmission & Distr. Sys.	1,173	1,208	1,243	1,277	1,312	1,347	1,382	1,417	1,451	1,486	1,521	1,556	1,590	1,382
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	49	50	52	53	55	56	58	59	61	62	64	65	67	58
53	390.7	Office Furniture & Equipment	635	635	635	635	635	635	635	635	635	635	635	635	635	635
54	390.71	Computer Equipment	1,938	2,271	2,611	2,968	3,337	3,716	4,106	4,502	4,906	5,322	5,745	6,174	6,611	4,170
55	391.7	Transportation Equipment	3,819	4,583	5,347	6,111	6,875	7,639	8,403	9,167	9,931	10,694	11,458	12,222	12,986	8,403
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	8,162	8,223	8,284	8,344	8,405	8,466	8,527	8,588	8,648	8,709	8,770	8,831	8,891	8,527
58	394.7	Laboratory Equipment	5,238	5,275	5,311	5,347	5,383	5,419	5,455	5,491	5,528	5,564	5,600	5,636	5,672	5,455
59	395.7	Power Operated Equipment	1,952	1,966	1,981	1,996	2,010	2,025	2,040	2,054	2,069	2,084	2,098	2,113	2,113	2,038
60	396.7	Communication Equipment	2,509	2,579	2,650	2,721	2,792	2,862	2,933	3,004	3,074	3,145	3,216	3,286	3,357	2,933
61	397.7	Miscellaneous Equipment	802	807	812	817	822	827	832	837	842	847	852	857	862	832
62	398.7	Other Tangible Plant	0	0	0	0	0	0	833	1,667	2,500	3,333	4,167	5,000	5,833	1,795
63		TOTAL	738,690	756,571	774,461	790,081	808,069	826,067	842,624	861,543	880,469	897,123	916,138	935,159	951,889	844,529
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Line	No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04	
16		Total Sewer CIAC	1,440,137	1,440,137	1,440,137	1,440,137	1,440,137	1,440,137	1,440,137	
15		Total Property CIAC	342,590	342,590	342,590	342,590	342,590	342,590	342,590	
14		Other Plant Misc Equip	0	0	0	0	0	0	0	
13		Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	
12		Reuse Services	0	0	0	0	0	0	0	
11		Pumping Equipment	0	0	0	0	0	0	0	
10		Lift Stations	0	0	0	0	0	0	0	
9		Services to Customers	45,330	45,330	45,330	45,330	45,330	45,330	45,330	
8		Collection Sewers-Gravily	296,139	296,139	296,139	296,139	296,139	296,139	296,139	
7		Collection Sewers-Force	1,121	1,121	1,121	1,121	1,121	1,121	1,121	
6		Structures & Improvements	0	0	0	0	0	0	0	
Property CIAC:										
5		Total Cash CIAC	1,097,547	1,097,547	1,097,547	1,097,547	1,097,547	1,097,547	1,097,547	
4		Service Installation Fees	66,715	66,715	66,715	66,715	66,715	66,715	66,715	
3		Main Extension Charge	43,589	43,589	43,589	43,589	43,589	43,589	43,589	
2		Meter Fees	0	0	0	0	0	0	0	
1		Treatment & Disposal Equipment	987,243	987,243	987,243	987,243	987,243	987,243	987,243	
Cash CIAC:										
			06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04	
	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Explanation: Provide the CIAC Balances by month by Classification Chuluota - Sewer FWS 6457 Input field										
Schedule of Sewer Contributions in Aid of Construction by Classification- 2004 Florida Public Service Commission Schedule: A-12 Page: 5 of 8 Preparer:										
Docklet No. 060358 - WS Schedule Year Ended: 2004 Historic [X] or Projected [] based on amounts in the PSC's Ammendatory Order										
Line (1) (2) (3) (4) (5) (6) (7) (8)										

Schedule of Sewer Contributions In Aid of Construction by Classification-2005		Florida Public Service Commission	
Line No.	Description	Input field	Schedule A-12 Page 2 of
Chulucka - Sewer Docket No. 060368 - WS Schedule Year End: 2005 Historic [X] or Projected []		Schedule A-12 Page 2 of Preparer:	
(2)	Prior Year 12/31/04	(3)	(14) Test Year End 12/31/05
(3)	01/31/05	(4)	(11) 08/30/05
(4)	02/28/05	(5)	(10) 08/31/05
(5)	03/31/05	(6)	(9) 07/31/05
(6)	04/30/05	(7)	(8) 06/30/05
(7)	05/31/05	(8)	(7) 05/31/05
(8)	06/30/05	(9)	(6) 05/30/05
(9)	07/31/05	(10)	(5) 08/31/05
(10)	08/31/05	(11)	(4) 08/30/05
(11)	09/30/05	(12)	(3) 10/31/05
(12)	10/31/05	(13)	(2) 11/30/05
(13)	11/30/05	(14)	(1) 12/31/05
(14)	12/31/05	(15)	Average Balance
Cash CIAC: 1 Treatment & Disposal Equipment 2 Meter Fees 3 Main Extension Charge 4 Service Installation Fees 5 Total Cash CIAC		0 0 0 0 0	
Property CIAC: 6 Structures & Improvements 7 Collection Sewers- Force 8 Collection Sewers- Gravity 9 Services to Customers 10 Lift Stations 11 Pumping Equipment 12 Reuse Services 13 Riverbank Erosion & Dist. Mats 14 Other Plant Misc. Equip 15 Total Property CIAC 16 Total Sewer CIAC		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Chuluota

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: A-12

Page: 2 of 5

Preparer: Robert M. Griffin

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

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

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

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2006
 CIAC Amendatory Order Balances as of 6/30/04

Florida Public Service Commission

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

Explanation: Provide the CIAC Balances by month by Classification based on amounts in the PSC's Amendatory Order

Schedule: A-12
 Page: 5 of 8
 Preparer:

Line No.	Description	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
	Cash CIAC:														
1	Treatment & Disposal Equipment	987,243	987,243	987,243	987,243	987,243	987,243	987,243	987,243	987,243	987,243	987,243	987,243	987,243	987,243
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	43,589	43,589	43,589	43,589	43,589	43,589	43,589	43,589	43,589	43,589	43,589	43,589	43,589	43,589
4	Service Installation Fees	66,715	66,715	66,715	66,715	66,715	66,715	66,715	66,715	66,715	66,715	66,715	66,715	66,715	66,715
5	Total Cash CIAC	1,097,547	1,097,547	1,097,547	1,097,547	1,097,547	1,097,547	1,097,547	1,097,547	1,097,547	1,097,547	1,097,547	1,097,547	1,097,547	1,097,547
	Property CIAC:														
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121
8	Collection Sewers- Gravity	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139
9	Services to Customers	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590
16	Total Sewer CIAC	1,440,137	1,440,137	1,440,137	1,440,137	1,440,137	1,440,137	1,440,137	1,440,137	1,440,137	1,440,137	1,440,137	1,440,137	1,440,137	1,440,137

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

Florida Public Service Commission

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

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
23	Additions		
24	Adjustments		
25	12/31/00 Balance		
2001			
26	Additions		
27	Adjustments		
28	12/31/01 Balance		
2002			
29	Additions		
30	Adjustments		
31	12/31/02 Balance		
2003			
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	1,196,249	1,440,137
2004			
35	Additions	32,697	5,850
36	Adjustments	0	0
37	12/31/04 Balance	1,228,946	1,445,987
2005			
38	Additions	75,963	70,570
39	Adjustments	0	0
40	12/31/05 Balance	1,304,909	1,516,557
2006			
41	Additions	64,698	159,450
42	Adjustments	0	0
43	12/31/06 Balance	1,369,607	1,676,007
2007			
44	Additions	103,424	58,500
45	Adjustments	0	0
46	12/31/07 Balance	1,473,031	1,734,507

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

Schedule of Sewer Contributions in Aid of Construction by Classification- 2004 CIAC Amendatory Order Balances as of 6/30/04					Florida Public Service Commission	
Chuluota - Sewer Docket No. 060368 - WS Schedule Year End: 2004 Historic [x] or Projected []			Explanation: Calculate CIAC at 6/30/04 based on Nance's W/Ps and Amendatory Order. Assign W/P amounts to CIAC Categories		Allocation to match Amendatory Order Total @ 6/30/04	Schedule: A-12 Page: Preparer:
		Cronin Jackson 06/30/04	Amendatory Order			
Categories-lines 22 to 35 below						
Cash CIAC:						
1	Capacity Charges	271.1	914,190		914,190	Treatment & Disposal Equipment
2	CIAC-1999 Acquisition		72,990		72,990	Treatment & Disposal Equipment
3	Unclaimed Refunds		63		63	Treatment & Disposal Equipment
4	Main Ext Charge		43,589		43,589	Main Extension Charge
5	Serv Install Charge		66,715		66,715	Service Installation Charge
6	Reuse Meter Fees		0		0	Meter Fees
7	Total Cash CIAC		1,097,547	0	1,097,547	
Property CIAC 271.5:						
8	Structures & Improvements	271.5	354.2	0	0	Structures & Improvements (line 27)
9	Structures & Improvements		354.3	0	0	Structures & Improvements (line 27)
10	Structures & Improvements		354.40	0	0	Structures & Improvements (line 27)
11	Collection Sewers- Force		360.2	1,121	1,121	Collection Sewers- Force
12	Collection Sewers- Gravity		361.2	296,139	296,139	Collection Sewers- Gravity
13	Services to Customers		363.2	45,330	45,330	Services to Customers
14	Lift Stations		370.3	0	0	Lift Stations
15	Pumping Equipment		371.3	0	0	Pumping Equipment
16	Reuse Services		366.6	0	0	Reuse Services
17	Reuse Transmission & Dist Mains		375.6	0	0	Reuse Transmission & Dist Mains
18	Other Plant Misc Equip		389.2	0	0	Other Plant Misc Equip (line 35)
19	Other Plant Misc Equip		389.4	0	0	Other Plant Misc Equip (line 35)
20	Total Property CIAC		342,590	0	342,590	
21	Total Sewer CIAC		1,440,137	0	1,440,137	
Explanation: Rearrange the Cronin Jackson Categories shown above into new Categories that combine certain data						
Line No.	Description				Amendatory Order Balances as Calculated	
Cash CIAC:						
22	Treatment & Disposal Equipment				987,243	
23	Meter Fees				0	
24	Main Extension Charge				43,589	
25	Service Installation Fees				66,715	
26	Total Cash CIAC				1,097,547	
Property CIAC:						
27	Structures & Improvements				0	
28	Collection Sewers- Force				1,121	
29	Collection Sewers- Gravity				296,139	
30	Services to Customers				45,330	
31	Lift Stations				0	
32	Pumping Equipment				0	
33	Reuse Services				0	
34	Reuse Transmission & Dist Mains				0	
35	Other Plant Misc Equip				0	
36	Total Property CIAC				342,590	
37	Total Sewer CIAC				1,440,137	

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission	
June through December CIAC Balances per Books- 2004									
Chuluota - Sewer		271		6457		=input field		Chuluota - Sewer	
Docket No. 060368 - WS		Explanation: Provide the CIAC Balances by month by Classification						Schedule: A-12	
Schedule Year Ended: 2004		beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA)						Page: 2 of	
Historic [x] or Projected []		through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.						Preparer:	
Line No.	(1) Description	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04	
Cash CIAC:									
1	Treatment & Disposal Equipment								
2	Meter Fees								
3	Main Extension Charge								
4	Service Installation Fees								
5	Total Cash CIAC	0	0	0	0	0	0	0	
Property CIAC:									
6	Structures & Improvements								
7	Collection Sewers- Force								
8	Collection Sewers- Gravity								
9	Services to Customers								
10	Lift Stations								
11	Pumping Equipment								
12	Reuse Services								
13	Reuse Transmission & Dist Mains								
14	Other Plant Misc Equip								
15	Total Property CIAC	0	0	0	0	0	0	0	
16	Total Sewer CIAC	0	0	0	0	0	0	0	

Schedule of Sewer Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission	
CIAC Amendatory Order Balances as of 6/30/04									
Chuluota - Sewer						=input field		Chuluota - Sewer	
Docket No. 060368 - WS		Explanation: Provide the CIAC Balances by month by Classification						Schedule: A-12	
Schedule Year Ended: 2004		based on amounts in the PSC's Amendatory Order						Page: 5 of 8	
Historic [x] or Projected []								Preparer:	
Line No.	(1) Description	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04	
Cash CIAC:									
1	Treatment & Disposal Equipment	987,243	987,243	987,243	987,243	987,243	987,243	987,243	
2	Meter Fees	0	0	0	0	0	0	0	
3	Main Extension Charge	43,589	43,589	43,589	43,589	43,589	43,589	43,589	
4	Service Installation Fees	66,715	66,715	66,715	66,715	66,715	66,715	66,715	
5	Total Cash CIAC	1,097,547	1,097,547	1,097,547	1,097,547	1,097,547	1,097,547	1,097,547	
Property CIAC:									
6	Structures & Improvements	0	0	0	0	0	0	0	
7	Collection Sewers- Force	1,121	1,121	1,121	1,121	1,121	1,121	1,121	
8	Collection Sewers- Gravity	296,139	296,139	296,139	296,139	296,139	296,139	296,139	
9	Services to Customers	45,330	45,330	45,330	45,330	45,330	45,330	45,330	
10	Lift Stations	0	0	0	0	0	0	0	
11	Pumping Equipment	0	0	0	0	0	0	0	
12	Reuse Services	0	0	0	0	0	0	0	
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	
14	Other Plant Misc Equip	0	0	0	0	0	0	0	
15	Total Property CIAC	342,590	342,590	342,590	342,590	342,590	342,590	342,590	
16	Total Sewer CIAC	1,440,137	1,440,137	1,440,137	1,440,137	1,440,137	1,440,137	1,440,137	

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission			
CIAC Additions -July through December 2004								Schedule: A-12			
								Page: 6 of 8			
								Preparer:			
Chuluota - Sewer											
Docket No. 060368 - WS								Explanation: Provide a Schedule showing additions to CIAC during 2004			
Schedule Year Ended: 2004								from the date of Acquisition			
Historic [x] or Projected []											
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)				
Line No.	Description	July	Aug	Sep	Oct	Nov	Dec				
Cash CIAC:		CIAC acct									
1	Treatment & Disposal Equipment	380	0	0	0	0	0	3,900			
2	Meter Fees	367	0	0	0	0	0	0			
3	Main Extension Charge	361	0	0	0	0	0	0			
4	Service Installation Fees	363	0	0	0	0	0	1,950			
5	Total Cash CIAC		0	0	0	0	0	5,850			
Property CIAC:											
6	Structures & Improvements										
7	Collection Sewers- Force										
8	Collection Sewers- Gravity										
9	Services to Customers										
10	Lift Stations										
11	Pumping Equipment										
12	Reuse Services										
13	Reuse Transmission & Dist Mains										
14	Other Plant Misc Equip										
15	Total Property CIAC	0	0	0	0	0	0	0			
16	Total Sewer CIAC	0	0	0	0	0	0	5,850	5,850		
Schedule of Sewer Contributions In Aid of Construction by Classification- 2004								Florida Public Service Commission			
Adjustments to CIAC-July through December 2004								Schedule: A-12			
								Page: 8 of 8			
								Preparer:			
Chuluota - Sewer											
Docket No. 060368 - WS								Explanation: Provide Adjustments to CIAC Amendatory Order balances other than			
Schedule Year Ended: 2004								changes resulting from CIAC Additions for 2004			
Historic [x] or Projected []											
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)				
Line No.	Description	July	Aug	Sep	Oct	Nov	Dec				
Cash CIAC:											
1	Treatment & Disposal Equipment										
2	Meter Fees										
3	Main Extension Charge										
4	Service Installation Fees										
5	Total Cash CIAC	0	0	0	0	0	0	0			
Property CIAC:											
6	Structures & Improvements										
7	Collection Sewers- Force										
8	Collection Sewers- Gravity										
9	Services to Customers										
10	Lift Stations										
11	Pumping Equipment										
12	Reuse Services										
13	Reuse Transmission & Dist Mains										
14	Other Plant Misc Equip										
15	Total Property CIAC	0	0	0	0	0	0	0			
16	Total Sewer CIAC	0	0	0	0	0	0	0	0		

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission		
Adjusted CIAC Balances- June through December 2004								Schedule:	A-12	
Chuluota - Sewer								Page:	4 of 8	
Docket No. 060368 - WS								Preparer:		
Schedule Year Ended: 2004								Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04		
Historic [x] or Projected []								when the Florida Water Services properties were acquired by AQUA, Inc.		
								through the year ended 12/31/04. While 2005 is the historical test year, balances		
								back to 6/30/04 are needed since adjustments to book balances are made beginning that date.		
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)		
		06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04		
Cash CIAC:										
1	Treatment & Disposal Equipment	987,243	987,243	987,243	987,243	987,243	987,243	991,143		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	43,589	43,589	43,589	43,589	43,589	43,589	43,589		
4	Service Installation Fees	66,715	66,715	66,715	66,715	66,715	66,715	68,665		
5	Total Cash CIAC	1,097,547	1,097,547	1,097,547	1,097,547	1,097,547	1,097,547	1,103,397		
Property CIAC:										
6	Structures & Improvements	0	0	0	0	0	0	0		
7	Collection Sewers- Force	1,121	1,121	1,121	1,121	1,121	1,121	1,121		
8	Collection Sewers- Gravity	296,139	296,139	296,139	296,139	296,139	296,139	296,139		
9	Services to Customers	45,330	45,330	45,330	45,330	45,330	45,330	45,330		
10	Lift Stations	0	0	0	0	0	0	0		
11	Pumping Equipment	0	0	0	0	0	0	0		
12	Reuse Services	0	0	0	0	0	0	0		
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0		
14	Other Plant Misc Equip	0	0	0	0	0	0	0		
15	Total Property CIAC	342,590	342,590	342,590	342,590	342,590	342,590	342,590		
16	Total Sewer CIAC	1,440,137	1,440,137	1,440,137	1,440,137	1,440,137	1,440,137	1,445,987		

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Line	No	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
		Cash CIAC:													
1		Treatment & Disposal Equipment	380	0	0	5,018	0	0	0	0	0	0	0	0	63,518
2		Meter Fees	367	0	0	0	0	0	0	0	0	0	0	0	367
3		Main Extension Charge	361	0	0	0	0	0	0	0	0	0	0	0	5,200
4		Service Installation Fees	363	0	0	1,853	0	0	0	0	0	0	0	0	1,853
5		Total Cash CIAC	0	0	0	6,870	0	0	0	0	0	0	0	0	70,570
6		Property CIAC:													
6		Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0
8		Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
10		Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0
11		Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
12		Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0
13		Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
14		Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
16		Total Sewer CIAC	0	0	0	6,870	0	0	0	0	0	0	0	0	70,570
Schedule of Sewer Contributions In Aid of Construction by Classification- 2005 Chuluota - Sewer Docket No. 060368 - WS Schedule Year Ended: 2005 Explanation: Provide Adjustments to CIAC Amendments to CIAC during 2005 changes resulting from CIAC Additions to CIAC other than Order balances other than Amendatory Florida Public Service Commission Schedule: A-12 Page: 6 of 8 Preparer:															
Line	No	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	

Schedule of Sewer Contributions in Aid of Construction by Classification- 2005													Florida Public Service Commission		
Adjusted CIAC Balances- 2005													Schedule:	A-12	
Chuluota - Sewer													Page:	4 of 8	
Docket No. 060368 - WS													Preparer:		
Explanation: Provide Adjusted CIAC balances by account for 2005															
Schedule Year Ended: 2005															
Historic [x] or Projected []															
Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipment	991,143	991,143	991,143	991,143	996,161	996,161	996,161	996,161	996,161	996,161	996,161	996,161	1,054,661	999,117
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	43,589	43,589	43,589	43,589	43,589	43,589	43,589	43,589	43,589	43,589	43,589	43,589	48,789	43,989
4	Service Installation Fees	68,665	68,665	68,665	68,665	70,518	70,518	70,518	70,518	70,518	70,518	70,518	70,518	70,518	69,948
5	Total Cash CIAC	1,103,397	1,103,397	1,103,397	1,103,397	1,110,267	1,110,267	1,110,267	1,110,267	1,110,267	1,110,267	1,110,267	1,110,267	1,173,967	1,113,054
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121
8	Collection Sewers- Gravity	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139
9	Services to Customers	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590
16	Total Sewer CIAC	1,445,987	1,445,987	1,445,987	1,445,987	1,452,857	1,452,857	1,452,857	1,452,857	1,452,857	1,452,857	1,452,857	1,452,857	1,516,557	1,455,643

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Chuluota

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: A-12

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	586,408	586,408	588,508	588,508	594,383	595,783	595,783	597,883	599,283	622,383	623,083	625,183	626,483	602,314
2	Meter Fees	107,040	107,040	107,310	107,310	107,400	107,580	107,580	107,850	108,030	111,000	111,090	111,360	111,360	108,611
3	Main Extension Charge	60,473	60,473	61,794	61,794	61,937	62,223	62,223	62,652	62,938	67,657	68,103	69,441	69,441	63,934
4	Service Installation Fees	19,412	19,412	19,858	19,858	23,601	24,493	24,493	25,831	26,723	41,441	41,584	42,013	42,013	28,518
5	Total Cash CIAC	773,333	773,333	777,470	777,470	787,320	790,078	790,078	794,215	796,973	842,480	843,859	847,996	849,296	803,377
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872
8	Services	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152
11	Total Property CIAC	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613
12	Total Water CIAC	1,228,946	1,228,946	1,233,083	1,233,083	1,242,933	1,245,691	1,245,691	1,249,828	1,252,586	1,298,093	1,299,472	1,303,609	1,304,909	1,258,990
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	991,143	991,143	991,143	991,143	996,161	996,161	996,161	996,161	996,161	996,161	996,161	996,161	1,054,661	999,117
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	43,589	43,589	43,589	43,589	43,589	43,589	43,589	43,589	43,589	43,589	43,589	43,589	48,789	43,989
16	Service Installation Fees	68,665	68,665	68,665	68,665	70,518	70,518	70,518	70,518	70,518	70,518	70,518	70,518	70,518	69,948
17	Total Cash CIAC	1,103,397	1,103,397	1,103,397	1,103,397	1,110,267	1,110,267	1,110,267	1,110,267	1,110,267	1,110,267	1,110,267	1,110,267	1,173,967	1,113,054
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121
20	Collection Sewers- Gravity	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139
21	Services to Customers	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590
28	Total Sewer CIAC	1,445,987	1,445,987	1,445,987	1,445,987	1,452,857	1,452,857	1,452,857	1,452,857	1,452,857	1,452,857	1,452,857	1,452,857	1,516,557	1,455,643

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2006														Florida Public Service Commission		
CIAC Additions - 2006														Schedule: A-12		
Chuluota - Sewer														Page: 6 of 8		
Docket No. 060368 - WS														Preparer:		
Explanation: Provide a Schedule showing additions to CIAC during 2006																
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006	Total	
Cash CIAC:		CIAC acct														
1	Treatment & Disposal Equipment	380	0	0	20,800	(19,500)	0	26,867		26,867			26,867	81,900		
2	Meter Fees	367	0	0	0	0	0							0		
3	Main Extension Charge	361	0	0	21,600	5,280	0	9,927		9,927			9,927	56,661		
4	Service Installation Fees	363	0	0	8,160	2,210	0	3,506		3,506			3,506	20,888		
5	Total Cash CIAC	0	0	50,560	(12,010)	0	40,300	0	0	40,300	0	0	40,300	159,450		
Property CIAC:																
6	Structures & Improvements													0		
7	Collection Sewers- Force													0		
8	Collection Sewers- Gravity													0		
9	Services to Customers													0		
10	Lift Stations													0		
11	Pumping Equipment													0		
12	Reuse Services													0		
13	Reuse Transmission & Dist Mains													0		
14	Other Plant Misc Equip													0		
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0		
16	Total Sewer CIAC	0	0	50,560	(12,010)	0	40,300	0	0	40,300	0	0	40,300	159,450		

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

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2006												Florida Public Service Commission			
Adjusted CIAC Balances- 2006												Schedule:	A-12		
Chuluota - Sewer												Page:	4 of 8		
Docket No. 060368 - WS												Preparer:			
Explanation: Provide Adjusted CIAC balances by account for 2006															
Schedule Year Ended: 2006															
Historic [x] or Projected [x]															
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipment	1,054,661	1,054,661	1,054,661	1,075,461	1,055,961	1,055,961	1,082,827	1,082,827	1,082,827	1,109,684	1,109,684	1,109,684	1,136,561	1,081,961
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	48,789	48,789	48,789	70,389	75,669	75,669	85,596	85,596	85,596	95,523	95,523	95,523	105,450	78,223
4	Service Installation Fees	70,518	70,518	70,518	78,678	80,888	80,888	84,394	84,394	84,394	87,900	87,900	87,900	91,406	81,561
5	Total Cash CIAC	1,173,967	1,173,967	1,173,967	1,224,527	1,212,517	1,212,517	1,252,817	1,252,817	1,252,817	1,293,117	1,293,117	1,293,117	1,333,417	1,241,745
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121
8	Collection Sewers- Gravity	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139
9	Services to Customers	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590
16	Total Sewer CIAC	1,516,557	1,516,557	1,516,557	1,567,117	1,555,107	1,555,107	1,595,407	1,595,407	1,595,407	1,635,707	1,635,707	1,635,707	1,676,007	1,584,335

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Chuluota

Docket No. 060368-WS

Test Year Ending 12/31/06

Schedule: A-12

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	626,483	627,183	627,183	621,083	609,083	610,483	622,671	622,671	622,671	634,859	634,859	634,859	647,047	626,241
2	Meter Fees	111,360	111,450	111,450	113,610	114,780	114,960	115,620	115,620	115,620	116,280	116,280	116,280	116,940	114,634
3	Main Extension Charge	69,441	69,887	69,887	80,591	86,389	87,281	90,552	90,552	90,552	93,823	93,823	93,823	97,094	85,669
4	Service Installation Fees	42,013	42,156	42,156	45,588	47,447	47,733	49,460	49,460	49,460	51,187	51,187	51,187	52,914	47,842
5	Total Cash CIAC	849,296	850,675	850,675	860,871	857,698	860,456	878,302	878,302	878,302	896,148	896,148	896,148	913,994	874,386
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872
8	Services	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152
11	Total Property CIAC	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613
12	Total Water CIAC	1,304,909	1,306,288	1,306,288	1,316,484	1,313,311	1,316,069	1,333,915	1,333,915	1,333,915	1,351,761	1,351,761	1,351,761	1,369,607	1,329,999
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	1,054,661	1,054,661	1,054,661	1,075,461	1,055,961	1,055,961	1,082,827	1,082,827	1,082,827	1,109,694	1,109,694	1,109,694	1,136,561	1,081,961
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	48,789	48,789	48,789	70,389	75,669	75,669	85,596	85,596	85,596	95,523	95,523	95,523	105,450	78,223
16	Service Installation Fees	70,518	70,518	70,518	78,678	80,888	80,888	84,394	84,394	84,394	87,900	87,900	87,900	91,406	81,561
17	Total Cash CIAC	1,173,967	1,173,967	1,173,967	1,224,527	1,212,517	1,212,517	1,252,817	1,252,817	1,252,817	1,293,117	1,293,117	1,293,117	1,333,417	1,241,745
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121
20	Collection Sewers- Gravity	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139
21	Services to Customers	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590
28	Total Sewer CIAC	1,516,557	1,516,557	1,516,557	1,567,117	1,555,107	1,555,107	1,595,407	1,595,407	1,595,407	1,635,707	1,635,707	1,635,707	1,676,007	1,584,335

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Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
16	Total Sewer CIAC	0	0	14,625	0	0	14,625	0	0	14,625	0	0	14,625	58,500
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	14,625	0	0	14,625	0	0	14,625	0	0	14,625	58,500
4	Service Installation Fees	363	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	5,100
3	Main Extension Charge	361	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	14,400
2	Meter Fees	367	0	0	0	0	0	0	0	0	0	0	0	0
1	Treatment & Disposal Equipment	380	9,750	9,750	9,750	9,750	9,750	9,750	9,750	9,750	9,750	9,750	9,750	39,000
Cash CIAC:		CIAC acct												
Property CIAC:														
Description		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Explanation: Provide adjustments to CIAC Ammendatory Order balances other than changes resulting from CIAC Additions for 2007 Schedule Year Ended: 2007 Historic [] or Projected [X] Chulcura - Sewer Docket No. 060368 - WS Schedule No. 060368 - WS Schedule Year Ended: 2007 Historic [] or Projected [X]														
Florida Public Service Commission		Schedule: A-12 Page: 6 of 8 Preparer:												
Florida Public Service Commission		Schedule: A-12 Page: 8 of 8 Preparer:												

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2007														Florida Public Service Commission	
Adjusted CIAC Balances- 2007														Schedule: A-12	
Chuluota - Sewer														Page: 4 of 8	
Docket No. 060368 - WS														Preparer:	
Explanation: Provide Adjusted CIAC balances by account for 2007															
Schedule Year Ended: 2007															
Historic [] or Projected [X]															
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipment	1,136,561	1,136,561	1,136,561	1,146,311	1,146,311	1,146,311	1,156,061	1,156,061	1,156,061	1,165,811	1,165,811	1,165,811	1,175,561	1,153,061
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	105,450	105,450	105,450	109,050	109,050	109,050	112,650	112,650	112,650	116,250	116,250	116,250	119,850	111,543
4	Service Installation Fees	91,406	91,406	91,406	92,681	92,681	92,681	93,956	93,956	93,956	95,231	95,231	95,231	96,506	93,564
5	Total Cash CIAC	1,333,417	1,333,417	1,333,417	1,348,042	1,348,042	1,348,042	1,362,667	1,362,667	1,362,667	1,377,292	1,377,292	1,377,292	1,391,917	1,356,167
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121
8	Collection Sewers- Gravity	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139
9	Services to Customers	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590
16	Total Sewer CIAC	1,676,007	1,676,007	1,676,007	1,690,632	1,690,632	1,690,632	1,705,257	1,705,257	1,705,257	1,719,882	1,719,882	1,719,882	1,734,507	1,700,757

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Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
Chuluota
Docket No. 060368-WS
 Test Year Ending 12/31/07

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	647,047	647,047	647,047	660,171	660,171	660,171	673,295	673,295	673,295	686,419	686,419	686,419	699,543	669,257
2	Meter Fees	116,940	116,940	116,940	118,628	118,628	118,628	120,316	120,316	120,316	122,004	122,004	122,004	123,692	119,796
3	Main Extension Charge	97,094	97,094	97,094	105,457	105,457	105,457	113,820	113,820	113,820	122,183	122,183	122,183	130,546	111,247
4	Service Installation Fees	52,914	52,914	52,914	55,595	55,595	55,595	58,276	58,276	58,276	60,957	60,957	60,957	63,638	57,451
5	Total Cash CIAC	913,994	913,994	913,994	939,850	939,850	939,850	965,706	965,706	965,706	991,562	991,562	991,562	1,017,418	957,751
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872
8	Services	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152
11	Total Property CIAC	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613
12	Total Water CIAC	1,369,607	1,369,607	1,369,607	1,395,463	1,395,463	1,395,463	1,421,319	1,421,319	1,421,319	1,447,175	1,447,175	1,447,175	1,473,031	1,413,363
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	1,136,561	1,136,561	1,136,561	1,146,311	1,146,311	1,146,311	1,156,061	1,156,061	1,156,061	1,165,811	1,165,811	1,165,811	1,175,561	1,153,061
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	105,450	105,450	105,450	109,050	109,050	109,050	112,650	112,650	112,650	116,250	116,250	116,250	119,850	111,543
16	Service Installation Fees	91,406	91,406	91,406	92,681	92,681	92,681	93,956	93,956	93,956	95,231	95,231	95,231	96,506	93,564
17	Total Cash CIAC	1,333,417	1,333,417	1,333,417	1,348,042	1,348,042	1,348,042	1,362,667	1,362,667	1,362,667	1,377,292	1,377,292	1,377,292	1,391,917	1,358,167
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121
20	Collection Sewers- Gravity	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139
21	Services to Customers	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590
28	Total Sewer CIAC	1,676,007	1,676,007	1,676,007	1,690,632	1,690,632	1,690,632	1,705,257	1,705,257	1,705,257	1,719,882	1,719,882	1,719,882	1,734,507	1,700,757

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Schedule of Sewer Amortization of CIAC by Classification-2004								Florida Public Service Commission		
June through December Accum Amort CIAC Balances per Books- 2004								Schedule: A-14		
Chuluota - Sewer								Page: 2 of 2		
Docket No. 060368 - WS								Preparer:		
Schedule Year Ended: 2004										
Historic [x] or Projected []										
Explanation: Provide the Amort of CIAC Balances per books by month by Classification beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA) through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			
Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04		
Cash CIAC:										
1	Treatment & Disposal Equipment									
2	Meter Fees									
3	Main Extension Charge									
4	Service Installation Fees									
5	Total Cash CIAC	0	0	0	0	0	0	0		
Property CIAC:										
6	Structures & Improvements									
7	Collection Sewers- Force									
8	Collection Sewers- Gravity									
9	Services to Customers									
10	Lift Stations									
11	Pumping Equipment									
12	Reuse Services									
13	Reuse Transmission & Dist Mains									
14	Other Plant Misc Equip									
15	Total Property CIAC	0	0	0	0	0	0	0		
16	Total Sewer CIAC	0	0	0	0	0	0	0		
Schedule of Sewer Amortization of CIAC by Classification-2004										
Amort of CIAC Amendatory Order Balances as of 6/30/04										
Chuluota - Sewer								Florida Public Service Commission		
Docket No. 060368 - WS								Schedule: A-14		
Schedule Year Ended: 2004								Page: 2, wrk-1		
Historic [x] or Projected []								Preparer:		
Explanation: Provide the Accumulated Amort of CIAC Balances as of 6/30/04 by Classification based on amounts in the PSC's Amendatory Order issued February 27, 2006										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			
Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04		
Cash CIAC:										
1	Treatment & Disposal Equipment	138,009	138,009	138,009	138,009	138,009	138,009	138,009		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	2,523	2,523	2,523	2,523	2,523	2,523	2,523		
4	Service Installation Fees	12,576	12,576	12,576	12,576	12,576	12,576	12,576		
5	Total Cash CIAC	153,108	153,108	153,108	153,108	153,108	153,108	153,108		
Property CIAC:										
6	Structures & Improvements	0	0	0	0	0	0	0		
7	Collection Sewers- Force	37	37	37	37	37	37	37		
8	Collection Sewers- Gravity	11,697	11,697	11,697	11,697	11,697	11,697	11,697		
9	Services to Customers	1,194	1,194	1,194	1,194	1,194	1,194	1,194		
10	Lift Stations	0	0	0	0	0	0	0		
11	Pumping Equipment	0	0	0	0	0	0	0		
12	Reuse Services	0	0	0	0	0	0	0		
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0		
14	Other Plant Misc Equip	0	0	0	0	0	0	0		
15	Total Property CIAC	12,928	12,928	12,928	12,928	12,928	12,928	12,928		
16	Total Sewer CIAC	166,036	166,036	166,036	166,036	166,036	166,036	166,036		

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

Accum Amort CIAC Balances per Books- 2005
 Chুক্তра - Sewer
 Docket No. 060368 - WS
 Schedule Year Ended: 2005
 Historic [x] or Projected []
 Explanation: Provide the Amort of CIAC Balances per books by month by Classification
 for the year ended 12/31/05.
 Page: 2 of 2
 Schedule: A-14
 Preparer:
 Florida Public Service Commission

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

Florida Public Service Commission
 Schedule: A-14
 Page: 2 of 5
 Preparer: Robert M. Griffin

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

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

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

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Schedule of Sewer Amortization of CIAC by Classification- 2006
 Accum Amort CIAC Balances per Books- 2006

Florida Public Service Commission

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

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

Florida Public Service Commission

Chuluota

Schedule: A-13

Docket No. 060368-WS

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
	2000		
23	Additions		
24	Adjustments		
25	12/31/00 Balance		
	2001		
26	Additions		
27	Adjustments		
28	12/31/01 Balance		
	2002		
29	Additions		
30	Adjustments		
31	12/31/02 Balance		
	2003		
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	166,156	166,036
	2004		
35	Additions	16,849	27,822
36	Adjustments	0	0
37	12/31/04 Balance	183,005	193,858
	2005		
38	Additions	37,739	56,432
39	Adjustments	0	0
40	12/31/05 Balance	220,744	250,291
	2006		
41	Additions	38,755	50,527
42	Adjustments	0	0
43	12/31/06 Balance	259,499	300,818
	2007		
44	Additions	40,845	73,977
45	Adjustments	0	0
46	12/31/07 Balance	300,344	374,794

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

CONVERT AMENDATORY ORDER BALANCES									
Schedule of Sewer Amortization of CIAC by Classification- 2004									
CIAC Amendatory Order Balances as of 6/30/04									
Chuluota - Sewer				=input field		Florida Public Service Commission			
Docket No. 060358 - WS				Explanation: Calculate CIAC at 6/30/04 based on Nance's W/Ps and Amendatory Order.		Schedule: A-12			
Schedule Year Ended: 2004				Assign W/P amounts to CIAC Categories		Page:			
Historic [x] or Projected []						Preparer:			
						Allocation to match Amendatory Order Total @ 6/30/04	Categories-lines 22 to 35 below		
	06/30/04		Amendatory Order						
Cash CIAC:									
1	Capacity Charges 271.1	73,613		2,011		73,613	Treatment & Disposal Equipment		
2	CIAC-1999 Acquisition	62,362				64,373	Treatment & Disposal Equipment		
3	Unclaimed Refunds	23				23	Treatment & Disposal Equipment		
4	Main Ext Charge	2,523				2,523	Main Extension Charge		
5	Serv Install Charge	12,576				12,576	Service Installation Charge		
6	Reuse Meter Fees	0				0	Meter Fees		
7	Total Cash CIAC	151,097		2,011		153,108			
Property CIAC 271.5:									
8	Structures & Improvements	354.2	0			0	Structures & Improvements (line 27)		
9	Structures & Improvements	354.3	0			0	Structures & Improvements (line 27)		
10	Structures & Improvements	354.40	0			0	Structures & Improvements (line 27)		
11	Collection Sewers- Force	360.2	37			37	Collection Sewers- Force		
12	Collection Sewers- Gravity	361.2	11,697			11,697	Collection Sewers- Gravity		
13	Services to Customers	363.2	1,194			1,194	Services to Customers		
14	Lift Stations	370.3	0			0	Lift Stations		
15	Pumping Equipment	371.3	0			0	Pumping Equipment		
16	Reuse Services	366.6	0			0	Reuse Services		
17	Reuse Transmission & Dist Mains	375.6	0			0	Reuse Transmission & Dist Mains		
18	Other Plant Misc Equip	389.2	0			0	Other Plant Misc Equip (line 35)		
19	Other Plant Misc Equip	3879.40	0			0	Other Plant Misc Equip (line 35)		
20	Total Property CIAC	12928	0			12,928			
21	Total Sewer CIAC	164,025		2,011		166,036			
Explanation: Rearrange the Cronin Jackson Categories shown above into new Categories that combine certain data									
Line No.	Description					Amendatory Order Balances as Calculated			
Cash CIAC:									
22	Treatment & Disposal Equipment					136,009			
23	Meter Fees					0			
24	Main Extension Charge					2,523			
25	Service Installation Fees					12,576			
26	Total Cash CIAC					153,108			
Property CIAC:									
27	Structures & Improvements					0			
28	Collection Sewers- Force					37			
29	Collection Sewers- Gravity					11,697			
30	Services to Customers					1,194			
31	Lift Stations					0			
32	Pumping Equipment					0			
33	Reuse Services					0			
34	Reuse Transmission & Dist Mains					0			
35	Other Plant Misc Equip					0			
36	Total Property CIAC					12,928			
37	Total Sewer CIAC					166,036	FALSE		

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Schedule of Sewer Amortization of CIAC by Classification-2004								Florida Public Service Commission
June through December Accum Amort CIAC Balances per Books-2004								
								Input field
Chuluota - Sewer								Schedule: A-14
Docket No. 060368 - WS		Explanation: Provide the Amort of CIAC Balances per books by month by Classification beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA) through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.						Page: 2 of 2
Schedule Year Ended: 2004								Preparer:
Historic [x] or Projected []								
Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
Cash CIAC:								
1	Treatment & Disposal Equipment							
2	Meter Fees							
3	Main Extension Charge							
4	Service Installation Fees							
5	Total Cash CIAC	0	0	0	0	0	0	0
Property CIAC:								
6	Structures & Improvements							
7	Collection Sewers- Force							
8	Collection Sewers- Gravity							
9	Services to Customers							
10	Lift Stations							
11	Pumping Equipment							
12	Reuse Services							
13	Reuse Transmission & Dist Mains							
14	Other Plant Misc Equip							
15	Total Property CIAC	0	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0	0
Schedule of Sewer Amortization of CIAC by Classification-2004								Florida Public Service Commission
Amort of CIAC Amendatory Order Balances as of 6/30/04								
								Input field
Chuluota - Sewer								Schedule: A-14
Docket No. 060368 - WS		Explanation: Provide the Accumulated Amort of CIAC Balances as of 6/30/04 by Classification based on amounts in the PSC's Amendatory Order issued February 27, 2005						Page: 2, wrk-1
Schedule Year Ended: 2004								Preparer:
Historic [x] or Projected []								
Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
Cash CIAC:								
1	Treatment & Disposal Equipment	138,009	138,009	138,009	138,009	138,009	138,009	138,009
2	Meter Fees	0	0	0	0	0	0	0
3	Main Extension Charge	2,523	2,523	2,523	2,523	2,523	2,523	2,523
4	Service Installation Fees	12,576	12,576	12,576	12,576	12,576	12,576	12,576
5	Total Cash CIAC	153,108	153,108	153,108	153,108	153,108	153,108	153,108
Property CIAC:								
6	Structures & Improvements	0	0	0	0	0	0	0
7	Collection Sewers- Force	37	37	37	37	37	37	37
8	Collection Sewers- Gravity	11,697	11,697	11,697	11,697	11,697	11,697	11,697
9	Services to Customers	1,194	1,194	1,194	1,194	1,194	1,194	1,194
10	Lift Stations	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0
15	Total Property CIAC	12,928	12,928	12,928	12,928	12,928	12,928	12,928
16	Total Sewer CIAC	166,036	166,036	166,036	166,036	166,036	166,036	166,036

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CALCULATE CIAC AMORTIZATION RATES									
Schedule of Sewer Amortization of CIAC by Classification- 2004 Calculate Amortization Rates								Florida Public Service Commission	
Chuluota - Sewer Docket No. 060368 - WS Schedule Year Ended: 2004 Historic [x] or Projected []								Schedule: A-12 Page: Preparer:	
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates and calculate composite rates based on methodology employed by Cronin Jackson for Annual Reports (see 12/21/04 calculation)								Annual Dep'n Rate	Monthly Dep'n Rate
Categories-lines 22 to 35 below									
Cash CIAC:									
1	Capacity Charges 271.1							4.57%	0.38%
2	CIAC-1999 Acquisition							4.57%	0.38%
3	Unclaimed Refunds							4.57%	0.38%
4	Main Ext Charge (Coll Swr-Grav)					acct 361.2		2.22%	0.19%
5	Serv Install Charge (Svc to Cust)					acct 363.2		2.63%	0.22%
6	Reuse Meter Fees					acct 367.6		0.00%	0.00%
7	Total Cash CIAC								
Property CIAC 271.5:									
8	Structures & Improvements	271.5						3.13%	0.26%
9	Structures & Improvements	354.2						3.13%	0.26%
10	Structures & Improvements	354.3						3.13%	0.26%
11	Collection Sewers- Force	354.40						3.33%	0.28%
12	Collection Sewers- Gravity	360.2						2.22%	0.19%
13	Services to Customers	361.2						2.63%	0.22%
14	Lift Stations	370.3						5.56%	0.46%
15	Pumping Equipment	371.3						5.56%	0.46%
16	Reuse Services	366.6						0.00%	0.00%
17	Reuse Transmission & Dist Mains	375.6						2.33%	0.19%
18	Other Plant Misc Equip	389.2						0.00%	0.00%
19	Other Plant Misc Equip	389.40						0.00%	0.00%
Composite Rate Calculation:									
UPIS Balance 6/30/04									
			Adj Bal	Contr Prop	For Comp	Depreciation Rate		Annual Depreciation Expense	
1	INTANGIBLE PLANT				Calc	Annual	Monthly		
2	Organization	351.1	0			0.00%			
3	Franchises	352.1	2,442			2.50%			
4	Other Plant & Misc. Equipment	389.1	0			0.00%			
5	COLLECTION PLANT		0			0.00%			
6	Land & Land Rights	353.2	0			0.00%			
7	Structures & Improvements	354.2	9,222	0	9,222	3.13%	0.28%	289	x
8	Power Generation Equipment	355.2	0			0.00%			
9	Collection Sewers - Force	360.2	338,601	(1,121)		3.33%			
10	Collection Sewers - Gravity	361.2	786,040	(296,139)		2.22%			
11	Special Collecting Structures	362.2	0		0	0.00%	0.00%		x
12	Services to Customers	363.2	213,221	(45,330)		2.63%			
13	Flow Measuring Devices	364.2	785			20.00%			
14	Flow Measuring Installations	365.2	0			0.00%			
15	Other Plant & Misc. Equipment	389.2	0	0	0	0.00%	0.00%		x
16	SYSTEM PUMPING PLANT								
17	Land & Land Rights	353.3	0			0.00%			
18	Structures & Improvements	354.3	0	0	0	3.13%	0.26%		x
19	Power Generation Equipment	355.3	0			0.00%			
20	Receiving Wells	370.3	26,117	0	26,117	5.56%	0.46%	1,452	x
21	Pumping Equipment	371.3	43,329	0	43,329	5.56%	0.46%	2,409	x
22	Other Plant & Misc. Equipment	389.3	0			0.00%			

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Composite Rate Calculation: (Continued)				UPIS Balance	Depreciation Rate		Annual Depreciation Expense	
					Annual	Monthly		
23	TREATMENT AND DISPOSAL PLANT							
24	Land & Land Rights	353.4	282,362		0.00%			
25	Structures & Improvements	354.4	12,611	0	3.13%	0.26%	395 x	
26	Power Generation Equipment	355.4	0	0	0.00%	0.00%	x	
27	Treatment & Disposal Equipment	380.4	152,951	152,951	5.56%	0.46%	8,504 x	
28	Plant Sewers	381.4	0	0	2.86%	0.24%	x	
29	Outfall Sewer Lines	382.4	137,191	137,191	3.33%	0.28%	4,568 x	
30	Other Plant & Misc. Equipment	389.4	0	0	0.00%	0.00%	x	
31	RECLAIMED WATER TREATMENT PLANT							
32	Land & Land Rights	353.5	0		0.00%			
33	Structures & Improvements	354.5	60,253	60,253	3.13%	0.26%	1,886 x	
34	Power Generation Equipment	355.5	0	0	0.00%	0.00%	x	
35	Pumping Equipment	371.5	30,244	30,244	5.56%	0.46%	1,682 x	
36	Reuse Distribution Reservoirs	374.5	0	0	0.00%	0.00%		
37	Treatment & Disposal Equipment	380.5	142,041	142,041	5.56%	0.46%	7,897 x	
38	Plant Sewers	381.5	37,359	37,359	2.86%	0.24%	1,098 x	
39	Other Plant & Misc. Equipment	389.5	0		0.00%			
40	RECLAIMED WATER DISTRIBUTION PLANT							
41	Franchises	352.6	0		2.50%			
42	Land & Land Rights	353.6	0		0.00%			
43	Structures & Improvements	354.6	0	0	3.13%	0.26%	x	
44	Power Generation Equipment	355.6	0		0.00%			
45	Reuse Services	366.6	0	0	0.00%			
46	Reuse Meters & Meter Installations	367.6	0		0.00%			
47	Pumping Equipment	371.6	18,258		5.56%			
48	Reuse Transmission & Distr. Sys.	375.6	17,948	17,948	2.33%	0.19%	418 x	
49	Other Plant & Misc. Equipment	389.6	0		0.00%			
50	GENERAL PLANT							
51	Land & Land Rights	353.7	0		0.00%			
52	Structures & Improvements	354.7	572	572	3.13%	0.26%	18 x	
53	Office Furniture & Equipment	390.7	0		0.00%			
54	Computer Equipment	390.71	801		0.00%			
55	Transportation Equipment	391.7	0		0.00%			
56	Stores Equipment	392.7	0		0.00%			
57	Tools, Shop & Garage Equipment	393.7	11,672		0.00%			
58	Laboratory Equipment	394.7	6,506		0.00%			
59	Power Operated Equipment	395.7	2,110		0.00%			
60	Communication Equipment	396.7	7,971		0.00%			
61	Miscellaneous Equipment	397.7	905		0.00%			
62	Other Tangible Plant	398.7	0		0.00%			
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			(342,590)	660,838		30,587	4.57%

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		Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data							
Line No.	Description			Annual Depr Rate	Mo Depr Rate				
Cash CIAC:									
64	Treatment & Disposal Equipment			4.57%	0.38%				
65	Meter Fees			0.00%	0.00%				
66	Main Extension Charge			2.22%	0.19%				
67	Service Installation Fees			2.63%	0.22%				
Property CIAC:									
1	Structures & Improvements			3.13%	0.26%				
2	Collection Sewers- Force			3.33%	0.28%				
3	Collection Sewers- Gravity			2.22%	0.19%				
4	Services to Customers			2.63%	0.22%				
5	Lift Stations			5.56%	0.46%				
6	Pumping Equipment			5.56%	0.46%				
7	Reuse Services			0.00%	0.00%				
8	Reuse Transmission & Dist Mains			2.33%	0.19%				
9	Other Plant Misc Equip			0.00%	0.00%				

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Schedule of Sewer Amortization of CIAC by Classification-2004								Florida Public Service Commission	
Adjusted CIAC Balances- June through December 2004								Schedule: A-12	
Chuluota - Sewer								Page: 4 of 8	
Docket No. 060368 - WS								Preparer:	
Schedule Year Ended: 2004									
Historic [x] or Projected []									
Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc., through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.									
Line No.	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04	
Cash CIAC:									
1	Treatment & Disposal Equipment	987,243	987,243	987,243	987,243	987,243	987,243	991,143	
2	Meter Fees	0	0	0	0	0	0	0	
3	Main Extension Charge	43,589	43,589	43,589	43,589	43,589	43,589	43,589	
4	Service Installation Fees	66,715	66,715	66,715	66,715	66,715	66,715	68,665	
5	Total Cash CIAC	1,097,547	1,097,547	1,097,547	1,097,547	1,097,547	1,097,547	1,103,397	
Property CIAC:									
6	Structures & Improvements	0	0	0	0	0	0	0	
7	Collection Sewers- Force	1,121	1,121	1,121	1,121	1,121	1,121	1,121	
8	Collection Sewers- Gravity	296,139	296,139	296,139	296,139	296,139	296,139	296,139	
9	Services to Customers	45,330	45,330	45,330	45,330	45,330	45,330	45,330	
10	Lift Stations	0	0	0	0	0	0	0	
11	Pumping Equipment	0	0	0	0	0	0	0	
12	Reuse Services	0	0	0	0	0	0	0	
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	
14	Other Plant Misc Equip	0	0	0	0	0	0	0	
15	Total Property CIAC	342,590	342,590	342,590	342,590	342,590	342,590	342,590	
16	Total Sewer CIAC	1,440,137	1,440,137	1,440,137	1,440,137	1,440,137	1,440,137	1,445,987	
Schedule of Sewer Amortization of CIAC by Classification-2004								Florida Public Service Commission	
CIAC Amortization Rates- July through December 2004								Schedule: A-14	
Chuluota - Sewer								Page: 2, wrk-3	
Docket No. 060368 - WS								Preparer:	
Schedule Year Ended: 2004									
Historic [x] or Projected []									
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories									
Line No.	Description	(1) Annual Rates	(2) July	(3) Aug	(4) Monthly Rates Sep	(5) Oct	(6) Nov	(7) Dec	(8)
Cash CIAC:									
1	Treatment & Disposal Equipment	4.57%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%
2	Meter Fees	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
4	Service Installation Fees	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
Property CIAC:									
1	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
2	Collection Sewers- Force	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
3	Collection Sewers- Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
4	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
5	Lift Stations	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
6	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
7	Reuse Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	Reuse Transmission & Dist Mains	2.33%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
9	Other Plant Misc Equip	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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Schedule of Sewer Amortization of CIAC by Classification- 2004									Florida Public Service Commission	
CIAC Amortization -July through December 2004									Schedule: A-14	
			=input field						Page: 2_wrk-4	
Chuluota - Sewer			Explanation: Provide a Schedule showing additions to CIAC during 2004						Preparer:	
Docket No. 060368 - WS			from the date of Acquisition 6/30/04.							
Schedule Year Ended: 2004										
Historic [x] or Projected []										
Line No.	Description	(1) July	(2) Aug	(3) Sep	(4) Oct	(5) Nov	(6) Dec	(7) 2004 Total		
Cash CIAC:										
1	Treatment & Disposal Equipment	3,757	3,757	3,757	3,757	3,757	3,772	22,555		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	81	81	81	81	81	81	484		
4	Service Installation Fees	146	146	146	146	146	150	882		
5	Total Cash CIAC	3,984	3,984	3,984	3,984	3,984	4,003	23,920		
Property CIAC:										
6	Structures & Improvements	0	0	0	0	0	0	0		
7	Collection Sewers- Force	3	3	3	3	3	3	19		
8	Collection Sewers- Gravity	548	548	548	548	548	548	3,287		
9	Services to Customers	99	99	99	99	99	99	596		
10	Lift Stations	0	0	0	0	0	0	0		
11	Pumping Equipment	0	0	0	0	0	0	0		
12	Reuse Services	0	0	0	0	0	0	0		
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0		
14	Other Plant Misc Equip	0	0	0	0	0	0	0		
15	Total Property CIAC	650	650	650	650	650	650	3,902		
16	Total Sewer CIAC	4,634	4,634	4,634	4,634	4,634	4,653	27,822		
Schedule of Sewer Amortization of CIAC by Classification- 2004									Florida Public Service Commission	
Adjustments to CIAC-July through December 2004									Schedule: A-14	
			=input field						Page: 2_wrk-5	
Chuluota - Sewer			Explanation: Provide Adjustments to CIAC Amendatory Order balances other than						Preparer:	
Docket No. 060368 - WS			changes resulting from CIAC Additions for 2004							
Schedule Year Ended: 2004										
Historic [x] or Projected []										
Line No.	Description	(1) July	(2) Aug	(3) Sep	(4) Oct	(5) Nov	(6) Dec	(7) 2004 Total		
Cash CIAC:										
1	Treatment & Disposal Equipment									
2	Meter Fees									
3	Main Extension Charge									
4	Service Installation Fees									
5	Total Cash CIAC	0	0	0	0	0	0	0		
Property CIAC:										
6	Structures & Improvements									
7	Collection Sewers- Force									
8	Collection Sewers- Gravity									
9	Services to Customers									
10	Lift Stations									
11	Pumping Equipment									
12	Reuse Services									
13	Reuse Transmission & Dist Mains									
14	Other Plant Misc Equip									
15	Total Property CIAC	0	0	0	0	0	0	0		
16	Total Sewer CIAC	0	0	0	0	0	0	0		

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Schedule of Sewer Amortization of CIAC by Classification- 2004									Florida Public Service Commission	
Adjusted Amortization of CIAC Balances- June through December 2004									Schedule:	A-14
Chuluota - Sewer									Page:	2, wrk-8
Docket No. 060368 - WS									Preparer:	
Schedule Year Ended: 2004									Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04	
Historic [x] or Projected []									when the Florida Water Services properties were acquired by AQUA, Inc.	
									through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Line	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04		
Cash CIAC:										
1	Treatment & Disposal Equipment	138,009	141,766	145,522	149,279	153,036	156,792	160,564		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	2,523	2,604	2,684	2,765	2,846	2,926	3,007		
4	Service Installation Fees	12,576	12,722	12,868	13,015	13,161	13,307	13,458		
5	Total Cash CIAC	153,108	157,092	161,075	165,059	169,042	173,026	177,028		
Property CIAC:										
6	Structures & Improvements	0	0	0	0	0	0	0		
7	Collection Sewers- Force	37	40	43	46	49	53	56		
8	Collection Sewers- Gravity	11,697	12,245	12,793	13,341	13,888	14,436	14,984		
9	Services to Customers	1,194	1,293	1,393	1,492	1,591	1,691	1,790		
10	Lift Stations	0	0	0	0	0	0	0		
11	Pumping Equipment	0	0	0	0	0	0	0		
12	Reuse Services	0	0	0	0	0	0	0		
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0		
14	Other Plant Misc Equip	0	0	0	0	0	0	0		
15	Total Property CIAC	12,928	13,578	14,229	14,879	15,529	16,180	16,830		
16	Total Sewer CIAC	166,036	170,670	175,304	179,938	184,571	189,205	193,858		

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CALCULATE CIAC AMORTIZATION RATES									
Schedule of Sewer Amortization of CIAC by Classification- 2005								Florida Public Service Commission	
Calculate Amortization Rates for Calendar Year 2005								Schedule: A-12	
Chuluota - Sewer								Page:	
Docket No. 060368 - WS								Preparer:	
Schedule Year Ended: 2005									
Historic [x] or Projected []									
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates									
								Annual Dep'n Rate	Monthly Dep'n Rate
Categories-lines 22 to 35 below									
Cash CIAC:									
1	Capacity Charges	271.1						4.58%	0.38%
2	CIAC-1999 Acquisition							4.58%	0.38%
3	Unclaimed Refunds							4.58%	0.38%
4	Main Ext Charge (Col Swr-Grav)							2.22%	0.19%
5	Serv Install Charge (Svc to Cust)							2.63%	0.22%
6	Reuse Meter Fees							0.00%	0.00%
7	Total Cash CIAC								
Property CIAC 271.5:									
8	Structures & Improvements	354.2						3.13%	0.26%
9	Structures & Improvements	354.3						3.13%	0.26%
10	Structures & Improvements	354.40						3.13%	0.26%
11	Collection Sewers- Force	360.2						3.33%	0.26%
12	Collection Sewers- Gravity	361.2						2.22%	0.19%
13	Services to Customers	363.2						2.63%	0.22%
14	Lift Stations	370.3						5.56%	0.46%
15	Pumping Equipment	371.3						5.56%	0.46%
16	Reuse Services	366.6						0.00%	0.00%
17	Reuse Transmission & Dist Mains	375.6						2.33%	0.19%
18	Other Plant Misc Equip	389.2						0.00%	0.00%
19	Other Plant Misc Equip	389.40						0.00%	0.00%
Composite Rate Calculation:									
		UPIS Balance 12/31/04				Depreciation Rate		Annual Depreciation	
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense		
1	INTANGIBLE PLANT								
2	Organization	351.1		0				0.00%	
3	Franchises	352.1	2,442					2.50%	
4	Other Plant & Misc. Equipment	389.1						0.00%	
5	COLLECTION PLANT							0.00%	
6	Land & Land Rights	353.2						0.00%	
7	Structures & Improvements	354.2	Y	9,222		9,222	3.13%	0.26%	289 x
8	Power Generation Equipment	355.2		0				0.00%	
9	Collection Sewers - Force	360.2	Y	338,601	(1,121)		3.33%		
10	Collection Sewers - Gravity	361.2	Y	1,081,822	(296,139)		2.22%		
11	Special Collecting Structures	362.2		0		0	2.50%	0.21%	- x
12	Services to Customers	363.2	Y	213,221	(45,330)		2.63%		
13	Flow Measuring Devices	364.2		785			20.00%		
14	Flow Measuring Installations	365.2		0			0.00%		
15	Other Plant & Misc. Equipment	389.2	Y	0	0	0	0.00%	0.00%	- x
16	SYSTEM PUMPING PLANT							0.00%	
17	Land & Land Rights	353.3		0				0.00%	
18	Structures & Improvements	354.3	Y	0		0	3.13%	0.26%	- x
19	Power Generation Equipment	355.3		0				0.00%	
20	Receiving Wells	370.3	Y	26,117	0	26,117	5.56%	0.46%	1,452 x
21	Pumping Equipment	371.3	Y	49,905	0	49,905	5.56%	0.46%	2,775 x
22	Other Plant & Misc. Equipment	389.3		0				0.00%	

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Schedule of Sewer Amortization of CIAC by Classification- 2005														Florida Public Service Commission	
Adjusted CIAC Balances- 2005														Schedule: A-12	
Chuluota - Sewer														Page: 4 of 8	
Docket No. 060368 - WS														Preparer:	
Schedule Year Ended: 2005															
Historic [x] or Projected []															
Explanation: Provide Adjusted CIAC balances by account for 2005															
Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipment	991,143	991,143	991,143	991,143	996,161	996,161	996,161	996,161	996,161	996,161	996,161	996,161	1,054,661	999,117
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	43,589	43,589	43,589	43,589	43,589	43,589	43,589	43,589	43,589	43,589	43,589	43,589	48,789	43,989
4	Service Installation Fees	68,665	68,665	68,665	68,665	70,518	70,518	70,518	70,518	70,518	70,518	70,518	70,518	70,518	69,948
5	Total Cash CIAC	1,103,397	1,103,397	1,103,397	1,103,397	1,110,267	1,110,267	1,110,267	1,110,267	1,110,267	1,110,267	1,110,267	1,110,267	1,173,967	1,113,054
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121
8	Collection Sewers- Gravity	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139
9	Services to Customers	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590
16	Total Sewer CIAC	1,445,987	1,445,987	1,445,987	1,445,987	1,452,857	1,452,857	1,452,857	1,452,857	1,452,857	1,452,857	1,452,857	1,452,857	1,516,557	1,455,643
Schedule of Sewer Amortization of CIAC by Classification- 2005														Florida Public Service Commission	
CIAC Amortization Rates - 2005														Schedule: A-14	
Chuluota - Sewer														Page: 2, wrk-3	
Docket No. 060368 - WS														Preparer:	
Schedule Year Ended: 2005															
Historic [x] or Projected []															
Explanation: Provide a Schedule showing Amortization Rates by CIAC															
Categories															
Line No.	Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	
Cash CIAC:															
1	Treatment & Disposal Equipment	4.58%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	
2	Meter Fees	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
4	Service Installation Fees	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	
Property CIAC:															
1	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	
2	Collection Sewers- Force	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	
3	Collection Sewers- Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
4	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	
5	Lift Stations	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	
6	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	
7	Reuse Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
8	Reuse Transmission & Dist Mains	2.33%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
9	Other Plant Misc Equip	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

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Schedule of Sewer Amortization of CIAC by Classification- 2005															Florida Public Service Commission		
CIAC Amortization- 2005															Schedule: A-14		
Chuluota - Sewer															Page: 2, wrk-4		
Docket No. 060368 - WS															Preparer:		
Schedule Year Ended: 2005																	
Historic [x] or Projected []																	
Explanation: Provide a Schedule showing additions to CIAC during 2005 from the date of Acquisition																	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)			
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2005	Total		
Cash CIAC:																	
1	Treatment & Disposal Equipment	3,784	3,784	3,784	3,804	3,804	3,804	3,804	3,804	3,804	3,804	3,804	4,027	45,809			
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0			
3	Main Extension Charge	81	81	81	81	81	81	81	81	81	81	81	80	977			
4	Service Installation Fees	150	150	150	155	155	155	155	155	155	155	155	155	1,842			
5	Total Cash CIAC	4,016	4,016	4,016	4,039	4,039	4,039	4,039	4,039	4,039	4,039	4,039	4,272	48,629			
Property CIAC:																	
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0			
7	Collection Sewers- Force	3	3	3	3	3	3	3	3	3	3	3	3	37			
8	Collection Sewers- Gravity	548	548	548	548	548	548	548	548	548	548	548	548	6,574			
9	Services to Customers	99	99	99	99	99	99	99	99	99	99	99	99	1,192			
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0			
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0			
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0			
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0			
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0			
15	Total Property CIAC	650	650	650	650	650	650	650	650	650	650	650	650	7,804			
16	Total Sewer CIAC	4,666	4,666	4,666	4,689	4,689	4,689	4,689	4,689	4,689	4,689	4,689	4,922	56,432			
Schedule of Sewer Amortization of CIAC by Classification- 2005																	
Adjustments to CIAC Amort Bal-2005																	
Chuluota - Sewer															Florida Public Service Commission		
Docket No. 060368 - WS															Schedule: A-14		
Schedule Year Ended: 2005															Page: 2, wrk-5		
Historic [x] or Projected []															Preparer:		
Explanation: Provide Adjustments to CIAC Amortary Order balances other than changes resulting from CIAC Additions for 2005																	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)			
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2005	Total		
Cash CIAC:																	
1	Treatment & Disposal Equipment														0		
2	Meter Fees														0		
3	Main Extension Charge														0		
4	Service Installation Fees														0		
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0			
Property CIAC:																	
6	Structures & Improvements														0		
7	Collection Sewers- Force														0		
8	Collection Sewers- Gravity														0		
9	Services to Customers														0		
10	Lift Stations														0		
11	Pumping Equipment														0		
12	Reuse Services														0		
13	Reuse Transmission & Dist Mains														0		
14	Other Plant Misc Equip														0		
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0			
16	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0			

FS

Schedule of Sewer Amortization of CIAC by Classification- 2005 Adjusted Accumulated Amortization of CIAC Balances- 2005													Florida Public Service Commission					
Chuluota - Sewer Docket No. 060368 - WS Schedule Year Ended: 2005 Historic [x] or Projected []													Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month average.			Schedule: Page: Preparer:	A-14 2, wrk-8	
Line No.	Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance			
Cash CIAC:																		
1	Treatment & Disposal Equipment	160,564	164,348	168,133	171,917	175,721	179,524	183,328	187,132	190,935	194,739	198,542	202,346	206,373	183,354			
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
3	Main Extension Charge	3,007	3,087	3,168	3,249	3,329	3,410	3,491	3,571	3,652	3,733	3,813	3,894	3,984	3,491			
4	Service Installation Fees	13,458	13,608	13,759	13,909	14,064	14,218	14,373	14,527	14,682	14,836	14,991	15,145	15,300	14,375			
5	Total Cash CIAC	177,028	181,044	185,059	189,075	193,114	197,153	201,191	205,230	209,269	213,308	217,346	221,385	225,657	201,220			
Property CIAC:																		
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
7	Collection Sewers- Force	56	59	62	65	68	71	74	77	81	84	87	90	93	74			
8	Collection Sewers- Gravity	14,984	15,532	16,080	16,628	17,176	17,723	18,271	18,819	19,367	19,915	20,463	21,011	21,558	18,271			
9	Services to Customers	1,790	1,889	1,989	2,088	2,187	2,287	2,386	2,486	2,585	2,684	2,784	2,883	2,982	2,386			
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
15	Total Property CIAC	16,830	17,480	18,131	18,781	19,431	20,081	20,732	21,382	22,032	22,683	23,333	23,983	24,634	20,732			
16	Total Sewer CIAC	193,858	198,524	203,190	207,856	212,545	217,234	221,923	226,612	231,301	235,990	240,680	245,369	250,291	221,952			
													TRUE					

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

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	147,777	149,158	150,544	151,930	153,330	154,733	156,137	157,545	158,956	160,422	161,890	163,362	164,838	156,202
2	Meter Fees	8,145	8,591	9,038	9,485	9,932	10,381	10,829	11,278	11,728	12,191	12,654	13,118	13,582	10,842
3	Main Extension Charge	4,578	4,690	4,804	4,919	5,033	5,149	5,264	5,380	5,496	5,622	5,748	5,876	6,005	5,274
4	Service Installation Fees	738	779	820	862	911	962	1,013	1,067	1,122	1,209	1,295	1,383	1,470	1,049
5	Total Cash	161,238	163,217	165,206	167,195	169,207	171,224	173,242	175,270	177,303	179,443	181,587	183,739	185,895	173,367
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	15,925	16,547	17,170	17,793	18,415	19,038	19,661	20,283	20,906	21,529	22,151	22,774	23,397	19,661
8	Services	3,172	3,491	3,811	4,130	4,449	4,768	5,087	5,406	5,725	6,044	6,364	6,683	7,002	5,087
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	2,670	2,818	2,966	3,115	3,263	3,412	3,560	3,709	3,857	4,005	4,154	4,302	4,451	3,560
11	Total Property	21,767	22,857	23,947	25,037	26,128	27,218	28,308	29,398	30,488	31,579	32,669	33,759	34,849	28,308
12	Total Water	183,005	186,074	189,154	192,233	195,334	198,442	201,550	204,668	207,792	211,022	214,255	217,498	220,744	201,675
SEWER															
Cash															
13	Treatment & Disposal Equipment	160,564	164,348	168,133	171,917	175,721	179,524	183,328	187,132	190,935	194,739	198,542	202,346	206,373	183,354
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	3,007	3,087	3,168	3,249	3,329	3,410	3,491	3,571	3,652	3,733	3,813	3,894	3,984	3,491
16	Service Installation Fees	13,458	13,608	13,759	13,909	14,064	14,218	14,373	14,527	14,682	14,836	14,991	15,145	15,300	14,375
17	Total Cash	177,028	181,044	185,059	189,075	193,114	197,153	201,191	205,230	209,269	213,308	217,346	221,385	225,657	201,220
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	56	59	62	65	68	71	74	77	81	84	87	90	93	74
20	Collection Sewers- Gravity	14,984	15,532	16,080	16,628	17,176	17,723	18,271	18,819	19,367	19,915	20,463	21,011	21,558	18,271
21	Services to Customers	1,790	1,889	1,989	2,088	2,187	2,287	2,386	2,486	2,585	2,684	2,784	2,883	2,982	2,386
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	16,830	17,480	18,131	18,781	19,431	20,081	20,732	21,382	22,032	22,683	23,333	23,983	24,634	20,732
28	Total Sewer	193,858	198,524	203,190	207,856	212,545	217,234	221,923	226,612	231,301	235,990	240,680	245,369	250,291	221,952

858-958

		Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data																	
Line No.	Description			Annual Depr Rate	Mo Depr Rate														
	Cash CIAC:																		
64	Treatment & Disposal Equipment			4.57%	0.38%														
65	Meter Fees			0.00%	0.00%														
66	Main Extension Charge			2.22%	0.19%														
67	Service Installation Fees			2.63%	0.22%														
	Property CIAC:																		
1	Structures & Improvements			3.13%	0.26%														
2	Collection Sewers- Force			3.33%	0.28%														
3	Collection Sewers- Gravity			2.22%	0.19%														
4	Services to Customers			2.63%	0.22%														
5	Lift Stations			5.56%	0.46%														
6	Pumping Equipment			5.56%	0.46%														
7	Reuse Services			0.00%	0.00%														
8	Reuse Transmission & Dist Mains			2.33%	0.19%														
9	Other Plant Misc Equip			0.00%	0.00%														

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CALCULATE CIAC AMORTIZATION RATES Beginning May 2006 (Start Guideline Lives)										
Schedule of Sewer Amortization of CIAC by Classification- 2006 Calculate Amortization Rates for Calendar Year 2005							Florida Public Service Commission			
Chuluota - Sewer							Schedule: A-12			
Docket No. 060388 - WS							Page:			
Schedule Year Ended: 2006							Preparer:			
Historic [x] or Projected [x]										
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates										
Input field										
Categories-lines 22 to 35 below										
Cash CIAC:										
1	Capacity Charges	271.1					Annual Dep'n Rate	Monthly Dep'n Rate		
2	CIAC-1999 Acquisition						4.48%	0.37%		
3	Unclaimed Refunds						4.48%	0.37%		
4	Main Ext Charge (Coll Swr-Grav)						2.22%	0.19%		
5	Serv Install Charge (Svc to Cust)						2.63%	0.22%		
6	Reuse Meter Fees						5.00%	0.42%		
7	Total Cash CIAC									
Property CIAC 271.5: 271.5										
8	Structures & Improvements	354.2					3.13%	0.26%		
9	Structures & Improvements	354.3					3.13%	0.26%		
10	Structures & Improvements	354.40					3.13%	0.26%		
11	Collection Sewers- Force	360.2					3.33%	0.28%		
12	Collection Sewers- Gravity	361.2					2.22%	0.19%		
13	Services to Customers	363.2					2.63%	0.22%		
14	Lift Stations	370.3					3.33%	0.28%		
15	Pumping Equipment	371.3					5.56%	0.46%		
16	Reuse Services	366.6					2.50%	0.21%		
17	Reuse Transmission & Dist M	375.6					2.33%	0.19%		
18	Other Plant Misc Equip	389.2					5.56%	0.46%		
19	Other Plant Misc Equip	389.40					5.56%	0.46%		
Composite Rate Calculation:										
UPIS Balance 4/30/06							Depreciation Rate		Annual	
Adj Bal							Annual		Monthly	
Contr Prop							Annual		Monthly	
For Comp Calc							Annual		Monthly	
1	INTANGIBLE PLANT		V							
2	Organization	351.1		0			2.50%			
3	Franchises	352.1		2,442			2.50%			
4	Other Plant & Misc. Equipment	389.1		0			5.56%			
5	COLLECTION PLANT						0.00%			
6	Land & Land Rights	353.2		0			0.00%			
7	Structures & Improvements	354.2	Y	9,222		9,222	3.13%	0.26%	288 x	
8	Power Generation Equipment	355.2		0			5.00%			
9	Collection Sewers - Force	360.2	Y	360,491	(1,121)		3.33%			
10	Collection Sewers - Gravity	361.2	Y	1,085,089	(296,139)		2.22%			
11	Special Collecting Structures	362.2		0		0	2.50%	0.21%	- x	
12	Services to Customers	363.2	Y	213,221	(45,330)		2.63%			
13	Flow Measuring Devices	364.2		785			20.00%			
14	Flow Measuring Installations	365.2		0			2.63%			
15	Other Plant & Misc. Equipment	389.2	Y	0		0	5.56%	0.46%	- x	
16	SYSTEM PUMPING PLANT						0.00%			
17	Land & Land Rights	353.3		0			0.00%			
18	Structures & Improvements	354.3	Y	0		0	3.13%	0.26%	- x	
19	Power Generation Equipment	355.3		0			5.00%			
20	Receiving Wells	370.3	Y	26,117		0	26,117	3.33%	0.28%	871 x
21	Pumping Equipment	371.3	Y	49,905		0	49,905	5.56%	0.46%	2,773 x
22	Other Plant & Misc. Equipment	389.3		0			5.56%			

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Schedule of Sewer Amortization of CIAC by Classification- 2006													Florida Public Service Commission		
Adjusted CIAC Balances- 2006													Schedule: A-12		
Chuluota - Sewer													Page: 4 of 8		
Docket No. 060388 - WS													Preparer:		
Explanation: Provide Adjusted CIAC balances by account for 2006															
Schedule Year Ended: 2006															
Historic [x] or Projected [x]															
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/29/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipm	1,054,661	1,054,661	1,054,661	1,054,661	1,054,661	1,054,661	1,054,661	1,054,661	1,054,661	1,054,661	1,054,661	1,054,661	1,054,661	1,054,661
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	48,789	48,789	48,789	48,789	48,789	48,789	48,789	48,789	48,789	48,789	48,789	48,789	48,789	48,789
4	Service Installation Fees	70,518	70,518	70,518	70,518	70,518	70,518	70,518	70,518	70,518	70,518	70,518	70,518	70,518	70,518
5	Total Cash CIAC	1,173,967	1,173,967	1,173,967	1,173,967	1,173,967	1,173,967	1,173,967	1,173,967	1,173,967	1,173,967	1,173,967	1,173,967	1,173,967	1,173,967
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist M	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	1,173,967	1,173,967	1,173,967	1,173,967	1,173,967	1,173,967	1,173,967	1,173,967	1,173,967	1,173,967	1,173,967	1,173,967	1,173,967	1,173,967

Schedule of Sewer Amortization of CIAC by Classification- 2006													Florida Public Service Commission			
CIAC Amortization Rates - 2006													Schedule: A-14			
Chuluota - Sewer													Page: 2, wrk-3			
Docket No. 060388 - WS													Preparer:			
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories for 2006																
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Line No.	Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Guideline Rates	(16) Guideline Lives
Cash CIAC:																
1	Treatment & Disposal Equipm	4.57%	0.38%	0.38%	0.38%	0.38%	0.37%	0.37%	0.37%	0.37%	0.37%	0.37%	0.37%	0.37%	4.48%	
2	Meter Fees	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%	
4	Service Installation Fees	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	2.63%	
Property CIAC:																
1	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	
2	Collection Sewers- Force	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.33%	
3	Collection Sewers- Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%	
4	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	2.63%	
5	Lift Stations	5.56%	0.46%	0.46%	0.46%	0.46%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.33%	
6	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	
7	Reuse Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	
8	Reuse Transmission & Dist M	2.33%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	
9	Other Plant Misc Equip	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	

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Schedule of Sewer Amortization of CIAC by Classification- 2006															Florida Public Service Commission		
CIAC Amortization- CIAC Balances x Amort Rates- 2006																	
Chuluota - Sewer															Schedule: A-14		
Docket No. 060388 - WS															Page: 2, wrk-4		
Schedule Year Ended: 2006															Preparer:		
Historic [x] or Projected []																	
Explanation: Provide a Schedule showing additions to CIAC during 2006 from the date of Acquisition																	
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total		
Cash CIAC:																	
1	Treatment & Disposal Equipment		4,017	4,017	4,017	4,017	3,940	3,940	3,940	3,940	3,940	3,940	3,940	3,940	47,588		
2	Meter Fees		0	0	0	0	0	0	0	0	0	0	0	0	0		
3	Main Extension Charge		90	90	90	90	90	90	90	90	90	90	90	90	1,084		
4	Service Installation Fees		155	155	155	155	155	155	155	155	155	155	155	155	1,855		
5	Total Cash CIAC		4,262	4,262	4,262	4,262	4,185	4,185	4,185	4,185	4,185	4,185	4,185	4,185	50,527		
Property CIAC:																	
6	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0		
7	Collection Sewers- Force		0	0	0	0	0	0	0	0	0	0	0	0	0		
8	Collection Sewers- Gravity		0	0	0	0	0	0	0	0	0	0	0	0	0		
9	Services to Customers		0	0	0	0	0	0	0	0	0	0	0	0	0		
10	Lift Stations		0	0	0	0	0	0	0	0	0	0	0	0	0		
11	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0		
12	Reuse Services		0	0	0	0	0	0	0	0	0	0	0	0	0		
13	Reuse Transmission & Dist Mains		0	0	0	0	0	0	0	0	0	0	0	0	0		
14	Other Plant Misc Equip		0	0	0	0	0	0	0	0	0	0	0	0	0		
15	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0		
16	Total Sewer CIAC		4,262	4,262	4,262	4,262	4,185	4,185	4,185	4,185	4,185	4,185	4,185	4,185	50,527		

Schedule of Sewer Amortization of CIAC by Classification- 2006															Florida Public Service Commission		
Adjustments to CIAC Amort Bal-2006																	
Chuluota - Sewer															Schedule: A-14		
Docket No. 060388 - WS															Page: 2, wrk-5		
Schedule Year Ended: 2006															Preparer:		
Historic [x] or Projected []																	
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2006																	
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total		
Cash CIAC:																	
1	Treatment & Disposal Equipment														0		
2	Meter Fees														0		
3	Main Extension Charge														0		
4	Service Installation Fees														0		
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0		
Property CIAC:																	
6	Structures & Improvements														0		
7	Collection Sewers- Force														0		
8	Collection Sewers- Gravity														0		
9	Services to Customers														0		
10	Lift Stations														0		
11	Pumping Equipment														0		
12	Reuse Services														0		
13	Reuse Transmission & Dist Mains														0		
14	Other Plant Misc Equip														0		
15	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0		

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Schedule of Sewer Amortization of CIAC by Classification- 2006 Adjusted Accum Amort of CIAC Balances- 2006													Florida Public Service Commission					
Chuluota - Sewer Docket No. 060366 - WS Schedule Year Ended: 2006 Historic [x] or Projected [x]													Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average.			Schedule: A-14 Page: 2, wrk-8 Preparer:		
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year End 12/31/06	(15) Average Balance			
Cash CIAC:																		
1	Treatment & Disposal Equipm	206,373	210,390	214,407	218,424	222,441	226,381	230,321	234,261	238,201	242,141	246,081	250,021	253,961	230,261			
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
3	Main Extension Charge	3,984	4,074	4,165	4,255	4,345	4,436	4,526	4,616	4,707	4,797	4,887	4,978	5,068	4,526			
4	Service Installation Fees	15,300	15,455	15,609	15,764	15,918	16,073	16,228	16,382	16,537	16,691	16,846	17,001	17,155	16,228			
5	Total Cash CIAC	225,657	229,919	234,180	238,442	242,704	246,889	251,074	255,259	259,444	263,629	267,814	271,999	276,184	251,015			
Property CIAC:																		
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
7	Collection Sewers- Force	93	93	93	93	93	93	93	93	93	93	93	93	93	93			
8	Collection Sewers- Gravity	21,558	21,558	21,558	21,558	21,558	21,558	21,558	21,558	21,558	21,558	21,558	21,558	21,558	21,558			
9	Services to Customers	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,982			
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
13	Reuse Transmission & Dist M	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
15	Total Property CIAC	24,634	24,634	24,634	24,634	24,634	24,634	24,634	24,634	24,634	24,634	24,634	24,634	24,634	24,634			
16	Total Sewer CIAC	250,291	254,552	258,814	263,076	267,338	271,523	275,708	279,893	284,078	288,263	292,448	296,633	300,818	275,649			

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Chuluota

Schedule: A-14

Docket No. 060368-WS

Page: 4 of 5

Test Year Ending 12/31/06

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	164,838	166,331	167,824	169,302	170,752	172,372	174,024	175,676	177,329	179,013	180,697	182,382	184,099	174,203
2	Meter Fees	13,582	14,046	14,510	14,984	15,462	15,941	16,423	16,905	17,386	17,871	18,355	18,840	19,327	16,433
3	Main Extension Charge	6,005	6,135	6,264	6,413	6,573	6,742	6,918	7,093	7,269	7,451	7,632	7,814	8,002	6,947
4	Service Installation Fees	1,470	1,558	1,646	1,741	1,840	1,939	2,042	2,145	2,248	2,355	2,462	2,568	2,679	2,053
5	Total Cash	185,895	188,069	190,244	192,440	194,627	196,995	199,407	201,820	204,232	206,689	209,147	211,604	214,107	199,637
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	23,397	23,950	24,504	25,057	25,610	26,190	26,769	27,348	27,927	28,507	29,086	29,665	30,244	26,789
8	Services	7,002	7,161	7,321	7,481	7,640	7,800	7,959	8,119	8,278	8,438	8,597	8,757	8,917	7,959
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	4,451	4,599	4,748	4,896	5,044	5,193	5,341	5,490	5,638	5,787	5,935	6,083	6,232	5,341
11	Total Property	34,849	35,711	36,572	37,434	38,295	39,182	40,069	40,957	41,844	42,731	43,618	44,505	45,393	40,089
12	Total Water	220,744	223,780	226,816	229,874	232,922	236,177	239,477	242,776	246,076	249,420	252,765	256,110	259,499	239,726
SEWER															
Cash															
13	Treatment & Disposal Equipment	206,373	210,390	214,407	218,424	222,441	226,381	230,321	234,261	238,201	242,141	246,081	250,021	253,961	230,261
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	3,984	4,074	4,165	4,255	4,345	4,436	4,526	4,616	4,707	4,797	4,887	4,978	5,068	4,526
16	Service Installation Fees	15,300	15,455	15,609	15,764	15,918	16,073	16,228	16,382	16,537	16,691	16,846	17,001	17,155	16,228
17	Total Cash	225,657	229,919	234,180	238,442	242,704	246,889	251,074	255,259	259,444	263,629	267,814	271,999	276,184	251,015
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	93	93	93	93	93	93	93	93	93	93	93	93	93	93
20	Collection Sewers- Gravity	21,558	21,558	21,558	21,558	21,558	21,558	21,558	21,558	21,558	21,558	21,558	21,558	21,558	21,558
21	Services to Customers	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,982
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	24,634	24,634	24,634	24,634	24,534	24,634	24,634	24,634	24,634	24,634	24,634	24,634	24,634	24,634
28	Total Sewer	250,291	254,552	258,814	263,076	267,338	271,523	275,708	279,893	284,078	288,263	292,448	296,633	300,818	275,649

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CALCULATE CIAC AMORTIZATION RATES- January thru December 2007

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

Florida Public Service Commission

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

Schedule: A-12
 Page:
 Preparer:

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

			Annual Dep'n Rate	Monthly Dep'n Rate
Cash CIAC:				
1	Capacity Charges 271.1		5.30%	0.44%
2	CIAC-1999 Acquisition		5.30%	0.44%
3	Unclaimed Refunds		5.30%	0.44%
4	Main Ext Charge (Coll Swr-Grav)		2.22%	0.19%
5	Serv Install Charge (Svc to Cust)		2.63%	0.22%
6	Reuse Meter Fees		5.00%	0.42%
7	Total Cash CIAC			
Property CIAC 271.5				
8	Structures & Improvements 354.2		3.13%	0.26%
9	Structures & Improvements 354.3		3.13%	0.26%
10	Structures & Improvements 354.40		3.13%	0.26%
11	Collection Sewers- Force 360.2		3.33%	0.28%
12	Collection Sewers- Gravity 361.2		2.22%	0.19%
13	Services to Customers 363.2		2.63%	0.22%
14	Lift Stations 370.3		3.33%	0.28%
15	Pumping Equipment 371.3		5.56%	0.46%
16	Reuse Services 366.6		2.50%	0.21%
17	Reuse Transmission & Dist Mains 375.6		2.33%	0.19%
18	Other Plant Misc Equip 389.2		5.56%	0.46%
19	Other Plant Misc Equip 389.40		5.56%	0.46%

Categories-lines 22 to 35 below

Composite Rate Calculation:				UPIS Balance 12/31/06		Depreciation Rate		Depreciation
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense	
1	INTANGIBLE PLANT	V						
2	Organization 351.1		0		2.50%			
3	Franchises 352.1		2,442		2.50%			
4	Other Plant & Misc. Equipment 389.1		0		5.56%			
5	COLLECTION PLANT		0		0.00%			
6	Land & Land Rights 353.2		0		0.00%			
7	Structures & Improvements 354.2	Y	9,222	9,222	3.13%	0.26%	288 x	
8	Power Generation Equipment 355.2		0		5.00%			
9	Collection Sewers - Force 360.2	Y	426,011	(1,121)	3.33%			
10	Collection Sewers - Gravity 361.2	Y	-085,089	(296,139)	2.22%			
11	Special Collecting Structures 362.2		0	0	2.50%	0.21%	x	
12	Services to Customers 363.2	Y	225,721	(45,330)	2.63%			
13	Flow Measuring Devices 364.2		785		20.00%			
14	Flow Measuring Installations 365.2		0		2.63%			
15	Other Plant & Misc. Equipment 389.2	Y	0	0	5.56%	0.46%	x	
16	SYSTEM PUMPING PLANT		0		0.00%			
17	Land & Land Rights 353.3		0		0.00%			
18	Structures & Improvements 354.3	Y	0	0	3.13%	0.26%	x	
19	Power Generation Equipment 355.3		0		5.00%			
20	Receiving Wells 370.3	Y	26,117	0	3.33%	0.28%	871 x	
21	Pumping Equipment 371.3	Y	49,905	0	5.56%	0.46%	2,773 x	
22	Other Plant & Misc. Equipment 389.3		0		5.56%			

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Composite Rate Calculation: (Continued)		UPIS Balance 12/31/06			Depreciation Rate		Annual Depreciation Expense	
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly		
23	TREATMENT AND DISPOSAL PLANT							
24	Land & Land Rights	353.4	282,362		0.00%			
25	Structures & Improvements	354.4	12,611	0	3.13%	0.26%	394	x
26	Power Generation Equipment	355.4	0	0	5.00%	0.42%		x
27	Treatment & Disposal Equipment	380.4	2,372,682		5.56%	0.46%	131,816	x
28	Plant Sewers	381.4	0	0	2.86%	0.24%		x
29	Outfall Sewer Lines	382.4	137,191		3.33%	0.28%	4,573	x
30	Other Plant & Misc. Equipment	389.4	0	0	5.56%	0.46%		x
31	RECLAIMED WATER TREATMENT PLANT							
32	Land & Land Rights	353.5	0		0.00%			
33	Structures & Improvements	354.5	65,646		3.13%	0.26%	2,051	x
34	Power Generation Equipment	355.5	0	0	5.00%	0.42%		x
35	Pumping Equipment	371.5	30,244		5.56%	0.46%	1,680	x
36	Reuse Distribution Reservoirs	374.5	0		2.70%	0.23%		
37	Treatment & Disposal Equipment	380.5	142,326		5.56%	0.46%	7,907	x
38	Plant Sewers	381.5	37,359		2.86%	0.24%	1,067	x
39	Other Plant & Misc. Equipment	389.5	0		5.56%			
40	RECLAIMED WATER DISTRIBUTION PLANT							
41	Franchises	352.6	0		2.50%			
42	Land & Land Rights	353.6	0		0.00%			
43	Structures & Improvements	354.6	0	0	3.13%	0.26%		x
44	Power Generation Equipment	355.6	0		5.00%			
45	Reuse Services	366.6	0	0	2.50%			
46	Reuse Meters & Meter Installation	367.6	0		5.00%			
47	Pumping Equipment	371.6	18,258		5.56%			
48	Reuse Transmission & Distr. Sys	375.6	17,948	0	2.33%	0.19%	417	x
49	Other Plant & Misc. Equipment	389.6	0		5.56%			
50	GENERAL PLANT							
51	Land & Land Rights	353.7	0		0.00%			
52	Structures & Improvements	354.7	572		3.13%	0.26%	18	x
53	Office Furniture & Equipment	390.7	0		6.67%			
54	Computer Equipment	390.71	801		16.67%			
55	Transportation Equipment	391.7	55,000		16.67%			
56	Stores Equipment	392.7	0		5.56%			
57	Tools, Shop & Garage Equipment	393.7	11,672		6.25%			
58	Laboratory Equipment	394.7	6,506		6.67%			
59	Power Operated Equipment	395.7	2,110		8.33%			
60	Communication Equipment	396.7	8,484		10.00%			
61	Miscellaneous Equipment	397.7	905		6.67%			
62	Other Tangible Plant	398.7	0		10.00%			
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization		(342,590)	2,901,823			153,855	5.30%
<p>Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data</p>								
Line No.	Description				Annual Depr Rate	Mo Depr Rate		
Cash CIAC:								
64	Treatment & Disposal Equipment				5.30%	0.44%		
65	Meter Fees				5.00%	0.42%		
66	Main Extension Charge				2.72%	0.19%		
67	Service Installation Fees				2.63%	0.22%		
Property CIAC:								
1	Structures & Improvements				3.13%	0.26%		
2	Collection Sewers- Force				3.33%	0.28%		
3	Collection Sewers- Gravity				2.22%	0.19%		
4	Services to Customers				2.63%	0.22%		
5	Lift Stations				3.33%	0.28%		
6	Pumping Equipment				5.56%	0.46%		
7	Reuse Services				2.50%	0.21%		
8	Reuse Transmission & Dist Mains				2.33%	0.19%		
9	Other Plant Misc Equip				5.56%	0.46%		

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Schedule of Sewer Amortization of CIAC by Classification- 2007													Florida Public Service Commission		
Adjusted CIAC Balances- 2007													Schedule: A-12		
Chuluota - Sewer													Page: 4 of 8		
Docket No. 060368 - WS													Preparer:		
Explanation: Provide Adjusted CIAC balances by account for 2007															
Schedule Year Ended: 2007															
Historic [] or Projected [X]															
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipment	1,136,561	1,136,561	1,136,561	1,146,311	1,146,311	1,146,311	1,156,061	1,156,061	1,156,061	1,165,811	1,165,811	1,165,811	1,175,561	1,153,061
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	105,450	105,450	105,450	109,050	109,050	109,050	112,650	112,650	112,650	116,250	116,250	116,250	119,850	111,543
4	Service Installation Fees	91,406	91,406	91,406	92,681	92,681	92,681	93,956	93,956	93,956	95,231	95,231	95,231	96,506	93,564
5	Total Cash CIAC	1,333,417	1,333,417	1,333,417	1,348,042	1,348,042	1,348,042	1,362,667	1,362,667	1,362,667	1,377,292	1,377,292	1,377,292	1,391,917	1,358,167
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121
8	Collection Sewers- Gravity	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139
9	Services to Customers	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590
16	Total Water CIAC	1,676,007	1,676,007	1,676,007	1,690,632	1,690,632	1,690,632	1,705,257	1,705,257	1,705,257	1,719,882	1,719,882	1,719,882	1,734,507	1,700,757

Schedule of Sewer Amortization of CIAC by Classification- 2007													Florida Public Service Commission		
CIAC Amortization Rates - 2005													Schedule: A-14		
Chuluota - Sewer													Page: 2, wrk-3		
Docket No. 060368 - WS													Preparer:		
Explanation: Provide a Schedule showing Amortization Rates by CIAC															
Categories															
Historic [] or Projected [X]															
Line No.	Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	
Cash CIAC:															
1	Treatment & Disposal Equipment	5.30%	0.44%	0.44%	0.44%	0.44%	0.44%	0.44%	0.44%	0.44%	0.44%	0.44%	0.44%	0.44%	
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
4	Service Installation Fees	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	
Property CIAC:															
1	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	
2	Collection Sewers- Force	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	
3	Collection Sewers- Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
4	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	
5	Lift Stations	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	
6	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	
7	Reuse Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
8	Reuse Transmission & Dist Mains	2.33%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
9	Other Plant Misc Equip	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	

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Schedule of Sewer Amortization of CIAC by Classification- 2007 Adjusted Accum Amort of CIAC Balances- 2007												Florida Public Service Commission			
Chuluota - Sewer												Schedule: A-14			
Docket No. 060368 - WS												Page: 2, wrk-8			
Schedule Year Ended: 2007															
Historic [] or Projected [X]															
Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average.												Preparer:			
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipment	253,961	258,983	264,004	269,069	274,134	279,199	284,307	289,414	294,522	299,673	304,824	309,975	315,169	284,400
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	5,068	5,263	5,459	5,660	5,862	6,064	6,273	6,482	6,690	6,905	7,121	7,336	7,558	6,288
4	Service Installation Fees	17,155	17,356	17,556	17,760	17,963	18,166	18,372	18,578	18,784	18,993	19,202	19,411	19,622	18,378
5	Total Cash CIAC	276,184	281,602	287,019	292,489	297,959	303,429	308,952	314,474	319,997	325,572	331,147	336,722	342,350	309,069
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	93	96	99	102	105	109	112	115	118	121	124	127	130	112
8	Collection Sewers- Gravity	21,558	22,107	22,655	23,204	23,752	24,300	24,849	25,397	25,946	26,494	27,042	27,591	28,139	24,840
9	Services to Customers	2,982	3,082	3,181	3,280	3,380	3,479	3,579	3,678	3,778	3,877	3,976	4,076	4,175	3,579
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	24,634	25,285	25,936	26,586	27,237	27,888	28,539	29,190	29,841	30,492	31,143	31,794	32,445	28,539
16	Total Sewer CIAC	300,818	306,886	312,955	319,076	325,196	331,317	337,491	343,664	349,838	356,064	362,290	368,516	374,794	337,608

2009/

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Chuluota
 Docket No. 060368-WS
 Test Year Ending 12/31/07

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	184,099	185,669	187,238	188,840	190,442	192,044	193,677	195,311	196,944	198,610	200,275	201,941	203,638	193,748
2	Meter Fees	19,327	19,814	20,302	20,796	21,290	21,784	22,286	22,787	23,288	23,797	24,305	24,813	25,329	22,301
3	Main Extension Charge	8,002	8,234	8,465	8,716	8,967	9,218	9,489	9,760	10,031	10,322	10,613	10,904	11,215	9,533
4	Service Installation Fees	2,679	2,789	2,899	3,015	3,131	3,247	3,368	3,489	3,611	3,738	3,865	3,992	4,124	3,380
5	Total Cash	214,107	216,505	218,904	221,367	223,830	226,293	228,820	231,347	233,874	236,466	239,058	241,649	244,305	228,963
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	30,244	30,823	31,403	31,982	32,561	33,140	33,719	34,299	34,878	35,457	36,036	36,615	37,195	33,719
8	Services	8,917	9,076	9,236	9,395	9,555	9,714	9,874	10,033	10,193	10,353	10,512	10,672	10,831	9,874
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	6,232	6,380	6,529	6,677	6,826	6,974	7,122	7,271	7,419	7,568	7,716	7,865	8,013	7,122
11	Total Property	45,393	46,280	47,167	48,054	48,941	49,829	50,716	51,603	52,490	53,377	54,265	55,152	56,039	50,716
12	Total Water	259,499	262,785	266,071	269,421	272,771	276,121	279,536	282,950	286,365	289,843	293,322	296,801	300,344	279,679
SEWER															
Cash															
13	Treatment & Disposal Equipment	253,961	258,983	264,004	269,069	274,134	279,199	284,307	289,414	294,522	299,673	304,824	309,975	315,169	284,403
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	5,068	5,263	5,459	5,660	5,862	6,064	6,273	6,482	6,690	6,905	7,121	7,336	7,558	6,288
16	Service Installation Fees	17,155	17,356	17,556	17,760	17,963	18,166	18,372	18,578	18,784	18,993	19,202	19,411	19,622	18,378
17	Total Cash	276,184	281,602	287,019	292,489	297,959	303,429	308,952	314,474	319,997	325,572	331,147	336,722	342,350	309,069
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	93	96	99	102	105	109	112	115	118	121	124	127	130	112
20	Collection Sewers- Gravity	21,558	22,107	22,655	23,204	23,752	24,300	24,849	25,397	25,946	26,494	27,042	27,591	28,139	24,849
21	Services to Customers	2,982	3,082	3,181	3,280	3,380	3,479	3,579	3,678	3,778	3,877	3,976	4,076	4,175	3,579
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	24,634	25,285	25,936	26,586	27,237	27,888	28,539	29,190	29,841	30,492	31,143	31,794	32,445	28,539
28	Total Sewer	300,818	306,886	312,955	319,076	325,196	331,317	337,491	343,664	349,838	356,064	362,290	368,516	374,794	337,608

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