

10/26/2006 18:09

**Jungle Den - Sewer**

Docket No. 060368 - WS

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

Volusia 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					
<b>Index of Rate Base Workpapers- UPIS, Accum Depr, CIAC, Accum Amort of CIAC</b>					
		<b>FWS</b>		<b>ASI</b>	
	<b>Describe Workpaper</b>	<b>Water</b>	<b>Sewer</b>	<b>Water</b>	<b>Sewer</b>
		<small>Page ref</small>	<small>Page ref</small>	<small>Page ref</small>	<small>Page ref</small>
	Company Header Sheet	1	1	1	1
	Index Page	2 a,b	2 a,b	2 a,b	2 a,b
<b>Utility Plant in Service</b>					
<b>Per Books- by month</b>					
	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
	<b>Details of changes and year end balances since Rate Base last established through 12/31/07</b>	6	6	6 a,b	6 a,b
<b>Adjusted Balances</b>					
<b>2004</b>	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
<b>2005</b>	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
<b>2006</b>	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
<b>2007</b>	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
<b>Accumulated Depreciation</b>					
<b>Per Books- by month</b>					
	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
	<b>Details of changes and year end balances since Rate Base last established through 12/31/07</b>	27	27	27 a,b	27 a,b
<b>Adjusted Balances</b>					
<b>2004</b>	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
<b>2005</b>	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
<b>2006</b>	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
<b>2007</b>	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
<small>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" (acc 340.51).</small>					

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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	
<b>CIAC</b>					
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	
<b>Adjusted Balances</b>					
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	
<b>Accumulated Amort of CIAC</b>					
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	
<b>Adjusted Balances</b>					
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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Line	Acct	AccountName	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
1		INTANGIBLE PLANT							
2		351.1 Organization							
3		352.1 Franchises							
4		389.1 Other Plant & Misc. Equipment							
5		COLLECTION PLANT							
6		353.2 Land & Land Rights							
7		354.2 Structures & Improvements							
8		355.2 Power Generation Equipment							
9		360.2 Collection Sewers - Force							
10		361.2 Collection Sewers - Gravity							
11		363.2 Special Collecting Structures							
12		363.2 Services to Customers							
13		364.2 Flow Measuring Devices							
14		385.2 Other Plant & Misc. Equipment							
15		389.2							
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		391.71 Transportation Equipment							
56		392.7 Tires Equipment							
57		393.7 Tools, Shop & Garage Equipment							
58		394.7 Laborer Equipment							
59		395.7 Power Operated Equipment							
60		396.7 Communication Equipment							
61		397.7 Miscellaneous Equipment							
62		398.7 Other Tangible Plant							
63		TOTAL	0	0	0	0	0	0	0

Schedule of Sewer Plant in Service By Primary Account - 2004

Jungle Den - Sewer

Account No. 060388 - WS

Explanation: Provide UPS balances by account for the period beginning 6/30/04 through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.

Historic [x] or Projected [ ]

Page: 2 of 8

Schedule: A-S

Preparer: <name>

Florida Public Service Commission

Line	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	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	0
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	0	0	0	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	0	0	0
7	353.2 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 Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2	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 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	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	0	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	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	0	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	0
42	353.6 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6 Reuse Transmission & Distr. Sys	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	GENERAL PLANT	0	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	0
52	354.7 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	350.7 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7 Transportation 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

4a

Monthly UPIS Balances per Books - 2005

Jungle Den - Sewer

Doc# No. 080388 - WS

Schedule Year Ended: 2005

Historic [X] or Projected [ ]

Explanation: Provide UPIS balances by account for the period beginning 12/31/04 through 12/31/05, and 13 month Average.

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

Florida Public Service Commission

**Schedule of Sewer Plant in Service By Primary Account**

Test Year Average balance  
 Jungle Den  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05  
 Historical [ X ] Projected [ ]

**Florida Public Service Commission**

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.	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	388.1	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	360.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	360.71	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								
		101	6468	FWS	Jungle Den - Sewer			
Docket No. 060368 - WS		Explanation: Provide UPIS balances by account for the period beginning 12/31/05 through 12/31/06, and 13 month Average.						
Schedule Year Ended: 2006								
Historic <input type="checkbox"/> or Projected <input checked="" type="checkbox"/>								
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					
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	494,023

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

**Florida Public Service Commission**

**Jungle Den**  
**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
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
2000			
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance	<u>                    </u>	<u>                    </u>
2001			
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance	<u>                    </u>	<u>                    </u>
2002			
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance	<u>                    </u>	<u>                    </u>
2003			
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	<u>20,861</u>	<u>477,953</u>
2004			
46	Additions	112	408
47	Retirements	0	(284)
48	Adjustments	0	0
49	12/31/04 Balance	<u>20,973</u>	<u>478,077</u>
2005			
50	Additions	4,915	15,661
51	Retirements	0	(9,429)
52	Adjustments	1,310	1,560
53	12/31/05 Balance	<u>27,198</u>	<u>485,869</u>
2006			
54	Additions	3,627	31,501
55	Retirements	(1,197)	(6,382)
56	Adjustments	3,301	3,933
57	12/31/06 Balance	<u>32,929</u>	<u>514,921</u>
2007			
58	Additions	6,500	21,000
59	Retirements	(1,200)	(2,736)
60	Adjustments	1,619	1,928
61	12/31/07 Balance	<u>39,847</u>	<u>535,113</u>

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



Schedule of Sewer Plant in Service By Primary Account- 2004 Amendatory Order Balances as of 6/30/04								Florida Public Service Commission	
Jungle Den - Sewer Docket No. 060388 - WS Schedule Year Ended: 2004 Historic (x) or Projected ( )								Schedule: A-6 Page: 6 of 8 Preparer: <name>	
Explanation: Provide UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. The balances as of 6/30/04 should be from the PSC's Amendatory Order issued Feb 27, 2006.									
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
2	351.1	Organization	0	0	0	0	0	0	0
3	352.1	Franchises	206	206	206	206	206	206	206
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5		COLLECTION PLANT							
6	353.2	Land & Land Rights	118,526	118,526	118,526	118,526	118,526	118,526	118,526
7	354.2	Structures & Improvements	4,575	4,575	4,575	4,575	4,575	4,575	4,575
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	68,467	68,467	68,467	68,467	68,467	68,467	68,467
10	361.2	Collection Sewers - Gravity	141,806	141,806	141,806	141,806	141,806	141,806	141,806
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	1,000	1,000	1,000	1,000	1,000	1,000	1,000
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	33,930	33,930	33,930	33,930	33,930	33,930	33,930
21	371.3	Pumping Equipment	8,127	8,127	8,127	8,127	8,127	8,127	8,127
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	76,528	76,528	76,528	76,528	76,528	76,528	76,528
28	381.4	Plant Sewers	21,741	21,741	21,741	21,741	21,741	21,741	21,741
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT							
32	353.5	Land & Land Rights	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6	Franchises	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
50		GENERAL PLANT							
51	353.7	Land & Land Rights	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0
60	396.7	Communication Equipment	3,047	3,047	3,047	3,047	3,047	3,047	3,047
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	477,953	477,953	477,953	477,953	477,953	477,953	477,953

Line No	AccountName	Schedule Year Ended: 2004											
		Jul	Aug	Sep	Oct	Nov	Dec						
1	INTANGIBLE PLANT												
2	351.1 Organization												
3	352.1 Franchises												
4	399.1 Other Plant & Misc. Equipment												
5	COLLECTION PLANT												
6	Land & Land Rights												
7	354.2 Structures & Improvements												
8	355.2 Power Generation Equipment												
9	350.2 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	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	399.3 Other Plant & Misc. Equipment												
23	TREATMENT AND DISPOSAL PLANT												
24	Land & Land Rights												
25	354.4 Structures & Improvements												
26	354.4 Power Generation Equipment												
27	380.4 Treatment & Disposal Equipment												
28	381.4 Outfall Sewer Lines												
29	382.4 Other Plant & Misc. Equipment												
30	RECLAIMED WATER TREATMENT PLANT												
31	Land & Land Rights												
32	353.5 Structures & Improvements												
33	354.5 Power Generation Equipment												
34	355.5 Structures & Improvements												
35	371.5 Pumping Equipment												
36	374.5 Reuse Distribution Reservoirs												
37	380.5 Treatment & Disposal Equipment												
38	381.5 Plant Sewers												
39	RECLAIMED WATER DISTRIBUTION PLANT												
40	Other Plant & Misc. Equipment												
41	352.6 Franchises												
42	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 & Distr. Sys.												
48	375.6 Reuse Transmission												
49	GENERAL PLANT												
50	Land & Land Rights												
51	354.7 Structures & Improvements												
52	390.7 Office Furniture & Equipment												
53	390.7 Computer Equipment												
54	391.7 Transportation Equipment												
55	392.7 Stores Equipment												
56	393.7 Tools, Shop & Garage Equipment												
57	394.7 Laboratory Equipment												
58	395.7 Power Operated Equipment												
59	396.7 Communication Equipment												
60	397.7 Miscellaneous Equipment												
61	Other Tangible Plant												
62	398.7												
63	TOTAL												

2

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

Junble Den - Sewer  
Schedule No. 060368 - WS  
Schedule Year Ended: 2004  
Historic [x] or Projected [ ]

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

CWIP to Plant - July through December 2004

Florida Public Service Commission

Schedule of Sewer Plant in Service By Primary Account- 2004								Florida Public Service Commission		
Retirements-July through December 2004										
Jungle Den - Sewer								Schedule: A-6		
Docket No. 060368 - WS								Page: 7 of 8		
Schedule Year Ended: 2004								Preparer: <name>		
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>										
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								(284)
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	(284)	0
									(284)	

Schedule of Sewer Plant in Service By Primary Account- 2004		Florida Public Service Commission							
Adjustments to UPIS-July through December 2004									
		=input field							
Jungle Den - Sewer		Schedule: A-6							
Docket No. 060368 - WS		Page: 8 of 8							
Schedule Year Ended: 2004		Preparer: <name>							
Historia [x] or Projected [ ]		Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2004 since the date of Acquisition 6/30/04.							
Line No.	Acct No.	(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

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Schedule of Sewer Plant in Service By Primary Account- 2004 Adjusted UPIS Balances- June through December 2004									Florida Public Service Commission		
Jungle Den - Sewer									Schedule:	A-6	
Booklet No. 060368 - WS									Page:	4 of 8	
Schedule Year Ended: 2004									Prepared:	<name>	
Historic [x] or Projected [ ]											
Explanation: Provide Adjusted UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.											
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	206	206	206	206	206	206	206		
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	118,526	118,526	118,526	118,526	118,526	118,526	118,526		
7	354.2	Structures & Improvements	4,575	4,575	4,575	4,575	4,575	4,575	4,575		
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0		
9	360.2	Collection Sewers - Force	68,467	68,467	68,467	68,467	68,467	68,467	68,467		
10	361.2	Collection Sewers - Gravity	141,806	141,806	141,806	141,806	141,806	141,806	141,806		
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	1,000	1,000	1,000	1,000	1,000	1,000	1,000		
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	33,930	33,930	33,930	33,930	33,930	33,930	33,930		
21	371.3	Pumping Equipment	8,127	8,127	8,127	8,127	8,127	8,251	8,251		
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	76,528	76,528	76,528	76,528	76,528	76,528	76,528		
28	381.4	Plant Sewers	21,741	21,741	21,741	21,741	21,741	21,741	21,741		
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0		
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0	0	0	0	0	0		
33	354.5	Structures & Improvements	0	0	0	0	0	0	0		
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0		
35	371.5	Pumping Equipment	0	0	0	0	0	0	0		
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0		
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0		
38	381.5	Plant Sewers	0	0	0	0	0	0	0		
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0	0	0	0	0	0		
42	353.6	Land & Land Rights	0	0	0	0	0	0	0		
43	354.6	Structures & Improvements	0	0	0	0	0	0	0		
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0		
45	366.6	Reuse Services	0	0	0	0	0	0	0		
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0		
47	371.6	Pumping Equipment	0	0	0	0	0	0	0		
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0		
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0	0	0	0	0	0		
52	354.7	Structures & Improvements	0	0	0	0	0	0	0		
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0		
54	390.71	Computer Equipment	0	0	0	0	0	0	0		
55	391.7	Transportation Equipment	0	0	0	0	0	0	0		
56	392.7	Stores Equipment	0	0	0	0	0	0	0		
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0		
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0		
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0		
60	396.7	Communication Equipment	3,047	3,047	3,047	3,047	3,047	3,047	3,047		
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	477,953	477,953	477,953	477,953	477,953	478,077	478,077		

Schedule of Sewer Plant in Service By Primary Account- 2005 CWIP to Plant -Jan through December 2005		FWS Properties										Florida Public Service Commission				
Jungle Den - Sewer		=input field										Schedule: A-6				
Docket No. 060368 - WS		Explanation: Provide amounts for projects that were physically placed in service during 2005.										Page: 6 of 8				
Schedule Year Ended: 2005												Preparer: <name>				
Historic [x] or Projected [ ]																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force											2,777			2,777
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						903								903
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						2,060	4,348							6,408
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										3,092				3,092
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment										2,481				2,481
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	2,963	9,921	0	0	0	2,777	0	0	15,661

Schedule of Sewer Plant in Service By Primary Account- 2005															Florida Public Service Commission		
Retirements-January through December 2005															Schedule: A-6		
Jungle Den - Sewer															Page: 7 of 8		
Docket No. 060368 - WS															Preparer: <name>		
Explanation: Provide Retirements that were physically made during 2005.																	
Schedule Year Ended: 2005																	
Historic [x] or Projected [ ]																	
Line No.	Acct No.	AccountName	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) Total	(14) 2005	(15) Total
1		INTANGIBLE PLANT															
2	351.1	Organization															0
3	352.1	Franchises															0
4	389.1	Other Plant & Misc. Equipment															0
5		COLLECTION PLANT															
6	353.2	Land & Land Rights															0
7	354.2	Structures & Improvements															0
8	355.2	Power Generation Equipment															0
9	360.2	Collection Sewers - Force												(1,887)			(1,887)
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						(1,469)		(3,100)							(4,569)
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							1,763	(2,204)							(2,973)
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	(2,238)	(5,304)	0	0	0	(1,887)	0	0		(9,429)

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

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Schedule of Sewer Plant In Service By Primary Account- 2005		FWS Properties													Florida Public Service Commission	
Adjusted UPIS Balances- December 2004 through December 2005															Schedule:	A-6
Junglo Den - Sewer		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													Page:	4 of 8
Docket No. 060368 - WS															Preparer:	<name>
Schedule Year Ended: 2005																
Historic [x] or Projected [ ]																
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	AccountName	12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average Balance	
1	INTANGIBLE PLANT															
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	206	206	206	206	206	206	206	206	206	206	206	206	206	206	206
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	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526
7	354.2 Structures & Improvements	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575
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	68,467	68,467	68,467	68,467	68,467	68,467	68,467	68,467	68,467	68,467	68,467	69,357	69,357	69,357	68,672
10	361.2 Collection Sewers - Gravity	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806
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	903	903	903	903	903	903	903	903	556
15	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	SYSTEM PUMPING PLANT															
17	353.3 Land & Land Rights	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
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	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930
21	371.3 Pumping Equipment	8,251	8,251	8,251	8,251	8,251	8,251	8,842	10,090	10,090	10,090	10,090	10,090	10,090	10,090	9,287
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	76,528	76,528	76,528	76,528	76,528	75,759	76,647	76,647	76,647	76,647	76,647	76,647	76,647	76,647	76,533
28	381.4 Plant Sewers	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741
29	382.4 Outfall Sewer Lines	0	0	0	0	0	0	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	1,336
30	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	RECLAIMED WATER TREATMENT PLANT															
32	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	GENERAL PLANT															
51	353.7 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7 Communication Equipment	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047
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	478,077	478,077	478,077	478,077	478,077	478,802	483,419	483,419	483,419	483,419	484,309	484,309	484,309	481,215	481,215

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Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Jungle Den

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Schedule: A-6

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	206	206	206	206	206	206	206	206	206	206	206	206	206	206
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	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526
7	354.2	Structures & Improvements	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575
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	68,467	68,467	68,467	68,467	68,467	68,467	68,467	68,467	68,467	68,467	69,357	69,357	69,357	68,672
10	361.2	Collection Sewers - Gravity	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806
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	903	903	903	903	903	903	903	903	556
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	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
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	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930
21	371.3	Pumping Equipment	8,251	8,251	8,251	8,251	8,251	8,842	10,090	10,090	10,090	10,090	10,090	10,090	10,090	9,287
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	76,528	76,528	76,528	76,528	76,528	75,759	76,647	76,647	76,647	76,647	76,647	76,647	76,647	76,533
28	381.4	Plant Sewers	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	2,481	2,481	2,481	2,481	2,481	2,481	2,481	1,336
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	146	960	1,213	1,560	298
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	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047
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	478,077	478,077	478,077	478,077	478,077	478,802	483,419	483,419	483,419	483,565	485,269	485,522	485,869	481,513
64		Subtotal Land & Land Rights	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526

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Schedule of Sewer Plant in Service By Primary Account- 2006															Florida Public Service Commission		
CWIP to Plant - Jan through December 2006															Schedule: A-6		
Jungle Dan - Sewer															Page: 6 of 8		
Docket No. 060388 - WS															Preparer: <name>		
Schedule Year Ended: 2006																	
Historic [ ] or Projected [x ]																	
Explanation: Provide amounts by month for projects that were physically placed in service during 2006.																	
Line No.	Acct No.	AccountName	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) Total	(14) 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														6,500	6,500
7	354.2	Structures & Improvements															0
8	355.2	Power Generation Equipment															0
9	360.2	Collection Sewers - Force								1,667			1,667			1,667	5,001
10	361.2	Collection Sewers - Gravity															0
11	362.2	Special Collecting Structures															0
12	363.2	Services to Customers										0				0	0
13	364.2	Flow Measuring Devices															0
14	365.2	Flow Measuring Installations															0
15	389.2	Other Plant & Misc. Equipment															0
16		SYSTEM PUMPING PLANT															0
17	353.3	Land & Land Rights															0
18	354.3	Structures & Improvements															0
19	355.3	Power Generation Equipment															0
20	370.3	Receiving Wells															0
21	371.3	Pumping Equipment															0
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														20,000	20,000
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	1,667	0	0	1,667	0	0	28,167		31,501	

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Schedule of Sewer Plant in Service By Primary Account- 2006															Florida Public Service Commission	
Retirements-January through December 2006																
Jungle Den - Sewer															Schedule: A-6	
Docket No. 060388 - WS															Page: 7 of 8	
Schedule Year Ended: 2006															Preparer: <name>	
Historic [ ] or Projected [x ]																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 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												(1,468)		(1,468)
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force							(209)			(209)				(627)
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										(341)				(341)
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												(3,946)		(3,946)
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	(209)	0	0	(550)	0	0	(5,623)	(6,382)

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Schedule of Sewer Plant in Service By Primary Account- 2006													Florida Public Service Commission			
Adjustments to UPIS-January through December 2006													Schedule:	A-6		
Jungle Den - Sewer													Page:	8 of 8		
Docket No. 060388 - WS													Preparer:	<name>		
Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2006																
Schedule Year Ended: 2006																
Historic [ ] or Projected [x ]																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 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																
Jungle Den - Sewer	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														Schedule: A-6	
Docket No. 060368 - WS															Page: 4 of 8	
Schedule Year Ended: 2006															Preparer: <name>	
Historic [ ] or Projected [x]																
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		AccountName	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	12/31/06	Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	206	206	206	206	206	206	206	206	206	206	206	206	206	206
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	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526
7	354.2	Structures & Improvements	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	9,607	4,962
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	69,357	69,357	69,357	69,357	69,357	69,357	70,815	70,815	70,815	72,273	72,273	72,273	73,731	70,703
10	361.2	Collection Sewers - Gravity	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806
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	903	903	903	903	903	903	903	903	903	903	903	903	903	903
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	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
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	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930
21	371.3	Pumping Equipment	10,090	10,090	10,090	10,090	10,090	10,090	10,090	10,090	10,090	10,090	9,749	9,749	9,749	9,985
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	76,647	76,647	76,647	76,647	76,647	76,647	76,647	76,647	76,647	76,647	76,647	76,647	92,701	77,882
28	381.4	Plant Sewers	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741
29	382.4	Outfall Sewer Lines	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481
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	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	484,309	484,309	484,309	484,309	484,309	484,309	485,767	485,767	485,767	486,884	486,884	486,884	509,428	487,172

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Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance  
**Jungle Den**  
 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	206	206	206	206	206	206	206	206	206	206	206	206	206	206
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	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526
7	354.2	Structures & Improvements	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,962
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	69,357	69,357	69,357	69,357	69,357	69,357	70,815	70,815	70,815	72,273	72,273	72,273	73,731	70,703
10	361.2	Collection Sewers - Gravity	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806
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	903	903	903	903	903	903	903	903	903	903	903	903	903	903
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	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
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	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930
21	371.3	Pumping Equipment	10,090	10,090	10,090	10,090	10,090	10,090	10,090	10,090	10,090	9,749	9,749	9,749	9,749	9,985
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	76,647	76,647	76,647	76,647	76,647	76,647	76,647	76,647	76,647	76,647	76,647	76,647	92,701	77,882
28	381.4	Plant Sewers	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741
29	382.4	Outfall Sewer Lines	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	1,560	1,560	1,560	1,696	1,696	2,249	2,349	2,349	2,349	2,349	2,349	2,349	5,493	2,300
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	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047
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	485,869	485,869	485,869	486,005	486,005	486,558	488,116	488,116	488,116	489,233	489,233	489,233	514,921	489,472
64		Subtotal Land & Land Rights	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526

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Schedule of Sewer Plant in Service By Primary Account- 2007 CWIP to Plant - Jan through December 2007		FWS Properties										Florida Public Service Commission				
Jungle Dan - Sewer		=input field										Schedule: A-6				
Docket No. 060368 - WS		Explanation: Provide amounts for projects that were physically placed in service during 2007.										Page: 6 of 8				
Schedule Year Ended: 2007												Preparer: <name>				
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 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			5,000			5,000			5,000			5,000		20,000
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers						0			0			0		0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														
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														
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements			250			250			250			250		1,000
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment							0			0				0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.71	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment							0			0				0
62	398.7	Other Tangible Plant														0
63		TOTAL		0	0	5,250	0	0	0	5,250	0	0	5,250	0	5,250	21,000

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Schedule of Sewer Plant In Service By Primary Account- 2007		FWS Properties											Florida Public Service Commission			
Retirements-January through December 2007		=input field											Schedule: A-6			
Jungle Den - Sewer		Explanation: Provide Retirements that were physically made during 2007											Page: 7 of 8			
Docket No. 060368 - WS													Preparer: <name>			
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				(56)			(56)			(56)		(56)		(224)
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force				(628)			(628)			(628)		(628)		(2,512)
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			0			0		0		0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														0
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														0
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														0
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.71	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	(684)	0	0	(684)	0	0	(684)	0	0	(684)	(2,736)

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Schedule of Sewer Plant in Service By Primary Account- 2007		FWS Properties											Florida Public Service Commission			
Adjustments to UPIS-January through December 2007																
Jungle Den - Sewer		=input field											Schedule: A-6			
Docket No. 060368 - WS		Explanation: Provide Adjustments to UPIS Amendatory Order balances other than											Page: 8 of 8			
Schedule Year Ended: 2007		changes resulting from CWIP closed to Plan or Retirements for 2007.											Preparer: <name>			
Historic [ ] or Projected [x ]																
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
1		INTANGIBLE PLANT														
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 Plant in Service By Primary Account- 2007 Adjusted UPIS Balances- December 2006 through December 2007		FWS Properties											Florida Public Service Commission			
Jungle Den - Sewer Docket No. 060368 - WS Schedule Year Ended: 2007 Historic [ ] or Projected [x]		Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average											Schedule: Page: Preparer:	A-8 4 of 8 <name>		
Line No.	Acct No.	(1) AccountName	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	206	206	206	206	206	206	206	206	206	206	206	206	206	206
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	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526
7	354.2	Structures & Improvements	9,607	9,607	9,607	9,551	9,551	9,551	9,495	9,495	9,495	9,439	9,439	9,439	9,383	9,512
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	73,731	73,731	73,731	78,103	78,103	78,103	82,475	82,475	82,475	86,847	86,847	86,847	91,219	81,130
10	361.2	Collection Sewers - Gravity	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806
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	903	903	903	903	903	903	903	903	903	903	903	903	903	903
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	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
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	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930
21	371.3	Pumping Equipment	9,749	9,749	9,749	9,749	9,749	9,749	9,749	9,749	9,749	9,749	9,749	9,749	9,749	9,749
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	250	250	250	500	500	500	750	750	750	1,000	423
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	92,701	92,701	92,701	92,701	92,701	92,701	92,701	92,701	92,701	92,701	92,701	92,701	92,701	92,701
28	381.4	Plant Sewers	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741
29	382.4	Outfall Sewer Lines	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481
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	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047
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		<b>TOTAL</b>	<b>509,428</b>	<b>509,428</b>	<b>509,428</b>	<b>513,994</b>	<b>513,994</b>	<b>513,994</b>	<b>518,560</b>	<b>518,560</b>	<b>518,560</b>	<b>523,126</b>	<b>523,126</b>	<b>523,126</b>	<b>527,692</b>	<b>517,155</b>

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**Schedule of Sewer Plant in Service By Primary Account**

Test Year Average balance

Jungle Den

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [ ] Projected [ X ]

**Florida Public Service Commission**

Schedule: A-6

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	206	206	206	206	206	206	206	206	206	206	206	206	206	206
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	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526
7	354.2	Structures & Improvements	9,607	9,607	9,607	9,551	9,551	9,551	9,495	9,495	9,495	9,439	9,439	9,439	9,383	9,512
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	73,731	73,731	73,731	78,103	78,103	78,103	82,475	82,475	82,475	86,847	86,847	86,847	91,219	81,130
10	361.2	Collection Sewers - Gravity	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806
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	903	903	903	903	903	903	903	903	903	903	903	903	903	903
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	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
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	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930
21	371.3	Pumping Equipment	9,749	9,749	9,749	9,749	9,749	9,749	9,749	9,749	9,749	9,749	9,749	9,749	9,749	9,749
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	250	250	250	500	500	500	750	750	750	1,000	423
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	92,701	92,701	92,701	92,701	92,701	92,701	92,701	92,701	92,701	92,701	92,701	92,701	92,701	92,701
28	381.4	Plant Sewers	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741
29	382.4	Outfall Sewer Lines	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481
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	5,493	5,602	5,746	6,020	6,240	6,415	6,588	6,722	6,841	7,056	7,171	7,281	7,421	6,508
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	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047
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	514,921	515,030	515,174	520,014	520,234	520,409	525,148	525,282	525,401	530,182	530,297	530,407	535,113	523,663
64		Subtotal Land & Land Rights	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526

Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties						Florida Public Service Commission	
June through December Accum Dep'n Balances per Books- 2004									
		108	6468	FWS	Jungle Den - Sewer			Schedule:	A-10
Jungle Den - Sewer									
Docket No. 060368 - WS		Explanation: Provide Accumulated Depreciation balances by account for the period beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA) through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.							
Schedule Year Ended: 2004									
Historic [x] or Projected [ ]									
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Account Name	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
1		INTANGIBLE PLANT							
2	351.1	Organization							
3	352.1	Franchises							
4	389.1	Other Plant & Misc. Equipment							
5		COLLECTION PLANT							
6	353.2	Land & Land Rights							
7	354.2	Structures & Improvements							
8	355.2	Power Generation Equipment							
9	360.2	Collection Sewers - Force							
10	361.2	Collection Sewers - Gravity							
11	362.2	Special Collecting Structures							
12	383.2	Services to Customers							
13	384.2	Flow Measuring Devices							
14	385.2	Flow Measuring Installations							
15	389.2	Other Plant & Misc. Equipment							
16		SYSTEM PUMPING PLANT							
17	353.3	Land & Land Rights							
18	354.3	Structures & Improvements							
19	355.3	Power Generation Equipment							
20	370.3	Receiving Wells							
21	371.3	Pumping Equipment							
22	389.3	Other Plant & Misc. Equipment							
23		TREATMENT AND DISPOSAL PLANT							
24	353.4	Land & Land Rights							
25	354.4	Structures & Improvements							
26	355.4	Power Generation Equipment							
27	380.4	Treatment & Disposal Equipment							
28	381.4	Plant Sewers							
29	382.4	Outfall Sewer Lines							
30	389.4	Other Plant & Misc. Equipment							
31		RECLAIMED WATER TREATMENT PLANT							
32	353.5	Land & Land Rights							
33	354.5	Structures & Improvements							
34	355.5	Power Generation Equipment							
35	371.5	Pumping Equipment							
36	374.5	Reuse Distribution Reservoirs							
37	380.5	Treatment & Disposal Equipment							
38	381.5	Plant Sewers							
39	389.5	Other Plant & Misc. Equipment							
40		RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6	Franchises							
42	353.6	Land & Land Rights							
43	354.6	Structures & Improvements							
44	355.6	Power Generation Equipment							
45	366.6	Reuse Services							
46	367.6	Reuse Meters & Meter Installations							
47	371.6	Pumping Equipment							
48	375.6	Reuse Transmission & Distr. Sys.							
49	389.6	Other Plant & Misc. Equipment							
50		GENERAL PLANT							
51	353.7	Land & Land Rights							
52	354.7	Structures & Improvements							
53	390.7	Office Furniture & Equipment							
54	390.71	Computer Equipment							
55	391.7	Transportation Equipment							
56	392.7	Stores Equipment							
57	393.7	Tools, Shop & Garage Equipment							
58	394.7	Laboratory Equipment							
59	395.7	Power Operated Equipment							
60	396.7	Communication Equipment							
61	397.7	Miscellaneous Equipment							
62	398.7	Other Tangible Plant							
63		TOTAL	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2005													Florida Public Service Commission				
Monthly Accumulated Depreciation Balances- per books- 2005																	
Jungle Den - Sewer 108 6468 FWS Jungle Den - Sewer													Schedule: A-10				
Docket No. 060368 - WS Explanation: Provide Accumulated Depreciation balances by account for the period													Page: 2 of 8				
Schedule Year Ended: 2005 beginning 12/31/04 through 12/31/05, and 13 month average for 2005													Preparer: <name>				
Historic [x] or Projected [ ]																	
Line No.	Acct No.	Account Name	(1) 12/31/04	(2) 01/31/05	(3) 02/28/05	(4) 03/31/05	(5) 04/30/05	(6) 05/31/05	(7) 06/30/05	(8) 07/31/05	(9) 08/31/05	(10) 09/30/05	(11) 10/31/05	(12) 11/30/05	(13) 12/31/05	(14) Average	(15) Balance
1		INTANGIBLE PLANT															
2	351.1	Organization	0														0
3	352.1	Franchises	0														0
4	389.1	Other Plant & Misc. Equipment	0														0
5		COLLECTION PLANT															
6	353.2	Land & Land Rights	0														0
7	354.2	Structures & Improvements	0														0
8	355.2	Power Generation Equipment	0														0
9	360.2	Collection Sewers - Force	0														0
10	361.2	Collection Sewers - Gravity	0														0
11	362.2	Special Collecting Structures	0														0
12	363.2	Services to Customers	0														0
13	364.2	Flow Measuring Devices	0														0
14	365.2	Flow Measuring Installations	0														0
15	389.2	Other Plant & Misc. Equipment	0														0
16		SYSTEM PUMPING PLANT															
17	353.3	Land & Land Rights	0														0
18	354.3	Structures & Improvements	0														0
19	355.3	Power Generation Equipment	0														0
20	370.3	Receiving Wells	0														0
21	371.3	Pumping Equipment	0														0
22	389.3	Other Plant & Misc. Equipment	0														0
23		TREATMENT AND DISPOSAL PLANT															
24	353.4	Land & Land Rights	0														0
25	354.4	Structures & Improvements	0														0
26	355.4	Power Generation Equipment	0														0
27	380.4	Treatment & Disposal Equipment	0														0
28	381.4	Plant Sewers	0														0
29	382.4	Outfall Sewer Lines	0														0
30	389.4	Other Plant & Misc. Equipment	0														0
31		RECLAIMED WATER TREATMENT PLANT															
32	353.5	Land & Land Rights	0														0
33	354.5	Structures & Improvements	0														0
34	355.5	Power Generation Equipment	0														0
35	371.5	Pumping Equipment	0														0
36	374.5	Reuse Distribution Reservoirs	0														0
37	380.5	Treatment & Disposal Equipment	0														0
38	381.5	Plant Sewers	0														0
39	389.5	Other Plant & Misc. Equipment	0														0
40		RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6	Franchises	0														0
42	353.6	Land & Land Rights	0														0
43	354.6	Structures & Improvements	0														0
44	355.6	Power Generation Equipment	0														0
45	366.6	Reuse Services	0														0
46	367.6	Reuse Meters & Meter Installations	0														0
47	371.6	Pumping Equipment	0														0
48	375.6	Reuse Transmission & Distr. Sys.	0														0
49	389.6	Other Plant & Misc. Equipment	0														0
50		GENERAL PLANT															
51	353.7	Land & Land Rights	0														0
52	354.7	Structures & Improvements	0														0
53	390.7	Office Furniture & Equipment	0														0
54	390.71	Computer Equipment	0														0
55	391.7	Transportation Equipment	0														0
56	392.7	Stores Equipment	0														0
57	393.7	Tools, Shop & Garage Equipment	0														0
58	394.7	Laboratory Equipment	0														0
59	395.7	Power Operated Equipment	0														0
60	396.7	Communication Equipment	0														0
61	397.7	Miscellaneous Equipment	0														0
62	398.7	Other Tangible Plant	0														0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Jungle Den

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Schedule: A-10

Page: 2 of 5

Preparer: Robert M. Griffin

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

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

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

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2006								
Monthly Accumulated Depreciation Balances- per books- 2006								
Jungle Den - Sewer		1081	6468	FWS	Jungle Den - Sewer			
Docket No. 060388 - WS		Explanation: Provide Accumulated Depreciation balances by account for the period						
Schedule Year Ended: 2006		beginning 12/31/06 through 12/31/06, and 12 month averages for 2006						
Historic [ ] or Projected [x]								
Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06
1		INTANGIBLE PLANT						Linked
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	380.2	Collection Sewers - Force	0					
10	361.2	Collection Sewers - Gravily	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 Walls	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	144,559



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

**Florida Public Service Commission**

**Jungle Den**  
**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
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
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	12,335	124,335
2004			
46	Additions	319	6,397
47	Retirements	0	(284)
48	Adjustments	0	0
49	12/31/04 Balance	12,654	130,448
2005			
50	Additions	661	12,868
51	Retirements	0	(9,429)
52	Adjustments	45	54
53	12/31/05 Balance	13,360	133,941
2006			
54	Additions	921	12,836
55	Retirements	(1,197)	(6,382)
56	Adjustments	330	394
57	12/31/06 Balance	13,414	140,789
2007			
58	Additions	1,044	14,045
59	Retirements	(1,200)	(2,736)
60	Adjustments	922	1,099
61	12/31/07 Balance	14,181	153,196

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: 6 of 8		
Jungle Den - 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									
2	351.1	Organization	0	0	0	0	0	0	0		
3	352.1	Franchises	65	65	65	65	65	65	65		
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0	0	0	0	0	0		
7	354.2	Structures & Improvements	2,192	2,192	2,192	2,192	2,192	2,192	2,192		
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0		
9	360.2	Collection Sewers - Force	32,462	32,462	32,462	32,462	32,462	32,462	32,462		
10	361.2	Collection Sewers - Gravity	35,577	35,577	35,577	35,577	35,577	35,577	35,577		
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	17,788	17,788	17,788	17,788	17,788	17,788	17,788		
21	371.3	Pumping Equipment	(21,294)	(21,294)	(21,294)	(21,294)	(21,294)	(21,294)	(21,294)		
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	46,583	46,583	46,583	46,583	46,583	46,583	46,583		
28	381.4	Plant Sewers	10,048	10,048	10,048	10,048	10,048	10,048	10,048		
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0		
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0	0	0	0	0	0		
33	354.5	Structures & Improvements	0	0	0	0	0	0	0		
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0		
35	371.5	Pumping Equipment	0	0	0	0	0	0	0		
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0		
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0		
38	381.5	Plant Sewers	0	0	0	0	0	0	0		
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0	0	0	0	0	0		
42	353.6	Land & Land Rights	0	0	0	0	0	0	0		
43	354.6	Structures & Improvements	0	0	0	0	0	0	0		
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0		
45	366.6	Reuse Services	0	0	0	0	0	0	0		
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0		
47	371.6	Pumping Equipment	0	0	0	0	0	0	0		
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0		
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0	0	0	0	0	0		
52	354.7	Structures & Improvements	0	0	0	0	0	0	0		
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0		
54	390.71	Computer Equipment	0	0	0	0	0	0	0		
55	391.7	Transportation Equipment	0	0	0	0	0	0	0		
56	392.7	Stores Equipment	0	0	0	0	0	0	0		
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0		
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0		
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0		
60	396.7	Communication Equipment	914	914	914	914	914	914	914		
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0		
62	388.7	Other Tangible Plant	0	0	0	0	0	0	0		
63		TOTAL	124,335	124,335	124,335	124,335	124,335	124,335	124,335		

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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											
Jungle Den - Sewer										Schedule: A-10	
Docket No. 060368 - WS										Page: UPIS 4 of 8	
Schedule Year Ended: 2004										Preparer: <name>	
Historic [x] or Projected [ ]											
								Explanation: Provide Adjusted UPIS balances by account for the period beginning			
								6/30/04 through the year ended 12/31/04			
Line No.	Acct No.	(1) 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	206	206	206	206	206	206	206		
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	118,526	118,526	118,526	118,526	118,526	118,526	118,526		
7	354.2	Structures & Improvements	4,575	4,575	4,575	4,575	4,575	4,575	4,575		
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0		
9	360.2	Collection Sewers - Force	68,467	68,467	68,467	68,467	68,467	68,467	68,467		
10	361.2	Collection Sewers - Gravity	141,806	141,806	141,806	141,806	141,806	141,806	141,806		
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	1,000	1,000	1,000	1,000	1,000	1,000	1,000		
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	33,930	33,930	33,930	33,930	33,930	33,930	33,930		
21	371.3	Pumping Equipment	8,127	8,127	8,127	8,127	8,127	8,251	8,251		
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	76,528	76,528	76,528	76,528	76,528	76,528	76,528		
28	381.4	Plant Sewers	21,741	21,741	21,741	21,741	21,741	21,741	21,741		
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0		
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0	0	0	0	0	0		
33	354.5	Structures & Improvements	0	0	0	0	0	0	0		
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0		
35	371.5	Pumping Equipment	0	0	0	0	0	0	0		
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0		
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0		
38	381.5	Plant Sewers	0	0	0	0	0	0	0		
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0	0	0	0	0	0		
42	353.6	Land & Land Rights	0	0	0	0	0	0	0		
43	354.6	Structures & Improvements	0	0	0	0	0	0	0		
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0		
45	366.6	Reuse Services	0	0	0	0	0	0	0		
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0		
47	371.6	Pumping Equipment	0	0	0	0	0	0	0		
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0		
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0	0	0	0	0	0		
52	354.7	Structures & Improvements	0	0	0	0	0	0	0		
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0		
54	390.71	Computer Equipment	0	0	0	0	0	0	0		
55	391.7	Transportation Equipment	0	0	0	0	0	0	0		
56	392.7	Stores Equipment	0	0	0	0	0	0	0		
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0		
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0		
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0		
60	396.7	Communication Equipment	3,047	3,047	3,047	3,047	3,047	3,047	3,047		
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	477,953	477,953	477,953	477,953	477,953	478,077	478,077		

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004			FWS Properties						
Depreciation Rates for Sewer Accounts - 2004			This Schedule shows the Commission Authorized Depreciation rates for 2004						
Jungle Den - Sewer									
Docket No. 060368 - WS									
Schedule Year Ended: 2004									
Historic [x] or Projected [ ]									
Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
			Monthly Rates						
2	351.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	352.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
4	389.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5		COLLECTION PLANT							
6	353.2	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	354.2	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
8	355.2	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	360.2	Collection Sewers - Force	3.33%	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%
11	362.2	Special Collecting Structures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	363.2	Services to Customers	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	364.2	Flow Measuring Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14	365.2	Flow Measuring Installations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15	389.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16		SYSTEM PUMPING PLANT							
17	353.3	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18	354.3	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
19	355.3	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
20	370.3	Receiving Wells	5.58%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
21	371.3	Pumping Equipment	5.58%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
22	389.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
23		TREATMENT AND DISPOSAL PLANT							
24	353.4	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25	354.4	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
26	355.4	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	380.4	Treatment & Disposal Equipment	5.58%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
28	381.4	Plant Sewers	2.88%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
29	382.4	Outfall Sewer Lines	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
30	389.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31		RECLAIMED WATER TREATMENT PLANT							
32	353.5	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33	354.5	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
34	355.5	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
35	371.5	Pumping Equipment	5.58%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
36	374.5	Reuse Distribution Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	380.5	Treatment & Disposal Equipment	5.58%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
38	381.5	Plant Sewers	2.88%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
39	389.5	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40		RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
42	353.6	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	354.6	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
44	355.6	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	366.6	Reuse Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
46	367.6	Reuse Meters & Meter Installations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47	371.6	Pumping Equipment	5.58%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
48	375.6	Reuse Transmission & Distr. Sys.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
49	389.6	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
50		GENERAL PLANT							
51	353.7	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
52	354.7	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
53	390.7	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
54	390.71	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
55	391.7	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
56	392.7	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
57	393.7	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
58	394.7	Laboratory Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
59	395.7	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
60	396.7	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
61	397.7	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
62	398.7	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
63		TOTAL							

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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	
Jungle Den - Sewer									Page: 6 of 8	
Docket No. 060368 - WS									Preparer: <name>	
Schedule Year Ended: 2004		Explanation: Provide monthly Depreciation Expense for 2004								
Historic [x] or Projected [ ]										
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	AccountName	July	Aug	Sep	Oct	Nov	Dec			
1	INTANGIBLE PLANT									
2	351.1 Organization	0	0	0	0	0	0	0	0	
3	352.1 Franchises	0	0	0	0	0	0	0	0	
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	
7	354.2 Structures & Improvements	12	12	12	12	12	12	12	12	
8	355.2 Power Generation Equipment	0	0	0	0	0	0	0	0	
9	360.2 Collection Sewers - Force	190	190	190	190	190	190	190	190	
10	361.2 Collection Sewers - Gravity	262	262	262	262	262	262	262	262	
11	362.2 Special Collecting Structures	0	0	0	0	0	0	0	0	
12	363.2 Services to Customers	0	0	0	0	0	0	0	0	
13	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	
14	365.2 Flow Measuring Installations	0	0	0	0	0	0	0	0	
15	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	
16	SYSTEM PUMPING PLANT									
17	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	
18	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	
19	355.3 Power Generation Equipment	0	0	0	0	0	0	0	0	
20	370.3 Receiving Wells	157	157	157	157	157	157	157	157	
21	371.3 Pumping Equipment	38	38	38	38	38	38	38	38	
22	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	
23	TREATMENT AND DISPOSAL PLANT									
24	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	
25	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	
26	355.4 Power Generation Equipment	0	0	0	0	0	0	0	0	
27	380.4 Treatment & Disposal Equipment	355	355	355	355	355	355	355	355	
28	381.4 Plant Sewers	52	52	52	52	52	52	52	52	
29	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	
30	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	
31	RECLAIMED WATER TREATMENT PLANT									
32	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	
33	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	
34	355.5 Power Generation Equipment	0	0	0	0	0	0	0	0	
35	371.5 Pumping Equipment	0	0	0	0	0	0	0	0	
36	374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	
37	380.5 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	
38	381.5 Plant Sewers	0	0	0	0	0	0	0	0	
39	389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	
40	RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6 Franchises	0	0	0	0	0	0	0	0	
42	353.6 Land & Land Rights	0	0	0	0	0	0	0	0	
43	354.6 Structures & Improvements	0	0	0	0	0	0	0	0	
44	355.6 Power Generation Equipment	0	0	0	0	0	0	0	0	
45	366.6 Reuse Services	0	0	0	0	0	0	0	0	
46	367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	
47	371.6 Pumping Equipment	0	0	0	0	0	0	0	0	
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	
49	389.6 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	
50	GENERAL PLANT									
51	353.7 Land & Land Rights	0	0	0	0	0	0	0	0	
52	354.7 Structures & Improvements	0	0	0	0	0	0	0	0	
53	390.7 Office Furniture & Equipment	0	0	0	0	0	0	0	0	
54	390.71 Computer Equipment	0	0	0	0	0	0	0	0	
55	391.7 Transportation Equipment	0	0	0	0	0	0	0	0	
56	392.7 Stores Equipment	0	0	0	0	0	0	0	0	
57	393.7 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	
58	394.7 Laboratory Equipment	0	0	0	0	0	0	0	0	
59	395.7 Power Operation Equipment	0	0	0	0	0	0	0	0	
60	396.7 Communication Equipment	0	0	0	0	0	0	0	0	
61	397.7 Miscellaneous Equipment	0	0	0	0	0	0	0	0	
62	398.7 Other Tangible Plant	0	0	0	0	0	0	0	0	
63	TOTAL	1,066	1,066	1,066	1,066	1,067	1,067	1,067	1,067	6,397

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties							Florida Public Service Commission	
Retirements-July through December 2004									Schedule: A-10	
Jungle Den - Sewer		=input field							Page: 7 of 8	
Docket No. 060368 - WS		Explanation: Provide Retirements that were physically made after the date of							Preparer: <name>	
Schedule Year Ended: 2004		Acquisition 6/30/04								
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	(284)	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	0	0	0	
38	381.5	Plant Sewers	0	0	0	0	0	0	0	
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
40		RECLAIMED WATER DISTRIBUTION PLANT								
41	352.6	Franchises	0	0	0	0	0	0	0	
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	
45	366.6	Reuse Services	0	0	0	0	0	0	0	
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
50		GENERAL PLANT								
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	
54	390.71	Computer Equipment	0	0	0	0	0	0	0	
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	
56	392.7	Stores Equipment	0	0	0	0	0	0	0	
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	
60	396.7	Communication Equipment	0	0	0	0	0	0	0	
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	
63		TOTAL	0	0	0	0	(284)	0	(284)	

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

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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											
Jungle Den - Sewer		Explanation: Provide Adjusted Accum Depn. balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.								Schedule: A-10	
Docket No. 060368 - WS										Page: 4 of 8	
Schedule Year Ended: 2004										Preparer: <name>	
Historic [x] or Projected [ ]											
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
	AccountName	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04			
1	INTANGIBLE PLANT										
2	351.1 Organization	0	0	0	0	0	0	0	0		
3	352.1 Franchises	65	65	66	66	67	67	68			
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	0	0	0	0	0	0	0			
7	354.2 Structures & Improvements	2,192	2,204	2,216	2,228	2,240	2,252	2,264			
8	355.2 Power Generation Equipment	0	0	0	0	0	0	0			
9	360.2 Collection Sewers - Force	32,462	32,652	32,842	33,032	33,222	33,412	33,602			
10	361.2 Collection Sewers - Gravity	35,577	35,839	36,102	36,364	36,626	36,889	37,151			
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	17,788	17,945	18,102	18,260	18,417	18,574	18,731			
21	371.3 Pumping Equipment	(21,294)	(21,256)	(21,219)	(21,181)	(21,143)	(21,389)	(21,351)			
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	46,583	46,938	47,292	47,647	48,001	48,356	48,710			
28	381.4 Plant Sewers	10,048	10,100	10,152	10,203	10,255	10,307	10,359			
29	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0			
30	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
31	RECLAIMED WATER TREATMENT PLANT										
32	353.5 Land & Land Rights	0	0	0	0	0	0	0			
33	354.5 Structures & Improvements	0	0	0	0	0	0	0			
34	355.5 Power Generation Equipment	0	0	0	0	0	0	0			
35	371.5 Pumping Equipment	0	0	0	0	0	0	0			
36	374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0			
37	380.5 Treatment & Disposal Equipment	0	0	0	0	0	0	0			
38	381.5 Plant Sewers	0	0	0	0	0	0	0			
39	389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
40	RECLAIMED WATER DISTRIBUTION PLANT										
41	352.6 Franchises	0	0	0	0	0	0	0			
42	353.6 Land & Land Rights	0	0	0	0	0	0	0			
43	354.6 Structures & Improvements	0	0	0	0	0	0	0			
44	355.6 Power Generation Equipment	0	0	0	0	0	0	0			
45	366.6 Reuse Services	0	0	0	0	0	0	0			
46	367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0			
47	371.6 Pumping Equipment	0	0	0	0	0	0	0			
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0			
49	389.6 Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
50	GENERAL PLANT										
51	353.7 Land & Land Rights	0	0	0	0	0	0	0			
52	354.7 Structures & Improvements	0	0	0	0	0	0	0			
53	390.7 Office Furniture & Equipment	0	0	0	0	0	0	0			
54	390.71 Computer Equipment	0	0	0	0	0	0	0			
55	391.7 Transportation Equipment	0	0	0	0	0	0	0			
56	392.7 Stores Equipment	0	0	0	0	0	0	0			
57	393.7 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0			
58	394.7 Laboratory Equipment	0	0	0	0	0	0	0			
59	395.7 Power Operated Equipment	0	0	0	0	0	0	0			
60	396.7 Communication Equipment	914	914	914	914	914	914	914			
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	124,335	125,401	126,467	127,533	128,599	129,381	130,448			

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2005												Florida Public Service Commission				
Adjusted 2005 UPIS Balances for Depn Exp Calc												Schedule:	A-10			
Jungle Den - Sewer												Page:	UPIS 4 of 8			
Docket No. 060368 - WS												Preparer:	<name>			
Schedule Year Ended: 2005												Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/05.				
Historic [X] or Projected [ ]																
Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 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	206	206	206	206	206	206	206	206	206	206	206	206	206	206
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	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526
7	354.2	Structures & Improvements	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575
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	68,467	68,467	68,467	68,467	68,467	68,467	68,467	68,467	68,467	68,467	69,357	69,357	69,357	68,672
10	361.2	Collection Sewers - Gravity	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806
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	903	903	903	903	903	903	903	903	556
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	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
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	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930
21	371.3	Pumping Equipment	8,251	8,251	8,251	8,251	8,251	8,842	10,090	10,090	10,090	10,090	10,090	10,090	10,090	9,287
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	76,528	76,528	76,528	76,528	76,528	75,759	76,647	76,647	76,647	76,647	76,647	76,647	76,647	76,533
28	381.4	Plant Sewers	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	2,481	2,481	2,481	2,481	2,481	2,481	2,481	1,336
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	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047
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	478,077	478,077	478,077	478,077	478,077	478,802	483,419	483,419	483,419	483,419	484,309	484,309	484,309	481,215

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Line No	Account Name	Annual Rate	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
1	INTANGIBLE PLANT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	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%
3	352.1 Franchises	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%
4	389.1 Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	COLLECTION PLANT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	352.2 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%
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%
8	355.2 Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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%
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%
11	362.2 Special Collecting Structures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	363.2 Services to Customers	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%
13	364.2 Flow Measuring Devices	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%
14	365.2 Flow Measuring Installations	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%
15	389.2 Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16	SYSTEM PUMPING PLANT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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%
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%
19	355.3 Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
20	370.3 Receiving Wells	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
21	389.3 Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22	389.3 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%
23	TREATMENT AND DISPOSAL PLANT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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%
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%
26	355.4 Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	381.4 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%
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%
29	382.4 Outfall Sewer Lines	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%
30	389.4 Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31	RECLAIMED WATER TREATMENT PLANT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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%
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%
34	355.5 Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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%
36	374.5 Reuse Distribution Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	381.5 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%
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%
39	389.5 Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	RECLAIMED WATER DISTRIBUTION PLANT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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%
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%
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%
44	355.6 Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	366.6 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%
46	367.6 Reuse Meters & Meter Installations	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%
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%
48	376.6 Reuse Transmission & Distr. Sys.	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%
49	389.6 Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
50	GENERAL PLANT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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%
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%
53	390.7 Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
54	390.7 Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
55	391.7 Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
56	392.7 Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
57	393.7 Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
58	394.7 Laboratory Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
59	395.7 Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
60	396.7 Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
61	397.7 Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
62	398.7 Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Schedule of Sewer Accumulated Depreciation By Primary Account-2005

Jungle Den - Sewer

Docket No. 060368 - WS

Schedule Year Ended: 2005

Historic [x] or Projected [ ]

This Schedule shows the Commission Authorized Depreciation rates for 2005

Schedule: A-10

Page: 26

Preparer: <name>

Florida Public Service Commission

Depreciation Rates for Sewer Accounts - 2005

Account Name

Annual Rate

Jan

Feb

Mar

Apr

May

Monthly Rates

Jun

Jul

Aug

Sep

Oct

Nov

Dec

(1)

(2)

(3)

(4)

(5)

(6)

(7)

(8)

(9)

(10)

(11)

(12)

(13)

(14)

0.00%

0.00%

0.00%

0.00%

0.00%

0.00%

0.00%

0.00%

0.00%

0.00%

0.00%

0.00%

Schedule of Sewer Accumulated Depreciation By Primary Account-2005															Florida Public Service Commission	
Depreciation Expense- 2005															Schedule: A-10	
Jungle Den - 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Test Year End	2005	
															Total	
1	INTANGIBLE PLANT															
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
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	12	12	12	12	12	12	12	12	12	12	12	12	12	12	143
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	190	190	190	190	190	190	190	190	190	190	190	192	192	192	2,287
10	361.2 Collection Sewers - Gravity	262	262	262	262	262	262	262	262	262	262	262	262	262	262	3,148
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	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	SYSTEM PUMPING PLANT															
17	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3 Receiving Wells	157	157	157	157	157	157	157	157	157	157	157	157	157	157	1,887
21	371.3 Pumping Equipment	38	38	38	38	41	47	47	47	47	47	47	47	47	47	521
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	355	355	355	355	351	355	355	355	355	355	355	355	355	355	4,255
28	381.4 Plant Sewers	52	52	52	52	52	52	52	52	52	52	52	52	52	52	622
29	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	RECLAIMED WATER TREATMENT PLANT															
32	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	GENERAL PLANT															
51	353.7 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	TOTAL	1,067	1,067	1,067	1,067	1,066	1,076	1,076	1,076	1,076	1,076	1,078	1,078	1,078	1,078	12,868

37

Line No.	Acct No.	AccountName	Historic [x] or Projected [ ]														
			Jan	Feb	Mar	Apr	May	Jun	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		393.7 Stores Equipment															
57		393.71 Locks, Shop & Garage Equipment															
58		394.7 Laboratories 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															

Florida Public Service Commission

Input field

Explanation: Provide Retirements for 2005

Preparer: <name>

Schedule: A-10

Page: 7 of 8

Test Year End: 2005

Total

Jungle Den - Sewer  
Schedule No. 060368 - WS  
Schedule Year Ended: 2005  
Historic [x] or Projected [ ]

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

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Line No.	Account	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	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Organization	68	68	68	69	69	70	70	71	71	71	72	73	70	
3	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	Structures & Improvements	2,264	2,276	2,287	2,311	2,335	2,347	2,359	2,371	2,383	2,395	2,407	2,419	2,335	
8	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Collection Sewers - Force	33,602	33,792	33,982	34,172	34,362	34,552	34,742	34,932	35,122	35,312	35,502	35,692	34,308	
10	Collection Sewers - Gravity	37,151	37,413	37,676	37,938	38,200	38,463	38,725	38,987	39,250	39,512	39,774	40,037	38,725	
11	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	Power Generation Equipment	18,731	18,868	19,006	19,203	19,360	19,517	19,675	19,832	19,989	20,146	20,303	20,461	19,675	
20	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	
21	Pumping Equipment	(21,351)	(21,313)	(21,274)	(21,236)	(21,199)	(21,162)	(21,125)	(21,087)	(21,050)	(21,012)	(20,975)	(20,937)	(20,900)	
22	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	Structures & Improvements	49,710	49,655	49,420	49,714	50,129	49,711	47,862	48,217	48,572	48,927	49,282	49,638	49,177	
28	Power Generation Equipment	10,359	10,411	10,463	10,514	10,566	10,618	10,670	10,722	10,773	10,825	10,877	10,929	10,981	
29	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	
30	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	
31	RECycled WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	
32	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
33	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
34	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
35	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
36	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
37	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
38	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
39	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
40	RECycled WATER DISTRIBUTION PLANT	0	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	0	
42	Land & Land Rights	0	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	0	
44	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
45	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	
46	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
47	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
48	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	
49	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
50	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	
51	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
52	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
53	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
54	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
55	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
56	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
57	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
58	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
59	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
60	Communication Equipment	914	914	914	914	914	914	914	914	914	914	914	914	914	
61	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
62	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL		130,448	131,514	132,581	133,648	134,714	135,782	136,848	137,914	138,980	140,046	141,112	142,178	143,244	

Schedule of Sewer Accumulated Depreciation By Primary Account-2005  
Adjusted Accumulated Depreciation Balances - December 2004 through December 2005

Schedule: A-10  
Page: 4 of 8  
Preparer: <name>

Explanation: Provide Adjusted Accumulated Depreciation Balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month averages.

Historic [X] or Projected [ ]

**Schedule of Sewer Accumulated Depreciation By Primary Account**

Florida Public Service Commission

Test Year Average balance

Jungle Den

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

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

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

Line No.	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	68	68	68	69	69	70	70	71	71	71	72	72	73	70
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	2,264	2,276	2,287	2,299	2,311	2,323	2,335	2,347	2,359	2,371	2,383	2,395	2,407	2,335
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	33,602	33,792	33,982	34,172	34,362	34,552	34,742	34,932	35,122	35,312	33,617	33,810	34,002	34,308
10	361.2	Collection Sewers - Gravity	37,151	37,413	37,676	37,938	38,200	38,463	38,725	38,987	39,250	39,512	39,774	40,037	40,299	38,725
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	18,731	18,888	19,046	19,203	19,360	19,517	19,675	19,832	19,989	20,146	20,303	20,461	20,618	19,675
21	371.3	Pumping Equipment	(21,351)	(21,313)	(21,274)	(21,236)	(21,198)	(22,626)	(25,679)	(25,633)	(25,586)	(25,539)	(25,492)	(25,446)	(25,399)	(23,675)
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	48,710	49,065	49,420	49,774	50,129	49,711	47,862	48,217	48,572	48,927	49,282	49,638	49,993	49,177
28	381.4	Plant Sewers	10,359	10,411	10,463	10,514	10,566	10,618	10,670	10,722	10,773	10,825	10,877	10,929	10,981	10,670
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	2	15	32	54	8
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	914	914	914	914	914	914	914	914	914	914	914	914	914	914
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	130,448	131,514	132,581	133,648	134,714	133,542	129,313	130,389	131,465	132,542	131,747	132,842	133,941	132,207
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

707

Schedule of Sewer Accumulated Depreciation By Primary Account- 2006 Adjusted 2006 UPIS Balances for Depn Exp Calc													Florida Public Service Commission			
Junete Dan - Sewer Docket No. 060368 - WS Schedule Year Ended: 2008 Historic [ ] or Projected [x]													Schedule:	A-10		
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/06 through the year ended 12/31/06.													Page:	UPIS 4 of 8		
													Preparer:	<name>		
Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	206	206	206	206	206	206	206	206	206	206	206	206	206	206
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	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526
7	354.2	Structures & Improvements	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575
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	69,357	69,357	69,357	69,357	69,357	69,357	70,815	70,815	70,815	72,273	72,273	72,273	73,731	70,703
10	361.2	Collection Sewers - Gravid	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806
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	903	903	903	903	903	903	903	903	903	903	903	903	903	903
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	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
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	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930
21	371.3	Pumping Equipment	10,090	10,090	10,090	10,090	10,090	10,090	10,090	10,090	10,090	9,749	9,749	9,749	9,749	9,985
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	76,647	76,647	76,647	76,647	76,647	76,647	76,647	76,647	76,647	76,647	76,647	76,647	92,701	77,882
28	381.4	Plant Sewers	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741
29	382.4	Outfall Sewer Lines	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481
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	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047
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	484,309	484,309	484,309	484,309	484,309	484,309	485,767	485,767	485,767	486,884	486,884	486,884	505,428	487,172



Schedule of Sewer Accumulated Depreciation By Primary Account-2006 Depreciation Rates for UPIS Sewer Accounts-2006													Florida Public Service Commission					
This Schedule shows Commission Approved Depreciation rates through April 2006, changing to rates based on Guideline lives effective May 1, 2006													Schedule:	A-10				
Docket No. 060388 - WS													Page:	2b				
Schedule Year Ended: 2006													Preparer:	<name>				
Historic [ ] or Projected [x]																		
Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3) Jan	(4) Feb	(5) Mar	(6) Apr	Change to Guideline Lives					(12) Oct	(13) Nov	(14) Dec	(15) Memo Guideline Rates	(16) Memo Guideline Lives	
								(7) Monthly Rates May	(8) Jun	(9) Jul	(10) Aug	(11) Sep						
1		INTANGIBLE PLANT																
2	351.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	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%	18
5		COLLECTION PLANT																
6	353.2	Land & Land Rights																
7	354.2	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
8	355.2	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
9	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%	5.00%	30
10	361.2	Collection Sewers - Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%	45
11	362.2	Special Collecting Structures	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	40
12	363.2	Services to Customers	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
13	364.2	Flow Measuring Devices	0.00%	0.00%	0.00%	0.00%	0.00%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	20.00%	5
14	365.2	Flow Measuring Installations	0.00%	0.00%	0.00%	0.00%	0.00%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	2.63%	38
15	389.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
16		SYSTEM PUMPING PLANT																
17	353.3	Land & Land Rights																
18	354.3	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
19	355.3	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
20	370.3	Receiving Wells	5.56%	0.46%	0.46%	0.46%	0.46%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	5.56%	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	0.00%	0.00%	0.00%	0.00%	0.00%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.33%	30
30	389.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
31		RECLAIMED WATER TREATMENT PLANT																
32	353.5	Land & Land Rights																
33	354.5	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
34	355.5	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
35	371.5	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
36	374.5	Reuse Distribution Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	2.70%	37
37	380.5	Treatment & Disposal Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
38	381.5	Plant Sewers	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%	40
42	353.6	Land & Land Rights																
43	354.6	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
44	355.6	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
45	386.6	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	387.6	Reuse Meters & Meter Installations	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	20
47	371.6	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
48	375.6	Reuse Transmission & Distr. Sys.	0.00%	0.00%	0.00%	0.00%	0.00%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	30
49	389.6	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	18
50		GENERAL PLANT																
51	353.7	Land & Land Rights																
52	354.7	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	32
53	390.7	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	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	0.00%	0.00%	0.00%	0.00%	0.00%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	6.25%	16
58	394.7	Laboratory Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
59	395.7	Power Operation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	8.33%	12
60	396.7	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	10.00%	10
61	397.7	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	6.67%	15
62	398.7	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	10.00%	10

Schedule of Sewer Accumulated Depreciation By Primary Account-2006															Florida Public Service Commission	
Depreciation Expense- 2006															Schedule:	A-10
Jungle Dan - Sewer															Page:	6 of 8
Docket No. 060368 - W8															Prepared:	<name>
Schedule Year Ended: 2006																
Historic (1 or Protected t):																
Explanation: Provide the monthly Depreciation Expense for 2006																
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	0	0	0	0	0	0	0	0	0	0	0	0	0	5
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	12	12	12	12	12	12	12	12	12	12	12	12	25	156
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	300.2	Collection Sewers - Force	192	192	192	192	192	192	197	197	197	201	201	201	205	2,358
10	361.2	Collection Sewers - Gravity	262	262	262	262	263	263	263	263	263	263	263	263	263	3,150
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	2	2	2	2	2	2	2	2	16
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	157	157	157	157	94	94	94	94	94	94	94	94	94	1,383
21	371.3	Pumping Equipment	47	47	47	47	47	47	47	47	45	45	45	45	45	554
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	355	355	355	355	355	355	355	355	355	355	355	355	429	4,334
28	381.4	Plant Sewers	52	52	52	52	52	52	52	52	52	52	52	52	52	621
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	380.7	Offices 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	25	25	25	25	25	25	25	25	25	203
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	1,078	1,078	1,078	1,078	1,049	1,053	1,053	1,053	1,056	1,056	1,056	1,147	12,836	

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Line No.	AccountName	Month												Total
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
1	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
2	3521 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
3	3521 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
4	3891 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
6	3532 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
7	3542 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
8	3542 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
9	3602 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0
10	3612 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0
11	3622 Special Collection Structures	0	0	0	0	0	0	0	0	0	0	0	0	0
12	3632 Sewerages to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
13	3642 Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0
14	3652 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0
15	3892 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
16	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
17	3533 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
18	3543 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
19	3543 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
20	3703 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
21	3713 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
22	3893 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
23	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
24	3534 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
25	3544 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
26	3544 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
27	3804 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
28	3814 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0
29	3824 Odorant Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0
30	3894 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
31	RECLAIMED WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
32	3535 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
33	3545 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
34	3545 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
35	3715 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
36	3745 Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0
37	3805 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
38	3815 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0
39	3895 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
41	3526 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
42	3536 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
43	3546 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
44	3546 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
45	3666 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
46	3676 Reuse Motors & Motor Installations	0	0	0	0	0	0	0	0	0	0	0	0	0
47	3716 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
48	3756 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0
49	3896 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
50	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
51	3527 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
52	3547 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
53	3907 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
54	3907 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
55	3917 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
56	3927 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
57	3927 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
58	3947 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
59	3957 Power Operating Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
60	3967 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
61	3977 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
62	3987 Other Tangible Plant	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	(6,382)

Schedule of Sewer Accumulated Depreciation By Primary Account - 2006

Input field

Explanation: Provide Retirements for 2006

Booklet No. 080388 - WS

Schedule Year Ended: 2006

Historic [ ] or Projected [x]

Schedule: A-10

Period: 7 018

Printer: <name>

Total

Line No. (15)

AccountName (14)

Jan (13)

Feb (12)

Mar (11)

Apr (10)

May (9)

Jun (8)

Jul (7)

Aug (6)

Sep (5)

Oct (4)

Nov (3)

Dec (2)

Total (1)

Schedule of Sewer Accumulated Depreciation By Primary Account-2006															Florida Public Service Commission	
Adjustments to Accumulated Depreciation-2006																
															Schedule: A-10	
															Page: 8 of 8	
															Preparer: <name>	
Jungle Den - Sewer																
Basket No. 060388 - WS																
Schedule Year Ended: 2006																
Historic [ ] or Projected [x]																
Explanation: Provide Adjustments to the Accumulated Depreciation Balances in Amendatory Order other than changes resulting from Depreciation Expense, or Plant Retirements.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total
1		INTANGIBLE PLANT														0
2	351.1	Organization														0
3	352.1	Franchises														0
4	359.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														0
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	369.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														0
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment														0
22	369.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														0
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment														0
27	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 Accumulated Depreciation By Primary Account-2006													Florida Public Service Commission			
Adjusted Accumulated Depreciation Balances - December 2005 through December 2006																
Jungle Den - Sewer													Schedule: A-10			
Docket No. 069385 - W9													Page: 4 of 8			
Schedule Year Ended: 2008													Preparer: <name>			
Historic [ ] or Projected [x]																
Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month averages.																
Line No.	Acct No.	(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	73	73	74	74	74	75	75	76	76	77	77	77	78	75
4	399.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	2,407	2,419	2,431	2,443	2,455	2,466	2,478	2,490	2,502	2,514	2,526	2,538	1,095	2,366
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	34,002	34,195	34,387	34,580	34,772	34,965	34,952	35,149	35,345	35,337	35,537	35,738	35,733	34,976
10	361.2	Collection Sewers - Gravity	40,299	40,561	40,824	41,086	41,349	41,611	41,874	42,136	42,399	42,662	42,924	43,187	43,449	41,874
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	2	4	6	8	10	12	14	16	5	5
15	369.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	20,618	20,775	20,932	21,089	21,247	21,341	21,435	21,529	21,624	21,718	21,812	21,906	22,001	21,387
21	371.3	Pumps Equipment	(25,399)	(25,352)	(25,305)	(25,259)	(25,212)	(25,165)	(25,118)	(25,072)	(25,025)	(25,321)	(25,276)	(25,231)	(25,185)	(25,225)
22	399.3	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	49,993	50,348	50,703	51,058	51,413	51,768	52,123	52,478	52,833	53,187	53,542	53,897	50,380	51,825
28	381.4	Plant Sewers	10,981	11,033	11,084	11,136	11,188	11,240	11,291	11,343	11,395	11,447	11,499	11,550	11,602	11,291
29	392.4	Outfall Sewer Lines	0	0	0	0	0	7	14	21	28	34	41	48	55	19
30	399.4	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	Pumps 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	399.5	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	Pumps 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	399.6	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	914	914	914	914	914	938	965	990	1,016	1,041	1,066	1,092	1,117	984
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	133,887	134,965	136,044	137,122	138,200	139,249	140,093	141,147	142,200	142,706	143,761	144,817	140,341	139,579
		TRUE														

Woa

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Jungle Den

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [ ] Projected [ X ]

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	73	73	74	74	74	75	75	76	76	77	77	77	78	75
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	2,407	2,419	2,431	2,443	2,455	2,466	2,478	2,490	2,502	2,514	2,526	2,538	1,095	2,366
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	34,002	34,195	34,387	34,580	34,772	34,965	34,952	35,149	35,345	35,337	35,537	35,738	35,733	34,976
10	361.2	Collection Sewers - Gravity	40,299	40,561	40,824	41,086	41,349	41,611	41,874	42,136	42,399	42,662	42,924	43,187	43,449	41,874
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	2	4	6	8	10	12	14	16	5
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	20,618	20,775	20,932	21,089	21,247	21,341	21,435	21,529	21,624	21,718	21,812	21,906	22,001	21,387
21	371.3	Pumping Equipment	(25,399)	(25,352)	(25,305)	(25,259)	(25,212)	(25,165)	(25,118)	(25,072)	(25,025)	(25,321)	(25,276)	(25,231)	(25,185)	(25,225)
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	49,993	50,348	50,703	51,058	51,413	51,768	52,123	52,478	52,833	53,187	53,542	53,897	50,380	51,825
28	381.4	Plant Sewers	10,981	11,033	11,084	11,136	11,188	11,240	11,291	11,343	11,395	11,447	11,499	11,550	11,602	11,291
29	382.4	Outfall Sewer Lines	0	0	0	0	0	7	14	21	28	34	41	48	55	19
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	54	76	97	121	144	176	208	241	273	306	339	371	448	219
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	914	914	914	914	914	939	965	990	1,016	1,041	1,066	1,092	1,117	984
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	133,941	135,041	136,141	137,242	138,344	139,424	140,301	141,387	142,473	143,012	144,100	145,188	140,789	139,799
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2007													Florida Public Service Commission			
Adjusted 2007 UPIB Balances for Deprn Exp Calc													Schedule: A-10			
Jungle Den - Sewer													Page: UPIS 4 of 8			
Docket No. 060388 - WS													Preparer: <name>			
Schedule Year Ended: 2007																
Historic [ ] or Projected [x]																
Explanation: Provide Adjusted UPIB balances by account for the period beginning 12/31/06 through the year ended 12/31/07.																
Line No.	Acct No.	(1) Account Name	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 12/31/07	(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	206	206	206	206	206	206	206	206	206	206	206	206	206	206
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	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526
7	354.2	Structures & Improvements	9,607	9,607	9,607	9,551	9,551	9,551	9,495	9,495	9,495	9,439	9,439	9,439	9,383	9,512
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	73,731	73,731	73,731	78,103	78,103	78,103	82,475	82,475	82,475	86,847	86,847	86,847	91,219	81,130
10	361.2	Collection Sewers - Gravity	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806
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	903	903	903	903	903	903	903	903	903	903	903	903	903	903
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	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
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	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930
21	371.3	Pumping Equipment	9,749	9,749	9,749	9,749	9,749	9,749	9,749	9,749	9,749	9,749	9,749	9,749	9,749	9,749
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	250	250	250	500	500	500	750	750	750	1,000	423
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	92,701	92,701	92,701	92,701	92,701	92,701	92,701	92,701	92,701	92,701	92,701	92,701	92,701	92,701
28	381.4	Plant Sewers	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741
29	382.4	Outfall Sewer Lines	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481
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	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047
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	509,428	509,428	509,428	513,994	513,994	513,994	518,560	518,560	518,560	523,126	523,126	523,126	527,692	517,155

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2007														Florida Public Service Commission	
Depreciation Rates for UPIB Sewer Accounts-2007														Schedule: A-10	
This Schedule shows the Depreciation rates based on Guideline Lives														Page: 2b	
Docket No. 060388 - W3														Preparer: <name>	
Schedule Year Ended: 2007															
Historic [ ] or Projected [x]															
Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(7) Monthly Rates											
				(3) Jan	(4) Feb	(5) Mar	(6) Apr	(8) May	(9) Jun	(10) Jul	(11) Aug	(12) Sep	(13) Oct	(14) Nov	(15) Dec
<b>INTANGIBLE PLANT</b>															
1	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%
2	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%
3	389.1	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
<b>COLLECTION PLANT</b>															
4	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%
5	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%
6	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%
7	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%
8	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%
9	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%
10	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%
11	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%
12	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%
13	389.2	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
<b>SYSTEM PUMPING PLANT</b>															
14	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%
15	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%
16	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%
17	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%
18	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%
19	389.3	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
<b>TREATMENT AND DISPOSAL PLANT</b>															
20	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%
21	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%
22	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%
23	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%
24	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%
25	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%
26	389.4	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
<b>RECLAIMED WATER TREATMENT PLANT</b>															
27	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%
28	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%
29	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%
30	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%
31	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%
32	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%
33	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%
34	389.5	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
<b>RECLAIMED WATER DISTRIBUTION PLANT</b>															
35	352.8	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%
36	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%
37	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%
38	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%
39	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%
40	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%
41	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%
42	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%
43	389.6	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
<b>GENERAL PLANT</b>															
44	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%
45	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%
46	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%
47	390.71	Computer Equipment	16.67%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%
48	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%
49	392.7	Tools, Shop & Garage 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%
50	393.7	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%
51	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%
52	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%
53	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%
54	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%
55	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%

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Schedule of Sewer Accumulated Depreciation By Primary Account - 2007													Florida Public Service Commission			
Depreciation Expense - 2007													Schedule:	A-10		
Jungle Den - Sewer													Page:	6 of 8		
Docket No. 080388 - WS													Preparer:	<name>		
Schedule Year Ended: 2007																
Historic [ ] or Projected [x]																
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007	Total
1		INTANGIBLE PLANT														
2	351.1	Organization	0	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	5
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	25	25	25	25	25	25	25	25	25	25	25	25	24	297
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	205	205	217	217	217	229	229	229	241	241	241	253	2,722	
10	361.2	Collection Sewers - Gravity	263	263	263	263	263	263	263	263	263	263	263	263	263	3,151
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	2	2	2	2	2	2	2	2	2	2	2	2	24	
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	94	94	94	94	94	94	94	94	94	94	94	94	94	1,131
21	371.3	Pumping Equipment	45	45	45	45	45	45	45	45	45	45	45	45	542	
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	1	1	1	1	1	1	2	2	2	3	14	
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	429	429	429	429	429	429	429	429	429	429	429	429	5,150	
28	381.4	Plant Sewers	52	52	52	52	52	52	52	52	52	52	52	52	621	
29	382.4	Outfall Sewer Lines	7	7	7	7	7	7	7	7	7	7	7	7	83	
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	25	25	25	25	25	25	25	25	25	25	25	25	305	
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	1,147	1,147	1,160	1,160	1,160	1,173	1,173	1,173	1,185	1,185	1,185	1,198	14,045	

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2007															Florida Public Service Commission		
Retirements - 2007																	
Jungle Den - Sewer															Schedule: A-10		
Docket No. 080388 - WS															Page: 7 of 8		
Schedule Year Ended: 2007															Preparer: <name>		
Historic [ ] or Projected [x]																	
Explanation: Provide 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) Test Year End Dec	(15) 2007 Total	
1		INTANGIBLE PLANT															
2	351.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT															
6	353.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements		0	0	(56)	0	0	(56)	0	0	(56)	0	0	0	(56)	(224)
8	355.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force		0	0	(628)	0	0	(628)	0	0	(628)	0	0	0	(628)	(2,512)
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	(684)	0	0	(684)	0	0	(684)	0	0	(684)	(2,736)	

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Schedule of Sewer Accumulated Depreciation By Primary Account-2007															Florida Public Service Commission		
Adjustments to Accumulated Depreciation-2007																	
Jungle Den - Sewer															Schedule: A-10		
Docket No. 060388 - W8															Page: 8 of 8		
Schedule Year Ended: 2007															Preparer: <name>		
Historic [ ] or Projected [x]																	
Explanation: Provide Adjustments to the Accumulated Depreciation Balances in																	
Amendatory Order other than changes resulting from Depreciation Expense,																	
or Plant Retirements.																	
Line No.	Acct No.	AccountName	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		2007	Total
1		INTANGIBLE PLANT															0
2	351.1	Organization															0
3	352.1	Franchisee															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	Franchisee															0
42	353.6	Land & Land Rights															0
43	354.6	Structures & Improvements															0
44	355.6	Power Generation Equipment															0
45	366.6	Reuse Services															0
46	367.6	Reuse Meters & Meter Installations															0
47	371.6	Pumping Equipment															0
48	375.6	Reuse Transmission & Distr. Sys.															0
49	389.6	Other Plant & Misc. Equipment															0
50		GENERAL PLANT															0
51	353.7	Land & Land Rights															0
52	354.7	Structures & Improvements															0
53	390.7	Office Furniture & Equipment															0
54	390.71	Computer Equipment															0
55	391.7	Transportation Equipment															0
56	392.7	Stores Equipment															0
57	393.7	Tools, Shop & Garage Equipment															0
58	394.7	Laboratory Equipment															0
59	395.7	Power Operated Equipment															0
60	396.7	Communication Equipment															0
61	397.7	Miscellaneous Equipment															0
62	398.7	Other Tangible Plant															0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2007													Florida Public Service Commission			
Adjusted Accumulated Depreciation Balances - December 2006 through December 2007													Schedule:	A-10		
Jungle Den - Sewer													Page:	4 of 8		
Docket No. 060388 - WS													Preparer:	<name>		
Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning																
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
3	352.1	Franchises	78	78	79	79	80	80	81	81	82	82	83	83	83	80
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	1,095	1,120	1,145	1,114	1,139	1,164	1,132	1,157	1,182	1,150	1,175	1,200	1,168	1,149
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	363.2	Collection Sewers - Force	35,733	35,938	36,143	35,731	35,948	36,165	35,766	35,992	36,223	35,836	36,077	36,318	35,944	35,996
10	361.2	Collection Sewers - Gravity	43,449	43,712	43,975	44,237	44,500	44,762	45,025	45,288	45,550	45,813	46,075	46,338	46,601	45,025
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	16	18	20	22	24	26	28	30	32	34	36	38	40	28
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	22,001	22,095	22,189	22,283	22,378	22,472	22,566	22,660	22,755	22,849	22,943	23,037	23,132	22,566
21	371.3	Pumping Equipment	(25,185)	(25,140)	(25,095)	(25,050)	(25,005)	(24,960)	(24,915)	(24,869)	(24,824)	(24,779)	(24,734)	(24,689)	(24,644)	(24,915)
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	1	1	2	3	5	6	8	10	12	14	5
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	50,380	50,810	51,239	51,669	52,097	52,526	52,955	53,385	53,814	54,243	54,672	55,101	55,530	52,955
28	381.4	Plant Sewers	11,602	11,654	11,706	11,757	11,809	11,861	11,913	11,964	12,016	12,068	12,120	12,171	12,223	11,913
29	382.4	Outfall Sewer Lines	55	62	69	76	83	90	96	103	110	117	124	131	138	96
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	Franchise	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 & Motor 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	1,117	1,143	1,168	1,193	1,219	1,244	1,269	1,295	1,320	1,346	1,371	1,396	1,422	1,269
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
		TOTAL	140,341	141,489	142,636	143,112	144,272	145,431	146,590	147,002	148,265	149,798	151,136	151,650	146,159	

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Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-10

Jungle Den

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 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	78	78	79	79	80	80	80	81	81	82	82	83	83	80
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	1,095	1,120	1,145	1,114	1,139	1,164	1,132	1,157	1,182	1,150	1,175	1,200	1,168	1,149
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	35,733	35,938	36,143	35,731	35,948	36,165	35,766	35,995	36,223	35,836	36,077	36,318	35,944	35,986
10	361.2	Collection Sewers - Gravity	43,449	43,712	43,975	44,237	44,500	44,762	45,025	45,288	45,550	45,813	46,075	46,338	46,601	45,025
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	16	18	20	22	24	26	28	30	32	34	36	38	40	28
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	22,001	22,095	22,189	22,283	22,378	22,472	22,566	22,660	22,755	22,849	22,943	23,037	23,132	22,566
21	371.3	Pumping Equipment	(25,185)	(25,140)	(25,095)	(25,050)	(25,005)	(24,960)	(24,915)	(24,869)	(24,824)	(24,779)	(24,734)	(24,689)	(24,644)	(24,915)
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	1	1	2	3	5	6	8	10	12	14	5
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	50,380	50,810	51,239	51,668	52,097	52,526	52,955	53,385	53,814	54,243	54,672	55,101	55,530	52,955
28	381.4	Plant Sewers	11,602	11,654	11,706	11,757	11,809	11,861	11,913	11,964	12,016	12,068	12,120	12,171	12,223	11,913
29	382.4	Outfall Sewer Lines	55	62	69	76	83	90	96	103	110	117	124	131	138	96
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	448	525	605	689	775	865	956	1,049	1,144	1,242	1,342	1,443	1,546	972
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	1,117	1,143	1,168	1,193	1,219	1,244	1,269	1,295	1,320	1,346	1,371	1,396	1,422	1,269
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	140,789	142,014	143,241	143,800	145,047	146,296	146,876	148,142	149,409	150,009	151,293	152,580	153,196	147,130
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission	
June through December CIAC Balances per Books- 2004									
								Schedule: A-12	
								Page: 2 of	
								Preparer:	
Jungle Den - Sewer		271	6468	FWS	Jungle Den - Sewer				
Docket No. 060368 - WS		Explanation: Provide the CIAC Balances by month by Classification							
Schedule Year Ended: 2004		beginning 8/30/04 (when the Florida Water Services properties were acquired by AQUA)							
Historic [X] or Projected [ ]		through the year ended 12/31/04. While 2005 is the historical test year, balances							
		back to 8/30/04 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	

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4h3

Schedule of Sewer Contributions in Aid of Construction by Classification-2005															
CIAC Balances per Books-2005															
Jungle Den - Sewer															
Docket No. 080368 - WS															
Explanation: Provide the CIAC Balances by month by Classification															
271 FWS															
Jungle Den - Sewer															
Schedule: A-12															
Page: 2 of															
Preparer:															
Historic [X] or Projected [ ]															
Schedule Year Ended: 2005															
for 2005															
Line	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 Balance
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	Treatment & Disposal Equipment														
2	Meter Fees														
3	Main Extension Charge														
4	Service Installation Fees														
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Property CIAC														
7	Structures & Improvements														
8	Collection Sewers- Force														
9	Services to Customers														
10	Lift Stations														
11	Pump Equipment														
12	Pumping Equipments														
13	Reuse Transmission & Dist Mains														
14	Other Plant Misc Equip														
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Florida Public Service Commission

**Schedule of Water Contributions in Aid of Construction By Classification**

**Florida Public Service Commission**

Test Year Average balance

**Jungle Den**

**Docket No. 060368-WS**

Test Year Ending 12/31/05

Schedule: A-12

Page: 2 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
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	<b>Total Cash CIAC</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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	<b>Total Property CIAC</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
12	<b>Total Water CIAC</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SEWER</b>															
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	<b>Total Cash CIAC</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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	<b>Total Property CIAC</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
28	<b>Total Sewer CIAC</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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 Balances per Books- 2006							
		271	6468	=input field			
Jungle Den - Sewer			FWS	Jungle Den - Sewer			
Docket No. 060368 - WS		Explanation: Provide the CIAC Balances by month by Classification for 2006					
Schedule Year Ended: 2006							
Historic [x] or Projected [x]							
		(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06
Cash CIAC:		from Adj Bal					
1	Treatment & Disposal Equipment	0					132,413
2	Meter Fees	0					0
3	Main Extension Charge	0					1,001
4	Service Installation Fees	0					650
5	Total Cash CIAC	0	0	0	0	0	134,065
Property CIAC:		from Adj Bal					
6	Structures & Improvements	0					0
7	Collection Sewers- Force	0					0
8	Collection Sewers- Gravity	0					0
9	Services to Customers	0					0
10	Lift Stations	0					0
11	Pumping Equipment	0					0
12	Reuse Services	0					0
13	Reuse Transmission & Dist Mains	0					0
14	Other Plant Misc Equip	0					0
15	Total Property CIAC	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	134,065

SS

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

**Florida Public Service Commission**

**Jungle Den**  
**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
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
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	10,649	131,793
2004			
35	Additions	0	0
36	Adjustments	0	0
37	12/31/04 Balance	10,649	131,793
2005			
38	Additions	0	2,272
39	Adjustments	0	0
40	12/31/05 Balance	10,649	134,065
2006			
41	Additions	0	0
42	Adjustments	0	0
43	12/31/06 Balance	10,649	134,065
2007			
44	Additions	0	0
45	Adjustments	0	0
46	12/31/07 Balance	10,649	134,065

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

Schedule of Sewer Contributions in Aid of Construction by Classification- 2004					Florida Public Service Commission	
CIAC Amendatory Order Balances as of 6/30/04						
Jungle Den - Sewer			=input field		Schedule: A-12	
Docket No. 060368 - WS			Explanation: Calculate CIAC at 6/30/04 based on Nance's WPs and Amendatory Order.		Page:	
Schedule Year Ended: 2004			Assign W/P amounts to CIAC Categories		Preparer:	
Historic [x] or Projected [ ]						
		Cronin Jackson 06/30/04	Amendatory Order	Allocation to match Amendatory Order Total @ 6/30/04	Categories-lines 22 to 35 below	
Cash CIAC:						
1	Capacity Charges	271.1	0	0	Treatment & Disposal Equipment	
2	CIAC-1999 Acquisition	131,028		131,028	Treatment & Disposal Equipment	
3	Unclaimed Refunds	96		86	Treatment & Disposal Equipment	
4	Main Ext Charge	679		679	Main Extension Charge	
5	Serv Install Charge	0		0	Service Installation Charge	
6	Reuse Meter Fees	0		0	Meter Fees	
7	Total Cash CIAC	131,793	0	131,793		
Property CIAC 271.5:						
8	Structures & Improvements	354.2	0	0	Structures & Improvements (line 27)	
9	Structures & Improvements	354.3	0	0	Structures & Improvements (line 27)	
10	Structures & Improvements	354.40	0	0	Structures & Improvements (line 27)	
11	Collection Sewers- Force	360.2	0	0	Collection Sewers- Force	
12	Collection Sewers- Gravity	361.2	0	0	Collection Sewers- Gravity	
13	Services to Customers	363.2	0	0	Services to Customers	
14	Lift Stations	370.3	0	0	Lift Stations	
15	Pumping Equipment	371.3	0	0	Pumping Equipment	
16	Reuse Services	366.6	0	0	Reuse Services	
17	Reuse Transmission & Dist Mains	375.6	0	0	Reuse Transmission & Dist Mains	
18	Other Plant Misc Equip	389.2	0	0	Other Plant Misc Equip (line 35)	
19	Other Plant Misc Equip	389.4	0	0	Other Plant Misc Equip (line 35)	
20	Total Property CIAC	0	0	0		
21	Total Sewer CIAC	131,793	0	131,793		
Explanation: Rearrange the Categories shown above into new Categories that combine certain data						
Line No.	Description			Amendatory Order Balances as Calculated		
Cash CIAC:						
22	Treatment & Disposal Equipment			131,113		
23	Meter Fees			0		
24	Main Extension Charge			679		
25	Service Installation Fees			0		
26	Total Cash CIAC			131,793		
Property CIAC:						
27	Structures & Improvements			0		
28	Collection Sewers- Force			0		
29	Collection Sewers- Gravity			0		
30	Services to Customers			0		
31	Lift Stations			0		
32	Pumping Equipment			0		
33	Reuse Services			0		
34	Reuse Transmission & Dist Mains			0		
35	Other Plant Misc Equip			0		
36	Total Property CIAC			0		
37	Total Sewer CIAC			131,793		

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission		
CIAC Amendatory Order Balances as of 8/30/04										
								Schedule: A-12		
								Page: 5 of 8		
Jungle Den - Sewer								Preparer:		
Docket No. 060368 - WS								Explanation: Provide the CIAC Balances by month by Classification		
Schedule Year Ended: 2004								based on amounts in the PSC's Amendatory Order		
Historic (x) or Projected ( )										
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	131,113	131,113	131,113	131,113	131,113	131,113	131,113		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	679	679	679	679	679	679	679		
4	Service Installation Fees	0	0	0	0	0	0	0		
5	Total Cash CIAC	131,793	131,793	131,793	131,793	131,793	131,793	131,793		
Property CIAC:										
6	Structures & Improvements	0	0	0	0	0	0	0		
7	Collection Sewers- Force	0	0	0	0	0	0	0		
8	Collection Sewers- Gravity	0	0	0	0	0	0	0		
9	Services to Customers	0	0	0	0	0	0	0		
10	Lift Stations	0	0	0	0	0	0	0		
11	Pumping Equipment	0	0	0	0	0	0	0		
12	Reuse Services	0	0	0	0	0	0	0		
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0		
14	Other Plant Misc Equip	0	0	0	0	0	0	0		
15	Total Property CIAC	0	0	0	0	0	0	0		
16	Total Sewer CIAC	131,793	131,793	131,793	131,793	131,793	131,793	131,793		
		TRUE								

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission		
CIAC Additions - July through December 2004								Schedule: A-12		
Jungle Den - Sewer								Page: 6 of 8		
Docket No. 060388 - WS								Preparer:		
Schedule Year Ended: 2004										
Historic [x] or Projected [ ]										
Explanation: Provide a Schedule showing additions to CIAC during 2004 from the date of Acquisition										
Line No.	(1) Description	(2) CIAC acct	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec		
Cash CIAC:										
1	Treatment & Disposal Equipment	380	0	0	0	0	0	0		
2	Meter Fees	367	0	0	0	0	0	0		
3	Main Extension Charge	361	0	0	0	0	0	0		
4	Service Installation Fees	363	0	0	0	0	0	0		
5	Total Cash CIAC		0	0	0	0	0	0		
Property CIAC:										
6	Structures & Improvements									
7	Collection Sewers- Force									
8	Collection Sewers- Gravity									
9	Services to Customers									
10	Lift Stations									
11	Pumping Equipment									
12	Reuse Services									
13	Reuse Transmission & Dist Mains									
14	Other Plant Misc Equip									
15	Total Property CIAC		0	0	0	0	0	0		
16	Total Sewer CIAC		0	0	0	0	0	0	0	

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Schedule of Sewer Contributions In Aid of Construction by Classification- 2004								Florida Public Service Commission	
Adjustments to CIAC-July through December 2004								Schedule: A-12	
Jungle Den - Sewer								Page: 8 of 8	
Docket No. 080388 - WS								Preparer:	
Schedule Year Ended: 2004									
Historic [x] or Projected [ ]									
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2004									
[REDACTED] =input field									
Line No.	Description	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec		
Cash CIAC:									
1	Treatment & Disposal Equipment	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2	Meter Fees	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3	Main Extension Charge	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4	Service Installation Fees	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5	Total Cash CIAC	0	0	0	0	0	0	0	0
Property CIAC:									
6	Structures & Improvements	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
7	Collection Sewers- Force	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8	Collection Sewers- Gravidly	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
9	Services to Customers	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10	Lift Stations	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
11	Pumping Equipment	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
12	Reuse Services	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
13	Reuse Transmission & Dist Mains	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
14	Other Plant Misc Equip	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
15	Total Property CIAC	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0	0	0

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Schedule of Sewer Contributions in Aid of Construction by Classification - 2004								Florida Public Service Commission	
Adjusted CIAC Balances- June through December 2004								Schedule:	A-12
Jungle Den - 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 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.	
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>									
Line No.	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04	
Cash CIAC:									
1	Treatment & Disposal Equipment	131,113	131,113	131,113	131,113	131,113	131,113	131,113	
2	Meter Fees	0	0	0	0	0	0	0	
3	Main Extension Charge	679	679	679	679	679	679	679	
4	Service Installation Fees	0	0	0	0	0	0	0	
5	Total Cash CIAC	131,793	131,793	131,793	131,793	131,793	131,793	131,793	
Property CIAC:									
6	Structures & Improvements	0	0	0	0	0	0	0	
7	Collection Sewers- Force	0	0	0	0	0	0	0	
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	
9	Services to Customers	0	0	0	0	0	0	0	
10	Lift Stations	0	0	0	0	0	0	0	
11	Pumping Equipment	0	0	0	0	0	0	0	
12	Reuse Services	0	0	0	0	0	0	0	
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	
14	Other Plant Misc Equip	0	0	0	0	0	0	0	
15	Total Property CIAC	0	0	0	0	0	0	0	
16	Total Sewer CIAC	131,793	131,793	131,793	131,793	131,793	131,793	131,793	
								TRUE	

CIAL

Schedule of Sewer Contributions in Aid of Construction by Classification- 2005														Florida Public Service Commission		
CIAC Additions - 2005														Schedule: A-12		
Jungle Den - Sewer														Page: 6 of 8		
Docket No. 060388 - WS														Preparer:		
Schedule Year Ended: 2005																
Historic [x] or Projected [ ]																
Explanation: Provide a Schedule showing additions to CIAC during 2005																
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2005	
Cash CIAC:																
1	Treatment & Disposal Equipment	380	0	0	0	0	1,300	0	0	0	0	0	0	0	1,300	
2	Meter Fees	367	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Main Extension Charge	361	0	0	0	0	0	0	0	0	0	0	322	322		
4	Service Installation Fees	363	0	0	0	0	650	0	0	0	0	0	0	650		
5	Total Cash CIAC		0	0	0	0	1,950	0	0	0	0	0	322	2,272		
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	1,950	0	0	0	0	0	322	2,272		

Schedule of Sewer Contributions in Aid of Construction by Classification- 2005														Florida Public Service Commission		
Adjustments to CIAC-2005														Schedule: A-12		
Jungle Den - Sewer														Page: 8 of 8		
Docket No. 060388 - WS														Preparer:		
Schedule Year Ended: 2005																
Historic [x] or Projected [ ]																
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2005																
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2005	
Cash CIAC:																
1	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- 2005 Adjusted CIAC Balances- 2005													Florida Public Service Commission			
Jungle Dan - Sewer Docket No. 060368 - WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]													Schedule: A-12 Page: 4 of 8 Preparer:			
Explanation: Provide Adjusted CIAC balances by account for 2005																
Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance	
Cash CIAC:																
1	Treatment & Disposal Equipment	131,113	131,113	131,113	131,113	131,113	131,113	132,413	132,413	132,413	132,413	132,413	132,413	132,413	131,813	
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Main Extension Charge	679	679	679	679	679	679	679	679	679	679	679	679	1,001	704	
4	Service Installation Fees	0	0	0	0	0	0	650	650	650	650	650	650	650	350	
5	<b>Total Cash CIAC</b>	<b>131,793</b>	<b>131,793</b>	<b>131,793</b>	<b>131,793</b>	<b>131,793</b>	<b>131,793</b>	<b>133,743</b>	<b>133,743</b>	<b>133,743</b>	<b>133,743</b>	<b>133,743</b>	<b>133,743</b>	<b>134,065</b>	<b>132,868</b>	
Property CIAC:																
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Acct 354.4
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0	360.2
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	361.2
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	363.2
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	370.3
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	371.3
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	366.6
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	375.6
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	389.2
15	<b>Total Property CIAC</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
16	<b>Total Sewer CIAC</b>	<b>131,793</b>	<b>131,793</b>	<b>131,793</b>	<b>131,793</b>	<b>131,793</b>	<b>131,793</b>	<b>133,743</b>	<b>133,743</b>	<b>133,743</b>	<b>133,743</b>	<b>133,743</b>	<b>133,743</b>	<b>134,065</b>	<b>132,868</b>	

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance  
**Jungle Den**  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05

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

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005
2	Meter Fees	493	493	493	493	493	493	493	493	493	493	493	493	493	493
3	Main Extension Charge	150	150	150	150	150	150	150	150	150	150	150	150	150	150
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649
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	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	131,113	131,113	131,113	131,113	131,113	131,113	132,413	132,413	132,413	132,413	132,413	132,413	132,413	131,813
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	679	679	679	679	679	679	679	679	679	679	679	679	1,001	704
16	Service Installation Fees	0	0	0	0	0	0	650	650	650	650	650	650	650	350
17	Total Cash CIAC	131,793	131,793	131,793	131,793	131,793	131,793	133,743	133,743	133,743	133,743	133,743	133,743	134,065	132,868
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	131,793	131,793	131,793	131,793	131,793	131,793	133,743	133,743	133,743	133,743	133,743	133,743	134,065	132,868

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2006														Florida Public Service Commission		
CIAC Additions - 2006														=input field		
Jungle Den - Sewer														Schedule: A-12		
Docket No. 060368 - WS														Page: 6 of 8		
Schedule Year Ended: 2006														Preparer:		
Historic [x] or Projected [x]																
Explanation: Provide a Schedule showing additions to CIAC during 2006																
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) 2006 Total	
Cash CIAC:		CIAC acct														
1	Treatment & Disposal Equipment	389	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	367	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	361	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	363	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:																
6	Structures & Improvements															0
7	Collection Sewers- Force															0
8	Collection Sewers- Gravity															0
9	Services to Customers															0
10	Lift Stations															0
11	Pumping Equipment															0
12	Reuse Services															0
13	Reuse Transmission & Dist Mains															0
14	Other Plant Misc Equip															0
15	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0

  

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

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Line	No	Description	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	12/31/06	Average Balance
1		Treatment & Disposal Equipment	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	(15)
2		Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	
3		Main Extension Charge	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	
4		Service Installation Fees	650	650	650	650	650	650	650	650	650	650	650	650	650	
5		Total Cash CIAC	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	
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	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	
		Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Acct	354.4	360.2	361.2	363.2	370.3	371.3	366.6	375.6	389.2					

Schedule of Sewer Contributions in Aid of Construction by Classification - 2006  
 Jungle Den - Sewer  
 Docket No. 060386 - WS  
 Schedule Year Ended: 2006  
 Explanation: Provide Adjusted CIAC balances by account for 2006  
 Preparer: 4 of 8  
 Schedule: A-12  
 Florida Public Service Commission

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Jungle Den

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 End Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005
2	Meter Fees	493	493	493	493	493	493	493	493	493	493	493	493	493	493
3	Main Extension Charge	150	150	150	150	150	150	150	150	150	150	150	150	150	150
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649
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	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001
16	Service Installation Fees	650	650	650	650	650	650	650	650	650	650	650	650	650	650
17	Total Cash CIAC	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065
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	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065

CSB

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

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2007														Florida Public Service Commission		
Adjusted CIAC Balances-2007																
Jungle Den - Sewer														Schedule: A-12		
Docket No. 060368 - WS														Page: 4 of 8		
Schedule Year Ended: 2007														Preparer:		
Historic [ ] or Projected [X]																
Explanation: Provide Adjusted CIAC balances by account for 2007																
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance	
Cash CIAC:																
1	Treatment & Disposal Equipment	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Main Extension Charge	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	
4	Service Installation Fees	650	650	650	650	650	650	650	650	650	650	650	650	650	650	
5	Total Cash CIAC	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	
Property CIAC:																
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Acct 354.4
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0	360.2
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	361.2
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	363.2
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	370.3
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	371.3
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	366.6
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	375.6
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	389.2
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	Total Sewer CIAC	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Schedule: A-12

Jungle Den

Page: 5 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending 12/31/07

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005
2	Meter Fees	493	493	493	493	493	493	493	493	493	493	493	493	493	493
3	Main Extension Charge	150	150	150	150	150	150	150	150	150	150	150	150	150	150
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649
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	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001
16	Service Installation Fees	650	650	650	650	650	650	650	650	650	650	650	650	650	650
17	Total Cash CIAC	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065
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	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065

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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										
Jungle Den - Sewer								Schedule: A-14		
Dookat No. 060368 - WS								Page: 2 of 2		
Schedule Year Ended: 2004								Preparer:		
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.										
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		

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Schedule of Sewer Amortization of CIAC by Classification- 2005																
Acum Amort CIAC Balances per Books- 2005																
Jungle Den - Sewer																
Docket No. 060368 - WS																
Explanation: Provide the Amort of CIAC Balances per books by month by Classification																
for the year ended 12/31/05																
Historic [X] or Projected [ ]																
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													(15)
2		Meter Fees	0													(14)
3		Main Extension Charge	0													
4		Service Installation Fees	0													
5		Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:																
6		Structures & Improvements	0													0
7		Collection Sewers- Force	0													0
8		Collection Sewers- Gravity	0													0
9		Services to Customers	0													0
10		Lift Stations	0													0
11		Pumping Equipment	0													0
12		Reuse Services	0													0
13		Reuse Transmission & Dist Mains	0													0
14		Other Plant Misc Equip	0													0
15		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Florida Public Service Commission

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

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Jungle Den

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: A-14

Page: 2 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
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
<b>SEWER</b>															
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							
		272	6468	FWS	Jungle Den - Sewer		
Jungle Den - Sewer		Explanation: Provide the Amort of CIAC Balances by month by Classification for the year ended 12/31/06					
Docket No. 060368 - WS		Historic [x] or Projected [x]					
Schedule Year Ended: 2006		(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06
Cash CIAC:							
1	Treatment & Disposal Equipm	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
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 M	0					
14	Other Plant Misc Equip	0					
15	Total Property CIAC	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0

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

**Florida Public Service Commission**

**Jungle Den**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

Schedule: A-13  
Page: 2 of 2  
Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
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	6,459	66,026
2004			
35	Additions	169	3,337
36	Adjustments	0	0
37	12/31/04 Balance	6,628	69,363
2005			
38	Additions	338	6,713
39	Adjustments	0	0
40	12/31/05 Balance	6,966	76,076
2006			
41	Additions	378	6,255
42	Adjustments	0	0
43	12/31/06 Balance	7,344	82,330
2007			
44	Additions	378	6,128
45	Adjustments	0	0
46	12/31/07 Balance	7,722	88,459

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

CONVERT AMENDATORY ORDER BALANCES				
Schedule of Sewer Amortization of CIAC by Classification- 2004 CIAC Amendatory Order Balances as of 6/30/04				Florida Public Service Commission
Jungle Den - Sewer Docket No. 060368 - WS Schedule Year Ended: 2004 Historic [x] or Projected [ ]		=input field		Schedule: A-12 Page: Preparer:
Explanation: Calculate CIAC at 6/30/04 based on Nanco's W/Ps and Amendatory Order. Assign W/P amounts to CIAC Categories				
		Cronin Jackson 06/30/04	Amendatory Order	Allocation to match Amendatory Order Total @ 6/30/04
Categories-lines 22 to 35 below				
Cash CIAC:				
1	Capacity Charges 271.1	0		0 Treatment & Disposal Equipment
2	CIAC-1999 Acquisition	65,996		65,996 Treatment & Disposal Equipment
3	Unclaimed Refunds	30		30 Treatment & Disposal Equipment
4	Main Ext Charge	0		0 Main Extension Charge
5	Serv Install Charge	0		0 Service Installation Charge
6	Reuse Meter Fees	0		0 Meter Fees
7	Total Cash CIAC	66,026	0	66,026
Property CIAC 271.5: 271.5				
8	Structures & Improvements	354.2		0 Structures & Improvements (line 27)
9	Structures & Improvements	354.3		0 Structures & Improvements (line 27)
10	Structures & Improvements	354.40		0 Structures & Improvements (line 27)
11	Collection Sewers- Force	360.2		0 Collection Sewers- Force
12	Collection Sewers- Gravity	361.2		0 Collection Sewers- Gravity
13	Services to Customers	363.2		0 Services to Customers
14	Lift Stations	370.3		0 Lift Stations
15	Pumping Equipment	371.3		0 Pumping Equipment
16	Reuse Services	366.6		0 Reuse Services
17	Reuse Transmission & Dist Mains	375.6		0 Reuse Transmission & Dist Mains
18	Other Plant Misc Equip	389.2		0 Other Plant Misc Equip (line 35)
19	Other Plant Misc Equip	3879.40		0 Other Plant Misc Equip (line 35)
20	Total Property CIAC	0	0	0
21	Total Sewer CIAC	66,026	0	66,026
Explanation: Rearrange the Categories shown above into new Categories that combine certain data				
Line No.	Description			Amendatory Order Balances as Calculated
Cash CIAC:				
22	Treatment & Disposal Equipment			66,026
23	Meter Fees			0
24	Main Extension Charge			0
25	Service Installation Fees			0
26	Total Cash CIAC			66,026
Property CIAC:				
27	Structures & Improvements			0
28	Collection Sewers- Force			0
29	Collection Sewers- Gravity			0
30	Services to Customers			0
31	Lift Stations			0
32	Pumping Equipment			0
33	Reuse Services			0
34	Reuse Transmission & Dist Mains			0
35	Other Plant Misc Equip			0
36	Total Property CIAC			0
37	Total Sewer CIAC			66,026

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Schedule of Sewer Amortization of CIAC by Classification-2004								Florida Public Service Commission		
Amort of CIAC Amortary Order Balances as of 6/30/04								Schedule: A-14		
Jungle Den - Sewer								Page: 2, wrk-1		
Docket No. 050368 - WS								Preparer:		
Schedule Year Ended: 2004								Explanation: Provide the Accumulated Amort of CIAC Balances as of 6/30/04 by Classification based on amounts in the PSC's Amortary Order issued February 27, 2006		
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>										
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	66,026	66,026	66,026	66,026	66,026	66,026	66,026		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	0	0	0	0	0	0	0		
4	Service Installation Fees	0	0	0	0	0	0	0		
5	Total Cash CIAC	66,026	66,026	66,026	66,026	66,026	66,026	66,026		
Property CIAC:										
6	Structures & Improvements	0	0	0	0	0	0	0		
7	Collection Sewers- Force	0	0	0	0	0	0	0		
8	Collection Sewers- Gravity	0	0	0	0	0	0	0		
9	Services to Customers	0	0	0	0	0	0	0		
10	Lift Stations	0	0	0	0	0	0	0		
11	Pumping Equipment	0	0	0	0	0	0	0		
12	Reuse Services	0	0	0	0	0	0	0		
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0		
14	Other Plant Misc Equip	0	0	0	0	0	0	0		
15	Total Property CIAC	0	0	0	0	0	0	0		
16	Total Sewer CIAC	66,026	66,026	66,026	66,026	66,026	66,026	66,026		

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CALCULATE CIAC AMORTIZATION RATES										
Schedule of Sewer Amortization of CIAC by Classification- 2004					Florida Public Service Commission					
Calculate Amortization Rates					Schedule: A-12					
Jungle Den - Sewer					Preparer:					
Docket No. 060368 - WS					Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates					
Schedule Year Ended: 2004					and calculate composite rates based on methodology employed by [REDACTED] for					
Historic [X] or Projected [ ]					Annual Reports (see 12/21/04 calculation)					
					Annual	Monthly				
					Dep'n	Dep'n				
					Rate	Rate				
Categories-lines 22 to 35 below										
Cash CIAC:										
1	Capacity Charges	271.1			Treatment & Disp Equip (see Composite Calc)		5.08%	0.42%		
2	CIAC-1999 Acquisition				Treatment & Disp Equip (see Composite Calc)		5.08%	0.42%		
3	Unclaimed Refunds				Treatment & Disp Equip (see Composite Calc)		5.08%	0.42%		
4	Main Ext Charge (Coll Swr-Grav)				Main Extension Charge acct 361.2		2.22%	0.19%		
5	Serv Install Charge (Svc to Cust)				Service Installation Charge acct 363.2		0.00%	0.00%		
6	Reuse Meter Fees				Meter Fees acct 367.6		0.00%	0.00%		
7	Total Cash CIAC									
Property CIAC 271.5:										
8	Structures & Improvements	354.2			Structures & Improvements (line 27)		3.13%	0.26%		
9	Structures & Improvements	354.3			Structures & Improvements (line 27)		3.13%	0.26%		
10	Structures & Improvements	354.40			Structures & Improvements (line 27)		3.13%	0.26%		
11	Collection Sewers- Force	360.2			Collection Sewers- Force		3.33%	0.28%		
12	Collection Sewers- Gravity	361.2			Collection Sewers- Gravity		2.22%	0.19%		
13	Services to Customers	363.2			Services to Customers		0.00%	0.00%		
14	Lift Stations	370.3			Lift Stations (Receiving Wells??)		5.56%	0.46%		
15	Pumping Equipment	371.3			Pumping Equipment		5.56%	0.46%		
16	Reuse Services	366.6			Reuse Services		0.00%	0.00%		
17	Reuse Transmission & Dist Mains	375.6			Reuse Transmission & Dist Mains		0.00%	0.00%		
18	Other Plant Misc Equip	389.2			Other Plant Misc Equip (line 35)		0.00%	0.00%		
19	Other Plant Misc Equip	389.40			Other Plant Misc Equip (line 35)		0.00%	0.00%		
Composite Rate Calculation:										
					UPIS Balance 6/30/04		Depreciation Rate		Annual	Monthly
					Adj Bal	Confr Prop	For Comp	Annual	Monthly	Annual
							Calc			Depreciation
										Expense
1	INTANGIBLE PLANT		V							
2	Organization	351.1		0			0.00%			
3	Franchises	352.1		206			2.50%			
4	Other Plant & Misc. Equipment	389.1		0			0.00%			
5	COLLECTION PLANT			0			0.00%			
6	Land & Land Rights	353.2		118,526			0.00%			
7	Structures & Improvements	354.2	Y	4,575	0	4,575	3.13%	0.26%	143	x
8	Power Generation Equipment	355.2		0			0.00%			
9	Collection Sewers - Force	360.2	Y	68,467	0		3.33%			
10	Collection Sewers - Gravity	361.2	Y	141,806	0		2.22%			
11	Special Collecting Structures	362.2		0	0	0	0.00%	0.00%		x
12	Services to Customers	363.2	Y	0	0		0.00%			
13	Flow Measuring Devices	364.2		0			0.00%			
14	Flow Measuring Installations	365.2		0			0.00%			
15	Other Plant & Misc. Equipment	389.2	Y	0	0	0	0.00%	0.00%		x
16	SYSTEM PUMPING PLANT									
17	Land & Land Rights	353.3		1,000			0.00%			
18	Structures & Improvements	354.3	Y	0	0	0	3.13%	0.26%		x
19	Power Generation Equipment	355.3		0			0.00%			
20	Receiving Wells	370.3	Y	33,930	0	33,930	5.56%	0.46%	1,887	x
21	Pumping Equipment	371.3	Y	8,127	0	8,127	5.56%	0.46%	452	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	<b>TREATMENT AND DISPOSAL PLANT</b>											
24	Land & Land Rights	353.4	0				0.00%					
25	Structures & Improvements	354.4	0				3.13%	0.26%		x		
26	Power Generation Equipment	355.4	0				0.00%	0.00%		x		
27	Treatment & Disposal Equipment	380.4	0	76,528		76,528	5.56%	0.46%	4,255	x		
28	Plant Sewers	381.4	0	21,741		21,741	2.86%	0.24%	622	x		
29	Outfall Sewer Lines	382.4	0				0.00%	0.00%		x		
30	Other Plant & Misc. Equipment	389.4	0				0.00%	0.00%		x		
31	<b>RECLAIMED WATER TREATMENT PLANT</b>											
32	Land & Land Rights	353.5	0				0.00%					
33	Structures & Improvements	354.5	0				3.13%	0.26%		x		
34	Power Generation Equipment	355.5	0				0.00%	0.00%		x		
35	Pumping Equipment	371.5	0				5.56%	0.46%		x		
36	Reuse Distribution Reservoirs	374.5	0				0.00%	0.00%		x		
37	Treatment & Disposal Equipment	380.5	0				5.56%	0.46%		x		
38	Plant Sewers	381.5	0				2.86%	0.24%		x		
39	Other Plant & Misc. Equipment	389.5	0				0.00%			x		
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>											
41	Franchises	352.6	0				2.50%					
42	Land & Land Rights	353.6	0				0.00%					
43	Structures & Improvements	354.6	0				3.13%	0.26%		x		
44	Power Generation Equipment	355.6	0				0.00%					
45	Reuse Services	366.6	0				0.00%					
46	Reuse Meters & Meter Installations	367.6	0				0.00%					
47	Pumping Equipment	371.6	0				5.56%					
48	Reuse Transmission & Distr. Sys.	375.6	0				0.00%	0.00%		x		
49	Other Plant & Misc. Equipment	389.6	0				0.00%					
50	<b>GENERAL PLANT</b>											
51	Land & Land Rights	353.7	0				0.00%					
52	Structures & Improvements	354.7	0				3.13%	0.26%		x		
53	Office Furniture & Equipment	390.7	0				0.00%					
54	Computer Equipment	390.71	0				0.00%					
55	Transportation Equipment	391.7	0				0.00%					
56	Stores Equipment	392.7	0				0.00%					
57	Tools, Shop & Garage Equipment	393.7	0				0.00%					
58	Laboratory Equipment	394.7	0				0.00%					
59	Power Operated Equipment	395.7	0				0.00%					
60	Communication Equipment	396.7	0	3,047			0.00%					
61	Miscellaneous Equipment	397.7	0				0.00%					
62	Other Tangible Plant	398.7	0				0.00%					
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization					0	144,901			7,358	Composite Rate	6.08%

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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				5.08%	0.42%
65	Meter Fees				0.00%	0.00%
66	Main Extension Charge				2.22%	0.19%
67	Service Installation Fees				0.00%	0.00%
	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				0.00%	0.00%
5	Lift Stations				5.56%	0.46%
6	Pumping Equipment				5.56%	0.46%
7	Reuse Services				0.00%	0.00%
8	Reuse Transmission & Dist Mains				0.00%	0.00%
9	Other Plant Misc Equip				0.00%	0.00%

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Schedule of Sewer Amortization of CIAC by Classification- 2004								Florida Public Service Commission		
Adjusted CIAC Balances- June through December 2004								Schedule:	A-12	
Jungle Den - 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 2006 is the historical test year, balances		
								back to 6/30/04 are needed since adjustments to book balances are made beginning that date.		
Line No.	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04		
Cash CIAC:										
1	Treatment & Disposal Equipment	131,113	131,113	131,113	131,113	131,113	131,113	131,113		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	679	679	679	679	679	679	679		
4	Service Installation Fees	0	0	0	0	0	0	0		
5	Total Cash CIAC	131,793	131,793	131,793	131,793	131,793	131,793	131,793		
Property CIAC:										
6	Structures & Improvements	0	0	0	0	0	0	0		
7	Collection Sewers- Force	0	0	0	0	0	0	0		
8	Collection Sewers- Gravity	0	0	0	0	0	0	0		
9	Services to Customers	0	0	0	0	0	0	0		
10	Lift Stations	0	0	0	0	0	0	0		
11	Pumping Equipment	0	0	0	0	0	0	0		
12	Reuse Services	0	0	0	0	0	0	0		
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0		
14	Other Plant Misc Equip	0	0	0	0	0	0	0		
15	Total Property CIAC	0	0	0	0	0	0	0		
16	Total Sewer CIAC	131,793	131,793	131,793	131,793	131,793	131,793	131,793		
Schedule of Sewer Amortization of CIAC by Classification- 2004								Florida Public Service Commission		
CIAC Amortization Rates -July through December 2004								Schedule:	A-14	
Jungle Den - Sewer								Page:	2, wrk-3	
Docket No. 060368 - WS								Preparer:		
Schedule Year Ended: 2004								Explanation: Provide a Schedule showing Amortization Rates by CIAC		
Historic [x] or Projected [ ]								Categories		
Line No.	Description	(2) Annual Rates	(3) July	(4) Aug	(5) Monthly Rates Sep	(6) Oct	(7) Nov	(8) Dec		
Cash CIAC:										
1	Treatment & Disposal Equipment	5.08%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%		
2	Meter Fees	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		
4	Service Installation Fees	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
Property CIAC:										
1	Structures & Improvements	3.13%	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%		
3	Collection Sewers- Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		
4	Services to Customers	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
5	Lift Stations	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%		
6	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%		
7	Reuse Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
8	Reuse Transmission & Dist Mains	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
9	Other Plant Misc Equip	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		

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Schedule of Sewer Amortization of CIAC by Classification- 2004									Florida Public Service Commission	
CIAC Amortization - July through December 2004										
Jungle Den - Sewer										
Docket No. 060368 - WS									Schedule: A-14	
Schedule Year Ended: 2004									Page: 2, wrk-4	
Historic [x] or Projected [ ]									Preparer:	
Explanation: Provide a Schedule showing additions to CIAC during 2004 from the date of Acquisition 6/30/04.										
Line No.	(1) Description	(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec	(9) 2004 Total	
Cash CIAC:										
1	Treatment & Disposal Equipment		555	555	555	555	555	555	3,329	
2	Meter Fees		0	0	0	0	0	0	0	
3	Main Extension Charge		1	1	1	1	1	1	8	
4	Service Installation Fees		0	0	0	0	0	0	0	
5	Total Cash CIAC		556	556	556	556	556	556	3,337	
Property CIAC:										
6	Structures & Improvements		0	0	0	0	0	0	0	
7	Collection Sewers- Force		0	0	0	0	0	0	0	
8	Collection Sewers- Gravity		0	0	0	0	0	0	0	
9	Services to Customers		0	0	0	0	0	0	0	
10	Lift Stations		0	0	0	0	0	0	0	
11	Pumping Equipment		0	0	0	0	0	0	0	
12	Reuse Services		0	0	0	0	0	0	0	
13	Reuse Transmission & Dist Mains		0	0	0	0	0	0	0	
14	Other Plant Misc Equip		0	0	0	0	0	0	0	
15	Total Property CIAC		0	0	0	0	0	0	0	
16	Total Sewer CIAC		556	556	556	556	556	556	3,337	
Schedule of Sewer Amortization of CIAC by Classification- 2004									Florida Public Service Commission	
Adjustments to CIAC-July through December 2004										
Jungle Den - Sewer										
Docket No. 060368 - WS									Schedule: A-14	
Schedule Year Ended: 2004									Page: 2, wrk-5	
Historic [x] or Projected [ ]									Preparer:	
Explanation: Provide Adjustments to CIAC Ammendatory Order balances other than changes resulting from CIAC Additions for 2004										
Line No.	(1) Description	(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec	(9) 2004 Total	
Cash CIAC:										
1	Treatment & Disposal Equipment									
2	Meter Fees									
3	Main Extension Charge									
4	Service Installation Fees									
5	Total Cash CIAC		0	0	0	0	0	0	0	
Property CIAC:										
6	Structures & Improvements									
7	Collection Sewers- Force									
8	Collection Sewers- Gravity									
9	Services to Customers									
10	Lift Stations									
11	Pumping Equipment									
12	Reuse Services									
13	Reuse Transmission & Dist Mains									
14	Other Plant Misc Equip									
15	Total Property CIAC		0	0	0	0	0	0	0	
16	Total Sewer CIAC		0	0	0	0	0	0	0	

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Schedule of Sewer Amortization of CIAC by Classification- 2004									Florida Public Service Commission	
Adjusted Amortization of CIAC Balances- June through December 2004									Schedule:	A-14
Jungle Den - Sewer									Page:	2, wrk-8
Docket No. 060368 - WS									Prepared:	
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 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	66,026	66,581	67,136	67,691	68,245	68,800	69,355		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	0	1	3	4	5	6	8		
4	Service Installation Fees	0	0	0	0	0	0	0		
5	Total Cash CIAC	66,026	66,582	67,138	67,694	68,250	68,807	69,363		
Property CIAC:										
6	Structures & Improvements	0	0	0	0	0	0	0		
7	Collection Sewers- Force	0	0	0	0	0	0	0		
8	Collection Sewers- Gravity	0	0	0	0	0	0	0		
9	Services to Customers	0	0	0	0	0	0	0		
10	Lift Stations	0	0	0	0	0	0	0		
11	Pumping Equipment	0	0	0	0	0	0	0		
12	Reuse Services	0	0	0	0	0	0	0		
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0		
14	Other Plant Misc Equip	0	0	0	0	0	0	0		
15	Total Property CIAC	0	0	0	0	0	0	0		
16	Total Sewer CIAC	66,026	66,582	67,138	67,694	68,250	68,807	69,363		

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CALCULATE CIAC AMORTIZATION RATES									
Schedule of Sewer Amortization Rates for Calendar Year 2006									
Docket No. 060368 - WS									
Schedule Year Ended: 2005									
Historic [X] or Projected [ ]									
Jungle Den - Sewer									
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates									
Florida Public Service Commission									
Schedule: A-12									
Page: Preparer:									
Categories -lines 22 to 35 below									
Cash CIAC									
1 Capacity Charges 271.1									
2 CIAC-1999 Acquisition									
3 Undeclared Refunds									
4 Main Ext Charge (Colt Sw-Gray)									
5 Serv Install Charge (Svc to Cust)									
6 Reuse Meter Fees									
7 Total Cash CIAC									
8 Property CIAC 271.5									
9 Structures & Improvements									
10 Structures & Improvements									
11 Structures & Improvements (line 27)									
12 Collection Sewers- Force									
13 Collection Sewers- Gravity									
14 Services to Customers									
15 Lift Stations									
16 Pumping Equipment									
17 Reuse Services									
18 Reuse Transmission & Dist Mains									
19 Other Plant Misc Equip									
20 Other Plant Misc Equip (line 35)									
Composite Rate Calculation:									
1 INTANGIBLE PLANT									
2 Organization									
3 Franchises									
4 Other Plant & Misc. Equipment									
5									
6 Land & Land Rights									
7 COLLECTION PLANT									
8 Structures & Improvements									
9 Power Generation Equipment									
10 Collection Sewers - Force									
11 Collection Sewers - Gravity									
12 Special Collecting Structures									
13 Services to Customers									
14 Flow Measuring Devices									
15 Flow Measuring Installations									
16 Other Plant & Misc. Equipment									
17 SYSTEM PUMPING PLANT									
18 Land & Land Rights									
19 Structures & Improvements									
20 Power Generation Equipment									
21 Receiving Weirs									
22 Other Plant & Misc. Equipment									
351.1	351.1	0	0	0.00%	0	0	0	0	0
206	206	0	0	2.50%	0	0	0	0	0
352.1	352.1	0	0	0.00%	0	0	0	0	0
351.1	351.1	0	0	0.00%	0	0	0	0	0
352.2	352.2	118,528	4,575	0.26%	143	143	0	0	0
352.2	352.2	68,467	0	0.00%	0	0	0	0	0
361.2	361.2	141,806	0	2.22%	0	0	0	0	0
362.2	362.2	0	0	0.00%	0	0	0	0	0
363.2	363.2	0	0	0.00%	0	0	0	0	0
364.2	364.2	0	0	0.00%	0	0	0	0	0
365.2	365.2	0	0	0.00%	0	0	0	0	0
366.2	366.2	0	0	0.00%	0	0	0	0	0
367.2	367.2	0	0	0.00%	0	0	0	0	0
368.2	368.2	0	0	0.00%	0	0	0	0	0
369.2	369.2	0	0	0.00%	0	0	0	0	0
370.3	370.3	0	0	0.00%	0	0	0	0	0
371.3	371.3	0	0	0.00%	0	0	0	0	0
372.3	372.3	0	0	0.00%	0	0	0	0	0
373.3	373.3	0	0	0.00%	0	0	0	0	0
374.3	374.3	0	0	0.00%	0	0	0	0	0
375.3	375.3	0	0	0.00%	0	0	0	0	0
376.3	376.3	0	0	0.00%	0	0	0	0	0
377.3	377.3	0	0	0.00%	0	0	0	0	0
378.3	378.3	0	0	0.00%	0	0	0	0	0
379.3	379.3	0	0	0.00%	0	0	0	0	0
380.3	380.3	0	0	0.00%	0	0	0	0	0
381.3	381.3	0	0	0.00%	0	0	0	0	0
382.3	382.3	0	0	0.00%	0	0	0	0	0
383.3	383.3	0	0	0.00%	0	0	0	0	0
384.3	384.3	0	0	0.00%	0	0	0	0	0
385.3	385.3	0	0	0.00%	0	0	0	0	0
386.3	386.3	0	0	0.00%	0	0	0	0	0
387.3	387.3	0	0	0.00%	0	0	0	0	0
388.3	388.3	0	0	0.00%	0	0	0	0	0
389.3	389.3	0	0	0.00%	0	0	0	0	0
390.3	390.3	0	0	0.00%	0	0	0	0	0
391.3	391.3	0	0	0.00%	0	0	0	0	0
392.3	392.3	0	0	0.00%	0	0	0	0	0
393.3	393.3	0	0	0.00%	0	0	0	0	0
394.3	394.3	0	0	0.00%	0	0	0	0	0
395.3	395.3	0	0	0.00%	0	0	0	0	0
396.3	396.3	0	0	0.00%	0	0	0	0	0
397.3	397.3	0	0	0.00%	0	0	0	0	0
398.3	398.3	0	0	0.00%	0	0	0	0	0
399.3	399.3	0	0	0.00%	0	0	0	0	0
400.3	400.3	0	0	0.00%	0	0	0	0	0
401.3	401.3	0	0	0.00%	0	0	0	0	0
402.3	402.3	0	0	0.00%	0	0	0	0	0
403.3	403.3	0	0	0.00%	0	0	0	0	0
404.3	404.3	0	0	0.00%	0	0	0	0	0
405.3	405.3	0	0	0.00%	0	0	0	0	0
406.3	406.3	0	0	0.00%	0	0	0	0	0
407.3	407.3	0	0	0.00%	0	0	0	0	0
408.3	408.3	0	0	0.00%	0	0	0	0	0
409.3	409.3	0	0	0.00%	0	0	0	0	0
410.3	410.3	0	0	0.00%	0	0	0	0	0
411.3	411.3	0	0	0.00%	0	0	0	0	0
412.3	412.3	0	0	0.00%	0	0	0	0	0
413.3	413.3	0	0	0.00%	0	0	0	0	0
414.3	414.3	0	0	0.00%	0	0	0	0	0
415.3	415.3	0	0	0.00%	0	0	0	0	0
416.3	416.3	0	0	0.00%	0	0	0	0	0
417.3	417.3	0	0	0.00%	0	0	0	0	0
418.3	418.3	0	0	0.00%	0	0	0	0	0
419.3	419.3	0	0	0.00%	0	0	0	0	0
420.3	420.3	0	0	0.00%	0	0	0	0	0
421.3	421.3	0	0	0.00%	0	0	0	0	0
422.3	422.3	0	0	0.00%	0	0	0	0	0
423.3	423.3	0	0	0.00%	0	0	0	0	0
424.3	424.3	0	0	0.00%	0	0	0	0	0
425.3	425.3	0	0	0.00%	0	0	0	0	0
426.3	426.3	0	0	0.00%	0	0	0	0	0
427.3	427.3	0	0	0.00%	0	0	0	0	0
428.3	428.3	0	0	0.00%	0	0	0	0	0
429.3	429.3	0	0	0.00%	0	0	0	0	0
430.3	430.3	0	0	0.00%	0	0	0	0	0
431.3	431.3	0	0	0.00%	0	0	0	0	0
432.3	432.3	0	0	0.00%	0	0	0	0	0
433.3	433.3	0	0	0.00%	0	0	0	0	0
434.3	434.3	0	0	0.00%	0	0	0	0	0
435.3	435.3	0	0	0.00%	0	0	0	0	0
436.3	436.3	0	0	0.00%	0	0	0	0	0
437.3	437.3	0	0	0.00%	0	0	0	0	0
438.3	438.3	0	0	0.00%	0	0	0	0	0
439.3	439.3	0	0	0.00%	0	0	0	0	0
440.3	440.3	0	0	0.00%	0	0	0	0	0
441.3	441.3	0	0	0.00%	0	0	0	0	0
442.3	442.3	0	0	0.00%	0	0	0	0	0
443.3	443.3	0	0	0.00%	0	0	0	0	0
444.3	444.3	0	0	0.00%	0	0	0	0	0
445.3	445.3	0	0	0.00%	0	0	0	0	0
446.3	446.3	0	0	0.00%	0	0	0	0	0
447.3	447.3	0	0	0.00%	0	0	0	0	0
448.3	448.3	0	0	0.00%	0	0	0	0	0
449.3	449.3	0	0	0.00%	0	0	0	0	0
450.3	450.3	0	0	0.00%	0	0	0	0	0
451.3	451.3	0	0	0.00%	0	0	0	0	0
452.3	452.3	0	0	0.00%	0	0	0	0	0
453.3	453.3	0	0	0.00%	0	0	0	0	0
454.3	454.3	0	0	0.00%	0	0	0	0	0
455.3	455.3	0	0	0.00%	0	0	0	0	0
456.3	456.3	0	0	0.00%	0	0	0	0	0
457.3	457.3	0	0	0.00%	0	0	0	0	0
458.3	458.3	0	0	0.00%	0	0	0	0	0
459.3	459.3	0	0	0.00%	0	0	0	0	0
460.3	460.3	0	0	0.00%	0	0	0	0	0
461.3	461.3	0	0	0.00%	0	0	0	0	0
462.3	462.3	0	0	0.00%	0	0	0	0	0
463.3	463.3	0	0	0.00%	0	0	0	0	0
464.3	464.3	0	0	0.00%	0	0	0	0	0
465.3	465.3	0	0	0.00%	0	0	0	0	0
466.3	466.3	0	0	0.00%	0	0	0	0	0
467.3	467.3	0	0	0.00%	0	0	0	0	0
468.3	468.3	0	0	0.00%	0	0	0	0	0
469.3	469.3	0	0	0.00%	0	0	0	0	0
470.3	470.3	0	0	0.00%	0	0	0	0	0
471.3	471.3	0	0	0.00%	0	0	0	0	0
472.3	472.3	0	0	0.00%	0	0	0	0	0
473.3	473.3	0	0	0.00%	0	0	0	0	0
474.3	474.3	0	0	0.00%	0	0	0	0	0
475.3	475.3	0	0	0.00%	0	0	0	0	0
476.3	476.3	0	0	0.00%	0	0	0	0	0
477.3	477.3	0	0	0.00%	0	0	0	0	0
478.3	478.3	0	0	0.00%	0	0	0	0	0
479.3	479.3	0							

Composite Rate Calculation:		UPIS Balance 12/31/04			Depreciation Rate		Annual
(Continued)		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Depreciation Expense
23	<b>TREATMENT AND DISPOSAL PLANT</b>						
24	Land & Land Rights	353.4	0	0	0.00%		
25	Structures & Improvements	354.4	0	0	3.13%	0.26%	x
26	Power Generation Equipment	355.4	0	0	0.00%	0.00%	x
27	Treatment & Disposal Equipment	380.4	76,528	76,528	5.56%	0.46%	4,255 x
28	Plant Sewers	381.4	21,741	21,741	2.86%	0.24%	622 x
29	Outfall Sewer Lines	382.4	0	0	0.00%	0.00%	x
30	Other Plant & Misc. Equipment	389.4	0	0	0.00%	0.00%	x
31	<b>RECLAIMED WATER TREATMENT PLANT</b>						
32	Land & Land Rights	353.5	0	0	0.00%		
33	Structures & Improvements	354.5	0	0	3.13%	0.26%	x
34	Power Generation Equipment	355.5	0	0	0.00%	0.00%	x
35	Pumping Equipment	371.5	0	0	5.56%	0.46%	x
36	Reuse Distribution Reservoirs	374.5	0	0	0.00%	0.00%	
37	Treatment & Disposal Equipment	380.5	0	0	5.56%	0.46%	x
38	Plant Sewers	381.5	0	0	2.86%	0.24%	x
39	Other Plant & Misc. Equipment	389.5	0	0	0.00%		
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>						
41	Franchises	352.6	0	0	2.50%		
42	Land & Land Rights	353.6	0	0	0.00%		
43	Structures & Improvements	354.6	0	0	3.13%	0.26%	x
44	Power Generation Equipment	355.6	0	0	0.00%		
45	Reuse Services	366.6	0	0	0.00%		
46	Reuse Meters & Meter Installations	367.6	0	0	0.00%		
47	Pumping Equipment	371.6	0	0	5.56%		
48	Reuse Transmission & Distr. Sys.	375.6	0	0	0.00%	0.00%	x
49	Other Plant & Misc. Equipment	389.6	0	0	0.00%		
50	<b>GENERAL PLANT</b>						
51	Land & Land Rights	353.7	0	0	0.00%		
52	Structures & Improvements	354.7	0	0	3.13%	0.26%	x
53	Office Furniture & Equipment	390.7	0	0	0.00%		
54	Computer Equipment	390.71	0	0	0.00%		
55	Transportation Equipment	391.7	0	0	0.00%		
56	Stores Equipment	392.7	0	0	0.00%		
57	Tools, Shop & Garage Equipment	393.7	0	0	0.00%		
58	Laboratory Equipment	394.7	0	0	0.00%		
59	Power Operated Equipment	395.7	0	0	0.00%		
60	Communication Equipment	396.7	3,047	0	0.00%		
61	Miscellaneous Equipment	397.7	0	0	0.00%		
62	Other Tangible Plant	398.7	0	0	0.00%		
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			145,025			7,365 Composite Rate 5.08%
Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data							
Line No.	Description				Annual Depr Rate	Mo Depr Rate	
Cash CIAC:							
64	Treatment & Disposal Equipment				5.08%	0.42%	
65	Meter Fees				0.00%	0.00%	
66	Main Extension Charge				2.22%	0.19%	
67	Service Installation Fees				0.00%	0.00%	
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				0.00%	0.00%	
5	Lift Stations				5.56%	0.46%	
6	Pumping Equipment				5.56%	0.46%	
7	Reuse Services				0.00%	0.00%	
8	Reuse Transmission & Dist Mains				0.00%	0.00%	
9	Other Plant Misc Equip				0.00%	0.00%	

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Schedule of Sewer Amortization of CIAC by Classification- 2005														Florida Public Service Commission	
Adjusted CIAC Balances- 2005														Schedule: A-12	
Jungle Den - 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	131,113	131,113	131,113	131,113	131,113	131,113	132,413	132,413	132,413	132,413	132,413	132,413	132,413	131,813
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	679	679	679	679	679	679	679	679	679	679	679	679	1,001	704
4	Service Installation Fees	0	0	0	0	0	0	650	650	650	650	650	650	650	350
5	Total Cash CIAC	131,793	131,793	131,793	131,793	131,793	131,793	133,743	133,743	133,743	133,743	133,743	133,743	134,065	132,868
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	131,793	131,793	131,793	131,793	131,793	131,793	133,743	133,743	133,743	133,743	133,743	133,743	134,065	132,868
Schedule of Sewer Amortization of CIAC by Classification- 2005														Florida Public Service Commission	
CIAC Amortization Rates - 2005														Schedule: A-14	
Jungle Den - Sewer														Page: 2, wrk-3	
Docket No. 060368 - WS														Preparer:	
Explanation: Provide a Schedule showing Amortization Rates by CIAC															
Categories															
Historic [X] or Projected [ ]															
Line No.	(1) Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	
Cash CIAC:															
1	Treatment & Disposal Equipment	5.08%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
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	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%	
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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
5	Lift Stations	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	
6	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	
7	Reuse Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
8	Reuse Transmission & Dist Mains	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
9	Other Plant Misc Equip	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

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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)	
16		Total Sewer CIAC	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	
14		Other Plant Misc Equip	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	
12		Reuse Services	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	
10		Lift Stations	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	
8		Collection Sewers- Gravity	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	
6		Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	
Property CIAC:			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	
4		Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	
3		Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	
2		Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	
1		Treatment & Disposal Equipment	555	555	555	555	560	560	560	560	560	560	560	6,697	
Cash CIAC:			555	555	555	555	560	560	560	560	560	560	560	6,697	
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)	
16		Total Sewer CIAC	555	556	556	556	562	562	562	562	562	562	562	562	6,713
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
Property CIAC:			0	0	0	0	0	0	0	0	0	0	0	0	0
5		Total Cash CIAC	556	556	556	556	562	562	562	562	562	562	562	562	6,713
4		Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
3		Main Extension Charge	1	1	1	1	1	1	1	1	1	1	1	2	
2		Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	
1		Treatment & Disposal Equipment	555	555	555	555	560	560	560	560	560	560	560	6,697	
Cash CIAC:			556	556	556	556	562	562	562	562	562	562	562	562	6,713
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)	
16		Total Sewer CIAC	555	555	555	555	560	560	560	560	560	560	560	560	6,697
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
Property CIAC:			0	0	0	0	0	0	0	0	0	0	0	0	0
5		Total Cash CIAC	555	555	555	555	560	560	560	560	560	560	560	560	6,697
4		Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
3		Main Extension Charge	1	1	1	1	1	1	1	1	1	1	1	2	
2		Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	
1		Treatment & Disposal Equipment	555	555	555	555	560	560	560	560	560	560	560	6,697	
Cash CIAC:			555	555	555	555	560	560	560	560	560	560	560	560	6,697

Jungle Den - Sewer  
 Schedule No. 060368 - WS  
 Schedule Year Ended: 2005  
 Docket No. 060368 - WS  
 Explanation: Provide Adjustments to CIAC Amortization Order balances, other than changes resulting from CIAC Additions for 2005  
 Florida Public Service Commission  
 Schedule: A-14  
 Page: 2, wk-6  
 Preparer:

Jungle Den - Sewer  
 Schedule No. 060368 - WS  
 Schedule Year Ended: 2005  
 Docket No. 060368 - WS  
 Explanation: Provide a Schedule showing additions to CIAC during 2005 from the date of acquisition  
 Florida Public Service Commission  
 Schedule: A-14  
 Page: 2, wk-4  
 Preparer:



Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Schedule: A-14

Jungle Den

Page: 3 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending 12/31/05

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
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	6,208	6,234	6,260	6,286	6,311	6,337	6,363	6,389	6,415	6,441	6,466	6,492	6,518	6,363
2	Meter Fees	397	399	401	404	406	408	410	412	414	416	418	420	422	410
3	Main Extension Charge	23	23	23	24	24	24	24	25	25	25	25	26	26	24
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	6,628	6,656	6,684	6,713	6,741	6,769	6,797	6,825	6,853	6,882	6,910	6,938	6,966	6,797
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	6,628	6,656	6,684	6,713	6,741	6,769	6,797	6,825	6,853	6,882	6,910	6,938	6,966	6,797
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	69,355	69,910	70,465	71,020	71,575	72,130	72,690	73,250	73,811	74,371	74,931	75,492	76,052	72,696
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	8	9	10	11	13	14	15	16	18	19	20	21	23	15
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	69,363	69,919	70,475	71,031	71,587	72,143	72,705	73,267	73,828	74,390	74,952	75,513	76,076	72,711
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	69,363	69,919	70,475	71,031	71,587	72,143	72,705	73,267	73,828	74,390	74,952	75,513	76,076	72,711

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**CALCULATE CIAC AMORTIZATION RATES- January thru April 2006**

Schedule of Sewer Amortization of CIAC by Classification- 2006  
Calculate Amortization Rates for Calendar Year 2006

Florida Public Service Commission

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

Schedule: A-12  
Page:  
Preparer:

=input field

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

Annual Dep'n Rate  
Monthly Dep'n Rate

**Categories-lines 22 to 35 below**

					Annual Dep'n Rate	Monthly Dep'n Rate
<b>Cash CIAC:</b>						
1	Capacity Charges	271.1		Treatment & Disp Equip (see Composite Calc)	5.00%	0.42%
2	CIAC-1999 Acquisition			Treatment & Disp Equip (see Composite Calc)	5.00%	0.42%
3	Unclaimed Refunds			Treatment & Disp Equip (see Composite Calc)	5.00%	0.42%
4	Main Ext Charge (Coll Swr-Grav)			Main Extension Charge acct 361.2	2.22%	0.19%
5	Serv Install Charge (Svc to Cust)			Service Installation Charge acct 363.2	0.00%	0.00%
6	Reuse Meter Fees			Meter Fees acct 367.6	0.00%	0.00%
7	<b>Total Cash CIAC</b>					
<b>Property CIAC 271.5:</b>						
8	Structures & Improvements	354.2		Structures & Improvements (line 27)	3.13%	0.26%
9	Structures & Improvements	354.3		Structures & Improvements (line 27)	3.13%	0.26%
10	Structures & Improvements	354.40		Structures & Improvements (line 27)	3.13%	0.26%
11	Collection Sewers- Force	360.2		Collection Sewers- Force	3.33%	0.28%
12	Collection Sewers- Gravity	361.2		Collection Sewers- Gravity	2.22%	0.19%
13	Services to Customers	363.2		Services to Customers	0.00%	0.00%
14	Lift Stations	370.3		Lift Stations	5.56%	0.46%
15	Pumping Equipment	371.3		Pumping Equipment	5.56%	0.46%
16	Reuse Services	366.6		Reuse Services	0.00%	0.00%
17	Reuse Transmission & Dist M	375.6		Reuse Transmission & Dist Mains	0.00%	0.00%
18	Other Plant Misc Equip	389.2		Other Plant Misc Equip (line 35)	0.00%	0.00%
19	Other Plant Misc Equip	389.40		Other Plant Misc Equip (line 35)	0.00%	0.00%

Composite Rate Calculation:		UPIS Balance 12/31/05			Depreciation Rate		Annual Depreciation Expense
		Adj Bal	Confr Prop	For Comp Calc	Annual	Monthly	
1	<b>INTANGIBLE PLANT</b>	V					
2	Organization	351.1	0		0.00%		
3	Franchises	352.1	206		2.50%		
4	Other Plant & Misc. Equipment	389.1	0		0.00%		
5	<b>COLLECTION PLANT</b>		0		0.00%		
6	Land & Land Rights	353.2	118,526		0.00%		
7	Structures & Improvements	354.2	4,575	4,575	3.13%	0.26%	143 x
8	Power Generation Equipment	355.2	0		0.00%		
9	Collection Sewers - Force	360.2	69,357	0	3.33%		
10	Collection Sewers - Gravity	361.2	141,806	0	2.22%		
11	Special Collecting Structures	362.2	0	0	0.00%	0.00%	- x
12	Services to Customers	363.2	0	0	0.00%		
13	Flow Measuring Devices	364.2	0		0.00%		
14	Flow Measuring Installations	365.2	903		0.00%		
15	Other Plant & Misc. Equipmen	389.2	0	0	0.00%	0.00%	- x
16	<b>SYSTEM PUMPING PLANT</b>		0		0.00%		
17	Land & Land Rights	353.3	1,000		0.00%		
18	Structures & Improvements	354.3	0	0	3.13%	0.26%	- x
19	Power Generation Equipment	355.3	0		0.00%		
20	Receiving Wells	370.3	33,930	33,930	5.56%	0.46%	1,887 x
21	Pumping Equipment	371.3	10,090	10,090	5.56%	0.46%	561 x
22	Other Plant & Misc. Equipmen	389.3	0		0.00%		

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Composite Rate Calculation: (Continued)		UPIS Balance 12/31/05			Depreciation Rate		Annual Depreciation Expense	
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly		
23	<b>TREATMENT AND DISPOSAL PLANT</b>							
24	Land & Land Rights 353.4	0			0.00%			
25	Structures & Improvements 354.4	Y 0	0	0	3.13%	0.26%	-	X
26	Power Generation Equipment 355.4	0		0	0.00%	0.00%	-	X
27	Treatment & Disposal Equipm 380.4			76,647	5.56%	0.46%	4,262	X
28	Plant Sewers 381.4			21,741	2.86%	0.24%	622	X
29	Outfall Sewer Lines 382.4			2,481	0.00%	0.00%		X
30	Other Plant & Misc. Equipmen 389.4	Y 0	0	0	0.00%	0.00%		X
31	<b>RECLAIMED WATER TREATMENT PLANT</b>							
32	Land & Land Rights 353.5	0			0.00%			
33	Structures & Improvements 354.5	0		0	3.13%	0.26%		X
34	Power Generation Equipment 355.5	0		0	0.00%	0.00%		X
35	Pumping Equipment 371.5	0		0	5.56%	0.46%		X
36	Reuse Distribution Reservoirs 374.5	0		0	0.00%	0.00%		X
37	Treatment & Disposal Equipm 380.5	0		0	5.56%	0.46%		X
38	Plant Sewers 381.5	0		0	2.86%	0.24%		X
39	Other Plant & Misc. Equipmen 389.5	0		0	0.00%			
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>							
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	0.00%			
45	Reuse Services 366.6	Y 0	0	0	0.00%			
46	Reuse Meters & Meter Installa 367.6	0		0	0.00%			
47	Pumping Equipment 371.6	0		0	5.56%			
48	Reuse Transmission & Distr. S 375.6	Y 0	0	0	0.00%	0.00%		X
49	Other Plant & Misc. Equipmen 389.6	0		0	0.00%			
50	<b>GENERAL PLANT</b>							
51	Land & Land Rights 353.7	0			0.00%			
52	Structures & Improvements 354.7	0		0	3.13%	0.26%		X
53	Office Furniture & Equipment 390.7	0		0	0.00%			
54	Computer Equipment 390.71	0		0	0.00%			
55	Transportation Equipment 391.7	0		0	0.00%			
56	Stores Equipment 392.7	0		0	0.00%			
57	Tools, Shop & Garage Equipm 393.7	0		0	0.00%			
58	Laboratory Equipment 394.7	0		0	0.00%			
59	Power Operated Equipment 395.7	0		0	0.00%			
60	Communication Equipment 396.7	3,047		0	0.00%			
61	Miscellaneous Equipment 397.7	0		0	0.00%			
62	Other Tangible Plant 398.7	0		0	0.00%			
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			149,464			7,474	5.00%

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Line No.	Description	Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data	Annual Depr Rate	Mo Depr Rate
64	Cash CIAC:			
65	Treatment & Disposal Equipment		5.00%	0.42%
66	Main Extension Charge		0.00%	0.00%
67	Service Installation Fees		2.22%	0.19%
			0.00%	0.00%
	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		0.00%	0.00%
5	Lift Stations		5.56%	0.46%
6	Pumping Equipment		5.56%	0.46%
7	Reuse Services		0.00%	0.00%
8	Reuse Transmission & Dist Mains		0.00%	0.00%
9	Other Plant Misc Equip		0.00%	0.00%

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**CALCULATE CIAC AMORTIZATION RATES Beginning May 2006 (Start Guideline Lives)**

Schedule of Sewer Amortization of CIAC by Classification- 2006  
 Calculate Amortization Rates for Calendar Year 2005

Florida Public Service Commission

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

Schedule: A-12  
 Page:  
 Preparer:

Input field

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

				Annual Dep'n Rate	Monthly Dep'n Rate
Categories - lines 22 to 36 below					
Cash CIAC:					
1	Capacity Charges 271.1		Treatment & Disp Equip (see Composite Calc)	4.55%	0.38%
2	CIAC 1999 Acquisition		Treatment & Disp Equip (see Composite Calc)	4.55%	0.38%
3	Unclaimed Refunds		Treatment & Disp Equip (see Composite Calc)	4.55%	0.38%
4	Main Ext Charge (Coll Swr-Grav)		Main Extension Charge acct 361.2	2.22%	0.19%
5	Serv Install Charge (Svc to Cust)		Service Installation Charge acct 363.2	2.63%	0.22%
6	Reuse Meter Fees		Meter Fees acct 367.6	5.00%	0.42%
7	Total Cash CIAC				
Property CIAC 271.5: 271.5					
8	Structures & Improvements 354.2		Structures & Improvements (line 27)	3.13%	0.26%
9	Structures & Improvements 354.3		Structures & Improvements (line 27)	3.13%	0.26%
10	Structures & Improvements 354.40		Structures & Improvements (line 27)	3.13%	0.26%
11	Collection Sewers- Force 360.2		Collection Sewers- Force	3.33%	0.28%
12	Collection Sewers- Gravity 361.2		Collection Sewers- Gravity	2.22%	0.19%
13	Services to Customers 363.2		Services to Customers	2.63%	0.22%
14	Lift Stations 370.3		Lift Stations	3.33%	0.28%
15	Pumping Equipment 371.3		Pumping Equipment	5.56%	0.46%
16	Reuse Services 366.6		Reuse Services	2.50%	0.21%
17	Reuse Transmission & Dist M 375.6		Reuse Transmission & Dist Mains	2.33%	0.19%
18	Other Plant Misc Equip 389.2		Other Plant Misc Equip (line 35)	5.56%	0.46%
19	Other Plant Misc Equip 389.40		Other Plant Misc Equip (line 35)	5.56%	0.46%

Composite Rate Calculation:			UPIS Balance 4/30/06			Depreciation Rate		Annual Depreciation Expense
			Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	
1	<b>INTANGIBLE PLANT</b>	<b>V</b>						
2	Organization 351.1		0			2.50%		
3	Franchises 352.1		206			2.50%		
4	Other Plant & Misc. Equipmen 389.1		0			5.56%		
5	<b>COLLECTION PLANT</b>					0.00%		
6	Land & Land Rights 353.2		118,526			0.00%		
7	Structures & Improvements 354.2	<b>Y</b>	4,575		4,575	3.13%	0.26%	143 x
8	Power Generation Equipment 355.2		0			5.00%		
9	Collection Sewers - Force 360.2	<b>Y</b>	69,357	0		3.33%		
10	Collection Sewers - Gravity 361.2	<b>Y</b>	141,806	0		2.22%		
11	Special Collecting Structures 362.2		0		0	2.50%	0.21%	x
12	Services to Customers 363.2	<b>Y</b>	0	0		2.63%		
13	Flow Measuring Devices 364.2		0			20.00%		
14	Flow Measuring Installations 365.2		903			2.63%		
15	Other Plant & Misc. Equipmen 389.2	<b>Y</b>	0	0	0	5.56%	0.46%	x
16	<b>SYSTEM PUMPING PLANT</b>					0.00%		
17	Land & Land Rights 353.3		1,000			0.00%		
18	Structures & Improvements 354.3	<b>Y</b>	0		0	3.13%	0.26%	x
19	Power Generation Equipment 355.3		0			5.00%		
20	Receiving Wells 370.3	<b>Y</b>	33,930	0	33,930	3.33%	0.28%	1,131 x
21	Pumping Equipment 371.3	<b>Y</b>	10,090	0	10,090	5.56%	0.46%	561 x
22	Other Plant & Misc. Equipmen 389.3		0			5.56%		

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Composite Rate Calculation:		UPIS Balance 4/30/06		Depreciation Rate		Annual Expense	
(Continued)	Adj Bal	Cont Prop	For Comp	Calc	Annual	Monthly	Expense
23	TREATMENT AND DISPOSAL PLANT	0	0	0	0.00%	0.00%	0
24	Land & Land Rights	353.4	0	0	0.26%	0.26%	0
25	Structures & Improvements	354.4	0	0	5.00%	0.42%	0
26	Power Generation Equipment	354.4	0	0	3.13%	0.26%	0
27	Treatment & Disposal Equipm	380.4	76,647	76,647	5.56%	0.46%	4,258
28	Plant Sewers	381.4	21,741	21,741	2.88%	0.24%	621
29	Outfall Sewer Lines	382.4	2,481	2,481	3.33%	0.28%	83
30	Other Plant & Misc. Equipment	389.4	0	0	5.56%	0.46%	0
31	RECLAIMED WATER TREATMENT PLANT	353.5	0	0	0.00%	0.00%	0
32	Land & Land Rights	353.5	0	0	0.00%	0.00%	0
33	Structures & Improvements	354.5	0	0	3.13%	0.26%	0
34	Power Generation Equipment	355.5	0	0	5.00%	0.42%	0
35	Pumping Equipment	371.5	0	0	0.46%	0.24%	0
36	Reuse Distribution Reservoirs	374.5	0	0	2.70%	0.23%	0
37	Treatment & Disposal Equipm	380.5	0	0	5.56%	0.46%	0
38	Plant Sewers	381.5	0	0	2.88%	0.24%	0
39	Other Plant & Misc. Equipment	389.5	0	0	5.56%	0.46%	0
40	RECLAIMED WATER DISTRIBUTION PLANT	352.6	0	0	0.00%	0.00%	0
41	Franchises	352.6	0	0	2.50%	0.20%	0
42	Land & Land Rights	353.6	0	0	0.00%	0.00%	0
43	Structures & Improvements	354.6	0	0	3.13%	0.26%	0
44	Power Generation Equipment	355.6	0	0	5.00%	0.42%	0
45	Reuse Services	366.6	0	0	2.50%	0.20%	0
46	Reuse Meters & Meter Installa	367.6	0	0	2.50%	0.20%	0
47	Pumping Equipment	371.6	0	0	5.00%	0.42%	0
48	Reuse Transmission & Distr. S	375.6	0	0	2.33%	0.19%	0
49	Other Plant & Misc. Equipment	389.6	0	0	5.56%	0.46%	0
50	GENERAL PLANT	353.7	0	0	0.00%	0.00%	0
51	Land & Land Rights	353.7	0	0	0.00%	0.00%	0
52	Structures & Improvements	354.7	0	0	3.13%	0.26%	0
53	Office Furniture & Equipment	390.71	0	0	16.67%	1.39%	0
54	Computer Equipment	391.7	0	0	16.67%	1.39%	0
55	Transportation Equipment	392.7	0	0	16.67%	1.39%	0
56	Stores Equipment	393.7	0	0	16.67%	1.39%	0
57	Tools, Shop & Garage Equipm	394.7	0	0	16.67%	1.39%	0
58	Laboratory Equipment	395.7	0	0	16.67%	1.39%	0
59	Power Operated Equipment	396.7	0	0	16.67%	1.39%	0
60	Communication Equipment	397.7	0	0	16.67%	1.39%	0
61	Miscellaneous Equipment	398.7	0	0	16.67%	1.39%	0
62	Other Tangible Plant	399.7	0	0	16.67%	1.39%	0
63	UPIS/Dep Exp Totals and Composite Rate for ClAC Amortization	0	149,464	149,464	6.797	1.56%	Composite Rate



Schedule of Sewer Amortization of CIAC by Classification - 2006		Adjusted CIAC Balances - 2006		Explanation: Provide Adjusted CIAC balances by account for 2006		Florida Public Service Commission		Schedule: A-12		Page: 4 of 8		Preparer:					
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		
1	Treatment & Disposal Equipment	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413		
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
3	Main Extension Charge	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001		
4	Service Installation Fees	650	650	650	650	650	650	650	650	650	650	650	650	650	650		
5	Total Cash CIAC	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065		
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	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065		
Schedule of Sewer Amortization of CIAC by Classification - 2006		Adjusted CIAC Balances - 2006		Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories for 2006		Florida Public Service Commission		Schedule: A-14		Page: 2, wrk-3		Preparer:					
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Annual Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Guideline Rates	Guideline	
1	Treatment & Disposal Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	4.55%	
2	Meter Fees	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%	
4	Service Installation Fees	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%	2.65%	
Property CIAC:																	
1	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	
2	Collection Sewers- Force	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%	
3	Collection Sewers- Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%	
4	Services to Customers	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%	2.65%	
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%	0.46%	5.56%	
6	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	
7	Reuse Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	
8	Reuse Transmission & Dist M	0.00%	0.00%	0.00%	0.00%	0.00%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	
9	Other Plant Misc Equip	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	

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Schedule of Sewer Amortization of CIAC by Classification - 2006															Florida Public Service Commission
CIAC Amortization - CIAC Balances x Amort Rates - 2006															Schedule: A-14
Jungle Den - Sewer															Page: 2, wrk-4
Docket No. 060368 - WS															Preparer:
Schedule Year Ended: 2006															Historic [x] or Projected [x]
Explanation: Provide a Schedule showing additions to CIAC during 2006 from the date of Acquisition															
Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 2006 Total	
Cash CIAC:															
1	Treatment & Disposal Equipment	552	552	552	552	502	502	502	502	502	502	502	502	6,221	
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Main Extension Charge	2	2	2	2	2	2	2	2	2	2	2	2	22	
4	Service Installation Fees	0	0	0	0	1	1	1	1	1	1	1	1	11	
5	Total Cash CIAC	554	554	554	554	505	505	505	505	505	505	505	505	6,255	
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	554	554	554	554	505	505	505	505	505	505	505	505	6,255	
Schedule of Sewer Amortization of CIAC by Classification - 2006															Florida Public Service Commission
Adjustments to CIAC Amort Bal-2006															Schedule: A-14
Jungle Den - Sewer															Page: 2, wrk-5
Docket No. 060368 - WS															Preparer:
Schedule Year Ended: 2006															Historic [x] or Projected [x]
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2006															
Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 2006 Total	
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		
Jungle Den - Sewer Docket No. 060368 - WS Schedule Year Ended: 2006 Historic [x] or Projected [x]													Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/06 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	76,052	76,604	77,156	77,708	78,259	78,761	79,263	79,765	80,267	80,768	81,270	81,772	82,274	79,224
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	23	25	27	29	31	32	34	36	38	40	42	44	45	34
4	Service Installation Fees	0	0	0	0	0	1	3	4	6	7	9	10	11	4
5	Total Cash CIAC	76,076	76,629	77,183	77,736	78,290	78,795	79,300	79,805	80,310	80,815	81,320	81,825	82,330	79,263
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	76,076	76,629	77,183	77,736	78,290	78,795	79,300	79,805	80,310	80,815	81,320	81,825	82,330	79,263

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Jungle Den

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
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	6,518	6,547	6,576	6,605	6,634	6,663	6,692	6,721	6,751	6,780	6,809	6,838	6,868	6,692
2	Meter Fees	422	424	426	428	430	432	434	436	438	441	443	445	447	434
3	Main Extension Charge	26	26	27	27	27	27	28	28	28	29	29	29	29	28
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	6,966	6,997	7,028	7,060	7,091	7,122	7,154	7,186	7,217	7,249	7,281	7,312	7,344	7,154
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	6,966	6,997	7,028	7,060	7,091	7,122	7,154	7,186	7,217	7,249	7,281	7,312	7,344	7,154
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	76,052	76,604	77,156	77,708	78,259	78,761	79,263	79,765	80,267	80,768	81,270	81,772	82,274	79,224
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	23	25	27	29	31	32	34	36	38	40	42	44	45	34
16	Service Installation Fees	0	0	0	0	0	1	3	4	6	7	9	10	11	4
17	Total Cash	76,076	76,629	77,183	77,736	78,290	78,795	79,300	79,805	80,310	80,815	81,320	81,825	82,330	79,263
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	76,076	76,629	77,183	77,736	78,290	78,795	79,300	79,805	80,310	80,815	81,320	81,825	82,330	79,263

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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

Jungle Den - Sewer  
 Docket No. 060368 - WS  
 Schedule Year Ended: 2007  
 Historic  or Projected

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

Schedule: A-12  
 Page:  
 Preparer:

				Annual Depn Rate	Monthly Dep'n Rate
<b>Categories-lines 22 to 35 below</b>					
Cash CIAC:					
1	Capacity Charges	271.1			
2	CIAC-1999 Acquisition		Treatment & Disp Equip (see Composite Calc)	4.60%	0.38%
3	Unclaimed Refunds		Treatment & Disp Equip (see Composite Calc)	4.60%	0.38%
4	Main Ext Charge (Coll Swr-Grav)		Treatment & Disp Equip (see Composite Calc)	4.60%	0.38%
5	Serv Install Charge (Svc to Cust)		Main Extension Charge acct 361.2	2.22%	0.19%
6	Reuse Meter Fees		Service Installation Charge acct 363.2	2.65%	0.22%
			Meter Fees acct 367.6	5.00%	0.42%
7	Total Cash CIAC				
Property CIAC 271.5					
8	Structures & Improvements	354.2	Structures & Improvements (line 27)	3.15%	0.26%
9	Structures & Improvements	354.3	Structures & Improvements (line 27)	3.15%	0.26%
10	Structures & Improvements	354.40	Structures & Improvements (line 27)	3.15%	0.26%
11	Collection Sewers- Force	360.2	Collection Sewers- Force	3.35%	0.28%
12	Collection Sewers- Gravity	361.2	Collection Sewers- Gravity	2.22%	0.19%
13	Services to Customers	363.2	Services to Customers	2.63%	0.22%
14	Lift Stations	370.3	Lift Stations	3.35%	0.28%
15	Pumping Equipment	371.3	Pumping Equipment	5.56%	0.46%
16	Reuse Services	366.6	Reuse Services	2.50%	0.21%
17	Reuse Transmission & Dist Mains	375.6	Reuse Transmission & Dist Mains	2.35%	0.19%
18	Other Plant Misc Equip	389.2	Other Plant Misc Equip (line 35)	5.56%	0.46%
19	Other Plant Misc Equip	389.40	Other Plant Misc Equip (line 35)	5.56%	0.46%
Composite Rate Calculation:					
		UPIS Balances 12/31/06		Depreciation Rate	
		Adj Bal	Cont'r Prop	Annual	Monthly
1	<b>INTANGIBLE PLANT</b>	V			
2	Organization	351.1	0	2.50%	
3	Franchises	352.1	206	2.50%	
4	Other Plant & Misc. Equipment	389.1	0	5.56%	
5	<b>COLLECTION PLANT</b>			0.00%	
6	Land & Land Rights	353.2	118,526	0.00%	
7	Structures & Improvements	354.2	9,607	3.13%	0.26%
8	Power Generation Equipment	355.2	0	5.00%	
9	Collection Sewers - Force	360.2	73,731	3.33%	
10	Collection Sewers - Gravity	361.2	141,806	2.22%	
11	Special Collecting Structures	362.2	0	2.50%	0.21%
12	Services to Customers	363.2	0	2.63%	
13	Flow Measuring Devices	364.2	0	20.00%	
14	Flow Measuring Installations	365.2	903	2.63%	
15	Other Plant & Misc. Equipment	389.2	0	5.56%	0.46%
16	<b>SYSTEM PUMPING PLANT</b>			0.00%	
17	Land & Land Rights	353.3	1,000	0.00%	
18	Structures & Improvements	354.3	0	3.13%	0.26%
19	Power Generation Equipment	355.3	0	5.00%	
20	Receiving Wells	370.3	33,930	3.33%	0.28%
21	Pumping Equipment	371.3	9,749	5.56%	0.46%
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
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense
23	<b>TREATMENT AND DISPOSAL PLANT</b>						
24	Land & Land Rights	353.4	0		0.00%		
25	Structures & Improvements	354.4	Y	0	3.13%	0.26%	x
26	Power Generation Equipment	355.4		0	5.00%	0.42%	x
27	Treatment & Disposal Equipment	380.4		92,701	5.56%	0.46%	5,150 x
28	Plant Sewers	381.4		21,741	2.86%	0.24%	621 x
29	Outfall Sewer Lines	382.4		2,481	3.33%	0.28%	83 x
30	Other Plant & Misc. Equipment	389.4	Y	0	5.56%	0.46%	x
31	<b>RECLAIMED WATER TREATMENT PLANT</b>						
32	Land & Land Rights	353.5		0	0.00%		
33	Structures & Improvements	354.5		0	3.13%	0.26%	x
34	Power Generation Equipment	355.5		0	5.00%	0.42%	x
35	Pumping Equipment	371.5		0	5.56%	0.46%	x
36	Reuse Distribution Reservoirs	374.5		0	2.70%	0.23%	
37	Treatment & Disposal Equipment	380.5		0	5.56%	0.46%	x
38	Plant Sewers	381.5		0	2.86%	0.24%	x
39	Other Plant & Misc. Equipment	389.5		0	5.56%	0.46%	x
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>						
41	Franchises	352.6		0	2.50%		
42	Land & Land Rights	353.6		0	0.00%		
43	Structures & Improvements	354.6		0	3.13%	0.26%	x
44	Power Generation Equipment	355.6		0	5.00%		
45	Reuse Services	366.6	Y	0	2.50%		
46	Reuse Meters & Meter Installation	367.6		0	5.00%		
47	Pumping Equipment	371.6		0	5.56%		
48	Reuse Transmission & Distr. Sys.	375.6	Y	0	2.33%	0.19%	x
49	Other Plant & Misc. Equipment	389.6		0	5.56%		
50	<b>GENERAL PLANT</b>						
51	Land & Land Rights	353.7		0	0.00%		
52	Structures & Improvements	354.7		0	3.13%	0.26%	x
53	Office Furniture & Equipment	390.7		0	6.67%		
54	Computer Equipment	390.71		0	16.67%		
55	Transportation Equipment	391.7		0	16.67%		
56	Stores Equipment	392.7		0	5.56%		
57	Tools, Shop & Garage Equipment	393.7		0	6.25%		
58	Laboratory Equipment	394.7		0	6.67%		
59	Power Operated Equipment	395.7		0	8.33%		
60	Communication Equipment	396.7		3,047	10.00%		
61	Miscellaneous Equipment	397.7		0	6.67%		
62	Other Tangible Plant	398.7		0	10.00%		
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization		0	170,209			7,827 Composite Rate 4.60%
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				4.60%	0.38%	
65	Meter Fees				5.00%	0.42%	
66	Main Extension Charge				2.22%	0.19%	
67	Service Installation Fees				2.63%	0.22%	
Property CIAC:							
1	Structures & Improvements				3.13%	0.26%	
2	Collection Sewers- Force				3.33%	0.28%	
3	Collection Sewers- Gravity				2.22%	0.19%	
4	Services to Customers				2.63%	0.22%	
5	Lift Stations				3.33%	0.28%	
6	Pumping Equipment				5.56%	0.46%	
7	Reuse Services				2.50%	0.21%	
8	Reuse Transmission & Dist Mains				2.33%	0.19%	
9	Other Plant Misc Equip				5.56%	0.46%	

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Schedule of Sewer Amortization of CIAC by Classification - 2007													Florida Public Service Commission		
CIAC Amortization - 2007													Schedule: A-14		
Jungle Ditch - Sewer													Page: 2, wk-4		
Account No. 060388 - WS													Preparer:		
Schedule Year Ended: 2007															
Historic [ ] or Projected [X]															
Line No.	Description	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	Total
Explanation: Provide a Schedule showing additions to CIAC during 2007															
(2)															
	Cash CIAC:														
1	Treatment & Disposal Equipment	507	507	507	507	507	507	507	507	507	507	507	507	507	6,089
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	2	2	2	2	2	2	2	2	2	2	2	2	2	22
4	Service Installation Fees	1	1	1	1	1	1	1	1	1	1	1	1	1	17
5	Total Cash CIAC	511	511	511	511	511	511	511	511	511	511	511	511	511	6,128
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	511	511	511	511	511	511	511	511	511	511	511	511	511	6,128
Schedule of Sewer Amortization of CIAC by Classification - 2007													Florida Public Service Commission		
Adjustments to CIAC Amort Bal-2007													Schedule: A-14		
Jungle Ditch - Sewer													Page: 2, wk-5		
Account No. 060388 - WS													Preparer:		
Schedule Year Ended: 2007															
Historic [ ] or Projected [X]															
Line No.	Description	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	Total
(2)															
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2007															
(1)															
1	Treatment & Disposal Equipment														0
2	Meter Fees														0
3	Main Extension Charge														0
4	Service Installation Fees														0
5	Total Cash CIAC														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
16	Total Sewer CIAC														0



Schedule of Sewer Amortization of CIAC by Classification - 2007		Adjusted Accum Amort of CIAC Balances - 2007		Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average.		Preparer:		Florida Public Service Commission							
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance
Jungle Dan - Sewer Docket No. 003088 - WS Schedule Year Ended: 2007 Historic [ ] or Projected [X]															
1	Treatment & Disposal Equipment	82,274	82,781	83,288	83,796	84,303	84,811	85,318	85,825	86,333	86,840	87,348	87,855	88,362	85,318
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	45	47	49	51	53	55	57	58	60	62	64	66	68	57
4	Service Installation Fees	11	13	14	16	17	19	20	21	23	24	26	27	29	20
5	Total Cash CIAC	82,330	82,841	83,352	83,862	84,373	84,884	85,395	85,905	86,416	86,927	87,437	87,948	88,459	85,395
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	Sanitary 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	Pumps & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mainline	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	82,330	82,841	83,352	83,862	84,373	84,884	85,395	85,905	86,416	86,927	87,437	87,948	88,459	85,395

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Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Jungle Den

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
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	6,868	6,897	6,926	6,955	6,984	7,013	7,042	7,071	7,101	7,130	7,159	7,188	7,217	7,042
2	Meter Fees	447	449	451	453	455	457	459	461	463	465	467	469	471	459
3	Main Extension Charge	29	30	30	31	31	31	32	32	32	33	33	33	34	32
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	7,344	7,375	7,407	7,438	7,470	7,501	7,533	7,564	7,596	7,627	7,659	7,690	7,722	7,533
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	7,344	7,375	7,407	7,438	7,470	7,501	7,533	7,564	7,596	7,627	7,659	7,690	7,722	7,533
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	82,274	82,781	83,288	83,796	84,303	84,811	85,318	85,825	86,333	86,840	87,348	87,855	88,362	85,318
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	45	47	49	51	53	55	57	58	60	62	64	66	68	57
16	Service Installation Fees	11	13	14	16	17	19	20	21	23	24	26	27	29	20
17	Total Cash	82,330	82,841	83,352	83,862	84,373	84,884	85,395	85,905	86,416	86,927	87,437	87,948	88,459	85,395
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	82,330	82,841	83,352	83,862	84,373	84,884	85,395	85,905	86,416	86,927	87,437	87,948	88,459	85,395

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