

ORIGINAL

JS-Kings Cove-Water

Docket No. 060368-WS

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

Lake County, Florida

Rate Base Workpapers

Utility Plant in Service

Accumulated Depreciation

CIAC

Accumulated Amortization of CIAC

DOCUMENT NUMBER DATE

00746 JAN 24 06

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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		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	85,87
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

JS-Kings Cove-Water
Docket No. 060368-WS
Schedule Year Ended: 2005
Historic [x] or Projected []

101 6595 ASI JS-Kings Cove-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	918	918	918	918	918	918	918	918	918	918	918	918	918	918
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	10,000	10,000	10,000	10,000	10,000	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,369
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448
13	310.2	Power Generation Equipment	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276
14	311.2	Pumping Equipment	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590
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	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901
18	304.3	Structures & Improvements	574,216	574,216	574,216	574,216	587,099	587,098	587,098	160,017	160,017	160,017	160,017	160,017	160,017	386,020
19	311.3	Pumping Equipment	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421
20	320.3	Water Treatment Equipment	793	793	793	552	552	552	552	552	552	552	552	552	552	608
21	339.3	Other Plant & Misc. Equipment	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214
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	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219
27	331.4	Transm. & Distribution Mains	46,260	46,260	46,260	46,260	56,163	56,163	56,163	56,163	56,163	56,163	56,163	56,163	56,163	53,116
28	333.4	Services	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047
29	334.4	Meters & Meter Installations	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684
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	807	807	807	807	807	807	807	807	807	807	807	807	807	807
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	37,351	37,351	37,351	37,351	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	28,432
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	354	354	354	354	354	354	354	354	354	245
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	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600
45	348.5	Other Tangible Plant	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886
46		TOTAL	779,631	779,631	779,631	779,390	789,647	790,246	790,246	363,165	363,165	363,165	363,165	363,165	363,165	589,801

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Schedule of Water Plant in Service By Primary Account

Test Year Average balance

JS - Kings Cove

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 2 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	918	918	918	918	918	918	918	918	918	918	918	918	918	918
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	10,000	10,000	10,000	10,000	10,000	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,369
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448
13	310.2	Power Generation Equipment	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276
14	311.2	Pumping Equipment	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590
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	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901
18	304.3	Structures & Improvements	574,216	574,216	574,216	574,216	587,099	587,098	587,098	160,017	160,017	160,017	160,017	160,017	160,017	386,020
19	311.3	Pumping Equipment	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421
20	320.3	Water Treatment Equipment	793	793	793	552	552	552	552	552	552	552	552	552	552	608
21	339.3	Other Plant & Misc. Equipment	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214
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	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219
27	331.4	Transm. & Distribution Mains	46,260	46,260	46,260	46,260	56,163	56,163	56,163	56,163	56,163	56,163	56,163	56,163	56,163	53,116
28	333.4	Services	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047
29	334.4	Meters & Meter Installations	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684
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	807	807	807	807	807	807	807	807	807	807	807	807	807	807
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	37,351	37,351	37,351	37,351	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	28,432
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	354	354	354	354	354	354	354	354	354	245
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	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600
45	348.5	Other Tangible Plant	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886
46		TOTAL	779,631	779,631	779,631	779,390	789,647	790,246	790,246	363,165	363,165	363,165	363,165	363,165	363,165	589,801
47		Subtotal Land & Land Rights	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901

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

JS-Kings Cove-Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [x] or Projected [x]

101 =input field 6595 ASI JS-Kings Cove-Water
 Explanation: Provide UPIS balances by account for the period beginning 12/31/05 through 12/31/06, and 13 month Average.

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Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0	0	0	0	0
3	302.1	Franchises	918	918	918	918	918	918
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0
10	307.2	Wells & Springs	10,600	10,600	10,600	10,600	10,600	10,600
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0
12	309.2	Supply Mains	1,448	1,448	1,448	1,448	1,448	1,448
13	310.2	Power Generation Equipment	18,276	18,276	18,276	18,276	18,276	18,276
14	311.2	Pumping Equipment	12,590	12,590	12,590	12,590	12,590	12,590
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	1,901	1,901	1,901	1,901	1,901	1,901
18	304.3	Structures & Improvements	160,017	160,017	160,017	160,017	160,017	160,017
19	311.3	Pumping Equipment	2,421	2,421	2,421	2,421	2,421	2,421
20	320.3	Water Treatment Equipment	552	552	552	552	552	552
21	339.3	Other Plant & Misc. Equipment	14,214	14,214	14,214	14,214	14,214	14,214
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	25,219	25,219	25,219	25,219	25,219	25,219
27	331.4	Transm. & Distribution Mains	56,163	56,163	56,163	56,163	56,163	56,163
28	333.4	Services	6,047	6,047	6,047	6,047	6,047	6,047
29	334.4	Meters & Meter Installations	10,684	15,189	15,189	15,189	15,189	15,189
30	335.4	Hydrants	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0	0	0	0	0
35	304.5	Structures & Improvements	807	807	807	807	807	807
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0
38	341.5	Transportation Equipment	24,468	24,468	24,468	24,468	24,468	24,468
39	342.5	Stores Equipment	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	354	354	354	354	354	354
41	344.5	Laboratory Equipment	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	2,600	2,600	2,600	2,600	2,600	2,600
45	348.5	Other Tangible Plant	13,886	13,886	13,886	13,886	13,886	13,886
46		TOTAL	363,165	367,637	367,670	367,670	367,670	367,670

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

Florida Public Service Commission

JS - Kings Cove
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		
	1993		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/93 Balance		0
	1994		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/94 Balance		0
	1995		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/95 Balance		0
	1996		
14	Additions		
15	Retirements		
16	Adjustments		
17	12/31/96 Balance		0
	1997		
18	Additions		
19	Retirements		
20	Adjustments		
21	12/31/97 Balance	227,038	357,371
	1998		
22	Additions	0	0
23	Retirements	0	0
24	Adjustments	0	0
25	12/31/98 Balance	227,038	357,371
	1999		
26	Additions	9,451	13,315
27	Retirements	0	0
28	Adjustments	0	0
29	12/31/99 Balance	236,489	370,686

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

Florida Public Service Commission

JS - Kings Cove
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	0	0
31	Retirements	0	0
32	Adjustments	0	0
33	12/31/00 Balance	<u>236,489</u>	<u>370,686</u>
2001			
34	Additions	34,094	16,367
35	Retirements	0	0
36	Adjustments	0	0
37	12/31/01 Balance	<u>270,583</u>	<u>387,053</u>
2002			
38	Additions	58,079	9,626
39	Retirements	0	(200)
40	Adjustments	0	0
41	12/31/02 Balance	<u>328,662</u>	<u>396,479</u>
2003			
42	Additions	4,632	428
43	Retirements	(9,451)	(13,804)
44	Adjustments	0	0
45	12/31/03 Balance	<u>323,843</u>	<u>383,103</u>
2004			
46	Additions	28,706	23,316
47	Retirements	0	0
48	Adjustments	0	0
49	12/31/04 Balance	<u>352,549</u>	<u>406,419</u>
2005			
50	Additions	10,857	21,952
51	Retirements	(241)	(428)
52	Adjustments	(51,955)	2,266
53	12/31/05 Balance	<u>311,210</u>	<u>430,209</u>
2006			
54	Additions	22,328	94,499
55	Retirements	(2,912)	(13,563)
56	Adjustments	5,942	5,712
57	12/31/06 Balance	<u>336,568</u>	<u>516,857</u>
2007			
58	Additions	13,624	14,000
59	Retirements	(2,456)	(2,773)
60	Adjustments	2,913	2,801
61	12/31/07 Balance	<u>350,650</u>	<u>530,885</u>

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

JS-Kings Cove-Water
Docket No. 060368-WS
Schedule Year Ended: 2005
Historic [x] or Projected []

Explanation: Provide Adjustments to UPIS for 2005

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

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Line No.	Acct No.	(1) Account Name	(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) 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	(414,199)	(414,199)	(414,199)	(414,199)	(427,082)	(427,081)	(427,081)	0	0	0	0	0	(226,003)
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	(414,199)	(414,199)	(414,199)	(414,199)	(427,082)	(427,081)	(427,081)	0	0	0	0	0	(226,003)

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

Florida Public Service Commission

JS-Kings Cove-Water
Docket No. 060368-WS
Schedule Year Ended: 2005
Historic [x] or Projected []

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

Schedule: 363,165
Page: 8 of 11
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) Year End 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	918	918	918	918	918	918	918	918	918	918	918	918	918	918
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	10,000	10,000	10,000	10,000	10,000	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,369
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448
13	310.2	Power Generation Equipment	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276
14	311.2	Pumping Equipment	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590
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	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901
18	304.3	Structures & Improvements	160,017	105,705	105,705	105,705	105,705	105,705	105,705	105,705	105,705	105,705	105,705	105,705	105,705	109,883
19	311.3	Pumping Equipment	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421
20	320.3	Water Treatment Equipment	793	793	793	552	552	552	552	552	552	552	552	552	552	608
21	339.3	Other Plant & Misc. Equipment	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214
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	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219
27	331.4	Transm. & Distribution Mains	46,260	46,260	46,260	46,260	56,163	56,163	56,163	56,163	56,163	56,163	56,163	56,163	56,163	53,116
28	333.4	Services	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047
29	334.4	Meters & Meter Installations	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684
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	807	807	807	807	807	807	807	807	807	807	807	807	807	807
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	37,351	37,351	37,351	37,351	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	28,432
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	354	354	354	354	354	354	354	354	354	245
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	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600
45	348.5	Other Tangible Plant	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886
46		TOTAL	365,432	311,120	311,120	310,879	308,253	308,853	308,853	308,853	308,853	308,853	308,853	308,853	308,853	313,664

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Schedule of Water Plant in Service By Primary Account

Test Year Average balance

JS - Kings Cove

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	918	918	918	918	918	918	918	918	918	918	918	918	918	918
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	10,000	10,000	10,000	10,000	10,000	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,369
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448
13	310.2	Power Generation Equipment	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276
14	311.2	Pumping Equipment	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590
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	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901
18	304.3	Structures & Improvements	160,017	105,705	105,705	105,705	105,705	105,705	105,705	105,705	105,705	105,705	105,705	105,705	105,705	109,883
19	311.3	Pumping Equipment	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421
20	320.3	Water Treatment Equipment	793	793	793	552	552	552	552	552	552	552	552	552	552	608
21	339.3	Other Plant & Misc. Equipment	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214
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	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219
27	331.4	Transm. & Distribution Mains	46,260	46,260	46,260	46,260	56,163	56,163	56,163	56,163	56,163	56,163	56,163	56,163	56,163	53,116
28	333.4	Services	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047
29	334.4	Meters & Meter Installations	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684
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	807	807	807	807	807	807	807	807	807	807	807	807	807	807
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	220	1,450	1,833	2,357	451
38	341.5	Transportation Equipment	37,351	37,351	37,351	37,351	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	28,432
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	354	354	354	354	354	354	354	354	354	245
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	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600
45	348.5	Other Tangible Plant	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886
46		TOTAL	365,432	311,120	311,120	310,879	308,253	308,853	308,853	308,853	308,853	309,073	310,303	310,686	311,210	314,115
47		Subtotal Land & Land Rights	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901

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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

JS-Kings Cove-Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [x] or Projected [x]

=input field

Explanation: Provide CWIP amounts closing to plant during 2006

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

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														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													3,000	3,000
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							3,333			3,333			3,333	9,999
28	333.4	Services														0
29	334.4	Meters & Meter Installations							1,608			1,608			1,608	4,824
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							4,941	0	0	4,941	0	0	7,941	17,823

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

Florida Public Service Commission

JS-Kings Cove-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	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Totals
1		INTANGIBLE PLANT														0
2	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												(677)		(677)
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)			(363)	(1,089)
28	333.4	Services														0
29	334.4	Meters & Meter Installations							(382)			(382)			(382)	(1,146)
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							(745)	0	0	(745)	0	0	(1,422)	(2,912)

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

Florida Public Service Commission

JS-Kings Cove-Water
Docket No. 060368-WS
Schedule Year Ended: 2006
Historic [x] or Projected [x]

=input field
Explanation: Provide Adjustments to UPIS for 2006

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) 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 Plant in Service By Primary Account- 2006
Adjusted UPIS Balances- 2006

Florida Public Service Commission

JS-Kings Cove-Water
Docket No. 060368-WS
Schedule Year Ended: 2006
Historic [x] or Projected [x]

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

Schedule:
Page: 8 of 11
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	918	918	918	918	918	918	918	918	918	918	918	918	918	918
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	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448
13	310.2	Power Generation Equipment	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276
14	311.2	Pumping Equipment	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590
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	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901
18	304.3	Structures & Improvements	105,705	105,705	105,705	105,705	105,705	105,705	105,705	105,705	105,705	105,705	105,705	105,705	108,028	105,883
19	311.3	Pumping Equipment	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421
20	320.3	Water Treatment Equipment	552	552	552	552	552	552	552	552	552	552	552	552	552	552
21	339.3	Other Plant & Misc. Equipment	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214
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	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219
27	331.4	Transm. & Distribution Mains	56,163	56,163	56,163	56,163	56,163	56,163	59,133	59,133	59,133	62,103	62,103	62,103	65,073	58,904
28	333.4	Services	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047
29	334.4	Meters & Meter Installations	10,684	15,156	15,189	15,189	15,189	15,189	16,415	16,415	16,415	17,641	17,641	17,641	18,867	15,972
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	807	807	807	807	807	807	807	807	807	807	807	807	807	807
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	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468
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	354	354	354	354	354	354	354	354	354	354	354	354	354	354
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	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600
45	348.5	Other Tangible Plant	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886
46		TOTAL	308,853	313,325	313,358	313,358	313,358	313,358	317,554	317,554	317,554	321,750	321,750	321,750	328,269	317,061

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Schedule of Water Plant in Service By Primary Account

Test Year Average balance

JS - Kings Cove

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [] Projected [X]

Florida Public Service Commission

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	918	918	918	918	918	918	918	918	918	918	918	918	918	918
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	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448
13	310.2	Power Generation Equipment	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276
14	311.2	Pumping Equipment	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590
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	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901
18	304.3	Structures & Improvements	105,705	105,705	105,705	105,705	105,705	105,705	105,705	105,705	105,705	105,705	105,705	105,705	105,705	105,883
19	311.3	Pumping Equipment	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421
20	320.3	Water Treatment Equipment	552	552	552	552	552	552	552	552	552	552	552	552	552	552
21	339.3	Other Plant & Misc. Equipment	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214
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	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219
27	331.4	Transm. & Distribution Mains	56,163	56,163	56,163	56,163	56,163	56,163	59,133	59,133	59,133	62,103	62,103	62,103	65,073	58,904
28	333.4	Services	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047
29	334.4	Meters & Meter Installations	10,684	15,156	15,189	15,189	15,189	15,189	16,415	16,415	16,415	17,641	17,641	17,641	18,867	15,972
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	807	807	807	807	807	807	807	807	807	807	807	807	807	807
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	2,357	2,357	2,357	2,562	2,562	3,398	3,549	3,549	3,549	3,549	3,549	3,549	8,299	3,476
38	341.5	Transportation Equipment	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468
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	354	354	354	354	354	354	354	354	354	354	354	354	354	354
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	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600
45	348.5	Other Tangible Plant	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886
46		TOTAL	311,210	315,682	315,715	315,920	315,920	316,756	321,103	321,103	321,103	325,299	325,299	325,299	336,568	320,537
47		Subtotal Land & Land Rights	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901

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

Florida Public Service Commission

JS-Kings Cove-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				250			250			250	1,000
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			2,500				2,500			2,500			2,500	10,000
28	333.4	Services														0
29	334.4	Meters & Meter Installations			656				656			656			656	2,624
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														0
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	3,406	0	0	3,406	0	0	3,406	0	0	3,406	13,624

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

Florida Public Service Commission

JS-Kings Cove-Water
Docket No. 060368-WS
Schedule Year Ended: 2007
Historic [] or Projected [x]

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														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			(56)				(56)			(56)		(56)		(224)
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				(272)			(272)			(272)		(272)		(1,088)
28	333.4	Services														0
29	334.4	Meters & Meter Installations				(286)			(286)			(286)		(286)		(1,144)
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	(614)	0	0	(614)	0	0	(614)	0	0	(614)	(2,456)

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

Florida Public Service Commission

JS-Kings Cove-Water
Docket No. 060368-WS
Schedule Year Ended: 2007
Historic [] or Projected [x]

Explanation: Provide Adjustments to UPIS for 2007

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

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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

JS-Kings Cove-Water
Docket No. 060368-W5
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	918	918	918	918	918	918	918	918	918	918	918	918	918	918
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	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448
13	310.2	Power Generation Equipment	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276
14	311.2	Pumping Equipment	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590
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	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901
18	304.3	Structures & Improvements	108,028	108,028	108,028	108,222	108,222	108,222	108,416	108,416	108,416	108,610	108,610	108,610	108,804	108,356
19	311.3	Pumping Equipment	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421
20	320.3	Water Treatment Equipment	552	552	552	552	552	552	552	552	552	552	552	552	552	552
21	339.3	Other Plant & Misc. Equipment	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214
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	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219
27	331.4	Transm. & Distribution Mains	65,073	65,073	65,073	67,301	67,301	67,301	69,529	69,529	69,529	71,757	71,757	71,757	73,985	68,843
28	333.4	Services	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047
29	334.4	Meters & Meter Installations	18,867	18,867	18,867	19,237	19,237	19,237	19,607	19,607	19,607	19,977	19,977	19,977	20,347	19,493
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	807	807	807	807	807	807	807	807	807	807	807	807	807	807
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	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468
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	354	354	354	354	354	354	354	354	354	354	354	354	354	354
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	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600
45	348.5	Other Tangible Plant	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886
46	TOTAL		328,269	328,269	328,269	331,061	331,061	331,061	333,853	333,853	333,853	336,645	336,645	336,645	339,437	332,994

Schedule of Water Plant in Service By Primary Account

Test Year Average balance
 JS - Kings Cove
 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	918	918	918	918	918	918	918	918	918	918	918	918	918	918
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	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448
13	310.2	Power Generation Equipment	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276
14	311.2	Pumping Equipment	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590
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	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901
18	304.3	Structures & Improvements	108,028	108,028	108,028	108,222	108,222	108,222	108,416	108,416	108,416	108,610	108,610	108,610	108,804	108,356
19	311.3	Pumping Equipment	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421
20	320.3	Water Treatment Equipment	552	552	552	552	552	552	552	552	552	552	552	552	552	552
21	339.3	Other Plant & Misc. Equipment	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214
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	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219
27	331.4	Transm. & Distribution Mains	65,073	65,073	65,073	67,301	67,301	67,301	69,529	69,529	69,529	71,757	71,757	71,757	73,985	68,843
28	333.4	Services	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047
29	334.4	Meters & Meter Installations	18,867	18,867	18,867	19,237	19,237	19,237	19,607	19,607	19,607	19,977	19,977	19,977	20,347	19,493
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	807	807	807	807	807	807	807	807	807	807	807	807	807	807
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	8,299	8,464	8,682	9,096	9,429	9,692	9,955	10,157	10,337	10,662	10,835	11,002	11,213	9,833
38	341.5	Transportation Equipment	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468
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	354	354	354	354	354	354	354	354	354	354	354	354	354	354
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	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600
45	348.5	Other Tangible Plant	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886
46		TOTAL	336,568	336,733	336,951	340,157	340,490	340,753	343,806	344,010	344,190	347,307	347,480	347,647	350,650	342,827
47		Subtotal Land & Land Rights	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901

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

Florida Public Service Commission

JS-Kings Cove-Water
 Docket No. 060368-W5
 Schedule Year Ended: 2005
 Historic [x] or Projected []

108 [redacted] 6595 ASI JS-Kings Cove-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	34	36	38	40	42	43	45	47	49	51	53	55	57	45
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	4,499	4,527	4,555	4,582	4,610	4,639	4,669	4,698	4,728	4,757	4,786	4,816	4,845	4,670
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	21	21	21	24	28	31	35	38	42	45	49	52	56	36
13	310.2	Power Generation Equipment	966	1,042	1,118	1,194	1,270	1,346	1,423	1,499	1,575	1,651	1,727	1,803	1,879	1,423
14	311.2	Pumping Equipment	2,249	2,301	2,353	2,406	2,458	2,511	2,563	2,616	2,668	2,721	2,773	2,826	2,878	2,563
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	78,682	79,158	79,634	80,110	80,586	81,062	81,538	82,014	82,490	82,966	83,442	83,918	84,394	81,538
19	311.3	Pumping Equipment	121	131	141	151	161	172	182	192	202	212	222	232	242	182
20	320.3	Water Treatment Equipment	65	71	78	(158)	(154)	(149)	(145)	(140)	(135)	(131)	(126)	(122)	(117)	(89)
21	339.3	Other Plant & Misc. Equipment	2,172	2,231	2,290	2,349	2,409	2,468	2,527	2,586	2,645	2,705	2,764	2,823	2,882	2,527
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	1,803	1,863	1,924	1,984	2,044	2,104	2,164	2,224	2,284	2,344	2,404	2,465	2,525	2,164
27	331.4	Transm. & Distribution Mains	14,076	14,177	14,278	14,380	14,503	14,626	14,749	14,872	14,995	15,118	15,241	15,365	15,488	14,759
28	333.4	Services	2,254	2,268	2,283	2,297	2,312	2,326	2,340	2,355	2,369	2,384	2,398	2,412	2,427	2,340
29	334.4	Meters & Meter Installations	4,216	4,268	4,320	4,373	4,425	4,477	4,530	4,582	4,634	4,687	4,739	4,791	4,844	4,530
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	2	4	6	8	11	13	15	17	19	21	9
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	21,447	21,966	22,485	23,004	23,344	23,684	24,024	24,364	24,668	24,668	24,468	24,468	24,468	23,589
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	2	4	6	7	9	11	13	15	17	6
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	2,039	2,054	2,068	2,083	2,097	2,112	2,126	2,141	2,155	2,169	2,184	2,198	2,213	2,126
45	348.5	Other Tangible Plant	5,759	5,874	5,990	6,106	6,222	6,337	6,453	6,569	6,684	6,800	6,916	7,032	7,147	6,453
46		TOTAL	140,401	141,989	143,576	144,926	146,362	147,799	149,237	150,674	151,876	152,974	154,071	155,168	156,266	148,871

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Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
 JS - Kings Cove
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Florida Public Service Commission

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	34	36	38	40	42	43	45	47	49	51	53	55	57	45
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	4,499	4,527	4,555	4,582	4,610	4,639	4,669	4,698	4,728	4,757	4,786	4,816	4,845	4,670
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	21	21	21	24	28	31	35	38	42	45	49	52	56	36
13	310.2	Power Generation Equipment	966	1,042	1,118	1,194	1,270	1,346	1,423	1,499	1,575	1,651	1,727	1,803	1,879	1,423
14	311.2	Pumping Equipment	2,249	2,301	2,353	2,406	2,458	2,511	2,563	2,616	2,668	2,721	2,773	2,826	2,878	2,563
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	78,682	79,158	79,634	80,110	80,586	81,062	81,538	82,014	82,490	82,966	83,442	83,918	84,394	81,538
19	311.3	Pumping Equipment	121	131	141	151	161	172	182	192	202	212	222	232	242	182
20	320.3	Water Treatment Equipment	65	71	78	(158)	(154)	(149)	(145)	(140)	(135)	(131)	(126)	(122)	(117)	(89)
21	339.3	Other Plant & Misc. Equipment	2,172	2,231	2,290	2,349	2,409	2,468	2,527	2,586	2,645	2,705	2,764	2,823	2,882	2,527
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	1,803	1,863	1,924	1,984	2,044	2,104	2,164	2,224	2,284	2,344	2,404	2,465	2,525	2,164
27	331.4	Transm. & Distribution Mains	14,076	14,177	14,278	14,380	14,503	14,626	14,749	14,872	14,995	15,118	15,241	15,365	15,488	14,759
28	333.4	Services	2,254	2,268	2,283	2,297	2,312	2,326	2,340	2,355	2,369	2,384	2,398	2,412	2,427	2,340
29	334.4	Meters & Meter Installations	4,216	4,268	4,320	4,373	4,425	4,477	4,530	4,582	4,634	4,687	4,739	4,791	4,844	4,530
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	2	4	6	8	11	13	15	17	19	21	9
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	21,447	21,966	22,485	23,004	23,344	23,684	24,024	24,364	24,468	24,468	24,468	24,468	24,468	23,589
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	2	4	6	7	9	11	13	15	17	6
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	2,039	2,054	2,068	2,083	2,097	2,112	2,126	2,141	2,155	2,169	2,184	2,198	2,213	2,126
45	348.5	Other Tangible Plant	5,759	5,874	5,990	6,106	6,222	6,337	6,453	6,569	6,684	6,800	6,916	7,032	7,147	6,453
46	TOTAL		140,401	141,989	143,576	144,926	146,362	147,799	149,237	150,674	151,876	152,974	154,071	155,168	156,266	148,871
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

JS-Kings Cove-Water
 Docket No. 060368-W5
 Schedule Year Ended: 2006
 Historic [x] or Projected [x]

108 6595 ASI JS-Kings Cove-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	57	59	61	63	64	66	69	73	76	79	82	85	88	71
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	4,845	4,875	4,904	4,934	4,963	4,992	5,022	5,051	5,081	5,110	5,139	5,169	5,198	5,022
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	56	59	62	66	69	73	76	80	83	87	90	93	97	76
13	310.2	Power Generation Equipment	1,879	1,956	2,032	2,108	2,184	2,260	2,336	2,412	2,489	2,565	2,641	2,717	2,793	2,336
14	311.2	Pumping Equipment	2,878	2,931	2,983	3,035	3,088	3,140	3,193	3,245	3,298	3,350	3,403	3,455	3,508	3,193
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	84,394	84,870	85,346	85,822	86,298	86,774	87,250	87,727	88,203	88,679	89,155	89,631	89,437	87,199
19	311.3	Pumping Equipment	242	252	262	272	283	293	303	313	323	333	343	353	363	303
20	320.3	Water Treatment Equipment	(117)	(112)	(119)	(125)	(132)	(138)	(133)	(129)	(124)	(120)	(115)	(110)	(106)	(122)
21	339.3	Other Plant & Misc. Equipment	2,882	2,942	3,001	3,060	3,119	3,178	3,238	3,297	3,356	3,415	3,474	3,534	3,593	3,238
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	2,525	2,585	2,645	2,705	2,765	2,825	2,885	2,945	3,006	3,066	3,126	3,186	3,246	2,885
27	331.4	Transm. & Distribution Mains	15,488	15,611	15,729	15,847	15,966	16,084	15,850	15,980	16,110	15,883	16,019	16,155	15,935	15,897
28	333.4	Services	2,427	2,441	2,456	2,470	2,484	2,499	2,513	2,528	2,542	2,557	2,571	2,585	2,600	2,513
29	334.4	Meters & Meter Installations	4,844	4,917	5,578	6,239	6,899	7,560	7,259	7,339	7,420	7,124	7,210	7,297	7,007	6,669
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	21	23	25	27	30	32	34	36	39	41	44	46	48	34
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	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468
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	17	18	20	22	24	26	28	29	31	33	35	37	39	28
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	2,213	2,227	2,242	2,256	2,271	2,285	2,300	2,314	2,328	2,343	2,357	2,372	2,386	2,300
45	348.5	Other Tangible Plant	7,147	7,263	7,379	7,495	7,610	7,726	7,842	7,957	8,073	8,189	8,305	8,420	8,536	7,842
46		TOTAL	156,266	157,384	159,074	160,764	162,454	164,144	164,533	165,666	166,800	167,201	168,347	169,493	169,236	163,951

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

Florida Public Service Commission

JS - Kings Cove
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		
	1993		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/93 Balance		0
	1994		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/94 Balance		0
	1995		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/95 Balance		0
	1996		
14	Additions		
15	Retirements		
16	Adjustments		
17	12/31/96 Balance		0
	1997		
18	Additions		
19	Retirements		
20	Adjustments		
21	12/31/97 Balance	63,724	115,513
	1998		
22	Additions	7,256	10,577
23	Retirements	0	0
24	Adjustments	0	0
25	12/31/98 Balance	70,980	126,090
	1999		
26	Additions	7,372	11,231
27	Retirements	0	0
28	Adjustments	0	0
29	12/31/99 Balance	78,352	137,321

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

Florida Public Service Commission

JS - Kings Cove
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	7,496	11,397
31	Retirements	0	0
32	Adjustments	0	0
33	12/31/00 Balance	85,848	148,718
2001			
34	Additions	9,591	11,597
35	Retirements	0	0
36	Adjustments	0	0
37	12/31/01 Balance	95,439	160,315
2002			
38	Additions	13,961	17,885
39	Retirements	0	(1)
40	Adjustments	0	0
41	12/31/02 Balance	109,400	178,199
2003			
42	Additions	14,596	16,933
43	Retirements	(969)	(1,854)
44	Adjustments	0	0
45	12/31/03 Balance	123,027	193,278
2004			
46	Additions	17,374	17,036
47	Retirements	0	1
48	Adjustments	2	0
49	12/31/04 Balance	140,403	210,315
2005			
50	Additions	16,104	18,613
51	Retirements	(241)	(428)
52	Adjustments	(22,594)	(9,457)
53	12/31/05 Balance	133,672	219,043
2006			
54	Additions	12,800	18,577
55	Retirements	(2,912)	(13,563)
56	Adjustments	595	572
57	12/31/06 Balance	144,155	224,629
2007			
58	Additions	12,206	18,120
59	Retirements	(2,456)	(2,773)
60	Adjustments	1,660	1,596
61	12/31/07 Balance	155,565	241,572

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

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Schedule of Water Accumulated Depreciation By Primary Account- 2005
Adjusted 2005 UPIS Balances for Depn Exp Calc

Florida Public Service Commission

JS-Kings Cove-Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic [x] or Projected []

FROM UPIS 2006
 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	918	918	918	918	918	918	918	918	918	918	918	918	918	918
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	10,000	10,000	10,000	10,000	10,000	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,369
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448
13	310.2	Power Generation Equipment	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276
14	311.2	Pumping Equipment	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590
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	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901
18	304.3	Structures & Improvements	160,017	105,705	105,705	105,705	105,705	105,705	105,705	105,705	105,705	105,705	105,705	105,705	105,705	109,883
19	311.3	Pumping Equipment	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421
20	320.3	Water Treatment Equipment	793	793	793	552	552	552	552	552	552	552	552	552	552	608
21	339.3	Other Plant & Misc. Equipment	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214
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	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219
27	331.4	Transm. & Distribution Mains	46,260	46,260	46,260	46,260	56,163	56,163	56,163	56,163	56,163	56,163	56,163	56,163	56,163	53,116
28	333.4	Services	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047
29	334.4	Meters & Meter Installations	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684
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	807	807	807	807	807	807	807	807	807	807	807	807	807	807
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	37,351	37,351	37,351	37,351	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	28,432
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	354	354	354	354	354	354	354	354	354	354	245
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	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600
45	348.5	Other Tangible Plant	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886
46		TOTAL	365,432	311,120	311,120	310,879	308,253	308,853	308,853	308,853	308,853	308,853	308,853	308,853	308,853	313,664

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This Schedule shows the Commission Authorized Depreciation rates for 2005

Line No.	Acct No.	Account Name	Per Annual Report												
			Annual Rate	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1		INTANGIBLE PLANT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	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%
3	302.1	Franchises	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%
4	339.1	Other Plant & Misc. Equipment	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
5		SOURCE OF SUPPLY & PUMPING PLANT	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
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%
7	304.2	Structures & Improvements	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%
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%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%
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%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%
13	310.2	Power Generation Equipment	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
14	311.2	Pumping Equipment	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
15	339.2	Other Plant & Misc. Equipment	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
16		WATER TREATMENT PLANT	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%
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%	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%
19	311.3	Pumping Equipment	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
20	320.3	Water Treatment Equipment	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
21	339.3	Other Plant & Misc. Equipment	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%
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%
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%	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%
25	311.4	Pumping Equipment	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
26	330.4	Distr. Reservoirs & Standpipes	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%
27	331.4	Transm. & Distribution Mains	2.63%	2.63%	2.63%	2.63%	2.63%	2.63%	2.63%	2.63%	2.63%	2.63%	2.63%	2.63%	2.63%
28	333.4	Services	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%
29	334.4	Meters & Meter Installations	5.88%	5.88%	5.88%	5.88%	5.88%	5.88%	5.88%	5.88%	5.88%	5.88%	5.88%	5.88%	5.88%
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	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%
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%
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%	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%
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%
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	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%
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	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%
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%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%
45	348.5	Other Tangible Plant	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%

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

Florida Public Service Commission

JS-Kings Cove-Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic [x] or Projected []

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

Explanation: Provide the monthly Depreciation Expense for 2005

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 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		3	3	3	3	3	3	3	3	3	3	3	3	37
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		28	28	28	28	29	29	29	29	29	29	29	29	346
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		3	3	3	3	3	3	3	3	3	3	3	3	41
13	310.2	Power Generation Equipment		76	76	76	76	76	76	76	76	76	76	76	76	914
14	311.2	Pumping Equipment		52	52	52	52	52	52	52	52	52	52	52	52	630
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		314	314	314	314	314	314	314	314	314	314	314	314	3,774
19	311.3	Pumping Equipment		10	10	10	10	10	10	10	10	10	10	10	10	121
20	320.3	Water Treatment Equipment		7	7	5	5	5	5	5	5	5	5	5	5	59
21	339.3	Other Plant & Misc. Equipment		59	59	59	59	59	59	59	59	59	59	59	59	711
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		60	60	60	60	60	60	60	60	60	60	60	60	721
27	331.4	Transm. & Distribution Mains		101	101	101	123	123	123	123	123	123	123	123	123	1,412
28	333.4	Services		14	14	14	14	14	14	14	14	14	14	14	14	173
29	334.4	Meters & Meter Installations		52	52	52	52	52	52	52	52	52	52	52	52	628
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		2	2	2	2	2	2	2	2	2	2	2	2	29
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		519	519	519	340	340	340	340	340	0	0	0	0	3,256
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	2	2	2	2	2	2	2	2	2	17
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		14	14	14	14	14	14	14	14	14	14	14	14	173
45	348.5	Other Tangible Plant		116	116	116	116	116	116	116	116	116	116	116	116	1,389
46		TOTAL		1,433	1,433	1,431	1,276	1,277	1,277	1,277	1,277	937	937	937	937	14,430

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Florida Public Service Commission

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

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

JS-Kings Cove-Water
Docket No. 060368-WS
Schedule Year End: 2005
Historic [x] or Projected []

Explanation: Provide Retirements for 2005

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) 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	309.1	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 Accumulated Depreciation By Primary Account- 2005
Adjustments to Accumulated Depreciation-2005

Florida Public Service Commission

JS-Kings Cove-Water
Docket No. 060368-WS
Schedule Year Ended: 2005
Historic [x] or Projected []

=input field

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

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

Line No.	Acct No.	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Test Year Enc	(15) Jun thru Dec Total
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0								0
3	302.1	Franchises	(34)	(36)	(38)	(40)	(42)	(43)								0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0								0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0								0
7	304.2	Structures & Improvements	0	0	0	0	0	0								0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0								0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0								0
10	307.2	Wells & Springs	(4,499)	(4,527)	(4,555)	(4,582)	(4,610)	(4,639)								0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0								0
12	309.2	Supply Mains	(21)	(21)	(21)	(24)	(28)	(31)								0
13	310.2	Power Generation Equipment	(966)	(1,042)	(1,118)	(1,194)	(1,270)	(1,346)								0
14	311.2	Pumping Equipment	(2,249)	(2,301)	(2,353)	(2,406)	(2,458)	(2,511)								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	(78,682)	(79,158)	(79,634)	(80,110)	(80,586)	(81,062)								0
19	311.3	Pumping Equipment	(121)	(131)	(141)	(151)	(161)	(172)								0
20	320.3	Water Treatment Equipment	(65)	(71)	(78)	158	154	149								0
21	339.3	Other Plant & Misc. Equipment	(2,172)	(2,231)	(2,290)	(2,349)	(2,409)	(2,468)								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	(1,803)	(1,863)	(1,924)	(1,984)	(2,044)	(2,104)								0
27	331.4	Transm. & Distribution Mains	(14,076)	(14,177)	(14,278)	(14,380)	(14,503)	(14,626)								0
28	333.4	Services	(2,254)	(2,268)	(2,283)	(2,297)	(2,312)	(2,326)								0
29	334.4	Meters & Meter Installations	(4,216)	(4,268)	(4,320)	(4,373)	(4,425)	(4,477)								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	(2)	(4)	(6)								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	(21,447)	(21,966)	(22,485)	(23,004)	(23,344)	(23,684)								0
39	342.5	Stores Equipment	0	0	0	0	0	0								0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	(2)	(4)								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	(2,039)	(2,054)	(2,068)	(2,083)	(2,097)	(2,112)								0
45	348.5	Other Tangible Plant	(5,759)	(5,874)	(5,990)	(6,106)	(6,222)	(6,337)								0
46		TOTAL	(140,401)	(141,989)	(143,576)	(144,926)	(146,362)	(147,799)	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

JS-Kings Cove-Water
 Docket No. 060368-W5
 Schedule Year Ended: 2005
 Historic [X] or Projected []

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

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	
			Start with per books													
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	34	37	40	43	46	49	52	55	58	61	65	68	71	52
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	4,499	4,527	4,555	4,582	4,610	4,639	4,669	4,698	4,728	4,757	4,786	4,816	4,845	4,670
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	21	24	28	31	35	38	42	45	49	52	56	59	62	42
13	310.2	Power Generation Equipment	966	1,042	1,118	1,194	1,270	1,346	1,423	1,499	1,575	1,651	1,727	1,803	1,879	1,423
14	311.2	Pumping Equipment	2,249	2,301	2,353	2,406	2,458	2,511	2,563	2,616	2,668	2,721	2,773	2,826	2,878	2,563
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	78,682	57,755	58,070	58,384	58,698	59,013	59,327	59,642	59,956	60,271	60,585	60,900	61,214	60,961
19	311.3	Pumping Equipment	121	131	141	151	161	172	182	192	202	212	222	232	242	182
20	320.3	Water Treatment Equipment	65	71	78	83	87	92	96	101	106	110	115	119	124	96
21	339.3	Other Plant & Misc. Equipment	2,172	2,231	2,290	2,349	2,409	2,468	2,527	2,586	2,645	2,705	2,764	2,823	2,882	2,527
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	1,803	1,863	1,924	1,984	2,044	2,104	2,164	2,224	2,284	2,344	2,404	2,464	2,525	2,164
27	331.4	Transm. & Distribution Mains	14,076	14,177	14,278	14,380	14,503	14,626	14,749	14,872	14,995	15,118	15,241	15,365	15,488	14,759
28	333.4	Services	2,254	2,268	2,283	2,297	2,312	2,326	2,340	2,355	2,369	2,384	2,398	2,412	2,427	2,340
29	334.4	Meters & Meter Installations	4,216	4,268	4,320	4,373	4,425	4,477	4,530	4,582	4,634	4,687	4,739	4,791	4,844	4,530
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	2	5	7	10	12	14	17	19	22	24	26	29	14
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	21,447	21,966	22,485	23,004	23,344	23,684	24,024	24,364	24,703	24,703	24,703	24,703	24,703	23,680
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	2	4	6	7	9	11	13	15	17	6
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	2,039	2,054	2,068	2,083	2,097	2,112	2,126	2,141	2,155	2,169	2,184	2,198	2,213	2,126
45	348.5	Other Tangible Plant	5,759	5,874	5,990	6,106	6,222	6,337	6,453	6,569	6,684	6,800	6,916	7,032	7,147	6,453
46	TOTAL		140,401	120,593	122,026	123,457	124,732	126,010	127,287	128,564	129,841	130,779	131,716	132,653	133,590	128,588

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

JS - Kings Cove

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Schedule: A-9

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	34	37	40	43	46	49	52	55	58	61	65	68	71	52
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	4,499	4,527	4,555	4,582	4,610	4,639	4,669	4,698	4,728	4,757	4,786	4,816	4,845	4,670
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	21	24	28	31	35	38	42	45	49	52	56	59	62	42
13	310.2	Power Generation Equipment	966	1,042	1,118	1,194	1,270	1,346	1,423	1,499	1,575	1,651	1,727	1,803	1,879	1,423
14	311.2	Pumping Equipment	2,249	2,301	2,353	2,406	2,458	2,511	2,563	2,616	2,668	2,721	2,773	2,826	2,878	2,563
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	78,682	57,755	58,070	58,384	58,698	59,013	59,327	59,642	59,956	60,271	60,585	60,900	61,214	60,961
19	311.3	Pumping Equipment	121	131	141	151	161	172	182	192	202	212	222	232	242	182
20	320.3	Water Treatment Equipment	65	71	78	83	87	92	96	101	106	110	115	119	124	96
21	339.3	Other Plant & Misc. Equipment	2,172	2,231	2,290	2,349	2,409	2,468	2,527	2,586	2,645	2,705	2,764	2,823	2,882	2,527
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	1,803	1,863	1,924	1,984	2,044	2,104	2,164	2,224	2,284	2,344	2,404	2,464	2,525	2,164
27	331.4	Transm. & Distribution Mains	14,076	14,177	14,278	14,380	14,503	14,626	14,749	14,872	14,995	15,118	15,241	15,365	15,488	14,759
28	333.4	Services	2,254	2,268	2,283	2,297	2,312	2,326	2,340	2,355	2,369	2,384	2,398	2,412	2,427	2,340
29	334.4	Meters & Meter Installations	4,216	4,268	4,320	4,373	4,425	4,477	4,530	4,582	4,634	4,687	4,739	4,791	4,844	4,530
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	2	5	7	10	12	14	17	19	22	24	26	29	14
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	3	23	49	81	12
38	341.5	Transportation Equipment	21,447	21,966	22,485	23,004	23,344	23,684	24,024	24,364	24,703	24,703	24,703	24,703	24,703	23,680
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	2	4	6	7	9	11	13	15	17	6
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	2,039	2,054	2,068	2,083	2,097	2,112	2,126	2,141	2,155	2,169	2,184	2,198	2,213	2,126
45	348.5	Other Tangible Plant	5,759	5,874	5,990	6,106	6,222	6,337	6,453	6,569	6,684	6,800	6,916	7,032	7,147	6,453
46		TOTAL	140,401	120,593	122,026	123,457	124,732	126,010	127,287	128,564	129,841	130,782	131,739	132,702	133,672	128,600
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

JS-Kings Cove-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	918	918	918	918	918	918	918	918	918	918	918	918	918	918
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	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448
13	310.2	Power Generation Equipment	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276
14	311.2	Pumping Equipment	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590
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	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901
18	304.3	Structures & Improvements	105,705	105,705	105,705	105,705	105,705	105,705	160,017	160,017	160,017	160,017	160,017	160,017	160,017	162,340
19	311.3	Pumping Equipment	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421
20	320.3	Water Treatment Equipment	552	552	552	552	552	552	552	552	552	552	552	552	552	552
21	339.3	Other Plant & Misc. Equipment	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214
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	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219
27	331.4	Transm. & Distribution Mains	56,163	56,163	56,163	56,163	56,163	56,163	59,133	59,133	59,133	62,103	62,103	62,103	62,103	65,073
28	333.4	Services	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047
29	334.4	Meters & Meter Installations	10,684	15,156	15,189	15,189	15,189	15,189	16,415	16,415	16,415	17,641	17,641	17,641	17,641	18,867
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	807	807	807	807	807	807	807	807	807	807	807	807	807	807
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	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468
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	354	354	354	354	354	354	354	354	354	354	354	354	354	354
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	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600
45	348.5	Other Tangible Plant	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886
46		TOTAL	308,853	313,325	313,358	313,358	313,358	313,358	371,866	371,866	371,866	376,062	376,062	376,062	382,581	

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

Florida Public Service Commission

JS-Kings Cove-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	4.00%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%
4	339.1	Other Plant & Misc. 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%
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%							
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	5.00%	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%
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	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	10.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%
21	339.3	Other Plant & Misc. 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%
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	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	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
26	330.4	Distr. Reservoirs & Standpipes	2.86%	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	5.00%	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%
33		GENERAL PLANT														
34	303.5	Land & Land Rights	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	16.67%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%
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	6.25%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%
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	10.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%

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

Florida Public Service Commission

JS-Kings Cove-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)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 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		3	3	3	3	3	3	3	3	3	3	3	3	37
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		29	29	29	29	29	29	29	29	29	29	29	29	353
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		3	3	3	3	3	3	3	3	3	3	3	3	41
13	310.2	Power Generation Equipment		76	76	76	76	76	76	76	76	76	76	76	76	914
14	311.2	Pumping Equipment		52	52	52	52	52	52	52	52	52	52	52	52	630
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		314	314	314	314	314	476	476	476	476	476	476	483	4,912
19	311.3	Pumping Equipment		10	10	10	10	10	10	10	10	10	10	10	10	121
20	320.3	Water Treatment Equipment		5	5	5	5	5	5	5	5	5	5	5	5	55
21	339.3	Other Plant & Misc. Equipment		59	59	59	59	59	59	59	59	59	59	59	59	711
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		60	60	60	60	60	60	60	60	60	60	60	60	721
27	331.4	Transm. & Distribution Mains		123	123	123	123	123	130	130	130	136	136	136	143	1,555
28	333.4	Services		14	14	14	14	14	14	14	14	14	14	14	14	173
29	334.4	Meters & Meter Installations		74	74	74	74	74	80	80	80	86	86	86	92	965
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		2	2	2	2	2	2	2	2	2	2	2	2	29
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		2	2	2	2	2	2	2	2	2	2	2	2	22
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		14	14	14	14	14	14	14	14	14	14	14	14	173
45	348.5	Other Tangible Plant		116	116	116	116	116	116	116	116	116	116	116	116	1,389
46		TOTAL		959	959	959	959	959	1,133	1,133	1,133	1,146	1,146	1,146	1,165	12,800



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

Florida Public Service Commission

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

JS-Kings Cove-Water
Docket No. 060368-WS
Schedule Year Ended: 2006
Historic [x] or Projected [x]

Explanation: Provide Retirements for 2006

Line No.	Acct No.	(1) Account Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Test Year Ent 2006 7 mos	(15) Total
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	(1,422)	(2,912)

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

Florida Public Service Commission

JS-Kings Cove-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

JS-Kings Cove-Water
Docket No. 060368-W5
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	71	74	77	80	83	86	89	92	95	98	101	104	107	89
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	4,845	4,875	4,904	4,934	4,963	4,992	5,022	5,051	5,081	5,110	5,139	5,169	5,198	5,022
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	62	66	69	73	76	80	83	87	90	93	97	100	104	83
13	310.2	Power Generation Equipment	1,879	1,956	2,032	2,108	2,184	2,260	2,336	2,412	2,489	2,565	2,641	2,717	2,793	2,336
14	311.2	Pumping Equipment	2,878	2,930	2,983	3,035	3,088	3,140	3,193	3,245	3,298	3,350	3,403	3,455	3,508	3,193
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	61,214	61,529	61,843	62,158	62,472	62,787	63,263	63,739	64,215	64,691	65,167	65,643	65,449	63,398
19	311.3	Pumping Equipment	242	252	262	272	282	293	303	313	323	333	343	353	363	303
20	320.3	Water Treatment Equipment	124	129	133	138	142	147	152	156	161	165	170	175	179	152
21	339.3	Other Plant & Misc. Equipment	2,882	2,942	3,001	3,060	3,119	3,178	3,238	3,297	3,356	3,415	3,475	3,534	3,593	3,238
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	2,525	2,585	2,645	2,705	2,765	2,825	2,885	2,945	3,005	3,066	3,126	3,186	3,246	2,885
27	331.4	Transm. & Distribution Mains	15,488	15,611	15,734	15,857	15,980	16,103	15,870	15,999	16,129	15,902	16,038	16,174	15,954	15,911
28	333.4	Services	2,427	2,441	2,456	2,470	2,485	2,499	2,513	2,528	2,542	2,557	2,571	2,585	2,600	2,513
29	334.4	Meters & Meter Installations	4,844	4,918	4,993	5,067	5,141	5,216	4,914	4,995	5,075	4,780	4,866	4,952	4,663	4,956
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	29	31	34	36	38	41	43	46	48	50	53	55	58	43
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	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703
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	17	18	20	22	24	26	28	30	31	33	35	37	39	28
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	2,213	2,227	2,242	2,256	2,271	2,285	2,300	2,314	2,328	2,343	2,357	2,372	2,386	2,300
45	348.5	Other Tangible Plant	7,147	7,263	7,379	7,494	7,610	7,726	7,842	7,957	8,073	8,189	8,305	8,420	8,536	7,842
46		TOTAL	133,590	134,550	135,509	136,468	137,428	138,387	138,776	139,909	141,042	141,443	142,589	143,735	143,479	138,993

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Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
 JS - Kings Cove
 Docket No. 060368-WS
 Schedule Year Ending 12/31/06
 Historical [] Projected [X]

Florida Public Service Commission

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	71	74	77	80	83	86	89	92	95	98	101	104	107	89
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	4,845	4,875	4,904	4,934	4,963	4,992	5,022	5,051	5,081	5,110	5,139	5,169	5,198	5,022
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	62	66	69	73	76	80	83	87	90	93	97	100	104	83
13	310.2	Power Generation Equipment	1,879	1,956	2,032	2,108	2,184	2,260	2,336	2,412	2,489	2,565	2,641	2,717	2,793	2,336
14	311.2	Pumping Equipment	2,878	2,930	2,983	3,035	3,088	3,140	3,193	3,245	3,298	3,350	3,403	3,455	3,508	3,193
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	61,214	61,529	61,843	62,158	62,472	62,787	63,263	63,739	64,215	64,691	65,167	65,643	65,449	63,398
19	311.3	Pumping Equipment	242	252	262	272	282	293	303	313	323	333	343	353	363	303
20	320.3	Water Treatment Equipment	124	129	133	138	142	147	152	156	161	165	170	175	179	152
21	339.3	Other Plant & Misc. Equipment	2,882	2,942	3,001	3,060	3,119	3,178	3,238	3,297	3,356	3,415	3,475	3,534	3,593	3,238
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	2,525	2,585	2,645	2,705	2,765	2,825	2,885	2,945	3,005	3,066	3,126	3,186	3,246	2,885
27	331.4	Transm. & Distribution Mains	15,488	15,611	15,734	15,857	15,980	16,103	16,226	16,349	16,472	16,595	16,718	16,841	16,964	15,911
28	333.4	Services	2,427	2,441	2,456	2,470	2,485	2,499	2,513	2,528	2,542	2,557	2,571	2,585	2,600	2,513
29	334.4	Meters & Meter Installations	4,844	4,918	4,993	5,067	5,141	5,216	5,290	5,364	5,438	5,512	5,586	5,660	5,734	4,956
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	29	31	34	36	38	41	43	46	48	50	53	55	58	43
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	81	114	147	182	218	265	315	364	413	462	512	561	676	332
38	341.5	Transportation Equipment	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703
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	17	18	20	22	24	26	28	30	31	33	35	37	39	28
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	2,213	2,227	2,242	2,256	2,271	2,285	2,300	2,314	2,328	2,343	2,357	2,372	2,386	2,300
45	348.5	Other Tangible Plant	7,147	7,263	7,379	7,494	7,610	7,726	7,842	7,957	8,073	8,189	8,305	8,420	8,536	7,842
46		TOTAL	133,672	134,664	135,656	136,651	137,646	138,652	139,090	140,273	141,456	141,906	143,101	144,296	144,155	139,324
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- 2007
Adjusted 2007 UPIS Balances for Depn Exp Calc

Florida Public Service Commission

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

JS-Kings Cove-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
G:\mgprpt\Treasury\Rates\FLORIDALJM RB WPs Backup\Final RB WPS paste special tabs out\A JSKC-6595w X.xls																
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	918	918	918	918	918	918	918	918	918	918	918	918	918	918
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	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448
13	310.2	Power Generation Equipment	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276
14	311.2	Pumping Equipment	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590	12,590
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	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901
18	304.3	Structures & Improvements	108,028	108,028	108,028	108,222	108,222	108,222	108,416	108,416	108,416	108,610	108,610	108,610	108,804	108,356
19	311.3	Pumping Equipment	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421
20	320.3	Water Treatment Equipment	552	552	552	552	552	552	552	552	552	552	552	552	552	552
21	339.3	Other Plant & Misc. Equipment	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214
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	Disir. Reservoirs & Standpipes	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219
27	331.4	Transm. & Distribution Mains	65,073	65,073	65,073	67,301	67,301	67,301	69,529	69,529	69,529	71,757	71,757	71,757	73,985	68,843
28	333.4	Services	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047
29	334.4	Meters & Meter Installations	18,867	18,867	18,867	19,237	19,237	19,237	19,607	19,607	19,607	19,977	19,977	19,977	20,347	19,493
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	807	807	807	807	807	807	807	807	807	807	807	807	807	807
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	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468	24,468
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	354	354	354	354	354	354	354	354	354	354	354	354	354	354
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	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600
45	348.5	Other Tangible Plant	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886
46	TOTAL		328,269	328,269	328,269	331,061	331,061	331,061	333,853	333,853	333,853	336,645	336,645	336,645	339,437	332,994

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Florida Public Service Commission

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 Preparer: <name>

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

This Schedule shows the Depreciation rates based on Guideline Lives

JS-Kings Cove-Water
 Docket No. 060368-W5
 Schedule Year Ended: 2007
 Historic [] or Projected [X]

Line No.	Acct No.	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%	0.00%	0.00%	0.00%
3	302.1	Franchises	4.00%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%
4	339.1	Other Plant & Misc. Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
5		SOURCE OF SUPPLY & PUMPING PLANT																	
6	303.2	Land & Land Rights	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%	0.30%	0.30%	0.30%
7	304.2	Structures & Improvements	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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%	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%	0.00%	0.00%	0.00%
10	307.2	Weirs & Spillings	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	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%	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%	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%	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%	0.42%	0.42%	0.42%
15	339.2	Other Plant & Misc. Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
16		WATER TREATMENT PLANT																	
17	303.3	Land & Land Rights	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%	0.30%	0.30%	0.30%
18	304.3	Structures & Improvements	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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%	0.42%	0.42%	0.42%
20	320.3	Water Treatment Equipment	10.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%
21	339.3	Other Plant & Misc. Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
22		TRANSMISSION & DISTRIBUTION PLANT																	
23	303.4	Land & Land Rights	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%	0.30%	0.30%	0.30%
24	304.4	Structures & Improvements	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25	311.4	Pumping Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
26	330.4	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%	0.24%	0.24%	0.24%	0.24%
27	331.4	Transm. & Distribution 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%	0.24%	0.24%	0.24%
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%	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%	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%	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%	0.00%	0.00%	0.00%
32	339.4	Other Plant & Misc. Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
33		GENERAL PLANT																	
34	303.5	Land & Land Rights	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%	0.30%	0.30%	0.30%
35	304.5	Structures & Improvements	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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%	0.00%	0.00%	0.00%
37	340.5.1	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%	0.00%	0.00%	0.00%
38	341.5	Transportation Equipment	16.67%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%
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%	0.00%	0.00%	0.00%
40	343.5	Tools, Shop & Garage Equipment	6.25%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%
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%	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%	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%	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%	0.56%	0.56%	0.56%
45	348.5	Other Tangible Plant	10.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%

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Line No	AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	3	3	3	3	3	3	3	3	3	3	3	3	37
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 Inakes	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Weils & Springs	29	29	29	29	29	29	29	29	29	29	29	29	353
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	3	3	3	3	3	3	3	3	3	3	3	3	41
13	310.2 Power Generation Equipment	76	76	76	76	76	76	76	76	76	76	76	76	914
14	311.2 Pumping Equipment	52	52	52	52	52	52	52	52	52	52	52	52	630
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	321	322	322	322	322	323	323	323	323	323	324	324	3,869
19	311.3 Pumping Equipment	10	10	10	10	10	10	10	10	10	10	10	10	121
20	320.3 Water Treatment Equipment	5	5	5	5	5	5	5	5	5	5	5	5	55
21	339.3 Other Plant & Misc. Equipment	59	59	59	59	59	59	59	59	59	59	59	59	711
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 Distir. Reservoirs & Standpipes	60	60	60	60	60	60	60	60	60	60	60	60	721
27	331.4 Transm. & Distribution Mains	143	148	148	148	152	152	152	157	157	157	157	162	1,819
28	333.4 Services	14	14	14	14	14	14	14	14	14	14	14	14	173
29	334.4 Meters & Meter Installations	92	94	94	94	96	96	96	98	98	98	98	100	1,149
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	2	2	2	2	2	2	2	2	2	2	2	2	29
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	2	2	2	2	2	2	2	2	2	2	2	2	22
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	14	14	14	14	14	14	14	14	14	14	14	14	173
45	348.5 Other Tangible Plant	116	116	116	116	116	116	116	116	116	116	116	116	1,389
46	TOTAL	1,004	1,004	1,011	1,011	1,011	1,018	1,018	1,018	1,026	1,026	1,033	1,033	12,206

Schedule of Water Accumulated Depreciation By Primary Account- 2007
 J5-Kings Cove-Water
 Docket No. 060368-W5
 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>

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

Florida Public Service Commission

JS-Kings Cove-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	(56)	0	0	(56)	0	0	(56)	(224)
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	(272)	0	0	(272)	0	0	(272)	0	0	(272)	(1,088)
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	(286)	0	0	(286)	0	0	(286)	0	0	(286)	(1,144)
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	(614)	0	0	(614)	0	0	(614)	0	0	(614)	(2,456)

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

Florida Public Service Commission

JS-Kings Cove-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>

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Line No.	Acct No.	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total	(15) 2007
1		INTANGIBLE PLANT														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 Instalations														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

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

Florida Public Service Commission

JS-Kings Cove-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	107	110	113	117	120	123	126	129	132	135	138	141	144	126
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	5,198	5,228	5,257	5,287	5,316	5,345	5,375	5,404	5,434	5,463	5,492	5,522	5,551	5,375
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	104	107	111	114	118	121	125	128	131	135	138	142	145	125
13	310.2	Power Generation Equipment	2,793	2,869	2,946	3,022	3,098	3,174	3,250	3,326	3,402	3,479	3,555	3,631	3,707	3,250
14	311.2	Pumping Equipment	3,508	3,560	3,612	3,665	3,717	3,770	3,822	3,875	3,927	3,980	4,032	4,085	4,137	3,822
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	65,449	65,770	66,092	66,358	66,680	67,002	67,268	67,591	67,913	68,180	68,503	68,826	69,094	67,297
19	311.3	Pumping Equipment	363	373	383	393	404	414	424	434	444	454	464	474	484	424
20	320.3	Water Treatment Equipment	179	184	188	193	198	202	207	211	216	221	225	230	234	207
21	339.3	Other Plant & Misc. Equipment	3,593	3,652	3,711	3,771	3,830	3,889	3,948	4,008	4,067	4,126	4,185	4,244	4,304	3,948
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	3,246	3,306	3,366	3,426	3,486	3,546	3,606	3,667	3,727	3,787	3,847	3,907	3,967	3,606
27	331.4	Transm. & Distribution Mains	15,954	16,096	16,239	16,115	16,262	16,410	16,290	16,442	16,595	16,480	16,637	16,795	16,685	16,385
28	333.4	Services	2,600	2,614	2,629	2,643	2,657	2,672	2,686	2,701	2,715	2,730	2,744	2,758	2,773	2,686
29	334.4	Meters & Meter Installations	4,663	4,755	4,848	4,656	4,750	4,845	4,655	4,751	4,847	4,659	4,757	4,854	4,668	4,747
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	58	60	62	65	67	70	72	74	77	79	82	84	86	72
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	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703
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	39	41	42	44	46	48	50	52	53	55	57	59	61	50
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	2,386	2,401	2,415	2,430	2,444	2,458	2,473	2,487	2,502	2,516	2,531	2,545	2,560	2,473
45	348.5	Other Tangible Plant	8,536	8,652	8,767	8,883	8,999	9,115	9,230	9,346	9,462	9,577	9,693	9,809	9,925	9,230
46		TOTAL	143,479	144,483	145,486	145,884	146,895	147,906	148,310	149,329	150,347	150,759	151,784	152,810	153,229	148,515

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

JS - Kings Cove

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	107	110	113	117	120	123	126	129	132	135	138	141	144	126
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	5,198	5,228	5,257	5,287	5,316	5,345	5,375	5,404	5,434	5,463	5,492	5,522	5,551	5,375
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	104	107	111	114	118	121	125	128	131	135	138	142	145	125
13	310.2	Power Generation Equipment	2,793	2,869	2,946	3,022	3,098	3,174	3,250	3,326	3,402	3,479	3,555	3,631	3,707	3,250
14	311.2	Pumping Equipment	3,508	3,560	3,612	3,665	3,717	3,770	3,822	3,875	3,927	3,980	4,032	4,085	4,137	3,822
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	65,449	65,770	66,092	66,358	66,680	67,002	67,268	67,591	67,913	68,180	68,503	68,826	69,094	67,287
19	311.3	Pumping Equipment	363	373	383	393	404	414	424	434	444	454	464	474	484	424
20	320.3	Water Treatment Equipment	179	184	188	193	198	202	207	211	216	221	225	230	234	207
21	339.3	Other Plant & Misc. Equipment	3,593	3,652	3,711	3,771	3,830	3,889	3,948	4,008	4,067	4,126	4,185	4,244	4,304	3,948
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	3,246	3,306	3,366	3,426	3,486	3,546	3,606	3,667	3,727	3,787	3,847	3,907	3,967	3,606
27	331.4	Transm. & Distribution Mains	15,954	16,096	16,239	16,115	16,262	16,410	16,290	16,442	16,595	16,480	16,637	16,795	16,685	16,385
28	333.4	Services	2,600	2,614	2,629	2,643	2,657	2,672	2,686	2,701	2,715	2,730	2,744	2,758	2,773	2,686
29	334.4	Meters & Meter Installations	4,663	4,755	4,848	4,656	4,750	4,845	4,655	4,751	4,847	4,659	4,757	4,854	4,668	4,747
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	58	60	62	65	67	70	72	74	77	79	82	84	86	72
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	676	794	914	1,041	1,172	1,306	1,445	1,586	1,729	1,877	2,028	2,181	2,336	1,468
38	341.5	Transportation Equipment	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703	24,703
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	39	41	42	44	46	48	50	52	53	55	57	59	61	50
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	2,386	2,401	2,415	2,430	2,444	2,458	2,473	2,487	2,502	2,516	2,531	2,545	2,560	2,473
45	348.5	Other Tangible Plant	8,536	8,652	8,767	8,883	8,999	9,115	9,230	9,346	9,462	9,577	9,693	9,809	9,925	9,230
46		TOTAL	144,155	145,276	146,401	146,924	148,066	149,212	149,755	150,914	152,076	152,636	153,812	154,990	155,565	149,983
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 Contributions In Aid of Construction by Classification- 2005													Florida Public Service Commission		
CIAC Balances per Books- 2005													Schedule:	A-9	
JS-Kings Cove-Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []													Page:	2 of	
Explanation: Provide the CIAC Balances by month by Classification for 2005													Preparer:	<name>	
Line No.	(1) Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:													My input here why does Dan not have Adds below?		
1	Water Treatment Equipment	94,663	94,663	94,663	94,963	94,963	94,963	95,263	95,263	95,263	95,263	95,263	95,263	95,263	95,055
2	Meter Fees	0	0	0	100	100	100	200	200	200	200	200	200	200	131
3	Main Extension Charge	0	0	0	500	500	500	1,000	1,000	1,000	1,000	1,000	1,000	1,000	654
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	94,663	94,663	94,663	95,563	95,563	95,563	96,463	96,463	96,463	96,463	96,463	96,463	96,463	95,840
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	94,663	94,663	94,663	95,563	95,563	95,563	96,463	96,463	96,463	96,463	96,463	96,463	96,463	95,840

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance
JS - Kings Cove
Docket No. 060368-WS
 Test Year Ending 12/31/05

Schedule: A-12
 Page: 2 of 5
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	94,663	94,663	94,663	94,963	94,963	94,963	95,263	95,263	95,263	95,263	95,263	95,263	95,263	95,055
2	Meter Fees	0	0	0	100	100	100	200	200	200	200	200	200	200	131
3	Main Extension Charge	0	0	0	500	500	500	1,000	1,000	1,000	1,000	1,000	1,000	1,000	654
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	94,663	94,663	94,663	95,563	95,563	95,563	96,463	96,463	96,463	96,463	96,463	96,463	96,463	95,840
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	94,663	94,663	94,663	95,563	95,563	95,563	96,463	96,463	96,463	96,463	96,463	96,463	96,463	95,840
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	158,530	158,530	158,530	158,830	158,830	158,830	159,130	159,130	159,130	159,130	159,130	159,130	159,130	158,922
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	1,000	1,000	1,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	1,308
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	158,530	158,530	158,530	159,830	159,830	159,830	161,130	161,130	161,130	161,130	161,130	161,130	161,130	160,230
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	158,530	158,530	158,530	159,830	159,830	159,830	161,130	161,130	161,130	161,130	161,130	161,130	161,130	160,230

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Schedule of Water Contributions in Aid of Construction by Classification- 2006														Florida Public Service Commission	
CIAC Balances per Books- 2006														Schedule:	A-9
JS-Kings Cove-Water		217	6595	=input field	ASI	JS-Kings Cove-Water								Page:	2 of
Docket No. 060368-WS		Explanation: Provide the CIAC Balances by month by Classification												Preparer:	<name>
Schedule Year Ended: 2006		for 2006													
Historic [] or Projected [X]															
Line No.	(1) Description	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year End 12/31/06	(15) Average Balance
Cash CIAC:															
1	Water Treatment Equipment	95,263	95,263	95,263	95,263	95,563	95,563	95,663	95,663	95,663	95,763	95,763	95,763	95,863	95,563
2	Meter Fees	200	200	200	200	300	300	333	333	333	367	367	367	400	300
3	Main Extension Charge	1,000	1,000	1,000	1,000	1,500	1,500	1,667	1,667	1,667	1,833	1,833	1,833	2,000	1,500
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	96,463	96,463	96,463	96,463	97,363	97,363	97,663	97,663	97,663	97,963	97,963	97,963	98,263	97,363
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	96,463	96,463	96,463	96,463	97,363	97,363	97,663	97,663	97,663	97,963	97,963	97,963	98,263	97,363

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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

JS - Kings Cove
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

Schedule: A-11
Page: 1 of 2
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		
	1993		
2	Additions		
3	Adjustments		
4	12/31/93 Balance		0
	1994		
5	Additions		
6	Adjustments		
7	12/31/94 Balance		0
	1995		
8	Additions		
9	Adjustments		
10	12/31/95 Balance		0
	1996		
11	Additions		
12	Adjustments		
13	12/31/96 Balance		0
	1997		
14	Additions		
15	Adjustments		
16	12/31/97 Balance	92,213	158,530
	1998		
17	Additions	0	0
18	Adjustments	0	0
19	12/31/98 Balance	92,213	158,530
	1999		
20	Additions	0	0
21	Adjustments	0	0
22	12/31/99 Balance	92,213	158,530

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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

JS - Kings Cove
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	1,400	0
24	Adjustments	0	0
25	12/31/00 Balance	93,613	158,530
2001			
26	Additions	300	0
27	Adjustments	0	0
28	12/31/01 Balance	93,913	158,530
2002			
29	Additions	0	0
30	Adjustments	0	0
31	12/31/02 Balance	93,913	158,530
2003			
32	Additions	100	0
33	Adjustments	0	0
34	12/31/03 Balance	94,013	158,530
2004			
35	Additions	650	0
36	Adjustments	0	0
37	12/31/04 Balance	94,663	158,530
2005			
38	Additions	1,375	2,600
39	Adjustments	4,525	7,585
40	12/31/05 Balance	100,563	168,715
2006			
41	Additions	1,800	2,599
42	Adjustments	0	0
43	12/31/06 Balance	102,363	171,314
2007			
44	Additions	0	0
45	Adjustments	0	0
46	12/31/07 Balance	102,363	171,314

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

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Line No.	Description	Categories	Recalculated
35	Total Water CIAC		94,663
34	Total Property CIAC		0
33	Hydrants		0
32	Meter/Meter Installation		0
31	Services		0
30	T&D Mains		0
29	Dist Res & Standpipes		0
28	Total Cash CIAC		94,663
27	Service Installation Fees		0
26	Main Extension Charge		0
25	Meter Fees		0
24	Water Treatment Equipment		94,663
	Cash CIAC:		
	Explanation: Rearrange the categories shown above into new categories that combine certain data		
23	Total Water CIAC		94,663
22	Total Property CIAC		0
21	Hydrants		0
11	Meter/Meter Installation		0
10	Services		0
9	T&D Mains		0
8	Dist Res & Standpipes		0
	Property CIAC 271.5:		271.5
7	Total Cash CIAC		94,663
6	Serv Install Charge		0
5	Main Ext Charge		0
4	Unclaimed Refunds		0
3	CIAC-1999 Acquisition		92,213
2	Meter Fees		0
1	Capacity Charges 271.1		2,450
	Cash CIAC:		
	Explanation: Calculate CIAC at 12/31/04 based on WPS		
	12/31/04		12/31/04
	Categories-lines 24 to 35 below		
	Water Treatment Equipment		2,450
	Meter Fees		0
	Water Treatment Equipment		92,213
	Water Treatment Equipment		0
	Main Extension Charge		0
	Service Installation Charge		0
	Total Cash CIAC		94,663

Florida Public Service Commission

Schedule: A-12

Page:

Preparer:

CONVERT 12/31/04 Balances to Consistent Categories (same as FWS)

Schedule of Water Contributions in Aid of Construction by Classification- 2005

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US-Kings Cove-Water
 Docket No. 060358-WS
 Schedule Year Ended: 2005
 Historic [x] or Projected []

Schedule of Water Contributions in Aid of Construction by Classification-2005

Schedule Year Ended: 2005
 Docket No. 060368-WS
 JS-Kings Cove-Water
 Historical [X] or Projected []

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

Line	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
(1)	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
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

Schedule of Water Contributions in Aid of Construction by Classification-2005

Schedule Year Ended: 2005
 Docket No. 060368-WS
 JS-Kings Cove-Water
 Historical [X] or Projected []

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

Florida Public Service Commission

Schedule of Water Contributions in Aid of Construction by Classification-2005

Schedule Year Ended: 2005
 Docket No. 060368-WS
 JS-Kings Cove-Water
 Historical [X] or Projected []

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

Florida Public Service Commission

Line	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
(1)	Cash CIAC:													
1	Water Treatment Equipment	320												600
2	Meter Fees	334												200
3	Main Extension Charge	331												1,000
4	Service Installation Fees	333												0
5	Total Cash CIAC	900	0	0	0	0	0	0	0	0	0	0	0	1,800
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	900	0	0	0	0	0	0	0	0	0	0	0	1,800

Schedule of Water Contributions in Aid of Construction by Classification-2005

Schedule Year Ended: 2005
 Docket No. 060368-WS
 JS-Kings Cove-Water
 Historical [X] or Projected []

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

Florida Public Service Commission

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Schedule of Water Contributions in Aid of Construction by Classification - 2005												Florida Public Service Commission			
Line No.	(1) Description	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End 12/31/05	(15) Average Balance
JS-Kings Cove-Water Docket No. 060364-WS Schedule Year Ended: 2005 Historic [X] or Projected []												Schedule: A-5 Page: 4 of 8 Preparer:			
Explanation: Provide Rate case Adjusted CIAC Balances by account for 2005 Equals Book Balances plus accumulated Rate Case Adjustments above															
		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	Water Treatment Equipment	94,663	98,763	98,763	99,063	99,063	99,063	99,363	99,363	99,363	99,363	99,363	99,363	99,363	98,840
2	Meter Fees	0	0	0	100	100	100	200	200	200	200	200	200	200	131
3	Main Extension Charge	0	0	0	500	500	500	1,000	1,000	1,000	1,000	1,000	1,000	1,000	654
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	94,663	98,763	98,763	99,663	99,663	99,663	100,563	100,563	100,563	100,563	100,563	100,563	100,563	99,625
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	94,663	98,763	98,763	99,663	99,663	99,663	100,563	100,563	100,563	100,563	100,563	100,563	100,563	99,625

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

JS - Kings Cove

Schedule: A-12

Docket No. 060368-WS

Page: 3 of 5

Test Year Ending 12/31/05

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	94,663	98,763	98,763	99,063	99,063	99,063	99,363	99,363	99,363	99,363	99,363	99,363	99,363	98,840
2	Meter Fees	0	0	0	100	100	100	200	200	200	200	200	200	200	131
3	Main Extension Charge	0	0	0	500	500	500	1,000	1,000	1,000	1,000	1,000	1,000	1,000	654
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	94,663	98,763	98,763	99,663	99,663	99,663	100,563	100,563	100,563	100,563	100,563	100,563	100,563	99,625
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	94,663	98,763	98,763	99,663	99,663	99,663	100,563	100,563	100,563	100,563	100,563	100,563	100,563	99,625
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	158,530	166,115	166,115	166,415	166,415	166,415	166,715	166,715	166,715	166,715	166,715	166,715	166,715	165,924
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	1,000	1,000	1,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	1,308
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	158,530	166,115	166,115	167,415	167,415	167,415	168,715	168,715	168,715	168,715	168,715	168,715	168,715	167,232
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	158,530	166,115	166,115	167,415	167,415	167,415	168,715	168,715	168,715	168,715	168,715	168,715	168,715	167,232

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Florida Public Service Commission														
Additions to CIAC-2006														
=input field														
JS-Kings Cove-Water														
Docket No. 060368-WS														
Explanation: Additions to CIAC by Month for use in calculating the Book balances (not otherwise readily available)														
Schedule Year Ended: 2006														
Historic [] or Projected [X]														
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	300	0	0	0	0	0	0	600
2	Meter Fees	334	0	0	0	0	0	0	33	33	0	0	0	200
3	Main Extension Charge	331	0	0	0	0	0	0	157	0	0	0	0	1,000
4	Service Installation Fees	333	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	900	0	300	0	0	0	300	1,800
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	900	0	300	0	0	0	300	1,800

Florida Public Service Commission														
Schedule of Water Contributions in Aid of Construction by Classification- 2006														
Adjustments to CIAC-2005														
=input field														
JS-Kings Cove-Water														
Docket No. 060368-WS														
Explanation: Provide Adjustments to CIAC for 2006 per books														
Schedule Year Ended: 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
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
Schedule of Water Contributions in Aid of Construction by Classification- 2006														
Change to CIAC current month Balances-2006														
JS-Kings Cove-Water														
Docket No. 060368-WS														
Schedule Year Ended: 2006														
Historic [] or Projected [X]														
Schedule: A-5														
Page: after pg 8														
Preparer: <name>														

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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		
JS-Kings Cove-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]																	
Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
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	Test Year End 12/31/06	Average Balance		
Cash CIAC:																	
1	Water Treatment Equipment	99,363	99,363	99,363	99,363	99,663	99,663	99,763	99,763	99,763	99,863	99,863	99,863	99,863	99,663	99,663	
2	Meter Fees	200	200	200	200	300	300	333	333	333	367	367	367	367	400	300	
3	Main Extension Charge	1,000	1,000	1,000	1,000	1,500	1,500	1,667	1,667	1,667	1,833	1,833	1,833	2,000	1,500		
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Total Cash CIAC	100,563	100,563	100,563	100,563	101,463	101,463	101,763	101,763	101,763	102,063	102,063	102,063	102,363	101,463		
Property CIAC:																	
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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	100,563	100,563	100,563	100,563	101,463	101,463	101,763	101,763	101,763	102,063	102,063	102,063	102,363	101,463		

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Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

JS - Kings Cove

Docket No. 060368-WS

Test Year Ending 12/31/06

Florida Public Service Commission

Schedule: A-12

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	99,363	99,363	99,363	99,363	99,663	99,663	99,763	99,763	99,763	99,863	99,863	99,863	99,963	99,663
2	Meter Fees	200	200	200	200	300	300	333	333	333	367	367	367	400	300
3	Main Extension Charge	1,000	1,000	1,000	1,000	1,500	1,500	1,667	1,667	1,667	1,833	1,833	1,833	2,000	1,500
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	100,563	100,563	100,563	100,563	101,463	101,463	101,763	101,763	101,763	102,063	102,063	102,063	102,363	101,463
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	100,563	100,563	100,563	100,563	101,463	101,463	101,763	101,763	101,763	102,063	102,063	102,063	102,363	101,463
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	166,715	166,715	166,715	166,715	167,015	167,015	167,115	167,115	167,115	167,215	167,215	167,215	167,315	167,015
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	2,000	2,000	2,000	2,000	3,000	3,000	3,333	3,333	3,333	3,666	3,666	3,666	3,999	3,000
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	168,715	168,715	168,715	168,715	170,015	170,015	170,448	170,448	170,448	170,881	170,881	170,881	171,314	170,015
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	168,715	168,715	168,715	168,715	170,015	170,015	170,448	170,448	170,448	170,881	170,881	170,881	171,314	170,015

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Schedule of Water Contributions in Aid of Construction by Classification-2007		Schedule of Water Contributions in Aid of Construction by Classification-2007														
Line	No.	Description	Cash CIAC													
			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	0
11		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10		Hydrants														
9		Meters/Meter Installation														
8		Services														
7		T&D Mains														
6		Dist Reservoirs & Standpipes														
		Property CIAC:														
5		Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4		Service Installation Fees														
3		Main Extension Charge														
2		Meter Fees														
1		Water Treatment Equipment														
		Cash CIAC:														
(1)			(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Historic [] or Projected [X]			Explanation: Provide adjustments to CIAC for 2007 per books													
Schedule Year Ended: 2007			Schedule Year Ended: 2007													
Docket No. 060368-WS			Docket No. 060368-WS													
JS-Kings Cove-Water			JS-Kings Cove-Water													
Adjustments to CIAC-2007			Adjustments to CIAC-2007													
Schedule of Water Contributions in Aid of Construction by Classification-2007			Schedule of Water Contributions in Aid of Construction by Classification-2007													
Florida Public Service Commission			Florida Public Service Commission													
Schedule: A-5			Schedule: A-5													
Page: 8 of 8			Page: 8 of 8													
Preparer: <name>			Preparer: <name>													

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Schedule of Water Contributions in Aid of Construction by Classification-2007		Schedule of Water Contributions in Aid of Construction by Classification-2007														
Line	No.	Description	Cash CIAC													
			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	0
11		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10		Hydrants														
9		Meters/Meter Installation														
8		Services														
7		T&D Mains														
6		Dist Reservoirs & Standpipes														
		Property CIAC:														
5		Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4		Service Installation Fees	333													
3		Main Extension Charge	331													
2		Meter Fees	334													
1		Water Treatment Equipment	320													
		Cash CIAC:														
(1)			(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
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													
Schedule Year Ended: 2007			Schedule Year Ended: 2007													
Docket No. 060368-WS			Docket No. 060368-WS													
JS-Kings Cove-Water			JS-Kings Cove-Water													
Adjustments to CIAC-2007			Adjustments to CIAC-2007													
Schedule of Water Contributions in Aid of Construction by Classification-2007			Schedule of Water Contributions in Aid of Construction by Classification-2007													
Florida Public Service Commission			Florida Public Service Commission													
Schedule: A-5			Schedule: A-5													
Page: 8 of 8			Page: 8 of 8													
Preparer: <name>			Preparer: <name>													

Schedule of Water Contributions in Aid of Construction by Classification, 2007															
Adjusted CIAC Balances- 2007															
JS-Kings Cove-Water															
Docket No. 060368-W5															
Schedule Year Ended: 2007															
Historic [] or Projected [X]															
Line No.	(1) Description	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year End 12/31/06	(15) Average Balance
	Cash CIAC:														
1	Water Treatment Equipment	99,963	99,963	99,963	99,963	99,963	99,963	99,963	99,963	99,963	99,963	99,963	99,963	99,963	99,963
2	Meter Fees	400	400	400	400	400	400	400	400	400	400	400	400	400	400
3	Main Extension Charge	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
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363
	Property CIAC:														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363

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Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
JS - Kings Cove
Docket No. 060368-WS
 Test Year Ending 12/31/07

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	99,963	99,963	99,963	99,963	99,963	99,963	99,963	99,963	99,963	99,963	99,963	99,963	99,963	99,963
2	Meter Fees	400	400	400	400	400	400	400	400	400	400	400	400	400	400
3	Main Extension Charge	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
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	167,315	167,315	167,315	167,315	167,315	167,315	167,315	167,315	167,315	167,315	167,315	167,315	167,315	167,315
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314

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Schedule of Water Amortization of CIAC by Classification- 2005													Florida Public Service Commission		
Accum Amort CIAC Balances per Books- 2005													Schedule:	A-9	
JS-Kings Cove-Water		272	6595	=input field		ASI		JS-Kings Cove-Water					Page:	2 of	
Docket No. 060368-WS		Explanation: Provide the Amort of CIAC Balances per-books by month by Classification											Preparer:	<name>	
Schedule Year Ended: 2005		for the year ended 12/31/05.													
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>															
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	48,038	48,334	48,629	48,925	49,221	49,517	49,814	50,111	50,408	50,705	51,002	51,299	51,596	49,815
2	Meter Fees	0	0	0	0	1	1	2	3	4	5	6	7	8	3
3	Main Extension Charge	0	0	0	1	2	3	5	8	10	12	14	16	19	7
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	48,038	48,334	48,629	48,926	49,224	49,522	49,822	50,122	50,422	50,722	51,022	51,323	51,623	49,825
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	48,038	48,334	48,629	48,926	49,224	49,522	49,822	50,122	50,422	50,722	51,022	51,323	51,623	49,825

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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	48,038	48,334	48,629	48,925	49,221	49,517	49,814	50,111	50,408	50,705	51,002	51,299	51,596	49,815
2	Meter Fees	0	0	0	0	1	1	2	3	4	5	6	7	8	3
3	Main Extension Charge	0	0	0	1	2	3	5	8	10	12	14	16	19	7
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	48,038	48,334	48,629	48,926	49,224	49,522	49,822	50,122	50,422	50,722	51,022	51,323	51,623	49,825
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	48,038	48,334	48,629	48,926	49,224	49,522	49,822	50,122	50,422	50,722	51,022	51,323	51,623	49,825
SEWER															
Cash															
13	Treatment & Disposal Equipment	102,196	102,773	103,350	103,929	104,507	105,085	105,665	106,244	106,823	107,403	107,982	108,561	109,141	105,666
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	2	4	6	10	15	19	23	27	31	35	13
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	102,196	102,773	103,350	103,931	104,511	105,092	105,675	106,259	106,842	107,426	108,009	108,593	109,176	105,679
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	102,196	102,773	103,350	103,931	104,511	105,092	105,675	106,259	106,842	107,426	108,009	108,593	109,176	105,679

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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	
JS-Kings Cove-Water Docket No. 080368-WS Schedule Year Ended: 2006 Historic [] or Projected [x]													Page:	2 of	
Explanation: Provide the Amort of CIAC Balances per books by month by Classification for the year ended 12/31/06													Preparer:	<name>	
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:		From calc at far bottom													
1	Water Treatment Equipment	51,596	51,888	52,180	52,473	52,766	53,059	53,353	53,647	53,941	54,235	54,529	54,822	55,116	53,354
2	Meter Fees	8	8	8	9	9	10	11	12	13	14	15	16	17	11
3	Main Extension Charge	19	19	19	20	21	22	24	26	28	31	33	35	37	26
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	51,623	51,915	52,207	52,502	52,796	53,091	53,388	53,685	53,982	54,279	54,576	54,873	55,170	53,391
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	51,623	51,915	52,207	52,502	52,796	53,091	53,388	53,685	53,982	54,279	54,576	54,873	55,170	53,391
													55,170		

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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

JS - Kings Cove
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		
	1993		
2	Additions		
3	Adjustments		
4	12/31/93 Balance		0
	1994		
5	Additions		
6	Adjustments		
7	12/31/94 Balance		0
	1995		
8	Additions		
9	Adjustments		
10	12/31/95 Balance		0
	1996		
11	Additions		
12	Adjustments		
13	12/31/96 Balance		0
	1997		
14	Additions		
15	Adjustments		
16	12/31/97 Balance	92,213	158,530
	1998		
17	Additions	0	0
18	Adjustments	0	0
19	12/31/98 Balance	92,213	158,530
	1999		
20	Additions	0	0
21	Adjustments	0	0
22	12/31/99 Balance	92,213	158,530

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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

JS - Kings Cove
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2000		
23	Additions	1,400	0
24	Adjustments	<u>0</u>	<u>0</u>
25	12/31/00 Balance	93,613	158,530
	2001		
26	Additions	300	0
27	Adjustments	<u>0</u>	<u>0</u>
28	12/31/01 Balance	93,913	158,530
	2002		
29	Additions	0	0
30	Adjustments	<u>0</u>	<u>0</u>
31	12/31/02 Balance	93,913	158,530
	2003		
32	Additions	100	0
33	Adjustments	<u>0</u>	<u>0</u>
34	12/31/03 Balance	94,013	158,530
	2004		
35	Additions	650	0
36	Adjustments	<u>0</u>	<u>0</u>
37	12/31/04 Balance	94,663	158,530
	2005		
38	Additions	1,375	2,600
39	Adjustments	<u>(50,019)</u>	<u>(69,938)</u>
40	12/31/05 Balance	46,019	91,192
	2006		
41	Additions	3,548	7,036
42	Adjustments	<u>0</u>	<u>0</u>
43	12/31/06 Balance	49,566	98,229
	2007		
44	Additions	3,581	6,248
45	Adjustments	<u>0</u>	<u>0</u>
46	12/31/07 Balance	53,148	104,476

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

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CALCULATE CIAC AMORTIZATION RATES									
Schedule of Water Amortization of CIAC by Classification- 2005			Florida Public Service Commission			Schedule: A-12			
Calculate Amortization Rates for Calendar Year 2005			Preparer:			Monthly Depn Rate			
Explanation: Identify CIAC			Annual Report			Depreciation Rates			
Input field			Annual			Monthly			
Adj Bal			For Comp Calc			Annual Depn Rate			Monthly Depn Rate
UPIS Balance 12/31/04			Depreciation Rate 1/1/05			Depreciation Expense			
Adj Bal			For Comp Calc			Annual			Monthly
Read from Acc Depr			Annual			Monthly			Depn Expense
Categories-lines to below									
Water Treatment Equip (see Composite Calc)									
Water Treatment Equip (see Composite Calc)									
Main Extension Charge									
Service Installation Charge									
Meter Fees									
Total Cash CIAC									
Contributed Property									
Dist Res & Standpipe									
T&D Mains									
Services									
Meters/Meter Installation									
Hydrants									
Composite Rate Calculation:									
1 INTANGIBLE PLANT									
2 Organization									
3 Franchises									
4 Other Plant & Misc. Equipment									
5 SOURCE OF SUPPLY & PUMPING PLANT									
6 Land & Land Rights									
7 Structures & Improvements									
8 Collect. & Impound Reservoir									
9 Lake, River & Other Intakes									
10 Wells & Springs									
11 Infiltration Galleries & Tunnels									
12 Supply Mains									
13 Power Generation Equipment									
14 Pumping Equipment									
15 Other Plant & Misc. Equipment									
16 WATER TREATMENT PLANT									
17 Land & Land Rights									
18 Structures & Improvements									
19 Pumping Equipment									
20 Water Treatment Equipment									
21 Other Plant & Misc. Equipment									
22 TRANSMISSION & DISTRIBUTION PLANT									
23 Land & Land Rights									
24 Structures & Improvements									
25 Pumping Equipment									
26 Distr. Reservoirs & Standpipes									
27 Transm. & Distribution Mains									
28 Services									
29 Meters & Meter Installations									
30 Hydrants									
31 Backflow Prevention									
32 Other Plant & Misc. Equipment									

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Line No.	Description	Amount	Category	Sub-Category	Amount	Category	Sub-Category	Amount
35	Total Water CIAC				48,038			
34	Total Property CIAC				0			
33	Hydrants				0			
32	Meter/Meter Installation				0			
31	Services				0			
30	T&D Mains				0			
29	Dist Res & Standpipes				0			
28	Total Cash CIAC				48,038			
27	Service Installation Fees				0			
26	Main Extension Charge				0			
25	Meter Fees				48,038			
24	Water Treatment Equipment				0			
	Cash CIAC:							
	Recalc							
	CK Balances							
	Explanation: Rearrange the categories shown above into new categories that combine certain data							
23	Total Water CIAC				48,038			
22	Total Property CIAC				0			
21	Hydrants				395.4			
11	Meter/Meter Installation				334.4			
10	Services				334.4			
9	T&D Mains				331.4			
8	Dist Res & Standpipes				330.4			
	Property CIAC 271.5:				271.5			
7	Total Cash CIAC				48,038			
6	Service Installation Charge				0			
5	Main Ext Charge				0			
4	Undeclared Refunds				48,038			
3	CIAC-1999 Acquisition				0			
2	Meter Fees				0			
1	Capacity Charges 271.1				0			
	Cash CIAC:							
	Categories-lines 24 to 35 below							
	12/31/04							
	Explanation: Calculate Accumulated Amortization of CIAC at 12/31/04 based on W/P Preparer:							
	Page:							
	Schedule:							
	Schedule:							
	Florida Public Service Commission							
	Schedule of Water Amortization of CIAC by Classification-2005							
	Schedule No. 960368-WS							
	Schedule Year Ended: 2005							
	Historic [X] or Projected []							
	J5-Kings Cove-Water							
	=input field							
	CONVERT: 2/31/04 Balances to Consistent Categories (same as FWS)							

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Line	No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
		Cash CIAC:													
1	(1)	Water Treatment Equipment	295	296	296	297	297	297	297	297	297	297	297	297	3,557
2	(2)	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	8
3	(3)	Main Extension Charge	0	0	0	1	2	2	2	2	2	2	2	2	18
4	(4)	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
5	(5)	Total Cash CIAC	295	296	296	297	297	297	297	297	297	297	297	297	3,584
		Property CIAC:													
6	(6)	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0
7	(7)	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
8	(8)	Services	0	0	0	0	0	0	0	0	0	0	0	0	0
9	(9)	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0
10	(10)	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0
11	(11)	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
12	(12)	Total Water CIAC	295	296	296	297	297	297	297	297	297	297	297	297	3,584

JS-Kings Cove-Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic [x] or Projected []
 Explanation: Provide Adjustments to CIAC Accumulated Depreciation balances per books other than changes resulting from CIAC Amortization for 2005
 Preparer: <name>
 Page: 8 of 8
 Schedule: A-5
 Florida Public Service Commission

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Line	No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
		Cash CIAC:													
1	(1)	Water Treatment Equipment	295	296	296	297	297	297	297	297	297	297	297	297	3,557
2	(2)	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	8
3	(3)	Main Extension Charge	0	0	0	1	2	2	2	2	2	2	2	2	18
4	(4)	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
5	(5)	Total Cash CIAC	295	296	296	297	297	297	297	297	297	297	297	297	3,584
		Property CIAC:													
6	(6)	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0
7	(7)	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
8	(8)	Services	0	0	0	0	0	0	0	0	0	0	0	0	0
9	(9)	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0
10	(10)	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0
11	(11)	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
12	(12)	Total Water CIAC	295	296	296	297	297	297	297	297	297	297	297	297	3,584

JS-Kings Cove-Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic [x] or Projected []
 Amort Rates: Provide a Schedule showing additions to monthly CIAC Amortization during 2005
 Preparer: <name>
 Page: 6 of 8
 Schedule: A-5
 Florida Public Service Commission

Schedule of Water Amortization of CIAC by Classification- 2005 Adjusted Accumulated Amortization of CIAC Balances for Rate Case- 2005														Florida Public Service Commission			
JS-Kings Cove-Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []														Schedule: A-5 Page: 4 of 8 Preparer: <name>			
Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month average.																	
Line No.	Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance		
Cash CIAC:																	
1	Water Treatment Equipment	48,038	42,730	43,025	43,321	43,617	43,913	44,210	44,507	44,804	45,101	45,398	45,695	45,992	44,642		
2	Meter Fees	0	0	0	0	1	1	2	3	4	5	6	7	8	3		
3	Main Extension Charge	0	0	0	1	2	3	5	8	10	12	14	16	19	7		
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
5	Total Cash CIAC	48,038	42,730	43,025	43,322	43,620	43,918	44,218	44,518	44,818	45,118	45,418	45,719	46,019	44,652		
Property CIAC:																	
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
12	Total Water CIAC	48,038	42,730	43,025	43,322	43,620	43,918	44,218	44,518	44,818	45,118	45,418	45,719	46,019	44,652		

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Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 JS - Kings Cove
 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	48,038	42,730	43,025	43,321	43,617	43,913	44,210	44,507	44,804	45,101	45,398	45,695	45,992	44,642
2	Meter Fees	0	0	0	0	1	1	2	3	4	5	6	7	8	3
3	Main Extension Charge	0	0	0	1	2	3	5	8	10	12	14	16	19	7
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	48,038	42,730	43,025	43,322	43,620	43,918	44,218	44,518	44,818	45,118	45,418	45,719	46,019	44,652
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	48,038	42,730	43,025	43,322	43,620	43,918	44,218	44,518	44,818	45,118	45,418	45,719	46,019	44,652
SEWER															
Cash															
13	Treatment & Disposal Equipment	102,196	84,789	85,366	85,945	86,523	87,101	87,681	88,260	88,839	89,419	89,998	90,577	91,157	89,066
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	2	4	6	10	15	19	23	27	31	35	13
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	102,196	84,789	85,366	85,947	86,527	87,108	87,691	88,275	88,858	89,442	90,025	90,609	91,192	89,079
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	102,196	84,789	85,366	85,947	86,527	87,108	87,691	88,275	88,858	89,442	90,025	90,609	91,192	89,079

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CALCULATE CIAC AMORTIZATION RATES									
Schedule of Water Amortization of CIAC by Classification- 2006 Calculate Amortization Rates for Calendar Year 2006						Florida Public Service Commission			
JS-Kings Cove-Water Docket No. 060368-W5 Schedule Year Ended: 2006 Historic [] or Projected [x]						Schedule: A-12 Page: Preparer:			
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates						Input field			
Categories-lines to below						Annual Dep'n Rate		Monthly Dep'n Rate	
1	Cash CIAC:								
2	Capacity Charges	271.1		Water Treatment Equip (see Composite Calc)		3.55%		0.30%	
3	CIAC-1999 Acquisition	271.3		Water Treatment Equip (see Composite Calc)		3.55%		0.30%	
4	Unclaimed Refunds	271.3		Water Treatment Equip (see Composite Calc)		3.55%		0.30%	
5	Main Ext Charge (WHAT AC)	271.3		Main Extension Charge	331.2	2.63%		0.22%	
6	Serv Install Charge (WHAT A)	271.3		Service Installation Charge	333.4	2.86%		0.24%	
7	Meter Fees	271.3		Meter Fees	334.4	5.88%		0.49%	
7	Total Cash CIAC								
8	Contributed Property	271.2							
9	Dist Res & Standpipe	336.4				2.86%		0.24%	
10	T&D Mains	331.4				2.63%		0.22%	
11	Services	333.4				2.86%		0.24%	
12	Meters/Meter Installation	334.4				5.88%		0.49%	
12	Hydrants	335.4				0.00%		0.00%	
Composite Rate Calculation:									
		UPIS Balance 12/31/05		Depreciation Rate 1/1/06		Depreciation Expense			
		Adj Bal	For Comp Calc	Annual Read from Acc Depr	Monthly				
1	INTANGIBLE PLANT								
2	Organization	301.1	0	0.00%					
3	Franchises	302.1	918	4.00%					
4	Other Plant & Misc. Equipment	339.1	0	5.00%					
5	SOURCE OF SUPPLY & PUMPING PLANT:			0.00%					
6	Land & Land Rights	303.2	0	0.00%					
7	Structures & Improvements	304.2	0	3.57%	0.30%	0			
8	Collect. & Impound Reservoirs	305.2	0	0.00%					
9	Lake, River & Other Intakes	306.2	0	0.00%					
10	Wells & Springs	307.2	10,600	3.33%	0.28%	353			
11	Infiltration Galleries & Tunnels	308.2	0	0.00%					
12	Supply Mains	309.2	1,448	2.86%	0.24%	41			
13	Power Generation Equipment	310.2	18,276	5.00%	0.42%	914			
14	Pumping Equipment	311.2	12,590	5.00%	0.42%	630			
15	Other Plant & Misc. Equipment	339.2	0	5.00%					
16	WATER TREATMENT PLANT			0.00%					
17	Land & Land Rights	303.3	1,901	0.00%					
18	Structures & Improvements	304.3	160,017	3.57%	0.30%	5713			
19	Pumping Equipment	311.3	2,421	5.00%					
20	Water Treatment Equipment	320.3	552	10.00%	0.83%	55			
21	Other Plant & Misc. Equipment	339.3	14,214	5.00%					
22	TRANSMISSION & DISTRIBUTION PLANT			0.00%					
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	5.00%					
26	Dist. Reservoirs & Standpipes	330.4	25,219	2.86%	0.24%	721			
27	Transm. & Distribution Mains	331.4	56,163	2.63%	0.22%	1477			
28	Services	333.4	6,047	2.86%	0.24%	173			
29	Meters & Meter Installations	334.4	10,684	5.88%	0.49%	628			
30	Hydrants	335.4	0	0.00%	0.00%	0			
31	Backflow Prevention	336.4	0	0.00%					
32	Other Plant & Misc. Equipment	339.4	0	5.00%	0.42%	0			
33	GENERAL PLANT			0.00%					
34	Land & Land Rights	303.5	0	0.00%					
35	Structures & Improvements	304.5	807	3.57%					
36	Office Furniture & Equipment	340.5	0	0.00%					
37	Computer Equipment	340.51	0	0.00%					

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38	Transportation Equipment	341.5	24,468	16.67%															
39	Stores Equipment	342.5	0	0.00%															
40	Tools, Shop & Garage Equipm	343.5	354	6.25%															
41	Laboratory Equipment	344.5	0	0.00%															
42	Power Operated Equipment	345.5	0	0.00%															
43	Communication Equipment	346.5	0	0.00%															
44	Miscellaneous Equipment	347.5	2,600	6.67%															
45	Other Tangible Plant	348.5	13,886	10.00%															
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization		301,596			10,705		3.55%											
			363,165																
<p>Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data</p>																			
Line No.	Description			Annual Depr Rate	Mo Depr Rate														
Cash CIAC:																			
64	Water Treatment Equipment			3.55%	0.30%														
65	Meter Fees			5.88%	0.49%														
66	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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Schedule of Water Amortization of CIAC by Classification- 2006															Florida Public Service Commission		
CIAC Amortization- 2006															Schedule: A-5		
JS-Kings Cove-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	292	292	293	293	293	294	294	294	294	294	294	294	294	3,521		
2	Meter Fees	0	0	0	0	0	1	1	1	1	1	1	1	1	8		
3	Main Extension Charge	0	0	1	1	1	2	2	2	2	2	2	2	2	19		
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
5	Total Cash CIAC	292	292	295	295	295	297	297	297	297	297	297	297	297	3,548		
Property CIAC:																	
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
12	Total Water CIAC	292	292	295	295	295	297	297	297	297	297	297	297	297	3,548		

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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		
JS-Kings Cove-Water															Page: 8 of 8		
Docket No. 060368-WS															Preparer: <name>		
Explanation: Provide Adjustments to CIAC Accumulated Depreciation balances per books-other than changes resulting from CIAC Amortization for 2006																	
Schedule Year Ended: 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	[REDACTED]												0			
2	Meter Fees	[REDACTED]												0			
3	Main Extension Charge	[REDACTED]												0			
4	Service Installation Fees	[REDACTED]												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	[REDACTED]												0			
7	T&D Mains	[REDACTED]												0			
8	Services	[REDACTED]												0			
9	Meters/Meter Installation	[REDACTED]												0			
10	Hydrants	[REDACTED]												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			
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/05	01/31/06	02/29/06	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
JS-Kings Cove-Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic <input type="checkbox"/> or Projected <input checked="" type="checkbox"/>															
Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average.															
1	Cash CIAC:														
2	Water Treatment Equipment	45,982	46,254	46,576	46,899	47,162	47,455	47,749	48,043	48,337	48,631	48,925	49,218	49,512	47,750
3	Meter Fees	8	8	8	9	9	10	11	12	13	14	15	16	17	11
4	Main Extension Charge	19	19	19	20	21	22	24	26	28	31	33	35	37	26
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	46,019	46,311	46,603	46,898	47,192	47,487	47,784	48,081	48,378	48,675	48,972	49,269	49,566	47,787
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	46,019	46,311	46,603	46,898	47,192	47,487	47,784	48,081	48,378	48,675	48,972	49,269	49,566	47,787

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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	45,992	46,284	46,576	46,869	47,162	47,455	47,749	48,043	48,337	48,631	48,925	49,218	49,512	47,750
2	Meter Fees	8	8	8	9	9	10	11	12	13	14	15	16	17	11
3	Main Extension Charge	19	19	19	20	21	22	24	26	28	31	33	35	37	26
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	46,019	46,311	46,603	46,898	47,192	47,487	47,784	48,081	48,378	48,675	48,972	49,269	49,566	47,787
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	46,019	46,311	46,603	46,898	47,192	47,487	47,784	48,081	48,378	48,675	48,972	49,269	49,566	47,787
SEWER															
Cash															
13	Treatment & Disposal Equipment	91,157	91,736	92,314	92,893	93,473	94,053	94,633	95,213	95,794	96,374	96,955	97,535	98,116	94,634
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	35	40	44	48	54	60	67	74	81	89	97	104	112	70
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	91,192	91,775	92,358	92,941	93,527	94,113	94,700	95,288	95,875	96,463	97,051	97,639	98,229	94,704
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	91,192	91,775	92,358	92,941	93,527	94,113	94,700	95,288	95,875	96,463	97,051	97,639	98,229	94,704

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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									
JS-Kings Cove-Water					Schedule: A-12				
Docket No. 060368-WS					Page:				
Historic [] or Projected [x]					Preparer:				
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates									
					Annual	Monthly			
					Dep'n	Dep'n			
					Rate	Rate			
Categories-lines to below									
1	Cash CIAC:								
2	Capacity Charges	271.1		Water Treatment Equip (see Composite Calc)	3.58%	0.30%			
3	CIAC-1999 Acquisition	271.3		Water Treatment Equip (see Composite Calc)	3.58%	0.30%			
4	Unclaimed Refunds	271.3		Water Treatment Equip (see Composite Calc)	3.58%	0.30%			
5	Main Ext Charge (WHAT AC	271.3		Main Extension Charge	2.63%	0.22%			
6	Serv Install Charge (WHAT A	271.3		Service Installation Charge	2.86%	0.24%			
7	Meter Fees	271.3		Meter Fees	5.88%	0.49%			
7	Total Cash CIAC								
8	Contributed Property	271.2							
9	Dist Res & Standpipe	330.4			2.86%	0.24%			
10	T&D Mains	331.4			2.63%	0.22%			
11	Services	333.4			2.86%	0.24%			
12	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	Expense		
				Calc	Read from Acc Depr				
1	INTANGIBLE PLANT								
2	Organization	301.1	0		0.00%				
3	Franchises	302.1	918		4.00%				
4	Other Plant & Misc. Equipment	339.1	0		5.00%				
5	SOURCE OF SUPPLY & PUMPING PLANT		0		0.00%				
6	Land & Land Rights	333.2	0		0.00%				
7	Structures & Improvements	334.2	0	0	3.57%	0.30%	0		
8	Collect. & Impound Reservoirs	305.2	0		0.00%				
9	Lake, River & Other Intakes	306.2	0		0.00%				
10	Wells & Springs	307.2	10,600	10,600	3.33%	0.28%	353		
11	Infiltration Galleries & Tunnels	308.2	0		0.00%				
12	Supply Mains	309.2	1,448	1,448	2.86%	0.24%	41		
13	Power Generation Equipment	310.2	18,276	18,276	5.00%	0.42%	914		
14	Pumping Equipment	311.2	12,590	12,590	5.00%	0.42%	630		
15	Other Plant & Misc. Equipment	339.2	0		5.00%				
16	WATER TREATMENT PLANT		0		0.00%				
17	Land & Land Rights	303.3	1,901		0.00%				
18	Structures & Improvements	304.3	162,340	162,340	3.57%	0.30%	5796		
19	Pumping Equipment	311.3	2,421		5.00%				
20	Water Treatment Equipment	320.3	552	552	10.00%	0.83%	55		
21	Other Plant & Misc. Equipment	339.3	14,214		5.00%				
22	TRANSMISSION & DISTRIBUTION PLANT		0		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	0		5.00%				
26	Dist. Reservoirs & Standpipes	330.4	25,219	25,219	2.86%	0.24%	721		
27	Transm. & Distribution Mains	331.4	65,073	65,073	2.63%	0.22%	1711		
28	Services	333.4	6,047	6,047	2.86%	0.24%	173		
29	Meters & Meter Installations	334.4	18,867	18,867	5.88%	0.49%	1109		
30	Hydrants	335.4	0	0	0.00%	0.00%	0		
31	Backflow Prevention	336.4	Y	0	0.00%				
32	Other Plant & Misc. Equipment	339.4	0	0	5.00%	0.42%	0		
33	GENERAL PLANT		0		0.00%				
34	Land & Land Rights	303.5	0		0.00%				
35	Structures & Improvements	304.5	807		3.57%				
36	Office Furniture & Equipment	340.5	Y	0	0.00%				
37	Computer Equipment	340.51	0		0.00%				
38	Transportation Equipment	341.5	24,468		16.67%				
39	Stores Equipment	342.5	0		0.00%				

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40	Tools, Shop & Garage Equipm	343.5		354		6.25%												
41	Laboratory Equipment	344.5		0		0.00%												
42	Power Operated Equipment	345.5		0		0.00%												
43	Communication Equipment	346.5		0		0.00%												
44	Miscellaneous Equipment	347.5		2,600		6.67%												
45	Other Tangible Plant	348.5		13,886		10.00%												
											Composite Rate							
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			321,011				11,503										
<p>Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data</p>																		
Line No.	Description					Annual Depr Rate		Mo Depr Rate										
Cash CIAC:																		
64	Water Treatment Equipment					3.58%		0.30%										
65	Meter Fees					5.88%		0.49%										
66	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	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)
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														
JS-Kings Cove-Water														
Docket No. 060388-WS														
Input field														
Schedule: A-5														
Page: 8 of 8														
Preparer: <name>														
Florida Public Service Commission														

Line	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
12	Total Water CIAC	295	295	295	297	297	297	297	297	297	300	300	300	3,581
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	295	295	297	297	297	297	297	297	297	300	300	300	3,581
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	1	1	2	2	2	2	2	2	2	19
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	8
1	Water Treatment Equipment	295	295	296	296	297	297	297	297	297	297	297	297	3,554
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)
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: A-5														
Page: 6 of 8														
Preparer: <name>														

Schedule of Water Amortization of CIAC by Classification- 2007		Adjusted Accumulated Amortization of CIAC Balances for Rate Case- 2007													Florida Public Service Commission		
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	Schedule:	Page:
		12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance	A-5	4 of 8
JS-Kings Cove-Water Docket No. 060368-W5 Historic [] or Projected [x] Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average.																	
	Cash CIAC:																
1	Water Treatment Equipment	49,512	49,807	50,102	50,388	50,694	50,990	51,286	51,583	51,880	52,177	52,473	52,770	53,067	51,288		
2	Meter Fees	17	17	17	18	18	19	20	21	21	22	23	24	25	20		
3	Main Extension Charge	37	37	37	38	39	41	43	45	47	49	52	54	56	44		
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
5	Total Cash CIAC	49,566	49,861	50,156	50,454	50,751	51,048	51,348	51,648	51,948	52,248	52,548	52,848	53,148	51,352		
	Property CIAC:																
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
12	Total Water CIAC	49,566	49,861	50,156	50,454	50,751	51,048	51,348	51,648	51,948	52,248	52,548	52,848	53,148	51,352		

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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	49,512	49,807	50,102	50,398	50,694	50,990	51,286	51,583	51,880	52,177	52,473	52,770	53,067	51,288
2	Meter Fees	17	17	17	17	18	18	19	20	21	22	23	24	25	20
3	Main Extension Charge	37	37	37	38	39	41	43	45	47	49	52	54	56	44
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	49,566	49,861	50,156	50,454	50,751	51,048	51,348	51,648	51,948	52,248	52,548	52,848	53,148	51,352
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	49,566	49,861	50,156	50,454	50,751	51,048	51,348	51,648	51,948	52,248	52,548	52,848	53,148	51,352
SEWER															
Cash															
13	Treatment & Disposal Equipment	98,116	98,628	99,141	99,653	100,165	100,678	101,190	101,702	102,214	102,727	103,239	103,751	104,264	101,190
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	112	121	129	137	146	154	162	171	179	187	196	204	212	162
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	98,229	98,749	99,270	99,790	100,311	100,832	101,352	101,873	102,394	102,914	103,435	103,955	104,476	101,352
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	98,229	98,749	99,270	99,790	100,311	100,832	101,352	101,873	102,394	102,914	103,435	103,955	104,476	101,352

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