

ORIGINAL

**Sebring Lakes
Water**

Docket No. 060368-WS

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

Highlands County, Florida

Rate Base Workpapers

Utility Plant in Service

Accumulated Depreciation

CIAC

Accumulated Amortization of CIAC

DOCUMENT NUMBER DATE

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

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

2a,

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

Describe Workpaper	FWS		ASI	
	Water	Sewer	Water	Sewer
	Page ref	Page ref	Page ref	Page ref
CIAC				
Per Books- by month				
2004	53	53	N/A	N/A
2005	54 a,b	54 a,b	54 a,b	54 a,b
2006	55	55	55	55
Details of changes and year end balances since Rate Base last established through 12/31/07				
	56	56	56 a,b	56 a,b
Adjusted Balances				
2004				
FWS Amendatory Order Balances, or ASI 12/31/04 balances -assigned to categories	57	57	57	57
Amendatory Order Balances	58	58	N/A	N/A
CIAC Additions	59	59	N/A	N/A
Adjustments	60	60	N/A	N/A
Adjusted CIAC Balances	61	61	N/A	N/A
2005				
CIAC Additions	62	62	62	62
Adjustments	62	62	62	62
Adjusted CIAC Balances	63 a,b	63 a,b	63 a,b	63 a,b
2006				
CIAC Additions	64	64	64	64
Adjustments	64	64	64	64
Adjusted CIAC Balances	65 a,b	65 a,b	65 a,b	65 a,b
2007				
CIAC Additions	66	66	66	66
Adjustments	66	66	66	66
Adjusted CIAC Balances	67 a,b	67 a,b	67 a,b	67 a,b
Accumulated Amort of CIAC				
Per Books- by month				
2004	68	68	N/A	N/A
2005	69 a,b	69 a,b	69 a,b	69 a,b
2006	70	70	70	70
Details of changes and year end balances since Rate Base last established through 12/31/07				
	71	71	71 a,b	71 a,b
Adjusted Balances				
2004				
FWS Amendatory Order Balances, or ASI 12/31/04 balances -assigned to categories	72	72	N/A	72
Amendatory Order Balances	73	73	N/A	N/A
Calculate Amort Rates eff 6/30/04	74-76	74-76	N/A	N/A
CIAC Balances	77	77	N/A	N/A
Amortization Rates	77	77	N/A	N/A
Amortization Expense	78	78	N/A	N/A
Adjustments	78	78	N/A	N/A
2004 Monthly Balances	79	79	N/A	N/A
2005				
Calculate Amort Rates eff 1/1/05	80-82	80,81	80-82	80,81
CIAC Balances	83	83	83	83
Amortization Rates	83	83	83	83
Amortization Expense	84	84	84	84
Adjustments	84	84	84	84
2005 Monthly Balances	85 a,b	85 a,b	85 a,b	85 a,b
2006				
Calculate Amort Rates eff 1/1/06	86-88	86-88	86,87	86,87
Calculate Amort Rates eff 5/1/06	89-91	89, 90	N/A	N/A
CIAC Balances	92	92	92	92
Amortization Rates	92	92	92	92
Amortization Expense	93	93	93	93
Adjustments	93	93	93	93
2006 Monthly Balances	94 a,b	94 a,b	94 a,b	94 a,b
2007				
Calculate Amort Rates eff 1/1/07	95-97	95-96	95,96	95,96
CIAC Balances	98	98	98	98
Amortization Rates	98	98	98	98
Amortization Expense	99	99	99	99
Adjustments	99	99	99	99
2006 Monthly Balances	100 a,b	100 a,b	100 a,b	100 a,b

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

2b

Schedule of Water Plant in Service By Primary Account- 2005
Monthly UPIS Balances per Books- 2005

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	3,628	3,628	3,628	3,628	3,628	3,628	3,628	3,628	3,628	2,512
14	311.2	Pumping Equipment	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	6,617	6,617	6,617	6,617	6,617	6,617	6,617	8,172	8,172	8,172	8,172	8,172	8,172	7,335
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	601	601	601	601	601	601	601	601	601	416
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712
27	331.4	Transm. & Distribution Mains	129,427	129,427	129,427	129,427	129,427	134,646	134,646	134,646	134,646	134,646	134,646	134,646	134,646	132,639
28	333.4	Services	3,962	3,962	3,962	3,962	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	5,441
29	334.4	Meters & Meter Installations	10,552	10,552	10,552	10,552	10,552	10,552	10,552	10,552	10,552	10,552	10,552	10,552	10,552	10,552
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	315,624	315,624	315,624	315,624	321,990	327,209	327,209	328,764	328,764	328,764	328,764	328,764	328,764	323,961

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Sebring Lakes

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Schedule: A-5

Page: 2 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	3,628	3,628	3,628	3,628	3,628	3,628	3,628	3,628	3,628	2,512
14	311.2	Pumping Equipment	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	6,617	6,617	6,617	6,617	6,617	6,617	6,617	8,172	8,172	8,172	8,172	8,172	8,172	7,335
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	601	601	601	601	601	601	601	601	601	416
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712
27	331.4	Transm. & Distribution Mains	129,427	129,427	129,427	129,427	129,427	134,646	134,646	134,646	134,646	134,646	134,646	134,646	134,646	132,639
28	333.4	Services	3,962	3,962	3,962	3,962	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	5,441
29	334.4	Meters & Meter Installations	10,552	10,552	10,552	10,552	10,552	10,552	10,552	10,552	10,552	10,552	10,552	10,552	10,552	10,552
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	315,624	315,624	315,624	315,624	321,990	327,209	327,209	328,764	328,764	328,764	328,764	328,764	328,764	323,961
47		Subtotal Land & Land Rights	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800

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Schedule of Water Plant in Service By Primary Account- 2006
 Monthly UPIS Balances per Books- 2006

Florida Public Service Commission

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

=input field
 Sebring Lakes-Water
 Explanation: Provide UPIS balances by account for the period beginning 12/31/05 through 12/31/06, and 13 month Average.

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

Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	3,628	3,628	3,628	3,628	3,628	3,628	3,628	3,628	3,628	3,628	3,628	3,628	3,628	3,628
14	311.2	Pumping Equipment	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656
19	311.3	Pumping Equipment	0	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595
20	320.3	Water Treatment Equipment	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172
21	339.3	Other Plant & Misc. Equipment	601	601	601	601	601	601	601	601	601	601	601	601	601	601
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712
27	331.4	Transm. & Distribution Mains	134,646	134,646	134,646	134,646	134,646	134,646	134,646	134,646	134,646	134,646	134,646	134,646	134,646	134,646
28	333.4	Services	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099
29	334.4	Meters & Meter Installations	10,552	14,901	14,910	14,910	14,910	14,910	14,910	14,910	14,910	14,910	14,910	14,910	14,910	14,910
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	328,764	335,709	335,717	335,717	335,717	335,717	335,717	335,717	335,717	335,717	335,717	335,717	335,717	335,717

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

Florida Public Service Commission

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

Schedule: A-4
Page: 1 of 2
Preparer: Robert M. Griffin

Explanation: Provide the annual balance of the original cost of Water plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission; or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/92 Balance		NA
	1993		
2	Additions		NA
3	Retirements		NA
4	Adjustments		NA
5	12/31/93 Balance		NA
	1994		
6	Additions		NA
7	Retirements		NA
8	Adjustments		NA
9	12/31/94 Balance		NA
	1995		
10	Additions		NA
11	Retirements		NA
12	Adjustments		NA
13	12/31/95 Balance		NA
	1996		
14	Additions		NA
15	Retirements		NA
16	Adjustments		NA
17	12/31/96 Balance		NA
	1997		
18	Additions		NA
19	Retirements		NA
20	Adjustments		NA
21	12/31/97 Balance		NA
	1998		
22	Additions		NA
23	Retirements		NA
24	Adjustments		NA
25	12/31/98 Balance		NA
	1999		
26	Additions		NA
27	Retirements		NA
28	Adjustments		NA
29	12/31/99 Balance		NA

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

Florida Public Service Commission

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

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

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
2000			
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	12/31/00 Balance	310,902	NA
2001			
34	Additions	4,800	NA
35	Retirements	0	NA
36	Adjustments	0	NA
37	12/31/01 Balance	315,702	NA
2002			
38	Additions	0	NA
39	Retirements	0	NA
40	Adjustments	0	NA
41	12/31/02 Balance	315,702	NA
2003			
42	Additions	1,630	NA
43	Retirements	0	NA
44	Adjustments	0	NA
45	12/31/03 Balance	317,332	NA
2004			
46	Additions	(1,708)	NA
47	Retirements	0	NA
48	Adjustments	0	NA
49	12/31/04 Balance	315,624	NA
2005			
50	Additions	13,410	NA
51	Retirements	0	NA
52	Adjustments	516	NA
53	12/31/05 Balance	329,550	NA
2006			
54	Additions	58,865	NA
55	Retirements	(1,906)	NA
56	Adjustments	1,981	NA
57	12/31/06 Balance	388,489	NA
2007			
58	Additions	20,302	NA
59	Retirements	(2,807)	NA
60	Adjustments	971	NA
61	12/31/07 Balance	406,956	NA

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

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Schedule of Water Plant in Service By Primary Account- 2005
Adjustments to UPIS-2005

Florida Public Service Commission

Sebring Lakes-Water
Docket No. 060368-W5
Schedule Year Ended: 2005
Historic [x] or Projected []

[] =input field

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

Explanation: Provide Adjustments to UPIS for 2005

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

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Schedule of Water Plant in Service By Primary Account- 2005
Adjusted UPIS Balances- 2005

Florida Public Service Commission

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

Explanation: Provide the Adjusted UPIS Balances per books for the period 12/31/04 through 12/31/05
and 13 month averages

Schedule: A-5
Page: after pg 8
Preparer: <name>

Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	3,628	3,628	3,628	3,628	3,628	3,628	3,628	3,628	3,628	2,512
14	311.2	Pumping Equipment	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	6,617	6,617	6,617	6,617	6,617	6,617	6,617	8,172	8,172	8,172	8,172	8,172	8,172	7,335
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	601	601	601	601	601	601	601	601	601	416
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712
27	331.4	Transm. & Distribution Mains	129,427	129,427	129,427	129,427	129,427	134,646	134,646	134,646	134,646	134,646	134,646	134,646	134,646	132,639
28	333.4	Services	3,962	3,962	3,962	3,962	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	5,441
29	334.4	Meters & Meter Installations	10,552	10,552	10,552	10,552	10,552	10,552	10,552	10,552	10,552	10,552	10,552	10,552	10,552	10,552
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	315,624	315,624	315,624	315,624	321,990	327,209	327,209	328,764	328,764	328,764	328,764	328,764	328,764	323,961

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Schedule of Water Plant in Service By Primary Account
 Test Year Average balance
Sebring Lakes
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	3,628	3,628	3,628	3,628	3,628	3,628	3,628	3,628	3,628	2,512
14	311.2	Pumping Equipment	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	6,617	6,617	6,617	6,617	6,617	6,617	6,617	8,172	8,172	8,172	8,172	8,172	8,172	7,335
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	601	601	601	601	601	601	601	601	601	416
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712
27	331.4	Transm. & Distribution Mains	129,427	129,427	129,427	129,427	129,427	134,646	134,646	134,646	134,646	134,646	134,646	134,646	134,646	132,639
28	333.4	Services	3,962	3,962	3,962	3,962	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	5,441
29	334.4	Meters & Meter Installations	10,552	10,552	10,552	10,552	10,552	10,552	10,552	10,552	10,552	10,552	10,552	10,552	10,552	10,552
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	73	483	611	786	150
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	315,624	315,624	315,624	315,624	321,990	327,209	327,209	328,764	328,764	328,837	329,247	329,375	329,550	324,111
47		Subtotal Land & Land Rights	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800

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Schedule of Water Plant in Service By Primary Account- 2006
 CWIP to Plant -June through December 2006

Florida Public Service Commission

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

Explanation: Provide CWIP amounts closing to plant during 2006

Schedule: A-5
 Page: 6 of 8
 Preparer: <name>

[] =input field

Line No.	Acct No.	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total
1		INTANGIBLE PLANT														0
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains												2,000		2,000
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														0
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains						3,333				3,333			7,833	14,499
28	333.4	Services														0
29	334.4	Meters & Meter Installations						131				131			131	393
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														0
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment													4,998	4,998
45	348.5	Other Tangible Plant														0
46		TOTAL						3,464	0	0	0	3,464	0	2,000	12,962	21,890

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Schedule of Water Plant in Service By Primary Account- 2006 Retirements

Florida Public Service Commission

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

=input field

Explanation: Provide planned Retirements for 2006.

Schedule: A-5
Page: 7 of 8
Preparer: <name>

			2006							
Line No.	Acct No.	(1) AccountName	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Totals
1		INTANGIBLE PLANT								0
2	301.1	Organization								0
3	302.1	Franchises								0
4	339.1	Other Plant & Misc. Equipment								0
5		SOURCE OF SUPPLY & PUMPING PLANT								0
6	303.2	Land & Land Rights								0
7	304.2	Structures & Improvements								0
8	305.2	Collect. & Impound Reservoirs								0
9	306.2	Lake, River & Other Intakes								0
10	307.2	Wells & Springs								0
11	308.2	Infiltration Galleries & Tunnels								0
12	309.2	Supply Mains								0
13	310.2	Power Generation Equipment								0
14	311.2	Pumping Equipment								0
15	339.2	Other Plant & Misc. Equipment								0
16		WATER TREATMENT PLANT								0
17	303.3	Land & Land Rights								0
18	304.3	Structures & Improvements								0
19	311.3	Pumping Equipment								0
20	320.3	Water Treatment Equipment								0
21	339.3	Other Plant & Misc. Equipment								0
22		TRANSMISSION & DISTRIBUTION PLANT								0
23	303.4	Land & Land Rights								0
24	304.4	Structures & Improvements								0
25	311.4	Pumping Equipment								0
26	330.4	Distr. Reservoirs & Standpipes								0
27	331.4	Transm. & Distribution Mains	(363)			(363)			(853)	(1,579)
28	333.4	Services								0
29	334.4	Meters & Meter Installations	(109)			(109)			(109)	(327)
30	335.4	Hydrants								0
31	336.4	Backflow Prevention								0
32	339.4	Other Plant & Misc. Equipment								0
33		GENERAL PLANT								0
34	303.5	Land & Land Rights								0
35	304.5	Structures & Improvements								0
36	340.5	Office Furniture & Equipment								0
37	340.51	Computer Equipment								0
38	341.5	Transportation Equipment								0
39	342.5	Stores Equipment								0
40	343.5	Tools, Shop & Garage Equipment								0
41	344.5	Laboratory Equipment								0
42	345.5	Power Operated Equipment								0
43	346.5	Communication Equipment								0
44	347.5	Miscellaneous Equipment								0
45	348.5	Other Tangible Plant								0
46		TOTAL	(472)	0	0	(472)	0	0	(962)	(1,906)

N/A

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Schedule of Water Plant in Service By Primary Account- 2006
Adjustments to UPIS-2006

Florida Public Service Commission

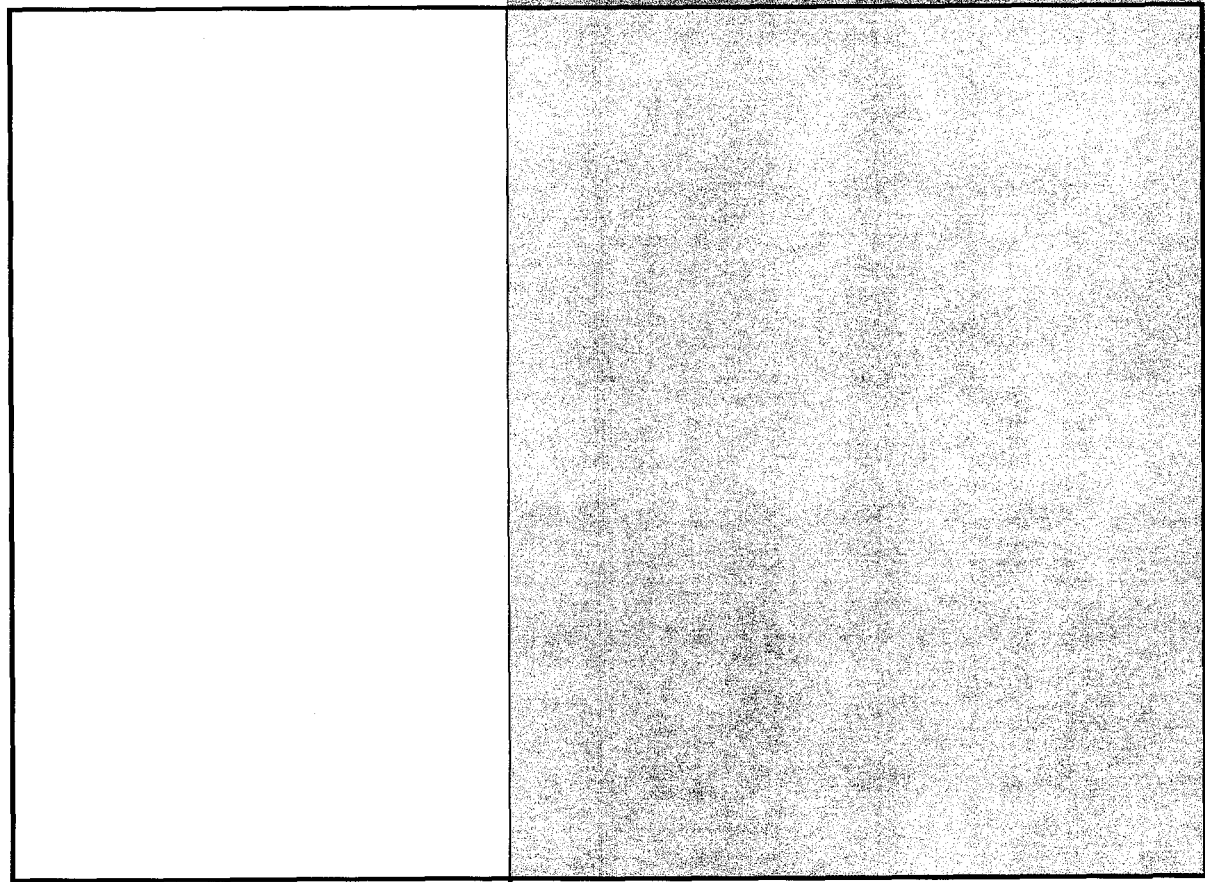
Sebring Lakes-Water
 Docket No. 060368-W5
 Schedule Year Ended: 2006
 Historic [x] or Projected [x]

Explanation: Provide Adjustments to UPIS for 2006

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

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



18

Schedule of Water Plant in Service By Primary Account- 2006

Florida Public Service Commission

Adjusted UPIS Balances- 2006

Schedule: 0

Sebring Lakes-Water

Page: 8 of 11

Docket No. 060368-WS

Explanation: Provide the Adjusted UPIS Book Balances per books for the period 12/31/04 through 12/31/06 and 13 month averages

Preparer: <name>

Schedule Year Ended: 2006

Historic [x] 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	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	2,000	2,000	308
13	310.2	Power Generation Equipment	3,628	3,628	3,628	3,628	3,628	33,650	33,650	33,650	33,650	33,650	33,650	33,650	33,650	22,103
14	311.2	Pumping Equipment	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656
19	311.3	Pumping Equipment	0	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,395
20	320.3	Water Treatment Equipment	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172
21	339.3	Other Plant & Misc. Equipment	601	601	601	601	601	601	601	601	601	601	601	601	601	601
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712
27	331.4	Transm. & Distribution Mains	134,646	134,646	134,646	134,646	134,646	134,646	137,616	137,616	137,616	140,586	140,586	140,586	147,566	137,696
28	333.4	Services	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099
29	334.4	Meters & Meter Installations	10,552	14,901	14,910	14,910	14,910	14,910	14,932	14,932	14,932	14,954	14,954	14,954	14,976	14,594
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	4,998	384
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	328,764	335,709	335,717	335,717	335,717	365,739	368,731	368,731	368,731	371,723	371,723	373,723	385,723	357,419

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Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	2,000	2,000	308
13	310.2	Power Generation Equipment	3,628	3,628	3,628	3,628	3,628	33,650	33,650	33,650	33,650	33,650	33,650	33,650	33,650	22,103
14	311.2	Pumping Equipment	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656
19	311.3	Pumping Equipment	0	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,395
20	320.3	Water Treatment Equipment	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172
21	339.3	Other Plant & Misc. Equipment	601	601	601	601	601	601	601	601	601	601	601	601	601	601
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712
27	331.4	Transm. & Distribution Mains	134,646	134,646	134,646	134,646	134,646	134,646	137,616	137,616	137,616	140,586	140,586	140,586	147,566	137,696
28	333.4	Services	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099
29	334.4	Meters & Meter Installations	10,552	14,901	14,910	14,910	14,910	14,910	14,932	14,932	14,932	14,954	14,954	14,954	14,976	14,594
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	786	786	786	854	854	1,133	1,183	1,183	1,183	1,183	1,183	1,183	2,766	1,159
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	4,998	384
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	329,550	336,494	336,503	336,571	336,571	366,872	369,914	369,914	369,914	372,906	372,906	374,906	388,489	358,578
47		Subtotal Land & Land Rights	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800

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Schedule of Water Plant in Service By Primary Account- 2007
 CWIP to Plant - 2007

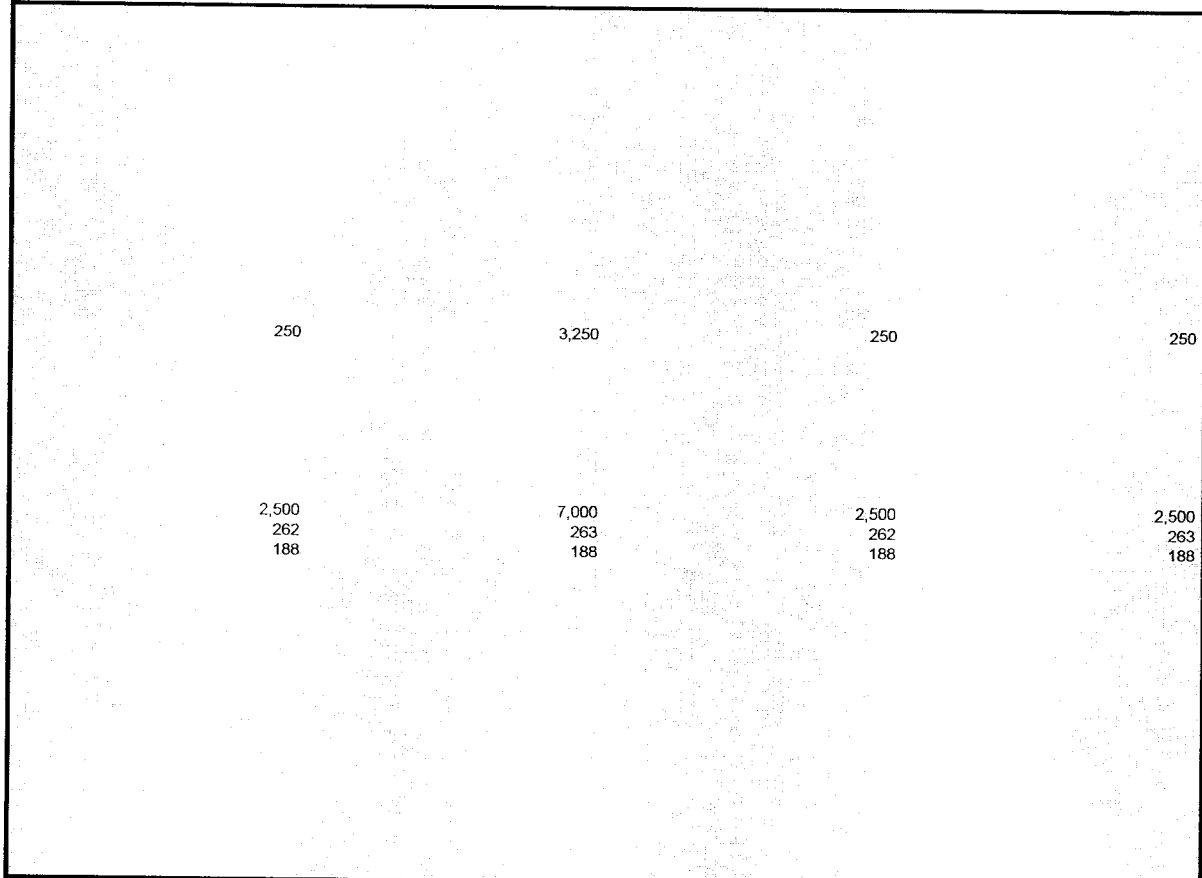
Florida Public Service Commission

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

=input field
 Explanation: Provide CWIP amounts closing to plant during 2007

Schedule: A-5
 Page: 6 of 8
 Preparer: <name>

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														0
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements				250			3,250			250			250	4,000
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														0
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services			2,500			7,000				2,500			2,500	14,500
29	334.4	Meters & Meter Installations			262			263				262			263	1,050
30	335.4	Hydrants			188			188				188			188	752
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														0
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	3,200	0	0	10,701	0	0	3,200	0	0	3,201	20,302



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Schedule of Water Plant in Service By Primary Account- 2007
Retirements- 2007

Florida Public Service Commission

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

=input field
Explanation: Provide planned Retirements for 2007

Schedule: A-5
Page: 7 of 8
Preparer: <name>

2006

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment			(56)				(733)			(56)		(56)		(901)
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														0
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services			(272)				(762)			(272)		(272)		(1,578)
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants			(82)				(82)			(82)		(82)		(328)
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														0
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	(410)	0	0	(1,577)	0	0	(410)	0	0	(410)	(2,807)

Schedule of Water Plant in Service By Primary Account- 2007
Adjustments to UPIS-2007

Florida Public Service Commission

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

=input field
Explanation: Provide Adjustments to UPIS for 2007

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

Line No.	Acct No.	(1) Account Name	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														0
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														0
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services														0
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														0
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Plant in Service By Primary Account- 2007
Adjusted UPIS Balances- 2007

Florida Public Service Commission

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

Explanation: Provide the Adjusted UPIS Balances per books for the period 12/31/05 through 12/31/06 and 13 month averages

Schedule: A-5
Page: after pg 8
Preparer: <name>

Line No.	Acct No.	(1) Account Name	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
13	310.2	Power Generation Equipment	33,650	33,650	33,650	33,650	33,650	33,650	33,650	33,650	33,650	33,650	33,650	33,650	33,650	33,650
14	311.2	Pumping Equipment	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	36,656	36,656	36,656	36,850	36,850	36,850	39,367	39,367	39,367	39,561	39,561	39,561	39,755	38,235
19	311.3	Pumping Equipment	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595
20	320.3	Water Treatment Equipment	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172
21	339.3	Other Plant & Misc. Equipment	601	601	601	601	601	601	601	601	601	601	601	601	601	601
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712
27	331.4	Transm. & Distribution Mains	147,566	147,566	147,566	149,794	149,794	149,794	156,032	156,032	156,032	158,260	158,260	158,260	160,488	153,496
28	333.4	Services	6,099	6,099	6,099	6,361	6,361	6,361	6,624	6,624	6,624	6,886	6,886	6,886	7,149	6,543
29	334.4	Meters & Meter Installations	14,976	14,976	14,976	15,082	15,082	15,082	15,188	15,188	15,188	15,294	15,294	15,294	15,400	15,155
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	4,998	4,998	4,998	4,998	4,998	4,998	4,998	4,998	4,998	4,998	4,998	4,998	4,998	4,998
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	385,723	385,723	385,723	388,513	388,513	388,513	397,637	397,637	397,637	400,427	400,427	400,427	403,218	393,855

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Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Sebring Lakes

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-5

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
13	310.2	Power Generation Equipment	33,650	33,650	33,650	33,650	33,650	33,650	33,650	33,650	33,650	33,650	33,650	33,650	33,650	33,650
14	311.2	Pumping Equipment	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	36,656	36,656	36,656	36,850	36,850	36,850	39,367	39,367	39,367	39,561	39,561	39,561	39,755	38,235
19	311.3	Pumping Equipment	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595
20	320.3	Water Treatment Equipment	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172
21	339.3	Other Plant & Misc. Equipment	601	601	601	601	601	601	601	601	601	601	601	601	601	601
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712
27	331.4	Transm. & Distribution Mains	147,566	147,566	147,566	149,794	149,794	149,794	156,032	156,032	156,032	158,260	158,260	158,260	160,488	153,496
28	333.4	Services	6,099	6,099	6,099	6,361	6,361	6,361	6,624	6,624	6,624	6,886	6,886	6,886	7,149	6,543
29	334.4	Meters & Meter Installations	14,976	14,976	14,976	15,082	15,082	15,082	15,188	15,188	15,188	15,294	15,294	15,294	15,400	15,155
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	2,766	2,821	2,894	3,032	3,143	3,231	3,318	3,386	3,446	3,554	3,612	3,667	3,738	3,278
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	4,998	4,998	4,998	4,998	4,998	4,998	4,998	4,998	4,998	4,998	4,998	4,998	4,998	4,998
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	388,489	388,544	388,617	391,545	391,656	391,744	400,955	401,023	401,083	403,981	404,039	404,094	406,956	397,133
47		Subtotal Land & Land Rights	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800

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Schedule of Water Accumulated Depreciation By Primary Account- 2005
 Monthly Accumulated Depreciation Balances- per books- 2005

Florida Public Service Commission

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

[redacted] =input field
 Sebring Lakes-Water
 Explanation: Provide Accumulated Depreciation balances by account for the period
 beginning 12/31/04 through 12/31/05, and 13 month average for 2005

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

Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	(96)	(191)	(287)	(382)	(478)	(574)	(669)	(765)	(860)	(956)	(405)
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	8,040	8,040	8,040	8,040	8,040	8,040	8,040	8,040	8,040	8,040	8,040	8,040	8,040	8,040
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	12,583	12,583	12,583	12,583	12,583	12,583	12,583	12,583	12,583	12,583	12,583	12,583	12,583	12,583
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	7,263	7,372	7,481	7,590	7,699	7,808	7,917	8,026	8,135	8,244	8,353	8,462	8,571	7,917
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,614	2,629	2,644	2,659	2,674	2,689	2,623
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905
27	331.4	Transm. & Distribution Mains	18,818	19,087	19,357	19,627	19,896	20,177	20,457	20,738	21,018	21,299	21,579	21,860	22,140	20,466
28	333.4	Services	512	522	531	541	555	570	584	599	613	628	642	657	671	587
29	334.4	Meters & Meter Installations	4,027	4,079	4,130	4,182	4,234	4,285	4,337	4,389	4,441	4,492	4,544	4,596	4,647	4,337
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	59,746	60,186	60,626	60,970	61,320	61,680	62,040	62,415	62,790	63,166	63,541	63,916	64,291	62,053

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Sebring Lakes

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Schedule: A-9

Page: 2 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	(96)	(191)	(287)	(382)	(478)	(574)	(669)	(765)	(860)	(956)	(405)
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	8,040	8,040	8,040	8,040	8,040	8,040	8,040	8,040	8,040	8,040	8,040	8,040	8,040	8,040
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	12,583	12,583	12,583	12,583	12,583	12,583	12,583	12,583	12,583	12,583	12,583	12,583	12,583	12,583
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	7,263	7,372	7,481	7,590	7,699	7,808	7,917	8,026	8,135	8,244	8,353	8,462	8,571	7,917
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,614	2,629	2,644	2,659	2,674	2,689	2,623
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905
27	331.4	Transm. & Distribution Mains	18,818	19,087	19,357	19,627	19,896	20,177	20,457	20,738	21,018	21,299	21,579	21,860	22,140	20,466
28	333.4	Services	512	522	531	541	555	570	584	599	613	628	642	657	671	587
29	334.4	Meters & Meter Installations	4,027	4,079	4,130	4,182	4,234	4,285	4,337	4,389	4,441	4,492	4,544	4,596	4,647	4,337
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	59,746	60,186	60,626	60,970	61,320	61,680	62,040	62,415	62,790	63,166	63,541	63,916	64,291	62,053
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Accumulated Depreciation By Primary Account- 2006
 Monthly Accumulated Depreciation Balances- per books- 2006

Florida Public Service Commission

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

[redacted] =input field
 [redacted] Sebring Lakes-Water
 Explanation: Provide Accumulated Depreciation balances by account for the period
 beginning 12/31/05 through 12/31/06, and 13 month averages for 2006

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

Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	(956)	(1,052)	(1,147)	(1,243)	(1,339)	(1,434)								
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	8,040	8,040	8,040	8,040	8,040	8,040	8,040	8,040	8,040	8,040	8,040	8,040	8,040	8,040
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	12,583	12,583	12,583	12,583	12,583	12,583	12,583	12,583	12,583	12,583	12,583	12,583	12,583	12,583
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	8,571	8,680	8,789	8,898	9,007	9,116								
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	2,689	2,704	2,718	2,733	2,748	2,763								
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905
27	331.4	Transm. & Distribution Mains	22,140	22,421	22,701	22,982	23,262	23,543								
28	333.4	Services	671	686	701	715	730	744								
29	334.4	Meters & Meter Installations	4,647	4,720	4,794	4,867	4,940	5,013								
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	64,291	64,687	65,084	65,480	65,877	66,273								

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

Florida Public Service Commission

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

Schedule: A-8
Page: 1 of 2
Preparer: Robert M. Griffin

Explanation: Provide the annual balance per books of Water Accumulated Depreciation, for all years since either rate base was last established by this Commission; or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/92 Balance		NA
	1993		
2	Additions		NA
3	Retirements		NA
4	Adjustments		NA
5	12/31/93 Balance		NA
	1994		
6	Additions		NA
7	Retirements		NA
8	Adjustments		NA
9	12/31/94 Balance		NA
	1995		
10	Additions		NA
11	Retirements		NA
12	Adjustments		NA
13	12/31/95 Balance		NA
	1996		
14	Additions		NA
15	Retirements		NA
16	Adjustments		NA
17	12/31/96 Balance		NA
	1997		
18	Additions		NA
19	Retirements		NA
20	Adjustments		NA
21	12/31/97 Balance		NA
	1998		
22	Additions		NA
23	Retirements		NA
24	Adjustments		NA
25	12/31/98 Balance		NA
	1999		
26	Additions		NA
27	Retirements		NA
28	Adjustments		NA
29	12/31/99 Balance		NA

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

Florida Public Service Commission

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

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

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
2000			
30	Additions	0	NA
31	Retirements	0	NA
32	Adjustments	0	NA
33	12/31/00 Balance	30,724	NA
2001			
34	Additions	1,664	NA
35	Retirements	0	NA
36	Adjustments	0	NA
37	12/31/01 Balance	32,388	NA
2002			
38	Additions	10,977	NA
39	Retirements	0	NA
40	Adjustments	0	NA
41	12/31/02 Balance	43,365	NA
2003			
42	Additions	11,026	NA
43	Retirements	0	NA
44	Adjustments	(1)	NA
45	12/31/03 Balance	54,390	NA
2004			
46	Additions	5,356	NA
47	Retirements	0	NA
48	Adjustments	0	NA
49	12/31/04 Balance	59,746	NA
2005			
50	Additions	4,544	NA
51	Retirements	0	NA
52	Adjustments	6,356	NA
53	12/31/05 Balance	70,646	NA
2006			
54	Additions	12,545	NA
55	Retirements	(1,906)	NA
56	Adjustments	198	NA
57	12/31/06 Balance	81,483	NA
2007			
58	Additions	13,909	NA
59	Retirements	(2,807)	NA
60	Adjustments	553	NA
61	12/31/07 Balance	93,139	NA

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

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

Florida Public Service Commission

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

Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/05.

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

Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	3,628	3,628	3,628	3,628	3,628	3,628	3,628	3,628	3,628	2,512
14	311.2	Pumping Equipment	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	6,617	6,617	6,617	6,617	6,617	6,617	6,617	8,172	8,172	8,172	8,172	8,172	8,172	7,335
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	601	601	601	601	601	601	601	601	601	416
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712
27	331.4	Transm. & Distribution Mains	129,427	129,427	129,427	129,427	129,427	134,646	134,646	134,646	134,646	134,646	134,646	134,646	134,646	132,639
28	333.4	Services	3,962	3,962	3,962	3,962	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	5,441
29	334.4	Meters & Meter Installations	10,552	10,552	10,552	10,552	10,552	10,552	10,552	10,552	10,552	10,552	10,552	10,552	10,552	10,552
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	315,624	315,624	315,624	315,624	321,990	327,209	327,209	328,764	328,764	328,764	328,764	328,764	328,764	323,961

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Schedule of Water Accumulated Depreciation By Primary Account- 2005
Depreciation Rates for Sewer Accounts- 2005

Florida Public Service Commission

Sebring Lakes-Water
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: 2b
Preparer: <name>

Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) Monthly Rates								(13) Nov	(14) Dec
								May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
1		INTANGIBLE PLANT															
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
3	302.1	Franchises	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
4	339.1	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	
5		SOURCE OF SUPPLY & PUMPING PLANT															
6	303.2	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	304.2	Structures & Improvements	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	
8	305.2	Collect. & Impound Reservoirs		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
9	306.2	Lake, River & Other Intakes		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
10	307.2	Wells & Springs	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	
11	308.2	Infiltration Galleries & Tunnels		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
12	309.2	Supply Mains	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	
13	310.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
15	339.2	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	
16		WATER TREATMENT PLANT															
17	303.3	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	304.3	Structures & Improvements	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
20	320.3	Water Treatment Equipment	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	
21	339.3	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	
22		TRANSMISSION & DISTRIBUTION PLANT															
23	303.4	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%	
24	304.4	Structures & Improvements	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	
25	311.4	Pumping Equipment	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	
26	330.4	Distr. Reservoirs & Standpipes	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%	
27	331.4	Transm. & Distribution Mains	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	
28	333.4	Services	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	
29	334.4	Meters & Meter Installations	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	
30	335.4	Hydrants		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	336.4	Backflow Prevention		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
32	339.4	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	
33		GENERAL PLANT															
34	303.5	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%	
35	304.5	Structures & Improvements	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	
36	340.5	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
37	340.51	Computer Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
38	341.5	Transportation Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
39	342.5	Stores Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
40	343.5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
41	344.5	Laboratory Equipment		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%	
42	345.5	Power Operated Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
43	346.5	Communication Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
44	347.5	Miscellaneous Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	
45	348.5	Other Tangible Plant		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

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Florida Public Service Commission

Schedule: A-10
 Page: 6 of 8
 Preparer: <name>

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

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

Explanation: Provide the monthly Depreciation Expense for 2006

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		117	117	117	117	117	117	117	117	117	117	117	117	1,400
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		187	187	187	187	187	187	187	187	187	187	187	187	136
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	2,243
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		109	109	109	109	109	109	109	109	109	109	109	109	1,309
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		32	32	32	32	32	32	32	32	32	32	32	32	435
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	25
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes		87	87	87	87	87	87	87	87	87	87	87	87	1,050
27	331.4	Transm. & Distribution Mains		284	284	284	284	284	284	284	284	284	284	284	284	3,485
28	333.4	Services		9	9	9	9	9	9	9	9	9	9	9	9	159
29	334.4	Meters & Meter Installations		52	52	52	52	52	52	52	52	52	52	52	52	620
30	335.4	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		877	877	877	900	912	912	919	919	919	919	919	919	10,872

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

Florida Public Service Commission

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

=input field
Explanation: Provide Retirements for 2005

Schedule: A-10
Page: 7 of 8
Preparer: <name>

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

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Schedule of Water Accumulated Depreciation By Primary Account- 2005
 Adjustments to Accumulated Depreciation-2005

Florida Public Service Commission

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

=input field

Explanation: Provide Adjustments to the Accumulated Depreciation Balances in
 Amendatory Order other than changes resulting from Depreciation Expense,
 or Plant Retirements.

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

Line No.	Acct No.	(1) AccountName	(14) Test Year Enc Jun thru Dec												(15) Total		
			(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec			
1		INTANGIBLE PLANT															
2	301.1	Organization	0	0	0	0	0	0									0
3	302.1	Franchises	0	0	0	0	0	0									0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0									0
5		SOURCE OF SUPPLY & PUMPING PLANT															
6	303.2	Land & Land Rights	0	0	0	0	0	0									0
7	304.2	Structures & Improvements	0	0	0	96	191	287									0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0									0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0									0
10	307.2	Wells & Springs	(8,040)	(8,040)	(8,040)	(8,040)	(8,040)	(8,040)									0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0									0
12	309.2	Supply Mains	0	0	0	0	0	0									0
13	310.2	Power Generation Equipment	0	0	0	0	0	0									0
14	311.2	Pumping Equipment	(12,583)	(12,583)	(12,583)	(12,583)	(12,583)	(12,583)									0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0									0
16		WATER TREATMENT PLANT															
17	303.3	Land & Land Rights	0	0	0	0	0	0									0
18	304.3	Structures & Improvements	(7,263)	(7,372)	(7,481)	(7,590)	(7,699)	(7,808)									0
19	311.3	Pumping Equipment	0	0	0	0	0	0									0
20	320.3	Water Treatment Equipment	(2,599)	(2,599)	(2,599)	(2,599)	(2,599)	(2,599)									0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0									0
22		TRANSMISSION & DISTRIBUTION PLANT															
23	303.4	Land & Land Rights	0	0	0	0	0	0									0
24	304.4	Structures & Improvements	0	0	0	0	0	0									0
25	311.4	Pumping Equipment	0	0	0	0	0	0									0
26	330.4	Distr. Reservoirs & Standpipes	(5,905)	(5,905)	(5,905)	(5,905)	(5,905)	(5,905)									0
27	331.4	Transm. & Distribution Mains	(18,818)	(19,087)	(19,357)	(19,627)	(19,896)	(20,177)									0
28	333.4	Services	(512)	(522)	(531)	(541)	(555)	(570)									0
29	334.4	Meters & Meter Installations	(4,027)	(4,079)	(4,130)	(4,182)	(4,234)	(4,285)									0
30	335.4	Hydrants	0	0	0	0	0	0									0
31	336.4	Backflow Prevention	0	0	0	0	0	0									0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0									0
33		GENERAL PLANT															
34	303.5	Land & Land Rights	0	0	0	0	0	0									0
35	304.5	Structures & Improvements	0	0	0	0	0	0									0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0									0
37	340.51	Computer Equipment	0	0	0	0	0	0									0
38	341.5	Transportation Equipment	0	0	0	0	0	0									0
39	342.5	Stores Equipment	0	0	0	0	0	0									0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0									0
41	344.5	Laboratory Equipment	0	0	0	0	0	0									0
42	345.5	Power Operated Equipment	0	0	0	0	0	0									0
43	346.5	Communication Equipment	0	0	0	0	0	0									0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0									0
45	348.5	Other Tangible Plant	0	0	0	0	0	0									0
46		TOTAL	(59,746)	(60,186)	(60,626)	(60,970)	(61,320)	(61,680)	0	0	0	0	0	0	0	0	0

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Schedule of Water Accumulated Depreciation By Primary Account- 2006
Adjusted Accumulated Depreciation Balances - December 2004 through December 2005

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average Balance
			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	
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	8,040	8,157	8,273	8,390	8,507	8,623	8,740	8,857	8,973	9,090	9,207	9,323	9,440	8,740
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	15	30	45	60	76	91	106	121	136	52
14	311.2	Pumping Equipment	12,583	12,770	12,957	13,144	13,331	13,518	13,704	13,891	14,078	14,265	14,452	14,639	14,826	13,704
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	7,263	7,372	7,481	7,590	7,699	7,808	7,917	8,026	8,135	8,244	8,353	8,462	8,571	7,917
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	2,599	2,631	2,664	2,696	2,729	2,761	2,794	2,834	2,874	2,914	2,954	2,994	3,034	2,806
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	3	6	8	11	14	17	19	22	25	10
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	5,905	5,992	6,080	6,167	6,255	6,342	6,430	6,517	6,605	6,692	6,780	6,867	6,955	6,430
27	331.4	Transm. & Distribution Mains	18,818	19,101	19,385	19,669	19,952	20,247	20,543	20,838	21,133	21,428	21,723	22,018	22,313	20,551
28	333.4	Services	512	522	531	541	555	570	584	599	613	628	642	657	671	587
29	334.4	Meters & Meter Installations	4,027	4,079	4,130	4,182	4,234	4,285	4,337	4,389	4,441	4,492	4,544	4,596	4,647	4,337
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	59,746	60,624	61,501	62,379	63,279	64,191	65,102	66,022	66,941	67,861	68,780	69,699	70,619	65,134

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Schedule of Water Accumulated Depreciation By Primary Account

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

Florida Public Service Commission

Schedule: A-9
 Page: 3 of 5
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	8,040	8,157	8,273	8,390	8,507	8,623	8,740	8,857	8,973	9,090	9,207	9,323	9,440	8,740
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	15	30	45	60	76	91	106	121	136	52
14	311.2	Pumping Equipment	12,583	12,770	12,957	13,144	13,331	13,518	13,704	13,891	14,078	14,265	14,452	14,639	14,826	13,704
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	7,263	7,372	7,481	7,590	7,699	7,808	7,917	8,026	8,135	8,244	8,353	8,462	8,571	7,917
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	2,599	2,631	2,664	2,696	2,729	2,761	2,794	2,834	2,874	2,914	2,954	2,994	3,034	2,806
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	3	6	8	11	14	17	19	22	25	10
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	5,905	5,992	6,080	6,167	6,255	6,342	6,430	6,517	6,605	6,692	6,780	6,867	6,955	6,430
27	331.4	Transm. & Distribution Mains	18,818	19,101	19,385	19,669	19,952	20,247	20,543	20,838	21,133	21,428	21,723	22,018	22,313	20,551
28	333.4	Services	512	522	531	541	555	570	584	599	613	628	642	657	671	587
29	334.4	Meters & Meter Installations	4,027	4,079	4,130	4,182	4,234	4,285	4,337	4,389	4,441	4,492	4,544	4,596	4,647	4,337
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	1	8	16	27	4
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	59,746	60,624	61,501	62,379	63,279	64,191	65,102	66,022	66,941	67,862	68,788	69,716	70,646	65,138
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

90h

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

Florida Public Service Commission

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

Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/05 through the year ended 12/31/06.

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

Line No	Acct No	(1) Account Name	(2) 12/31/05	(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)
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	2,000	2,000	0
13	310.2	Power Generation Equipment	3,628	3,628	3,628	3,628	3,628	33,650	33,650	33,650	33,650	33,650	33,650	33,650	33,650	33,650
14	311.2	Pumping Equipment	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656
19	311.3	Pumping Equipment	0	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595
20	320.3	Water Treatment Equipment	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172
21	339.3	Other Plant & Misc. Equipment	601	601	601	601	601	601	601	601	601	601	601	601	601	601
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712
27	331.4	Transm. & Distribution Mains	134,646	134,646	134,646	134,646	134,646	134,646	137,616	137,616	137,616	140,586	140,586	140,586	147,566	147,566
28	333.4	Services	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099
29	334.4	Meters & Meter Installations	10,552	14,901	14,910	14,910	14,910	14,910	14,932	14,932	14,932	14,954	14,954	14,954	14,976	14,976
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	4,998
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	328,764	335,709	335,717	335,717	335,717	365,739	368,731	368,731	368,731	371,723	371,723	373,723	385,723	

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

Florida Public Service Commission

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

Explanation: This Schedule shows Commission Approved Depreciation rates

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

Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(7) Monthly Rates												
				(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	
1		INTANGIBLE PLANT														
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	302.1	Franchises	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	339.1	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
5		SOURCE OF SUPPLY & 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%	0.00%
6	303.2	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	304.2	Structures & Improvements	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
8	305.2	Collect. & Impound Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	306.2	Lake, River & Other Intakes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	307.2	Wells & Springs	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	309.2	Supply Mains	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
13	310.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
15	339.2	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
16		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%	0.00%
17	303.3	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18	304.3	Structures & Improvements	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
20	320.3	Water Treatment Equipment	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
21	339.3	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
22		TRANSMISSION & 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%	0.00%
23	303.4	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24	304.4	Structures & Improvements	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
25	311.4	Pumping Equipment	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
26	330.4	Distr. Reservoirs & Standpipes	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%
27	331.4	Transm. & Distribution Mains	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
28	333.4	Services	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
29	334.4	Meters & Meter Installations	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
30	335.4	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31	336.4	Backflow Prevention	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
32	339.4	Other Plant & Misc. Equipment	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%
33		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%	0.00%
34	303.5	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
35	304.5	Structures & Improvements	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
36	340.5	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	341.5	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	343.5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	344.5	Laboratory Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
44	347.5	Miscellaneous Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
45	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

Florida Public Service Commission

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

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

Explanation: Provide the monthly Depreciation Expense for 2006

Line No.	Acct No.	(1) AccountName	(2) 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 7 mos Total
1		INTANGIBLE PLANT													
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT													
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	117	117	117	117	117	117	117	117	117	117	117	117	1,400
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	5	5	10
13	310.2	Power Generation Equipment	15	15	15	15	140	140	140	140	140	140	140	140	1,182
14	311.2	Pumping Equipment	187	187	187	187	187	187	187	187	187	187	187	187	2,243
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT													
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	109	109	109	109	109	109	109	109	109	109	109	109	1,309
19	311.3	Pumping Equipment	11	11	11	11	11	11	11	11	11	11	11	11	130
20	320.3	Water Treatment Equipment	40	40	40	40	40	40	40	40	40	40	40	40	481
21	339.3	Other Plant & Misc. Equipment	3	3	3	3	3	3	3	3	3	3	3	3	33
22		TRANSMISSION & DISTRIBUTION PLANT													
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	87	87	87	87	87	87	87	87	87	87	87	87	1,050
27	331.4	Transm. & Distribution Mains	295	295	295	295	295	302	302	302	308	308	308	323	3,628
28	333.4	Services	15	15	15	15	15	15	15	15	15	15	15	15	174
29	334.4	Meters & Meter Installations	73	73	73	73	73	73	73	73	73	73	73	73	878
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT													
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	28	28
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	952	952	952	952	1,077	1,083	1,083	1,083	1,090	1,090	1,095	1,138	12,545

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

Florida Public Service Commission

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

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

Explanation: Provide Retirements for 2006

Line No.	Acct No.	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year Enc. 2006 7 mos	(15) Total
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec.		
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	(472)	0	0	(472)	0	0	(962)	(1,906)	

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Schedule of Water Accumulated Depreciation By Primary Account- 2006
 Adjustments to Accumulated Depreciation-2006

Florida Public Service Commission

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

=input field
 Explanation: Provide Adjustments to the Accumulated Depreciation Balances

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

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

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	9,440	9,557	9,673	9,790	9,907	10,023	10,140	10,257	10,373	10,490	10,607	10,723	10,840	10,140
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	5	10	1
13	310.2	Power Generation Equipment	136	151	166	181	197	337	477	617	757	898	1,038	1,178	1,318	573
14	311.2	Pumping Equipment	14,826	15,013	15,200	15,387	15,574	15,760	15,947	16,134	16,321	16,508	16,695	16,882	17,069	15,947
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	8,571	8,680	8,789	8,898	9,007	9,116	9,226	9,335	9,444	9,553	9,662	9,771	9,880	9,226
19	311.3	Pumping Equipment	0	11	22	32	43	54	65	76	86	97	108	119	130	65
20	320.3	Water Treatment Equipment	3,034	3,074	3,114	3,154	3,194	3,234	3,274	3,314	3,354	3,394	3,434	3,474	3,514	3,274
21	339.3	Other Plant & Misc. Equipment	25	28	31	33	36	39	42	45	47	50	53	56	58	42
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	6,955	7,042	7,130	7,217	7,305	7,392	7,480	7,567	7,655	7,742	7,830	7,917	8,005	7,480
27	331.4	Transm. & Distribution Mains	22,313	22,608	22,903	23,198	23,494	23,789	24,084	24,379	24,674	24,969	25,264	25,559	25,854	23,731
28	333.4	Services	671	686	701	715	730	744	759	773	788	802	817	831	846	759
29	334.4	Meters & Meter Installations	4,647	4,720	4,793	4,867	4,940	5,013	4,977	5,050	5,123	5,087	5,161	5,234	5,198	4,985
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	28	2
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	70,619	71,570	72,522	73,474	74,425	75,502	76,113	77,196	78,280	78,897	79,987	81,082	81,258	76,225

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Sebring Lakes

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [] Projected [X]

Schedule: A-9

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	9,440	9,557	9,673	9,790	9,907	10,023	10,140	10,257	10,373	10,490	10,607	10,723	10,840	10,140
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	5	10	1
13	310.2	Power Generation Equipment	136	151	166	181	197	337	477	617	757	898	1,038	1,178	1,318	573
14	311.2	Pumping Equipment	14,826	15,013	15,200	15,387	15,574	15,760	15,947	16,134	16,321	16,508	16,695	16,882	17,069	15,947
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	8,571	8,680	8,789	8,898	9,007	9,116	9,226	9,335	9,444	9,553	9,662	9,771	9,880	9,226
19	311.3	Pumping Equipment	0	11	22	32	43	54	65	76	86	97	108	119	130	65
20	320.3	Water Treatment Equipment	3,034	3,074	3,114	3,154	3,194	3,234	3,274	3,314	3,354	3,394	3,434	3,474	3,514	3,274
21	339.3	Other Plant & Misc. Equipment	25	28	31	33	36	39	42	45	47	50	53	56	58	42
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	6,955	7,042	7,130	7,217	7,305	7,392	7,480	7,567	7,655	7,742	7,830	7,917	8,005	7,480
27	331.4	Transm. & Distribution Mains	22,313	22,608	22,903	23,198	23,494	23,789	23,727	24,029	24,330	24,276	24,584	24,892	24,362	23,731
28	333.4	Services	671	686	701	715	730	744	759	773	788	802	817	831	846	759
29	334.4	Meters & Meter Installations	4,647	4,720	4,793	4,867	4,940	5,013	4,977	5,050	5,123	5,087	5,161	5,234	5,198	4,985
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	27	38	49	61	73	88	105	121	138	154	171	187	225	111
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	28	2
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	70,646	71,608	72,571	73,534	74,498	75,590	76,218	77,318	78,417	79,052	80,158	81,269	81,483	76,336
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/06 through the year ended 12/31/07.

Line No.	Acct No.	(1) Account Name	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040	42,040
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
13	310.2	Power Generation Equipment	33,650	33,650	33,650	33,650	33,650	33,650	33,650	33,650	33,650	33,650	33,650	33,650	33,650	33,650
14	311.2	Pumping Equipment	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858	44,858
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	36,656	36,656	36,656	36,850	36,850	36,850	39,367	39,367	39,367	39,561	39,561	39,561	39,755	38,235
19	311.3	Pumping Equipment	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595
20	320.3	Water Treatment Equipment	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172
21	339.3	Other Plant & Misc. Equipment	601	601	601	601	601	601	601	601	601	601	601	601	601	601
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712
27	331.4	Transm. & Distribution Mains	147,566	147,566	147,566	149,794	149,794	149,794	156,032	156,032	156,032	158,260	158,260	158,260	160,488	153,496
28	333.4	Services	6,099	6,099	6,099	6,361	6,361	6,361	6,624	6,624	6,624	6,886	6,886	6,886	7,149	6,543
29	334.4	Meters & Meter Installations	14,976	14,976	14,976	15,082	15,082	15,082	15,188	15,188	15,188	15,294	15,294	15,294	15,400	15,155
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	4,998	4,998	4,998	4,998	4,998	4,998	4,998	4,998	4,998	4,998	4,998	4,998	4,998	4,998
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	385,723	385,723	385,723	388,513	388,513	388,513	397,637	397,637	397,637	400,427	400,427	400,427	403,218	393,855

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Schedule of Water Accumulated Depreciation By Primary Account- 2007
 Depreciation Rates for UPIS Water Accounts-2007

Florida Public Service Commission

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

This Schedule shows the Depreciation rates based on Guideline Lives

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

Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(7) Monthly Rates												
				(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	
1		INTANGIBLE PLANT														
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	302.1	Franchises	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	339.1	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														
7	304.2	Structures & Improvements	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
8	305.2	Collect. & Impound Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	306.2	Lake, River & Other Intakes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	307.2	Wells & Springs	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	309.2	Supply Mains	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
13	310.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
14	311.2	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
15	339.2	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														
18	304.3	Structures & Improvements	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
19	311.3	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
20	320.3	Water Treatment Equipment	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
21	339.3	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														
24	304.4	Structures & Improvements	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
25	311.4	Pumping Equipment	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
26	330.4	Distr. Reservoirs & Standpipes	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%
27	331.4	Transm. & Distribution Mains	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
28	333.4	Services	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
29	334.4	Meters & Meter Installations	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
30	335.4	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31	336.4	Backflow Prevention	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
32	339.4	Other Plant & Misc. Equipment	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%
33		GENERAL PLANT														
34	303.5	Land & Land Rights														
35	304.5	Structures & Improvements	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
36	340.5	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	341.5	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	343.5	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	344.5	Laboratory Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
44	347.5	Miscellaneous Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
45	348.5	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Schedule of Water Accumulated Depreciation By Primary Account- 2007
 Depreciation Expense- 2007

Florida Public Service Commission

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

Explanation: Provide the monthly Depreciation Expense for 2007

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	117	117	117	117	117	117	117	117	117	117	117	117	117	1,400
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	5	5	5	5	5	5	5	5	5	5	5	5	5	57
13	310.2	Power Generation Equipment	140	140	140	140	140	140	140	140	140	140	140	140	140	1,683
14	311.2	Pumping Equipment	187	187	187	187	187	187	187	187	187	187	187	187	187	2,243
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	109	109	110	110	110	110	117	117	117	118	118	118	118	1,370
19	311.3	Pumping Equipment	11	11	11	11	11	11	11	11	11	11	11	11	11	130
20	320.3	Water Treatment Equipment	40	40	40	40	40	40	40	40	40	40	40	40	40	481
21	339.3	Other Plant & Misc. Equipment	3	3	3	3	3	3	3	3	3	3	3	3	3	33
22		TRANSMISSION & DISTRIBUTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	87	87	87	87	87	87	87	87	87	87	87	87	87	1,050
27	331.4	Transm. & Distribution Mains	323	323	328	328	328	328	342	342	342	347	347	347	352	4,050
28	333.4	Services	15	15	15	15	15	15	16	16	16	16	16	16	17	188
29	334.4	Meters & Meter Installations	73	73	74	74	74	74	74	74	74	75	75	75	75	892
30	335.4	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	28	28	28	28	28	28	28	28	28	28	28	28	28	333
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		1,138	1,138	1,144	1,144	1,144	1,167	1,167	1,167	1,173	1,173	1,173	1,180	13,909

Schedule of Water Accumulated Depreciation By Primary Account- 2007
Retirements- 2007

Florida Public Service Commission

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

=input field
Explanation: Provide Retirements for 2007

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Total
1		INTANGIBLE PLANT														
2	301.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect & Impound Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		0	0	(56)	0	0	(733)	0	0	(56)	0	0	(56)	(901)
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
21	329.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains		0	0	(272)	0	0	(762)	0	0	(272)	0	0	(272)	(1,578)
28	333.4	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations		0	0	(82)	0	0	(82)	0	0	(82)	0	0	(82)	(328)
30	335.4	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		0	0	(410)	0	0	(1,577)	0	0	(410)	0	0	(410)	(2,807)

50

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

Florida Public Service Commission

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

Explanation: Provide Adjustments to the Accumulated Depreciation Balances in
Amendatory Order other than changes resulting from Depreciation Expense,
or Plant Retirements.

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

=input field

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services														0
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account- 2007
Adjusted Accumulated Depreciation Balances- 2007

Florida Public Service Commission

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

Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month averages.

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

Line No.	Acct No.	(1) Account Name	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	10,840	10,957	11,073	11,190	11,307	11,423	11,540	11,656	11,773	11,890	12,006	12,123	12,240	11,540
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	10	14	19	24	29	33	38	43	48	52	57	62	67	38
13	310.2	Power Generation Equipment	1,318	1,458	1,599	1,739	1,879	2,019	2,159	2,300	2,440	2,580	2,720	2,860	3,001	2,159
14	311.2	Pumping Equipment	17,069	17,256	17,443	17,630	17,816	18,003	18,190	18,377	18,564	18,751	18,938	19,125	19,312	18,190
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	9,880	9,989	10,098	10,152	10,261	10,371	9,755	9,872	9,989	10,051	10,169	10,286	10,349	10,094
19	311.3	Pumping Equipment	130	141	151	162	173	184	195	205	216	227	238	249	259	195
20	320.3	Water Treatment Equipment	3,514	3,554	3,594	3,634	3,674	3,715	3,755	3,795	3,835	3,875	3,915	3,955	3,995	3,755
21	339.3	Other Plant & Misc. Equipment	58	61	64	67	70	72	75	78	81	84	86	89	92	75
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	8,005	8,092	8,180	8,267	8,355	8,442	8,530	8,617	8,705	8,792	8,880	8,967	9,055	8,530
27	331.4	Transm. & Distribution Mains	24,362	24,686	25,009	25,065	25,394	25,722	25,302	25,644	25,986	26,061	26,408	26,754	26,834	25,633
28	333.4	Services	846	860	875	890	905	920	936	952	968	984	1,001	1,017	1,034	938
29	334.4	Meters & Meter Installations	5,198	5,272	5,345	5,337	5,411	5,485	5,477	5,552	5,626	5,619	5,694	5,769	5,762	5,504
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	28	56	83	111	139	167	194	222	250	278	306	333	361	194
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	81,258	82,396	83,534	84,268	85,412	86,557	86,147	87,313	88,480	89,244	90,417	91,590	92,360	86,844

522

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Sebring Lakes

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [] Projected [X]

Schedule: A-9

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	10,840	10,957	11,073	11,190	11,307	11,423	11,540	11,656	11,773	11,890	12,006	12,123	12,240	11,540
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	10	14	19	24	29	33	38	43	48	52	57	62	67	38
13	310.2	Power Generation Equipment	1,318	1,458	1,599	1,739	1,879	2,019	2,159	2,300	2,440	2,580	2,720	2,860	3,001	2,159
14	311.2	Pumping Equipment	17,069	17,256	17,443	17,630	17,816	18,003	18,190	18,377	18,564	18,751	18,938	19,125	19,312	18,190
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	9,880	9,989	10,098	10,152	10,261	10,371	9,755	9,872	9,989	10,051	10,169	10,286	10,349	10,094
19	311.3	Pumping Equipment	130	141	151	162	173	184	195	205	216	227	238	249	259	195
20	320.3	Water Treatment Equipment	3,514	3,554	3,594	3,634	3,674	3,715	3,755	3,795	3,835	3,875	3,915	3,955	3,995	3,755
21	339.3	Other Plant & Misc. Equipment	58	61	64	67	70	72	75	78	81	84	86	89	92	75
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	8,005	8,092	8,180	8,267	8,355	8,442	8,530	8,617	8,705	8,792	8,880	8,967	9,055	8,530
27	331.4	Transm. & Distribution Mains	24,362	24,686	25,009	25,065	25,394	25,722	25,302	25,644	25,986	26,061	26,408	26,754	26,834	25,633
28	333.4	Services	846	860	875	890	905	920	936	952	968	984	1,001	1,017	1,034	938
29	334.4	Meters & Meter Installations	5,198	5,272	5,345	5,337	5,411	5,485	5,477	5,552	5,626	5,619	5,694	5,769	5,762	5,504
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	225	265	305	347	391	435	482	529	576	626	676	727	779	489
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	28	56	83	111	139	167	194	222	250	278	306	333	361	194
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	81,483	82,660	83,838	84,615	85,803	86,992	86,628	87,842	89,057	89,869	91,093	92,317	93,139	87,334
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

526

265

Line	No.	Description	My Input here why does Dan not have Adds below?											
			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
			0	0	0	0	0	0	0	0	0	0	0	
1		Water Treatment Equipment	10,100	11,100	11,600	12,100	12,100	12,100	12,100	12,100	13,600	14,100	14,100	
2		Main Fees	10,100	11,100	11,600	12,100	12,100	12,100	12,100	13,600	14,100	14,100	14,100	
3		Main Extension Charge	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	
5		Total Cash CIAC	10,100	11,100	11,600	12,100	12,100	12,100	12,100	13,600	14,100	14,100	14,100	
6		Dist Reservoirs & Standpipes	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	
Property CIAC:														
7		T&D Mains	258,106	258,106	258,106	258,106	258,106	258,106	258,106	258,106	258,106	258,106	258,106	
8		Services	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	
9		Meters/Water Installation	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	
10		Hydrants	0	0	0	0	0	0	0	0	0	0	0	
11		Total Property CIAC	310,902	310,902	310,902	310,902	310,902	310,902	310,902	310,902	310,902	310,902	310,902	
12		Total Water CIAC	321,002	321,002	322,002	322,002	323,002	323,002	323,002	324,502	325,002	325,002	325,002	
TRUE														
			323,079											

CIAC Balances per Books - 2005
 Schedule of Water Contributions in Aid of Construction by Classification- 2005
 CIAC must be recalculated by categories for Amort purposes.
 Florida Public Service Commission

Setting Lakes-Water
 Docket No. 060358-WMS
 Schedule Year Ended: 2005
 Explanation: Provide the CIAC Balances by month by Classification
 Setting Lakes-Water
 ASI
 6933
 271
 =input field
 Balances must be reconciled to GL and Annual Report

Historic (X) or Projected ()
 Line (1)
 Prior Year (2)
 (3)
 (4)
 (5)
 (6)
 (7)
 (8)
 (9)
 (10)
 (11)
 (12)
 (13)
 (14)
 (15)
 Test Year End Average
 Balance

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

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Schedule: A-12

Sebring Lakes

Page: 2 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending 12/31/05

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	10,100	10,100	11,100	11,100	11,600	12,100	12,100	12,100	12,100	13,600	14,100	14,100	14,100	12,177
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	10,100	10,100	11,100	11,100	11,600	12,100	12,100	12,100	12,100	13,600	14,100	14,100	14,100	12,177
Property CIAC:															
6	Dist Reservoirs & Standpipes	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712
7	T&D Mains	258,106	258,106	258,106	258,106	258,106	258,106	258,106	258,106	258,106	258,106	258,106	258,106	258,106	258,106
8	Services	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962
9	Meters/Meter Installation	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	310,902	310,902	310,902	310,902	310,902	310,902	310,902	310,902	310,902	310,902	310,902	310,902	310,902	310,902
12	Total Water CIAC	321,002	321,002	322,002	322,002	322,502	323,002	323,002	323,002	323,002	324,502	325,002	325,002	325,002	323,079
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction by Classification - 2006											
Sebring Lakes-Water											
Docket No. 060368-WS											
Schedule Year Ended: 2006											
Historic [] or Projected [X]											
Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Description	Prior Year	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
Cash CIAC:											
1 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0
2 Meter Fees	14,100	14,100	14,100	14,100	14,100	14,100	14,100	14,100	14,100	14,100	14,100
3 Main Extension Charge	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
5 Total Cash CIAC	14,100	14,100	14,100	14,100	14,100	14,100	14,100	14,100	14,100	14,100	14,100
Property CIAC:											
6 Dist Reservoirs & Standpipes	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712
7 T&D Mains	258,106	258,106	258,106	258,106	258,106	258,106	258,106	258,106	258,106	258,106	258,106
8 Services	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962
9 Meters/Meter Installation	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122
10 Hydrants	0	0	0	0	0	0	0	0	0	0	0
11 Total Property CIAC	310,902	310,902	310,902	310,902	310,902	310,902	310,902	310,902	310,902	310,902	310,902
12 Total Water CIAC	325,002	325,002	325,002	325,002	325,002	325,002	325,002	325,002	325,002	325,002	325,002
TRUE											

Schedule of Water Contributions in Aid of Construction by Classification - 2006											
Sebring Lakes-Water											
Docket No. 060368-WS											
Schedule Year Ended: 2006											
Historic [] or Projected [X]											
Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Description	Prior Year	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
Cash CIAC:											
1 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0
2 Meter Fees	14,100	14,100	14,100	14,100	14,100	14,100	14,100	14,100	14,100	14,100	14,100
3 Main Extension Charge	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
5 Total Cash CIAC	14,100	14,100	14,100	14,100	14,100	14,100	14,100	14,100	14,100	14,100	14,100
Property CIAC:											
6 Dist Reservoirs & Standpipes	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712
7 T&D Mains	258,106	258,106	258,106	258,106	258,106	258,106	258,106	258,106	258,106	258,106	258,106
8 Services	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962
9 Meters/Meter Installation	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122
10 Hydrants	0	0	0	0	0	0	0	0	0	0	0
11 Total Property CIAC	310,902	310,902	310,902	310,902	310,902	310,902	310,902	310,902	310,902	310,902	310,902
12 Total Water CIAC	325,002	325,002	325,002	325,002	325,002	325,002	325,002	325,002	325,002	325,002	325,002

Test Year End Average	12/31/06	11/30/06	10/31/06	09/30/06	08/31/06	07/31/06	06/30/06	05/31/06	04/30/06	03/31/06	02/28/06	01/31/06	12/31/05	Balance
	(14)	(13)	(12)	(11)	(10)	(9)	(8)	(7)	(6)	(5)	(4)	(3)	(2)	(15)

Schedule: A-9
 Page: 2 of 2
 Preparer: <name>
 Florida Public Service Commission

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

Florida Public Service Commission

Sebring Lakes

Schedule: A-11

Docket No. 060368-WS

Page: 1 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Provide the annual balance of Water contributions in aid of construction for all years since either rate base was last established by this Commission; or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/92 Balance		NA
	1993		
2	Additions		NA
3	Adjustments		NA
4	12/31/93 Balance		NA
	1994		
5	Additions		NA
6	Adjustments		NA
7	12/31/94 Balance		NA
	1995		
8	Additions		NA
9	Adjustments		NA
10	12/31/95 Balance		NA
	1996		
11	Additions		NA
12	Adjustments		NA
13	12/31/96 Balance		NA
	1997		
14	Additions		NA
15	Adjustments		NA
16	12/31/97 Balance		NA
	1998		
17	Additions		NA
18	Adjustments		NA
19	12/31/98 Balance		NA
	1999		
20	Additions		NA
21	Adjustments		NA
22	12/31/99 Balance		NA

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

Florida Public Service Commission

Sebring Lakes

Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-11

Page: 2 of 2

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
2000			
23	Additions	0	NA
24	Adjustments	0	NA
25	12/31/00 Balance	310,902	NA
2001			
26	Additions	0	NA
27	Adjustments	0	NA
28	12/31/01 Balance	310,902	NA
2002			
29	Additions	0	NA
30	Adjustments	0	NA
31	12/31/02 Balance	313,402	NA
2003			
32	Additions	3,600	NA
33	Adjustments	0	NA
34	12/31/03 Balance	317,002	NA
2004			
35	Additions	4,000	NA
36	Adjustments	0	NA
37	12/31/04 Balance	321,002	NA
2005			
38	Additions	4,000	NA
39	Adjustments	0	NA
40	12/31/05 Balance	325,002	NA
2006			
41	Additions	2,500	NA
42	Adjustments	0	NA
43	12/31/06 Balance	327,502	NA
2007			
44	Additions	1,500	NA
45	Adjustments	0	NA
46	12/31/07 Balance	329,002	NA

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

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CONVERT [REDACTED] 12/31/04 Balances to Consistent Categories (same as FWS)			
Schedule of Water Contributions in Aid of Construction by Classification- 2005			Florida Public Service Commission
Sebring Lakes-Water			Schedule: A-12
Docket No. 060368-WS			Page:
Schedule Year Ended: 2005			Preparer:
Historic [x] or Projected []			
Explanation: Calculate CIAC at 12/31/04 based on [REDACTED] WIPs			
[REDACTED] =input field			
	12/31/04		12/31/04
			Categories-lines 24 to 35 below
Cash CIAC:			
1	Capacity Charges 271.1		0 Water Treatment Equipment
2	Meter Fees 10,100		10,100 Meter Fees
3	CIAC-1999 Acquisition		0 Water Treatment Equipment
4	Unclaimed Refunds		0 Water Treatment Equipment
5	Main Ext Charge		0 Main Extension Charge
6	Serv Install Charge		0 Service Installation Charge
7	Total Cash CIAC 10,100		10,100
Property CIAC 271.5: 271.5			
8	Dist Res & Standpipes 330.4	36,712	36,712 Dist Res & Standpipes
9	T&D Mains 331.4	258,106	258,106 T&D Mains
10	Services 333.4	3,962	3,962 Services
11	Meter/Meter Installation 334.4	12,122	12,122 Meter/Meter Installation
21	Hydrants 335.4	0	0 Hydrants
22	Total Property CIAC 310,902	310,902	310,902
23	Total Water CIAC 321,002	321,002	321,002
Explanation: Rearrange the [REDACTED] Categories shown above into new Categories that combine certain data			
Line No.	Description		Categories from C.J.ksn Recalculated
Cash CIAC:			
24	Water Treatment Equipment		0
25	Meter Fees		10,100
26	Main Extension Charge		0
27	Service Installation Fees		0
28	Total Cash CIAC		10,100
Property CIAC:			
29	Dist Res & Standpipes		36,712
30	T&D Mains		258,106
31	Services		3,962
32	Meter/Meter Installation		12,122
33	Hydrants		0
34	Total Property CIAC		310,902
35	Total Water CIAC		321,002

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Schedule of Water Contributions in Aid of Construction by Classification- 2005															Florida Public Service Commission		
Additions to CIAC-2005															Schedule: A-5		
Sebring Lakes-Water															Page: 8 of 8		
Docket No. 060368-WS															Preparer: <name>		
Schedule Year Ended: 2005																	
Historic [x] or Projected []																	
Explanation: Additions to CIAC by Month for use in calculating the Book balances (not otherwise readily available)																	
balances tied to Annual Reports																	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total			
Cash CIAC:		CIAC Acct															
1	Water Treatment Equipment	320	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	334	0	0	0	0	0	0	0	1,500	500	0	0	0	0	0	4,000
3	Main Extension Charge	331	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	333	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC		0	1,000	0	500	500	0	0	0	1,500	500	0	0	0	0	4,000
Property CIAC:																	
6	Dist Reservoirs & Standpipes																0
7	T&D Mains																0
8	Services																0
9	Meters/Meter Installation																0
10	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	1,000	0	500	500	0	0	0	1,500	500	0	0	0	0	4,000

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Schedule of Water Contributions in Aid of Construction by Classification- 2005															Florida Public Service Commission		
Adjustments to CIAC-2005															Schedule: A-5		
Sebring Lakes-Water															Page: 8 of 8		
Docket No. 060368-WS															Preparer: <name>		
Schedule Year Ended: 2005																	
Historic [x] or Projected []																	
Explanation: Provide Adjustments to CIAC for 2005 per books																	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total			
Cash CIAC:																	
1	Water Treatment Equipment																0
2	Meter Fees																0
3	Main Extension Charge																0
4	Service Installation Fees																0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:																	
6	Dist Reservoirs & Standpipes																0
7	T&D Mains																0
8	Services																0
9	Meters/Meter Installation																0
10	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction by Classification- 2005														Florida Public Service Commission	
Adjusted CIAC Balances- 2005														Schedule:	A-5
Sebring Lakes-Water														Page:	4 of 8
Docket No. 060368-WS														Preparer:	<name>
Schedule Year Ended: 2005															
Explanation: Provide Rate case Adjusted CIAC balances by account for 2005															
Equals Book Balances plus accumulated Rate Case Adjustments above															
Historic [x] or Projected []															
	129,427	129,427	129,427	129,427	129,427	134,646	134,646	134,646	134,646	134,646	134,646	134,646	134,646	134,646	137,696
	258,106	258,106	258,106	258,106	258,106	258,106	258,106	258,106	258,106	258,106	258,106	258,106	258,106	258,106	258,106
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No	Description	Prior Year 12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average Balance
Cash CIAC:															
1	Water Treatment Equipment	128,679	128,679	128,679	128,679	128,679	123,460	123,460	123,460	123,460	123,460	123,460	123,460	123,460	125,467
2	Meter Fees	10,100	10,100	11,100	11,100	11,600	12,100	12,100	12,100	12,100	13,600	14,100	14,100	14,100	12,177
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	138,779	138,779	139,779	139,779	140,279	135,560	135,560	135,560	135,560	137,060	137,560	137,560	137,560	137,644
Property CIAC:															
6	Dist Reservoirs & Standpipes	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712
7	T&D Mains	129,427	129,427	129,427	129,427	129,427	134,646	134,646	134,646	134,646	134,646	134,646	134,646	134,646	132,639
8	Services	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962
9	Meters/Meter Installation	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	182,223	182,223	182,223	182,223	182,223	187,442	187,442	187,442	187,442	187,442	187,442	187,442	187,442	185,435
12	Total Water CIAC	321,002	321,002	322,002	322,002	322,502	323,002	323,002	323,002	323,002	324,502	325,002	325,002	325,002	323,079

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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

Sebring Lakes

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 CIAC balances by classification. If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	128,679	128,679	128,679	128,679	128,679	123,460	123,460	123,460	123,460	123,460	123,460	123,460	123,460	125,467
2	Meter Fees	10,100	10,100	11,100	11,100	11,600	12,100	12,100	12,100	12,100	13,600	14,100	14,100	14,100	12,177
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	138,779	138,779	139,779	139,779	140,279	135,560	135,560	135,560	135,560	137,060	137,560	137,560	137,560	137,644
Property CIAC:															
6	Dist Reservoirs & Standpipes	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712
7	T&D Mains	129,427	129,427	129,427	129,427	129,427	134,646	134,646	134,646	134,646	134,646	134,646	134,646	134,646	132,639
8		3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962
9	Meters/Meter Installation	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	182,223	182,223	182,223	182,223	182,223	187,442	187,442	187,442	187,442	187,442	187,442	187,442	187,442	185,435
12	Total Water CIAC	321,002	321,002	322,002	322,002	322,502	323,002	323,002	323,002	323,002	324,502	325,002	325,002	325,002	323,079
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction by Classification- 2006															Florida Public Service Commission		
Additions to CIAC-2006															Schedule: A-5		
Sebring Lakes-Water															Page: 8 of 8		
Docket No. 060368-WS															Preparer: <name>		
Schedule Year Ended: 2006																	
Historic [] or Projected [X]																	
Explanation: Additions to CIAC by Month for use in calculating the Book balances (not otherwise readily available) balances tied to Annual Reports																	
=input field																	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total			
Cash CIAC:		CIAC Acct															
1	Water Treatment Equipment	320															0
2	Meter Fees	334					1,000	500			100			500			2,500
3	Main Extension Charge	331															0
4	Service Installation Fees	333															0
5	Total Cash CIAC		0	0	0	0	1,000	500	0	0	100	0	0	500			2,500
Property CIAC:																	
6	Dist Reservoirs & Standpipes																0
7	T&D Mains																0
8	Services																0
9	Meters/Meter Installation																0
10	Hydrants																0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0			0
12	Total Water CIAC		0	0	0	0	1,000	500	0	0	100	0	0	500			2,500

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Schedule of Water Contributions in Aid of Construction by Classification- 2006															Florida Public Service Commission		
Adjustments to CIAC-2005															Schedule: A-5		
Sebring Lakes-Water															Page: 8 of 8		
Docket No. 060368-WS															Preparer: <name>		
Schedule Year Ended: 2006																	
Historic [] or Projected [X]																	
Explanation: Provide Adjustments to CIAC for 2006 per books																	
=input field																	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total			
Cash CIAC:																	
1	Water Treatment Equipment																0
2	Meter Fees																0
3	Main Extension Charge																0
4	Service Installation Fees																0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0			0
Property CIAC:																	
6	Dist Reservoirs & Standpipes																0
7	T&D Mains																0
8	Services																0
9	Meters/Meter Installation																0
10	Hydrants																0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0			0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0			0

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Schedule of Water Contributions in Aid of Construction by Classification- 2006														Florida Public Service Commission	
Adjusted CIAC Balances- 2006														Schedule:	A-5
Sebring Lakes-Water														Page:	4 of 8
Docket No. 060368-WS														Preparer:	<name>
Explanation: Provide Adjusted CIAC balances by account for 2006															
Schedule Year Ended: 2006															
Historic [] or Projected [X]															
[REDACTED]															
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Line No	Description	Prior Year 12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	12/31/06	Average Balance
Cash CIAC:															
1	Water Treatment Equipment	123,460	123,460	123,460	123,460	123,460	123,460	120,490	120,490	120,490	117,520	117,520	117,520	110,540	120,410
2	Meter Fees	14,100	14,100	14,100	14,100	14,100	15,100	15,600	15,600	15,600	16,100	16,100	16,100	16,600	15,177
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	137,560	137,560	137,560	137,560	137,560	138,560	136,090	136,090	136,090	133,620	133,620	133,620	127,140	135,587
Property CIAC:															
6	Dist Reservoirs & Standpipes	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712
7	T&D Mains	134,646	134,646	134,646	134,646	134,646	134,646	137,616	137,616	137,616	140,586	140,586	140,586	147,566	137,696
8	Services	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962
9	Meters/Meter Installation	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	187,442	187,442	187,442	187,442	187,442	187,442	190,412	190,412	190,412	193,382	193,382	193,382	200,362	190,492
12	Total Water CIAC	325,002	325,002	325,002	325,002	325,002	326,002	326,502	326,502	326,502	327,002	327,002	327,002	327,502	326,079

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Sebring Lakes

Docket No. 060368-WS

Test Year Ending 12/31/06

Schedule: A-12

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	123,460	123,460	123,460	123,460	123,460	123,460	120,490	120,490	120,490	117,520	117,520	117,520	110,540	120,410
2	Meter Fees	14,100	14,100	14,100	14,100	14,100	15,100	15,600	15,600	15,600	16,100	16,100	16,100	16,600	15,177
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	137,560	137,560	137,560	137,560	137,560	138,560	136,090	136,090	136,090	133,620	133,620	133,620	127,140	135,587
Property CIAC:															
6	Dist Reservoirs & Standpipes	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712
7	T&D Mains	134,646	134,646	134,646	134,646	134,646	134,646	137,616	137,616	137,616	140,586	140,586	140,586	147,566	137,696
8	Services	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962
9	Meters/Meter Installation	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	187,442	187,442	187,442	187,442	187,442	187,442	190,412	190,412	190,412	193,382	193,382	193,382	200,362	190,492
12	Total Water CIAC	325,002	325,002	325,002	325,002	325,002	326,002	326,502	326,502	326,502	327,002	327,002	327,002	327,502	326,079
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Line	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
12	Total Water CIAC	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
10	Hydrants	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
8	Services	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
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:														
5	Total Cash CIAC	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
3	Main Extension Charge	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
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash CIAC:														
No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
(1)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

Schedule of Water Contributions in Aid of Construction by Classification-2007

Sebring Lakes-Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic [] or Projected [X]
 Explanation: Provide Adjustments to CIAC for 2007 per books
 Page: 8 of 8
 Preparer: <name>
 Schedule: A-5
 Florida Public Service Commission

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Line	Description	Prior Year	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
12	Total Water CIAC	327,502	327,502	327,502	327,502	327,502	327,877	327,877	328,252	328,252	328,627	328,627	328,627	328,627	329,002	328,137
11	Total Property CIAC	310,902	310,902	310,902	310,902	310,902	310,902	310,902	310,902	310,902	310,902	310,902	310,902	310,902	310,902	310,902
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122
8	Services	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962
7	T&D Mains	258,106	258,106	258,106	258,106	258,106	258,106	258,106	258,106	258,106	258,106	258,106	258,106	258,106	258,106	258,106
6	Dist Reservoirs & Standpipes	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712
Property CIAC:																
5	Total Cash CIAC	16,600	16,600	16,600	16,975	16,975	16,975	17,350	17,350	17,350	17,725	17,725	17,725	17,725	18,100	17,235
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	16,600	16,600	16,600	16,975	16,975	16,975	17,350	17,350	17,350	17,725	17,725	17,725	17,725	18,100	17,235
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash CIAC:																
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	Balance	
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	

Schedule of Water Contributions in Aid of Construction by Classification-2007

Sebring Lakes-Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic [] or Projected [X]
 Explanation: Provide the CIAC Balances by month by Classification
 Page: 2 of 2
 Preparer: <name>
 Schedule: A-9
 Florida Public Service Commission

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Schedule of Water Contributions in Aid of Construction by Classification - 2007																		
Adjusted CIAC Balances - 2007																		
Sebring Lakes-Water																		
Docket No. 060368-W/S																		
Schedule Year Ended: 2007																		
Historic [] or Projected [X]																		
Explanation: Provide Adjusted CIAC balances by account for 2007																		
Line	No.	Description	Prior Year	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			12/31/05															
		Cash CIAC:																
1		Water Treatment Equipment	110,540	110,540	110,540	108,312	108,312	108,312	108,312	102,074	102,074	102,074	102,074	99,846	99,846	99,846	97,618	104,611
2		Man Extension Charge	16,600	16,600	16,600	16,975	16,975	16,975	16,975	17,350	17,350	17,350	17,350	17,725	17,725	17,725	18,100	17,235
3		Man Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4		Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		Total Cash CIAC	127,140	127,140	127,140	125,287	125,287	125,287	125,287	119,424	119,424	119,424	117,571	117,571	117,571	117,571	115,718	121,845
6		Dist Reservoirs & Standpipes	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712
7		T&D Mains	147,566	147,566	147,566	149,794	149,794	149,794	149,794	156,032	156,032	156,032	156,032	158,260	158,260	158,260	160,488	153,496
8		Services	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962
9		Meters/Meter Installation	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122
10		Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11		Total Property CIAC	200,362	200,362	200,362	202,590	202,590	202,590	202,590	208,828	208,828	208,828	208,828	211,056	211,056	211,056	213,284	206,292
12		Total Water CIAC	327,502	327,502	327,502	327,877	327,877	327,877	327,877	328,252	328,252	328,252	328,252	328,627	328,627	328,627	329,002	328,137

Florida Public Service Commission

Schedule: A-5

Page: 4 of 8

Preparer: (name)

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Sebring Lakes

Docket No. 060368-WS

Test Year Ending 12/31/07

Schedule: A-12

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	110,540	110,540	110,540	108,312	108,312	108,312	102,074	102,074	102,074	99,846	99,846	99,846	97,618	104,611
2	Meter Fees	16,600	16,600	16,600	16,975	16,975	16,975	17,350	17,350	17,350	17,725	17,725	17,725	18,100	17,235
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	127,140	127,140	127,140	125,287	125,287	125,287	119,424	119,424	119,424	117,571	117,571	117,571	115,718	121,845
Property CIAC:															
6	Dist Reservoirs & Standpipes	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712
7	T&D Mains	147,566	147,566	147,566	149,794	149,794	149,794	156,032	156,032	156,032	158,260	158,260	158,260	160,488	153,496
8	Services	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962
9	Meters/Meter Installation	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	200,362	200,362	200,362	202,590	202,590	202,590	208,828	208,828	208,828	211,056	211,056	211,056	213,284	206,292
12	Total Water CIAC	327,502	327,502	327,502	327,877	327,877	327,877	328,252	328,252	328,252	328,627	328,627	328,627	329,002	328,137
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Amortization of CIAC by Classification- 2005													Florida Public Service Commission					
Accum Amort CIAC Balances per Books- 2005																		
											=input field							
Sebring Lakes-Water											272	6933	ASI	Sebring Lakes-Water		Schedule:	A-9	
Docket No. 060368-WS											Explanation: Provide the Amort of CIAC Balances per books by month by Classification						Page:	2 of
Schedule Year Ended: 2005											for the year ended 12/31/05.						Preparer:	<name>
Historic [x] or Projected []																		
[REDACTED]																		
[REDACTED]																		
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:		From calc at far bottom																
1	Water Treatment Equipment	0	363	726	1,090	1,453	1,801	2,150	2,498	2,847	3,195	3,544	3,892	4,241	2,139			
2	Meter Fees	729	779	833	887	944	1,004	1,063	1,122	1,181	1,248	1,317	1,386	1,455	1,073			
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
5	Total Cash CIAC	729	1,142	1,559	1,977	2,397	2,805	3,213	3,620	4,028	4,443	4,861	5,278	5,696	3,211			
Property CIAC:																		
6	Dist Reservoirs & Standpipes	7,350	7,437	7,525	7,612	7,700	7,787	7,875	7,962	8,050	8,137	8,225	8,312	8,400	7,875			
7	T&D Mains	54,212	54,496	54,780	55,063	55,347	55,642	55,937	56,232	56,527	56,822	57,118	57,413	57,708	55,946			
8	Services	418	427	437	446	456	465	475	484	493	503	512	522	531	475			
9	Meters/Meter Installation	2,809	2,868	2,928	2,987	3,047	3,106	3,165	3,225	3,284	3,344	3,403	3,462	3,522	3,165			
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
11	Total Property CIAC	64,789	65,229	65,669	66,109	66,549	67,001	67,452	67,903	68,355	68,806	69,258	69,709	70,161	67,461			
12	Total Water CIAC	65,518	66,371	67,229	68,086	68,946	69,805	70,665	71,524	72,383	73,250	74,119	74,988	75,857	70,672			

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Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Sebring Lakes

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-14

Page: 2 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	0	363	726	1,090	1,453	1,801	2,150	2,498	2,847	3,195	3,544	3,892	4,241	2,139
2	Meter Fees	729	779	833	887	944	1,004	1,063	1,122	1,181	1,248	1,317	1,386	1,455	1,073
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	729	1,142	1,559	1,977	2,397	2,805	3,213	3,620	4,028	4,443	4,861	5,278	5,696	3,211
Property															
6	Dist Reservoirs & Standpipes	7,350	7,437	7,525	7,612	7,700	7,787	7,875	7,962	8,050	8,137	8,225	8,312	8,400	7,875
7	T&D Mains	54,212	54,496	54,780	55,063	55,347	55,642	55,937	56,232	56,527	56,822	57,118	57,413	57,708	55,946
8	Services	418	427	437	446	456	465	475	484	493	503	512	522	531	475
9	Meters/Meter Installation	2,809	2,868	2,928	2,987	3,047	3,106	3,165	3,225	3,284	3,344	3,403	3,462	3,522	3,165
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	64,789	65,229	65,669	66,109	66,549	67,001	67,452	67,903	68,355	68,806	69,258	69,709	70,161	67,461
12	Total Water	65,518	66,371	67,229	68,086	68,946	69,805	70,665	71,524	72,383	73,250	74,119	74,988	75,857	70,672
SEWER															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	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

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Schedule of Water Amortization of CIAC by Classification- 2006													Florida Public Service Commission		
Accum Amort CIAC Balances per Books- 2006													Schedule:	A-9	
Sebring Lakes-Water													Page:	2 of	
Docket No. 060368-WS													Preparer:	<name>	
Explanation: Provide the Amort of CIAC Balances per books by month by Classification															
Schedule Year Ended: 2006															
for the year ended 12/31/06															
Historic [] or Projected [x]															
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	Test Year End 12/31/06	Average Balance
Cash CIAC:															
1	Water Treatment Equipment	4,241	4,591	4,941	5,291	5,641	5,991								
2	Meter Fees	1,455	1,524	1,593	1,663	1,732	1,806								
3	Main Extension Charge	0	0	0	0	0	0								
4	Service Installation Fees	0	0	0	0	0	0								
5	Total Cash CIAC	5,696	6,115	6,534	6,953	7,372	7,796								
Property CIAC:															
6	Dist Reservoirs & Standpipes	8,400	8,487	8,575	8,662	8,750	8,837								
7	T&D Mains	57,708	58,003	58,298	58,593	58,888	59,183								
8	Services	531	541	550	560	569	578								
9	Meters/Meter Installation	3,522	3,581	3,641	3,700	3,759	3,819								
10	Hydrants	0	0	0	0	0	0								
11	Total Property CIAC	70,161	70,612	71,064	71,515	71,966	72,418								
12	Total Water CIAC	75,857	76,727	77,598	78,468	79,339	80,214								

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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

Sebring Lakes

Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-13

Page: 1 of 2

Preparer: Robert M. Griffin

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/92 Balance		NA
	1993		
2	Additions		NA
3	Adjustments		NA
4	12/31/93 Balance		NA
	1994		
5	Additions		NA
6	Adjustments		NA
7	12/31/94 Balance		NA
	1995		
8	Additions		NA
9	Adjustments		NA
10	12/31/95 Balance		NA
	1996		
11	Additions		NA
12	Adjustments		NA
13	12/31/96 Balance		NA
	1997		
14	Additions		NA
15	Adjustments		NA
16	12/31/97 Balance		NA
	1998		
17	Additions		NA
18	Adjustments		NA
19	12/31/98 Balance		NA
	1999		
20	Additions		NA
21	Adjustments		NA
22	12/31/99 Balance		NA

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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

Sebring Lakes
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

(1)	(2)	(3)
Line No.	Water Year End Balance	Sewer Year End Balance
2000		
23 Additions	0	NA
24 Adjustments	0	NA
25 12/31/00 Balance	310,902	NA
2001		
26 Additions	0	NA
27 Adjustments	0	NA
28 12/31/01 Balance	310,902	NA
2002		
29 Additions	0	NA
30 Adjustments	0	NA
31 12/31/02 Balance	313,402	NA
2003		
32 Additions	3,600	NA
33 Adjustments	0	NA
34 12/31/03 Balance	317,002	NA
2004		
35 Additions	4,000	NA
36 Adjustments	0	NA
37 12/31/04 Balance	321,002	NA
2005		
38 Additions	4,000	NA
39 Adjustments	(249,145)	NA
40 12/31/05 Balance	75,857	NA
2006		
41 Additions	10,489	NA
42 Adjustments	0	NA
43 12/31/06 Balance	86,346	NA
2007		
44 Additions	10,618	NA
45 Adjustments	0	NA
46 12/31/07 Balance	96,964	NA

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

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CALCULATE CIAC AMORTIZATION RATES									
Schedule of Water Amortization of CIAC by Classification- 2005 Calculate Amortization Rates for Calendar Year 2005					Florida Public Service Commission				
Sebring Lakes-Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []					Schedule: A-12 Page: Preparer:				
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates					=input field				
					Annual Depn Rate	Monthly Dep'n Rate			
Categories-lines to below									
Cash CIAC:									
1	Capacity Charges	271.1		Water Treatment Equip (see Composite Calc)	3.39%	0.28%			
2	CIAC-1999 Acquisition	271.3		Water Treatment Equip (see Composite Calc)	3.39%	0.28%			
3	Unclaimed Refunds	271.3		Water Treatment Equip (see Composite Calc)	3.39%	0.28%			
4	Main Ext Charge (WHAT AC)	271.3		Main Extension Charge	2.63%	0.22%			
5	Serv Install Charge (WHAT A)	271.3		Service Installation Charge	2.86%	0.24%			
6	Meter Fees	271.3		Meter Fees	5.88%	0.49%			
7	Total Cash CIAC								
Contributed Property									
8	Dist Res & Standpipe	271.2			2.86%	0.24%			
9	T&D Mains	330.4			2.63%	0.22%			
10	Services	334			2.86%	0.24%			
11	Meters/Meter Installation	334.4			5.88%	0.49%			
12	Hydrants	335.4			0.00%	0.00%			
Composite Rate Calculation:									
		UPIS Balance 12/31/04		Depreciation Rate 1/1/05		Depreciation			
		Adj Bal	For Comp Calc	Annual	Monthly	Expense			
1 INTANGIBLE PLANT									
2	Organization	301.1	0	0.00%					
3	Franchises	302.1	0	0.00%					
4	Other Plant & Misc. Equipment	339.1	0	5.56%					
5 SOURCE OF SUPPLY & PUMPING PLANT									
6	Land & Land Rights	303.2	0	0.00%					
7	Structures & Improvements	304.2	0	3.57%	0.30%	0			
8	Collect. & Impound Reservoir	305.2	0	0.00%					
9	Lake, River & Other Intakes	306.2	0	0.00%					
10	Wells & Springs	307.2	42,040	3.33%	0.28%	1400			
11	Infiltration Galleries & Tunnels	308.2	0	0.00%					
12	Supply Mains	309.2	0	2.86%	0.24%	0			
13	Power Generation Equipment	310.2	0	5.00%	0.42%	0			
14	Pumping Equipment	311.2	44,858	5.00%	0.42%	2243			
15	Other Plant & Misc. Equipment	339.2	0	5.56%					
16 WATER TREATMENT PLANT									
17	Land & Land Rights	303.3	0	0.00%					
18	Structures & Improvements	304.3	36,656	3.57%	0.30%	1309			
19	Pumping Equipment	311.3	0	5.00%					
20	Water Treatment Equipment	320.3	6,617	5.88%	0.49%	389			
21	Other Plant & Misc. Equipment	339.3	0	5.56%					
22 TRANSMISSION & DISTRIBUTION PLANT									
23	Land & Land Rights	303.4	0	0.00%					
24	Structures & Improvements	304.4	0	3.57%	0.30%	0			
25	Pumping Equipment	311.4	0	5.88%					
26	Distr. Reservoirs & Standpipes	330.4	36,712	2.86%	0.24%	1050			
27	Transm. & Distribution Mains	331.4	129,427	2.63%	0.22%	3404			
28	Services	333.4	3,962	2.86%	0.24%	113			
29	Meters & Meter Installations	334.4	10,552	5.88%	0.49%	620			
30	Hydrants	335.4	0	0.00%	0.00%	0			
31	Backflow Prevention	336.4	0	0.00%					
32	Other Plant & Misc. Equipment	338.4	0	5.56%	0.46%	0			

CS

Line No.	Description	Annual Rate	Mo Dep Rate
33	GENERAL PLANT	0.00%	0.00%
34	Land & Land Rights	4.80%	0.00%
35	Structures & Improvements	0.00%	3.57%
36	Office Furniture & Equipment	0.00%	0.00%
37	Computer Equipment	0.00%	340.51
38	Transportation Equipment	0.00%	341.5
39	Stores Equipment	0.00%	342.5
40	Tools, Shop & Garage Equipm	0.00%	343.5
41	Laboratory Equipment	0.00%	344.5
42	Power Operated Equipment	0.00%	345.5
43	Communication Equipment	0.00%	346.5
44	Miscellaneous Equipment	6.67%	347.5
45	Other Tangible Plant	0.00%	348.5
63	Upl/Dep Exp Totals and Composite Rate for CIAC Amortization	310.824	10.528
	Explanation: Rearrange Amortization Rates for CIAC shown above into new categories that combine certain data		
64	Cash CIAC: Water Treatment Equipment	3.39%	0.28%
65	Water Fees	5.88%	0.49%
66	Main Extension Charge	2.63%	0.22%
67	Service Installation Fees	2.86%	0.24%
68	Property CIAC:		
69	Dist Res & Standppe	2.86%	0.24%
70	T&D Mains	2.63%	0.22%
71	Meters/Meter Installation	5.88%	0.49%
72	Hydrants	0.00%	0.00%

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CONVERT [REDACTED] 12/31/04 Balances to Consistent Categories (same as FWS)			
Schedule of Water Amortization of CIAC by Classification- 2005			Florida Public Service Commission
Sebring Lakes-Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []			Schedule: A-12 Page: Preparer:
Explanation: Calculate Accumulated Amortization of CIAC at 12/31/04 based on Cronin Jackson's W/P			
	Cronin 12/31/04	[REDACTED]	12/31/04
Categories-lines 24 to 35 below			
Cash CIAC:			
1	Capacity Charges 271.1		0 Water Treatment Equipment
2	Meter Fees	729	729 Meter Fees
3	CIAC-1999 Acquisition		0 Water Treatment Equipment
4	Unclaimed Refunds		0 Water Treatment Equipment
5	Main Ext Charge		0 Main Extension Charge
6	Serv Install Charge		0 Service Installation Charge
7	Total Cash CIAC	729	729
Property CIAC 271.5: 271.5			
8	Dist Res & Standpipes	330.4	7,350 Dist Res & Standpipes
9	T&D Mains	331.4	54,212 T&D Mains
10	Services	333.4	418 Services
11	Meter/Meter Installation	334.4	2,809 Meter/Meter Installation
21	Hydrants	335.4	0 Hydrants
22	Total Property CIAC	64,789	64,789
23	Total Water CIAC	65,518	65,518
Explanation: Rearrange the [REDACTED] Categories shown above into new Categories that combine certain data			
Line No.	Description		CK Balances Recalc
Cash CIAC:			
24	Water Treatment Equipment		0
25	Meter Fees		729
26	Main Extension Charge		0
27	Service Installation Fees		0
28	Total Cash CIAC		729
Property CIAC:			
29	Dist Res & Standpipes		7,350
30	T&D Mains		54,212
31	Services		418
32	Meter/Meter Installation		2,809
33	Hydrants		0
34	Total Property CIAC		64,789
35	Total Water CIAC		65,518

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Schedule of Water Amortization of CIAC by Classification- 2005														Florida Public Service Commission	
Adjusted CIAC Balances- 2005														Schedule:	A-5
Sebring Lakes-Water														Page:	4 of 8
Docket No. 060368-WS														Preparer:	<name>
Explanation: Provide Adjusted CIAC balances by account for 2005															
Schedule Year Ended: 2005															
for Calculation of Amortization of CIAC.															
Historic [X] or Projected []															
Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	128,679	128,679	128,679	128,679	128,679	123,460	123,460	123,460	123,460	123,460	123,460	123,460	123,460	125,467
2	Meter Fees	10,100	10,100	11,100	11,100	11,600	12,100	12,100	12,100	12,100	13,600	14,100	14,100	14,100	12,177
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	138,779	138,779	139,779	139,779	140,279	135,560	135,560	135,560	135,560	137,060	137,560	137,560	137,560	137,644
Property CIAC:															
6	Dist Reservoirs & Standpipes	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712
7	T&D Mains	129,427	129,427	129,427	129,427	129,427	134,646	134,646	134,646	134,646	134,646	134,646	134,646	134,646	132,639
8	Services	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962
9	Meters/Meter Installation	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	182,223	182,223	182,223	182,223	182,223	187,442	187,442	187,442	187,442	187,442	187,442	187,442	187,442	185,435
12	Total Water CIAC	321,002	321,002	322,002	322,002	322,502	323,002	323,002	323,002	323,002	324,502	325,002	325,002	325,002	323,079

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Schedule of Water Amortization of CIAC by Classification- 2005														Florida Public Service Commission	
CIAC Amortization Rates - 2005														Schedule:	A-5
Sebring Lakes-Water														Page:	6 of 8
Docket No. 060368-WS														Preparer:	<name>
Explanation: Provide a Schedule showing Amortization Rates by CIAC															
Categories															
Schedule Year Ended: 2005															
Historic [X] or Projected []															
Line No.	Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	
Cash CIAC:															
1	Water Treatment Equipment	3.39%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	
2	Meter Fees	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	
3	Main Extension Charge	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%	
4	Service Installation Fees	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%	
Property CIAC:															
6	Dist Reservoirs & Standpipes	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%	
7	T&D Mains	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%	
8	Services	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%	
9	Meters/Meter Installation	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	
10	Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

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Schedule of Water Amortization of CIAC by Classification- 2005														Florida Public Service Commission		
Adjusted Accumulated Amortization of CIAC Balances for Rate Case- 2005														Schedule:	A-5	
Sebring Lakes-Water														Page:	4 of 8	
Docket No. 060368-WS														Preparer:	<name>	
Schedule Year Ended: 2005																
Historic [X] or Projected []																
Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month average.																
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
Line No	Prior Year 12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	Test Year End 12/31/05	Average Balance		
Cash CIAC:																
1	Water Treatment Equipment	34,000	34,363	34,726	35,090	35,453	35,801	36,150	36,498	36,847	37,195	37,544	37,892	38,241	36,139	
2	Meter Fees	729	779	833	887	944	1,004	1,063	1,122	1,181	1,248	1,317	1,386	1,455	1,073	
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Total Cash CIAC	34,729	35,142	35,559	35,977	36,397	36,805	37,213	37,620	38,028	38,443	38,861	39,278	39,696	37,211	
Property CIAC:																
6	Dist Reservoirs & Standpipes	7,350	7,437	7,525	7,612	7,700	7,787	7,875	7,962	8,050	8,137	8,225	8,312	8,400	7,875	
7	T&D Mains	20,212	20,496	20,780	21,063	21,347	21,642	21,937	22,232	22,527	22,822	23,118	23,413	23,708	21,946	
8	Services	418	427	437	446	456	465	475	484	493	503	512	522	531	475	
9	Meters/Meter Installation	2,809	2,868	2,928	2,987	3,047	3,106	3,165	3,225	3,284	3,344	3,403	3,462	3,522	3,165	
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	Total Property CIAC	30,789	31,229	31,669	32,109	32,549	33,001	33,452	33,903	34,355	34,806	35,258	35,709	36,161	33,461	
12	Total Water CIAC	65,518	66,371	67,229	68,086	68,946	69,805	70,665	71,524	72,383	73,250	74,119	74,988	75,857	70,672	

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

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	34,000	34,363	34,726	35,090	35,453	35,801	36,150	36,498	36,847	37,195	37,544	37,892	38,241	36,139
2	Meter Fees	729	779	833	887	944	1,004	1,063	1,122	1,181	1,248	1,317	1,386	1,455	1,073
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	34,729	35,142	35,559	35,977	36,397	36,805	37,213	37,620	38,028	38,443	38,861	39,278	39,696	37,211
Property															
6	Dist Reservoirs & Standpipes	7,350	7,437	7,525	7,612	7,700	7,787	7,875	7,962	8,050	8,137	8,225	8,312	8,400	7,875
7	T&D Mains	20,212	20,496	20,780	21,063	21,347	21,642	21,937	22,232	22,527	22,822	23,118	23,413	23,708	21,946
8	Services	418	427	437	446	456	465	475	484	493	503	512	522	531	475
9	Meters/Meter Installation	2,809	2,868	2,928	2,987	3,047	3,106	3,165	3,225	3,284	3,344	3,403	3,462	3,522	3,165
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	30,789	31,229	31,669	32,109	32,549	33,001	33,452	33,903	34,355	34,806	35,258	35,709	36,161	33,461
12	Total Water	65,518	66,371	67,229	68,086	68,946	69,805	70,665	71,524	72,383	73,250	74,119	74,988	75,857	70,672
SEWER															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	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

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Category	Description	UPIS Balance 12/31/05		Depreciation Rate 1/1/05		Expense	Annual Depn Rate	Monthly Depn Rate
		Adj Bal	For Comp	Calc	Read from Acc Depr			
1	Cash CIAC:							
1	Capacity Charges	271.1					3.40%	0.28%
2	CIAC-1999 Acquisition	271.3					3.40%	0.28%
3	Unclaimed Refunds	271.3					3.40%	0.28%
4	Main Ext Charge (WHAT AC)	271.3					2.63%	0.22%
5	Surv Install Charge (WHAT A)	271.3					2.86%	0.24%
6	Meter Fees	271.3					5.88%	0.49%
7	Total Cash CIAC							
8	Contributed Property	271.2					2.86%	0.24%
9	T&D Mains	331.4					2.63%	0.22%
10	Meters/Meter Installation	334.4					2.86%	0.24%
11	Hydrants	335.4					5.88%	0.49%
12	Composite Rate Calculation:							
1	INTANGIBLE PLANT	301.1					0.00%	0.00%
2	Organization	302.1					0.00%	0.00%
3	Franchises	339.1					5.56%	0.46%
4	Other Plant & Misc Equipment	339.1					0.00%	0.00%
5	SOURCE OF SUPPLY & PUMPING PLANT	303.2					0.00%	0.00%
6	Land & Land Rights	304.2					3.57%	0.30%
7	Structures & Improvements	305.2					0.00%	0.00%
8	Collect & Impound Reservoir	306.2					0.00%	0.00%
9	Lake, River & Other Intakes	307.2					0.00%	0.00%
10	Wells & Springs	42,040					3.33%	0.28%
11	Infiltration Galleries & Turnets	308.2					0.00%	0.00%
12	Supply Mains	309.2					2.86%	0.24%
13	Power Generation Equipment	310.2					5.00%	0.42%
14	Pumping Equipment	311.2					5.00%	0.42%
15	Other Plant & Misc Equipment	339.2					5.56%	0.46%
16	WATER TREATMENT PLANT	303.3					0.00%	0.00%
17	Land & Land Rights	304.3					0.00%	0.00%
18	Structures & Improvements	304.3					3.57%	0.30%
19	Pumping Equipment	311.3					5.00%	0.42%
20	Water Treatment Equipment	320.3					5.88%	0.49%
21	Other Plant & Misc Equipment	339.3					5.56%	0.46%
22	TRANSMISSION & DISTRIBUTION PLANT	303.4					0.00%	0.00%
23	Land & Land Rights	304.4					0.00%	0.00%
24	Structures & Improvements	304.4					3.57%	0.30%
25	Pumping Equipment	311.4					5.88%	0.49%
26	Dist. Reservoirs & Standpipes	336.712					2.86%	0.24%
27	Transm & Distribution Mains	331.4					2.63%	0.22%
28	Services	6,099					5.88%	0.49%
29	Meters & Meter Installations	10,552					2.86%	0.24%
30	Hydrants	335.4					5.88%	0.49%
31	Backflow Prevention	336.4					0.00%	0.00%
32	Other Plant & Misc Equipment	339.4					5.56%	0.46%
33	GENERAL PLANT	303.5					0.00%	0.00%
34	Land & Land Rights	4,800					0.00%	0.00%
35	Structures & Improvements	304.5					3.57%	0.30%
36	Office Furniture & Equipment	340.5					0.00%	0.00%
37	Computer Equipment	340.51					0.00%	0.00%

Schedule of Water Amortization of CIAC by Classification-2006

Florida Public Service Commission

Schedule: A-12

Page: 1

Preparer:

Historic [] or Projected [x]

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

Categories-lines to below

Water Treatment Equip (see Composite Calc)

Water Treatment Equip (see Composite Calc)

Water Treatment Equip (see Composite Calc)

Main Extension Charge

Service Installation Charge

Meter Fees

Water Treatment Equip (see Composite Calc)

Water Treatment Equip (see Composite Calc)

Water Treatment Equip (see Composite Calc)

Water Treatment Equip (see Composite Calc)

Water Treatment Equip (see Composite Calc)

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Water Treatment Equip (see Composite Calc)

Water Treatment Equip (see Composite Calc)

Schedule of Water Amortization of CIAC by Classification- 2006														Florida Public Service Commission	
CIAC Amortization- 2006														Schedule: A-5	
Sebring Lakes-Water														Page: 6 of 8	
Docket No. 060368-WS														Preparer: <name>	
Explanation: Provide a Schedule showing additions to monthly CIAC Amortization during 2006															
Schedule Year Ended: 2006															
Amort Rates times Adjusted CIAC Balances for 2006															
Historic [] or Projected [x]															
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2005
Cash CIAC:															
1	Water Treatment Equipment	350	350	350	350	350	342	342	342	333	333	333	313	4,087	
2	Meter Fees	69	69	69	69	74	76	76	76	79	79	79	81	898	
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Total Cash CIAC	419	419	419	419	424	418	418	418	412	412	412	395	4,985	
Property CIAC:															
6	Dist Reservoirs & Standpipes	87	87	87	87	87	87	87	87	87	87	87	87	1,050	
7	T&D Mains	295	295	295	295	295	302	302	302	308	308	308	323	3,628	
8	Services	9	9	9	9	9	9	9	9	9	9	9	9	113	
9	Meters/Meter Installation	59	59	59	59	59	59	59	59	59	59	59	59	713	
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	Total Property CIAC	451	451	451	451	451	458	458	458	464	464	464	480	5,504	
12	Total Water CIAC	870	870	870	870	875	876	876	876	876	876	876	874	10,489	

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Schedule of Water Amortization of CIAC by Classification- 2006														Florida Public Service Commission	
Adjustments to CIAC Amort Bal-2006														Schedule: A-5	
Sebring Lakes-Water														Page: 8 of 8	
Docket No. 060368-WS														Preparer: <name>	
Explanation: Provide Adjustments to CIAC Accumulated Depreciation balances per books-other than															
Schedule Year Ended: 2006															
changes resulting from CIAC Amortization for 2006															
Historic [] or Projected [x]															
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2005
Cash CIAC:															
1	Water Treatment Equipment														0
2	Meter Fees														0
3	Main Extension Charge														0
4	Service Installation Fees														0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes														0
7	T&D Mains														0
8	Services														0
9	Meters/Meter Installation														0
10	Hydrants														0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Amortization of CIAC by Classification- 2006 Adjusted Accumulated Amortization of CIAC Balances for Rate Case- 2006													Florida Public Service Commission		
Sebring Lakes-Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [] or Projected [x]													Schedule: A-5 Page: 4 of 8 Preparer: <name>		
Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average.															
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year End 12/31/06	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	38,241	38,591	38,941	39,291	39,641	39,991	40,332	40,674	41,015	41,348	41,681	42,015	42,328	40,314
2	Meter Fees	1,455	1,524	1,593	1,663	1,732	1,806	1,882	1,959	2,035	2,114	2,193	2,272	2,353	1,891
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	39,696	40,115	40,534	40,953	41,372	41,796	42,214	42,632	43,050	43,462	43,874	44,286	44,681	42,205
Property CIAC:															
6	Dist Reservoirs & Standpipes	8,400	8,487	8,575	8,662	8,750	8,837	8,925	9,012	9,100	9,187	9,275	9,362	9,450	8,925
7	T&D Mains	23,708	24,003	24,298	24,593	24,888	25,183	25,485	25,786	26,088	26,396	26,704	27,012	27,336	25,499
8	Services	531	541	550	560	569	578	588	597	607	616	626	635	644	588
9	Meters/Meter Installation	3,522	3,581	3,641	3,700	3,759	3,819	3,878	3,938	3,997	4,056	4,116	4,175	4,235	3,878
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	36,161	36,612	37,064	37,515	37,966	38,418	38,876	39,334	39,792	40,256	40,721	41,185	41,665	38,890
12	Total Water CIAC	75,857	76,727	77,598	78,468	79,339	80,214	81,090	81,966	82,842	83,718	84,595	85,471	86,346	81,095

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Sebring Lakes

Schedule: A-14

Docket No. 060368-WS

Page: 4 of 5

Test Year Ending 12/31/06

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	38,241	38,591	38,941	39,291	39,641	39,991	40,332	40,674	41,015	41,348	41,681	42,015	42,328	40,314
2	Meter Fees	1,455	1,524	1,593	1,663	1,732	1,806	1,882	1,959	2,035	2,114	2,193	2,272	2,353	1,891
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	39,696	40,115	40,534	40,953	41,372	41,796	42,214	42,632	43,050	43,462	43,874	44,286	44,681	42,205
Property															
6	Dist Reservoirs & Standpipes	8,400	8,487	8,575	8,662	8,750	8,837	8,925	9,012	9,100	9,187	9,275	9,362	9,450	8,925
7	T&D Mains	23,708	24,003	24,298	24,593	24,888	25,183	25,485	25,786	26,088	26,396	26,704	27,012	27,336	25,499
8	Services	531	541	550	560	569	578	588	597	607	616	626	635	644	588
9	Meters/Meter Installation	3,522	3,581	3,641	3,700	3,759	3,819	3,878	3,938	3,997	4,056	4,116	4,175	4,235	3,878
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	36,161	36,612	37,064	37,515	37,966	38,418	38,876	39,334	39,792	40,256	40,721	41,185	41,665	38,890
12	Total Water	75,857	76,727	77,598	78,468	79,339	80,214	81,090	81,966	82,842	83,718	84,595	85,471	86,346	81,095
SEWER															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	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

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CALCULATE CIAC AMORTIZATION RATES									
Schedule of Water Amortization of CIAC by Classification- 2007					Florida Public Service Commission				
Calculate Amortization Rates for Calendar Year 2006					Schedule: A-12				
Sebring Lakes-Water					Page:				
Docket No. 060368-WS					Preparer:				
Historic [] or Projected [x]									
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates									
					Annual	Monthly			
					Dep'n	Dep'n			
					Rate	Rate			
Categories-lines to below									
Cash CIAC:									
1	Capacity Charges	271.1		Water Treatment Equip (see Composite Calc)	3.53%	0.29%			
2	CIAC-1999 Acquisition	271.3		Water Treatment Equip (see Composite Calc)	3.53%	0.29%			
3	Unclaimed Refunds	271.3		Water Treatment Equip (see Composite Calc)	3.53%	0.29%			
4	Main Ext Charge (WHAT AC	271.3		Main Extension Charge	2.63%	0.22%			
5	Serv Install Charge (WHAT A	271.3		Service Installation Charge	2.86%	0.24%			
6	Meter Fees	271.3		Meter Fees	5.88%	0.49%			
7	Total Cash CIAC								
Contributed Property									
8	Dist Res & Standpipe	330.4			2.86%	0.24%			
9	T&D Mains	331.4			2.63%	0.22%			
10	Services	333.4			2.86%	0.24%			
11	Meters/Meter Installation	334.4			5.88%	0.49%			
12	Hydrants	335.4			0.00%	0.00%			
Composite Rate Calculation:									
		UPIS Balance		12/31/06		Depreciation Rate 1/1/07		Depreciation	
		Adj Bal		For Comp		Annual		Monthly	
				Calc		Read from Acc Depr		Expense	
1	INTANGIBLE PLANT								
2	Organization	301.1	0			0.00%			
3	Franchises	302.1	0			0.00%			
4	Other Plant & Misc. Equipment	339.1	0			5.56%			
5	SOURCE OF SUPPLY & PUMPING PLANT					0.00%			
6	Land & Land Rights	303.2	0			0.00%			
7	Structures & Improvements	304.2	0	0		3.57%	0.30%		0
8	Collect. & Impound Reservoir	305.2	0			0.00%			
9	Lake, River & Other Intakes	306.2	0			0.00%			
10	Wells & Springs	307.2	42,040	42,040		3.33%	0.28%		1400
11	Infiltration Galleries & Tunnels	308.2	0			0.00%			
12	Supply Mains	309.2	2,000	2,000		2.86%	0.24%		57
13	Power Generation Equipment	310.2	33,650	33,650		5.00%	0.42%		1683
14	Pumping Equipment	311.2	44,858	44,858		5.00%	0.42%		2243
15	Other Plant & Misc. Equipment	339.2	0			5.56%			
16	WATER TREATMENT PLANT					0.00%			
17	Land & Land Rights	303.3	0			0.00%			
18	Structures & Improvements	304.3	36,656	36,656		3.57%	0.30%		1309
19	Pumping Equipment	311.3	2,595			5.00%			
20	Water Treatment Equipment	320.3	8,172	8,172		5.88%	0.49%		481
21	Other Plant & Misc. Equipment	339.3	601			5.56%			
22	TRANSMISSION & DISTRIBUTION PLANT					0.00%			
23	Land & Land Rights	303.4	0			0.00%			
24	Structures & Improvements	304.4	0	0		3.57%	0.30%		0
25	Pumping Equipment	311.4	240			5.88%			
26	Distr. Reservoirs & Standpipe	330.4	36,712	36,712		2.86%	0.24%		1050
27	Transm. & Distribution Mains	331.4	147,566	147,566		2.63%	0.22%		3881
28	Services	333.4	6,099	6,099		2.86%	0.24%		174
29	Meters & Meter Installations	334.4	14,976	14,976		5.88%	0.49%		881
30	Hydrants	335.4	0	0		0.00%	0.00%		0
31	Backflow Prevention	336.4	0	0		0.00%	0.00%		0
32	Other Plant & Misc. Equipment	339.4	0	0		5.56%	0.46%		0
33	GENERAL PLANT					0.00%			
34	Land & Land Rights	303.5	4,800			0.00%			
35	Structures & Improvements	304.5	0			3.57%			
36	Office Furniture & Equipment	340.5	0			0.00%			
37	Computer Equipment	340.51	0			0.00%			
38	Transportation Equipment	341.5	0			0.00%			
39	Stores Equipment	342.5	0			0.00%			

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Line No.	Description	343.5	344.5	345.5	346.5	347.5	348.5	Composite Rate
40	Tools, Shop & Garage Equipmt	343.5	0	0	0	0	0	0.00%
41	Laboratory Equipment	344.5	0	0	0	0	0	0.00%
42	Power Operated Equipment	345.5	0	0	0	0	0	0.00%
43	Communication Equipment	346.5	0	0	0	0	0	0.00%
44	Miscellaneous Equipment	347.5	4,998	0	0	0	0	6.67%
45	Other Tangible Plant	348.5	0	0	0	0	0	0.00%
63	UPIs/Dep Exp Totals and Composite Rate for CIAC Amortization		372,729					3.53%
Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data								
Line No.	Description	Annual Depr Rate	Mo Depr Rate					
64	Cash CIAC:							
65	Water Treatment Equipment	3.53%	0.29%					
66	Meter Fees	5.88%	0.49%					
67	Main Extension Charge	2.63%	0.22%					
67	Service Installation Fees	2.86%	0.24%					
Property CIAC:								
68	Dist Res & Standpipe	2.86%	0.24%					
69	T&D Mains	2.63%	0.22%					
70	Services	2.86%	0.24%					
71	Meters/Meter Installation	5.88%	0.49%					
72	Hydrants	0.00%	0.00%					

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Line	No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
12		Total Water CIAC	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
10		Hydrants	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
8		Services	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
6		Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
5		Total Cash CIAC	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
3		Main Extension Charge	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
1		Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash CIAC:															
Line	No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
(1)	(3)		(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	

Sebbing Lakes-Water
Docket No. 060368-WS
Historic [] or Projected [X]
Explanation: Provide Adjustments to CIAC Accumulated Depreciation balances per books-other than changes resulting from CIAC Amortization for 2007
Schedule of Water Amortization of CIAC by Classification- 2007
Florida Public Service Commission
Schedule: A-5
Page: 8 of 8
Preparer: <name>

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Line	No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
12		Total Water CIAC	886	886	886	886	886	886	884	884	884	884	884	884	10,618
11		Total Property CIAC	480	480	485	485	485	498	498	498	503	503	503	508	5,926
10		Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Meters/Meter Installation	58	59	59	59	59	59	59	59	59	59	59	59	713
8		Services	9	9	9	9	9	9	9	9	9	9	9	113	
7		T&D Mains	323	323	328	328	342	342	342	347	347	347	347	4,050	
6		Dist Reservoirs & Standpipes	87	87	87	87	87	87	87	87	87	87	87	1,050	
Property CIAC:															
5		Total Cash CIAC	407	407	402	402	402	385	385	385	381	381	381	376	4,692
4		Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
3		Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
2		Meter Fees	81	81	83	83	85	85	85	87	87	87	87	89	1,017
1		Water Treatment Equipment	325	325	319	319	319	300	300	300	294	294	294	287	3,675
Cash CIAC:															
Line	No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
(1)	(3)		(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	

Sebbing Lakes-Water
Docket No. 060368-WS
Historic [] or Projected [X]
Explanation: Provide a Schedule showing additions to monthly CIAC Amortization during 2007
Amort Rates times Adjusted CIAC Balances for 2007
Schedule of Water Amortization of CIAC by Classification- 2007
Florida Public Service Commission
Schedule: A-5
Page: 6 of 8
Preparer: <name>

Schedule of Water Amortization of CIAC by Classification- 2007														Florida Public Service Commission	
Adjusted Accumulated Amortization of CIAC Balances for Rate Case- 2007														Schedule:	A-5
Sebring Lakes-Water														Page:	4 of 8
Docket No. 060368-WS														Preparer:	<name>
Historic <input type="checkbox"/> or Projected <input checked="" type="checkbox"/>														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.	
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) Test Year End 12/31/07	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	42,328	42,653	42,978	43,297	43,616	43,934	44,234	44,535	44,835	45,129	45,422	45,716	46,003	44,206
2	Meter Fees	2,353	2,434	2,516	2,599	2,682	2,765	2,850	2,935	3,020	3,107	3,194	3,281	3,369	2,854
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	44,681	45,087	45,494	45,896	46,298	46,699	47,085	47,470	47,855	48,236	48,616	48,997	49,373	47,061
Property CIAC:															
6	Dist Reservoirs & Standpipes	9,450	9,537	9,625	9,712	9,800	9,887	9,975	10,062	10,150	10,237	10,325	10,412	10,500	9,975
7	T&D Mains	27,336	27,659	27,983	28,311	28,639	28,968	29,310	29,652	29,993	30,340	30,687	31,034	31,386	29,331
8	Services	644	654	663	673	682	692	701	711	720	729	739	748	758	701
9	Meters/Meter Installation	4,235	4,294	4,353	4,413	4,472	4,532	4,591	4,650	4,710	4,769	4,829	4,888	4,947	4,591
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	41,665	42,145	42,624	43,109	43,594	44,078	44,577	45,075	45,573	46,076	46,580	47,083	47,591	44,598
12	Total Water CIAC	86,346	87,232	88,118	89,005	89,891	90,778	91,661	92,545	93,428	94,312	95,196	96,080	96,964	91,658

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Sebring Lakes

Docket No. 060368-WS

Test Year Ending 12/31/07

Schedule: A-14

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	42,328	42,653	42,978	43,297	43,616	43,934	44,234	44,535	44,835	45,129	45,422	45,716	46,003	44,206
2	Meter Fees	2,353	2,434	2,516	2,599	2,682	2,765	2,850	2,935	3,020	3,107	3,194	3,281	3,369	2,854
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	44,681	45,087	45,494	45,896	46,298	46,699	47,085	47,470	47,855	48,236	48,616	48,997	49,373	47,061
Property															
6	Dist Reservoirs & Standpipes	9,450	9,537	9,625	9,712	9,800	9,887	9,975	10,062	10,150	10,237	10,325	10,412	10,500	9,975
7	T&D Mains	27,336	27,659	27,983	28,311	28,639	28,968	29,310	29,652	29,993	30,340	30,687	31,034	31,386	29,331
8	Services	644	654	663	673	682	692	701	711	720	729	739	748	758	701
9	Meters/Meter Installation	4,235	4,294	4,353	4,413	4,472	4,532	4,591	4,650	4,710	4,769	4,829	4,888	4,947	4,591
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	41,665	42,145	42,624	43,109	43,594	44,078	44,577	45,075	45,573	46,076	46,580	47,083	47,591	44,598
12	Total Water	86,346	87,232	88,118	89,005	89,891	90,778	91,661	92,545	93,428	94,312	95,196	96,080	96,964	91,658
SEWER															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	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

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