

ORIGINAL

**Lake Josephine
Water**

Docket No. 060368-WS

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

Highlands County, Florida

Rate Base Workpapers

Utility Plant in Service

Accumulated Depreciation

CIAC

Accumulated Amortization of CIAC

DOCUMENT NUMBER DATE

00747 JAN 24 5

FPSC-COMMISSION CLERK

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 340.61).

2a,



| C:\Documents and Settings\miller\Florida Case_2006\Reg Index 1.xls\Sheet1 | | | | | |
|---|----------|----------|----------|----------|--|
| 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 | 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 | 80-82 | 80-82 | 80-82 | |
| CIAC Balances | 83 | 83 | 83 | 83 | |
| Amortization Rates | 83 | 83 | 83 | 83 | |
| Amortization Expense | 84 | 84 | 84 | 84 | |
| Adjustments | 84 | 84 | 84 | 84 | |
| 2005 Monthly Balances | 85 a,b | 85 a,b | 85 a,b | 85 a,b | |
| 2006 | | | | | |
| Calculate Amort Rates eff 1/1/06 | 86-88 | 86-88 | 86,87 | 86,87 | |
| Calculate Amort Rates eff 5/1/06 | 89-91 | 89,90 | N/A | N/A | |
| CIAC Balances | 92 | 92 | 92 | 92 | |
| Amortization Rates | 92 | 92 | 92 | 92 | |
| Amortization Expense | 93 | 93 | 93 | 93 | |
| Adjustments | 93 | 93 | 93 | 93 | |
| 2006 Monthly Balances | 94 a,b | 94 a,b | 94 a,b | 94 a,b | |
| 2007 | | | | | |
| Calculate Amort Rates eff 1/1/07 | 95-97 | 95-96 | 95,96 | 95,96 | |
| CIAC Balances | 98 | 98 | 98 | 98 | |
| Amortization Rates | 98 | 98 | 98 | 98 | |
| Amortization Expense | 99 | 99 | 99 | 99 | |
| Adjustments | 99 | 99 | 99 | 99 | |
| 2006 Monthly Balances | 100 a,b | 100 a,b | 100 a,b | 100 a,b | |

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

2 b

F:\Aqual\Final RB WPs before pst spd[A LOsE-6558w.xls]2007 Accum Amort of CIAC

12/13/2006 18:18

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

Florida Public Service Commission

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

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0 0 0
Explanation: Provide UPIS per book balances by account for the period beginning 12/31/04 through 12/31/05, and 13 month Average.

Schedule: UPIS 2005 -Workpapers
Page: 1 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) 12/31/05 | (15) Average Balance |
|----------|----------|-----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|------------------|-------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 | Collect. & Impound Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 | Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 | Wells & Springs | 30,455 | 30,455 | 30,455 | 30,455 | 30,455 | 30,455 | 30,455 | 30,455 | 30,455 | 30,455 | 30,455 | 30,455 | 30,455 | 30,455 |
| 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 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 |
| 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 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 |
| 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 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 18 | 304.3 | Structures & Improvements | 79,031 | 79,031 | 79,031 | 79,031 | 79,031 | 79,031 | 79,031 | 79,031 | 88,804 | 88,804 | 88,804 | 88,804 | 84,637 | 82,469 |
| 19 | 311.3 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,146 | 1,146 | 1,146 | 1,146 | 264 |
| 20 | 320.3 | Water Treatment Equipment | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 |
| 21 | 339.3 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 311.4 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 331.4 | Transm. & Distribution Mains | 150,391 | 150,391 | 150,391 | 151,623 | 151,623 | 152,395 | 152,395 | 152,395 | 152,395 | 152,395 | 152,395 | 152,395 | 152,395 | 151,814 |
| 28 | 333.4 | Services | 16,999 | 16,999 | 16,999 | 16,999 | 16,999 | 16,999 | 16,999 | 18,799 | 18,799 | 18,799 | 18,799 | 18,799 | 18,799 | 17,691 |
| 29 | 334.4 | Meters & Meter Installations | 53,904 | 53,904 | 53,904 | 60,086 | 60,086 | 60,086 | 60,086 | 60,086 | 60,086 | 60,086 | 60,086 | 60,086 | 60,086 | 58,659 |
| 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 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 |
| 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 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 |
| 43 | 346.5 | Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 347.5 | Miscellaneous Equipment | 6,834 | 6,834 | 6,834 | 6,834 | 6,834 | 6,834 | 6,834 | 6,834 | 6,834 | 6,834 | 7,400 | 7,400 | 7,400 | 6,965 |
| 45 | 348.5 | Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | | TOTAL | 496,047 | 496,047 | 496,047 | 503,461 | 503,461 | 504,233 | 504,233 | 506,033 | 515,806 | 515,806 | 517,518 | 517,518 | 511,551 | 506,751 |

4a

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

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

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

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

| Line No. | Acct No. | (1) Account Name | (2) Prior Year 12/31/04 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) Average Balance |
|----------|----------|-----------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|----------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 | Collect. & Impound Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 | Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 | Wells & Springs | 30,455 | 30,455 | 30,455 | 30,455 | 30,455 | 30,455 | 30,455 | 30,455 | 30,455 | 30,455 | 30,455 | 30,455 | 30,455 | 30,455 |
| 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 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 |
| 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 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 |
| 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 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 18 | 304.3 | Structures & Improvements | 79,031 | 79,031 | 79,031 | 79,031 | 79,031 | 79,031 | 79,031 | 79,031 | 88,804 | 88,804 | 88,804 | 88,804 | 84,637 | 82,469 |
| 19 | 311.3 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,146 | 1,146 | 1,146 | 264 |
| 20 | 320.3 | Water Treatment Equipment | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 |
| 21 | 339.3 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 311.4 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 331.4 | Transm. & Distribution Mains | 150,391 | 150,391 | 150,391 | 151,623 | 151,623 | 152,395 | 152,395 | 152,395 | 152,395 | 152,395 | 152,395 | 152,395 | 152,395 | 151,814 |
| 28 | 333.4 | Services | 16,999 | 16,999 | 16,999 | 16,999 | 16,999 | 16,999 | 16,999 | 16,999 | 18,799 | 18,799 | 18,799 | 18,799 | 18,799 | 17,691 |
| 29 | 334.4 | Meters & Meter Installations | 53,904 | 53,904 | 53,904 | 60,086 | 60,086 | 60,086 | 60,086 | 60,086 | 60,086 | 60,086 | 60,086 | 60,086 | 60,086 | 58,659 |
| 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 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 |
| 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 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 |
| 43 | 346.5 | Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 347.5 | Miscellaneous Equipment | 6,834 | 6,834 | 6,834 | 6,834 | 6,834 | 6,834 | 6,834 | 6,834 | 6,834 | 6,834 | 7,400 | 7,400 | 7,400 | 6,965 |
| 45 | 348.5 | Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | | TOTAL | 496,047 | 496,047 | 496,047 | 503,461 | 503,461 | 504,233 | 504,233 | 506,033 | 515,806 | 515,806 | 517,518 | 517,518 | 511,551 | 506,751 |
| 47 | | Subtotal Land & Land Rights | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |

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

Florida Public Service Commission

Lake Josephine-Water
 Docket No. 060368-W/S
 Schedule Year Ended: 2006
 Historic [x] or Projected [x]

101 6589 ASI Lake Josephine-Water
 Explanation: Provide UPIS balances by account for the period beginning 12/31/05 through 12/31/06, and 13 month Average.

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

Per books for Moneys Adjusted balances for Moneys (June 2006) (s)

| Line No. | Acct No. | (1) Account Name | (2) 12/31/05 | (3) 01/31/06 | (4) 02/28/06 | (5) 03/31/06 | (6) 04/30/06 | (7) 05/31/06 | (8) 06/30/06 | (9) 07/31/06 | (10) 08/31/06 | (11) 09/30/06 | (12) 10/31/06 | (13) 11/30/06 | (14) 12/31/06 | (15) Average Balance |
|----------|----------|-----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|----------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 | Collect. & Impound Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 | Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 | Wells & Springs | 30,455 | 30,455 | 30,455 | 30,455 | 33,049 | 33,049 | | | | | | | | |
| 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 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 |
| 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 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 |
| 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 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 18 | 304.3 | Structures & Improvements | 84,637 | 84,637 | 84,637 | 84,637 | 84,637 | 84,637 | 84,637 | 84,637 | 84,637 | 84,637 | 84,637 | 84,637 | 84,637 | 84,637 |
| 19 | 311.3 | Pumping Equipment | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 |
| 20 | 320.3 | Water Treatment Equipment | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 |
| 21 | 339.3 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 311.4 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 331.4 | Transm. & Distribution Mains | 152,395 | 152,395 | 152,395 | 152,395 | 152,395 | 152,395 | 152,395 | 152,395 | 152,395 | 152,395 | 152,395 | 152,395 | 152,395 | 152,395 |
| 28 | 333.4 | Services | 16,999 | 16,999 | 16,999 | 16,999 | 16,999 | 16,999 | 16,999 | 16,999 | 16,999 | 16,999 | 16,999 | 16,999 | 16,999 | 16,999 |
| 29 | 334.4 | Meters & Meter Installations | 60,066 | 74,154 | 74,163 | 74,163 | 74,163 | 74,163 | 74,163 | 74,163 | 74,163 | 74,163 | 74,163 | 74,163 | 74,163 | 74,163 |
| 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 | 3,191 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 |
| 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 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 |
| 43 | 346.5 | Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 347.5 | Miscellaneous Equipment | 7,400 | 7,400 | 7,400 | 7,400 | 7,400 | 7,400 | 7,400 | 7,400 | 7,400 | 7,400 | 7,400 | 7,400 | 7,400 | 7,400 |
| 45 | 348.5 | Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | | TOTAL | 511,551 | 526,467 | 526,475 | 526,475 | 529,069 | 529,069 | | | | | | | | |

5

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

Florida Public Service Commission

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

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

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

| Line No. | (1) Description | (2) Water Year End Balance | (3) Sewer Year End Balance |
|--|--------------------|-------------------------------------|-------------------------------------|
| The balances for this system begin with the date that rate base was last established by PSC | | | |
| 1 | 12/31/92 Balance | | NA |
| | 1993 | | |
| 2 | Additions | | NA |
| 3 | Retirements | | NA |
| 4 | Adjustments | | NA |
| 5 | 12/31/93 Balance | | NA |
| | 1994 | | |
| 6 | Additions | | NA |
| 7 | Retirements | | NA |
| 8 | Adjustments | | NA |
| 9 | 12/31/94 Balance | | NA |
| | 1995 | | |
| 10 | Additions | | NA |
| 11 | Retirements | | NA |
| 12 | Adjustments | | NA |
| 13 | 12/31/95 Balance | | NA |
| | 1996 | | |
| 14 | Additions | | NA |
| 15 | Retirements | | NA |
| 16 | Adjustments | | NA |
| 17 | 12/31/96 Balance | | NA |
| | 1997 | | |
| 18 | Additions | | NA |
| 19 | Retirements | | NA |
| 20 | Adjustments | | NA |
| 21 | 12/31/97 Balance | | NA |
| | 1998 | | |
| 22 | Additions | | NA |
| 23 | Retirements | | NA |
| 24 | Adjustments | | NA |
| 25 | 12/31/98 Balance | | NA |
| | 1999 | | |
| 26 | Additions | | NA |
| 27 | Retirements | | NA |
| 28 | Adjustments | | NA |
| 29 | 12/31/99 Balance | 317,845 | NA |

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

Florida Public Service Commission

Lake Josephine
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 | 17,888 | NA |
| 31 | Retirements | 0 | NA |
| 32 | Adjustments | 0 | NA |
| 33 | 12/31/00 Balance | 335,733 | NA |
| 2001 | | | |
| 34 | Additions | 22,277 | NA |
| 35 | Retirements | 0 | NA |
| 36 | Adjustments | 0 | NA |
| 37 | 12/31/01 Balance | 358,010 | NA |
| 2002 | | | |
| 38 | Additions | 3,191 | NA |
| 39 | Retirements | (5,577) | NA |
| 40 | Adjustments | 0 | NA |
| 41 | 12/31/02 Balance | 355,624 | NA |
| 2003 | | | |
| 42 | Additions | 130,875 | NA |
| 43 | Retirements | (28,432) | NA |
| 44 | Adjustments | 0 | NA |
| 45 | 12/31/03 Balance | 458,067 | NA |
| 2004 | | | |
| 46 | Additions | 37,980 | NA |
| 47 | Retirements | 0 | NA |
| 48 | Adjustments | 0 | NA |
| 49 | 12/31/04 Balance | 496,047 | NA |
| 2005 | | | |
| 50 | Additions | 15,504 | NA |
| 51 | Retirements | 0 | NA |
| 52 | Adjustments | 249,036 | NA |
| 53 | 12/31/05 Balance | 760,587 | NA |
| 2006 | | | |
| 54 | Additions | 509,566 | NA |
| 55 | Retirements | (5,872) | NA |
| 56 | Adjustments | 16,190 | NA |
| 57 | 12/31/06 Balance | 1,280,471 | NA |
| 2007 | | | |
| 58 | Additions | 35,300 | NA |
| 59 | Retirements | (5,288) | NA |
| 60 | Adjustments | 7,938 | NA |
| 61 | 12/31/07 Balance | 1,318,421 | NA |

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

6b

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

Florida Public Service Commission

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

[] =input field

Adjustments to UPIS per Books 2005

Schedule: 511,551
 Page: 5 of 11
 Preparer: <name>

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

14

Schedule of Water Plant in Service By Primary Account- 2005

Florida Public Service Commission

Adjusted UPIS Balances- 2005

Schedule: 511,551
 Page: 8 of 11
 Preparer: <name>

Lake Josephine-Water
 Docket No. 060368-W5
 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

| 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 | 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 | 30,455 | 30,455 | 30,455 | 30,455 | 30,455 | 30,455 | 95,770 | 95,770 | 95,770 | 95,770 | 95,770 | 95,770 | 95,770 | 65,624 |
| 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 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 | 62,340 | 62,340 | 62,340 | 62,340 | 62,340 | 62,340 | 62,340 | 56,844 |
| 13 | 310.2 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 3,967 |
| 14 | 311.2 | Pumping Equipment | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 18,142 |
| 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 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 22,362 |
| 18 | 304.3 | Structures & Improvements | 79,031 | 79,031 | 79,031 | 79,031 | 79,031 | 79,031 | 45,878 | 45,878 | 55,651 | 55,651 | 55,651 | 55,651 | 51,484 | 64,618 |
| 19 | 311.3 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,146 | 1,146 | 1,146 | 264 |
| 20 | 320.3 | Water Treatment Equipment | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 17,074 | 17,074 | 17,074 | 17,074 | 17,074 | 17,074 | 17,074 | 41,735 |
| 21 | 339.3 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 311.4 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | 0 | 0 | 0 | 0 | 0 | 0 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 6,535 |
| 27 | 331.4 | Transm. & Distribution Mains | 150,391 | 150,391 | 150,391 | 151,623 | 151,623 | 152,395 | 363,813 | 363,813 | 363,813 | 363,813 | 363,813 | 363,813 | 363,813 | 265,654 |
| 28 | 333.4 | Services | 16,999 | 16,999 | 16,999 | 16,999 | 16,999 | 16,999 | 16,353 | 18,153 | 18,153 | 18,153 | 18,153 | 18,153 | 16,353 | 17,343 |
| 29 | 334.4 | Meters & Meter Installations | 53,904 | 53,904 | 53,904 | 60,086 | 60,086 | 60,086 | 70,012 | 70,012 | 70,012 | 70,012 | 70,012 | 70,012 | 70,012 | 64,004 |
| 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 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 |
| 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 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 897 |
| 43 | 346.5 | Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 347.5 | Miscellaneous Equipment | 6,834 | 6,834 | 6,834 | 6,834 | 6,834 | 6,834 | 5,429 | 5,429 | 5,429 | 5,429 | 5,995 | 5,995 | 5,995 | 6,208 |
| 45 | 348.5 | Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | | TOTAL | 496,047 | 496,047 | 496,047 | 503,461 | 503,461 | 504,233 | 746,847 | 748,647 | 758,420 | 758,420 | 760,132 | 760,132 | 754,165 | 637,389 |

150

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

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

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

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

| Line No. | Acct No. | (1) Account Name | (2) Prior Year 12/31/04 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) Average Balance |
|----------|----------|-----------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|----------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 | Collect. & Impound Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 | Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 | Wells & Springs | 30,455 | 30,455 | 30,455 | 30,455 | 30,455 | 30,455 | 95,770 | 95,770 | 95,770 | 95,770 | 95,770 | 95,770 | 95,770 | 65,624 |
| 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 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 | 62,340 | 62,340 | 62,340 | 62,340 | 62,340 | 62,340 | 62,340 | 56,844 |
| 13 | 310.2 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 3,967 |
| 14 | 311.2 | Pumping Equipment | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 18,142 |
| 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 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 22,362 |
| 18 | 304.3 | Structures & Improvements | 79,031 | 79,031 | 79,031 | 79,031 | 79,031 | 79,031 | 45,878 | 45,878 | 55,651 | 55,651 | 55,651 | 55,651 | 51,484 | 64,618 |
| 19 | 311.3 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,146 | 1,146 | 1,146 | 264 |
| 20 | 320.3 | Water Treatment Equipment | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 17,074 | 17,074 | 17,074 | 17,074 | 17,074 | 17,074 | 17,074 | 41,735 |
| 21 | 339.3 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 311.4 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | 0 | 0 | 0 | 0 | 0 | 0 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 6,535 |
| 27 | 331.4 | Transm. & Distribution Mains | 150,391 | 150,391 | 150,391 | 151,623 | 151,623 | 152,395 | 363,813 | 363,813 | 363,813 | 363,813 | 363,813 | 363,813 | 363,813 | 265,654 |
| 28 | 333.4 | Services | 16,999 | 16,999 | 16,999 | 16,999 | 16,999 | 16,999 | 16,353 | 18,153 | 18,153 | 18,153 | 18,153 | 18,153 | 18,153 | 17,343 |
| 29 | 334.4 | Meters & Meter Installations | 53,904 | 53,904 | 53,904 | 60,086 | 60,086 | 60,086 | 70,012 | 70,012 | 70,012 | 70,012 | 70,012 | 70,012 | 70,012 | 64,004 |
| 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 | 600 | 3,952 | 4,993 | 6,423 | 1,228 |
| 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 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 |
| 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 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 897 |
| 43 | 346.5 | Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 347.5 | Miscellaneous Equipment | 6,834 | 6,834 | 6,834 | 6,834 | 6,834 | 6,834 | 5,429 | 5,429 | 5,429 | 5,429 | 5,995 | 5,995 | 5,995 | 6,208 |
| 45 | 348.5 | Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | | TOTAL | 496,047 | 496,047 | 496,047 | 503,461 | 503,461 | 504,233 | 746,847 | 748,647 | 758,420 | 759,020 | 764,083 | 765,125 | 760,587 | 638,617 |
| 47 | | Subtotal Land & Land Rights | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 22,362 |

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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

Lake Josephine-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) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|----------|----------|-----------------------------------|-----|-----|-----|-----|-----|-----|-------|-----|------|-------|------|-------|---------|------------|
| | | | | | | | | | Jun | Jul | Aug | Sep | Oct | Nov | Dec | 2006 Total |
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | | | | | | | | | | | | | | 0 |
| 3 | 302.1 | Franchises | | | | | | | | | | | | | | 0 |
| 4 | 339.1 | Other Plant & Misc. Equipment | | | | | | | | | | | | | | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | 0 |
| 6 | 303.2 | Land & Land Rights | | | | | | | | | | | | | | 0 |
| 7 | 304.2 | Structures & Improvements | | | | | | | | | | | | | | 0 |
| 8 | 305.2 | Collect. & Impound Reservoirs | | | | | | | | | | | | | | 0 |
| 9 | 306.2 | Lake, River & Other Intakes | | | | | | | | | | | | | | 0 |
| 10 | 307.2 | Wells & Springs | | | | | | | | | | | | | | 0 |
| 11 | 308.2 | Infiltration Galleries & Tunnels | | | | | | | | | | | | | | 0 |
| 12 | 309.2 | Supply Mains | | | | | | | | | | | | | | 0 |
| 13 | 310.2 | Power Generation Equipment | | | | | | | | | | | | 7,000 | | 7,000 |
| 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 | | | | | | | | | | | | | 453,112 | 453,112 |
| 20 | 320.3 | Water Treatment Equipment | | | | | | | | | | | | | | 0 |
| 21 | 339.3 | Other Plant & Misc. Equipment | | | | | | | | | | | | 2,500 | | 2,500 |
| 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 | | | | | | | 3,333 | | | 3,333 | | | 13,833 | 20,499 |
| 29 | 334.4 | Meters & Meter Installations | | | | | | | | | | | | | | 0 |
| 30 | 335.4 | Hydrants | | | | | | | 2,979 | | | 2,979 | | | 2,979 | 8,937 |
| 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 | | | | | | | 6,312 | 0 | 0 | 6,312 | 0 | 9,500 | 469,924 | 492,048 |

16

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

Florida Public Service Commission

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

=input field

Explanation: Provide planned Retirements for 2006.

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

| | | | 2006 | | | | | | | |
|----------|----------|-----------------------------------|------------|------------|-------------|-------------|-------------|-------------|-------------|------------------------|
| Line No. | Acct No. | (1) AccountName | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) 2006 Totals |
| 1 | | INTANGIBLE PLANT | | | | | | | | 0 |
| 2 | 301.1 | Organization | | | | | | | | 0 |
| 3 | 302.1 | Franchises | | | | | | | | 0 |
| 4 | 339.1 | Other Plant & Misc. Equipment | | | | | | | | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | 0 |
| 6 | 303.2 | Land & Land Rights | | | | | | | | 0 |
| 7 | 304.2 | Structures & Improvements | | | | | | | | 0 |
| 8 | 305.2 | Collect. & Impound Reservoirs | | | | | | | | 0 |
| 9 | 306.2 | Lake, River & Other Intakes | | | | | | | | 0 |
| 10 | 307.2 | Wells & Springs | | | | | | | | 0 |
| 11 | 308.2 | Infiltration Galleries & Tunnels | | | | (586) | | | | (586) |
| 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 | (363) | | | (363) | | | (1,506) | (2,232) |
| 29 | 334.4 | Meters & Meter Installations | | | | | | | | 0 |
| 30 | 335.4 | Hydrants | (1,018) | | | (1,018) | | | (1,018) | (3,054) |
| 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 | (1,381) | 0 | 0 | (1,967) | 0 | 0 | (2,524) | (5,872) |

17

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

Florida Public Service Commission

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

=input field

Adjustments to UPIS per Books 2006

Schedule: 0
 Page: 5 of 11
 Preparer: <name>

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

18

Schedule of Water Plant in Service By Primary Account- 2006
Adjusted UPIS Balances- 2006

Florida Public Service Commission

Lake Josephine-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: 0
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 | 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 | 95,770 | 95,770 | 95,770 | 95,770 | 98,363 | 98,363 | 98,363 | 98,363 | 98,363 | 97,777 | 97,777 | 97,777 | 97,777 | 97,385 |
| 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 | 62,340 | 62,340 | 62,340 | 62,340 | 62,340 | 62,340 | 62,340 | 62,340 | 62,340 | 62,340 | 62,340 | 69,340 | 69,340 | 63,417 |
| 13 | 310.2 | Power Generation Equipment | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 |
| 14 | 311.2 | Pumping Equipment | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 |
| 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 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 |
| 18 | 304.3 | Structures & Improvements | 51,484 | 51,484 | 51,484 | 51,484 | 51,484 | 51,484 | 51,484 | 51,484 | 51,484 | 51,484 | 51,484 | 51,484 | 504,596 | 86,339 |
| 19 | 311.3 | Pumping Equipment | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 |
| 20 | 320.3 | Water Treatment Equipment | 17,074 | 17,074 | 17,074 | 17,074 | 17,074 | 17,074 | 17,074 | 17,074 | 17,074 | 17,074 | 17,074 | 19,574 | 19,574 | 17,459 |
| 21 | 339.3 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 311.4 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 |
| 27 | 331.4 | Transm. & Distribution Mains | 363,813 | 363,813 | 363,813 | 363,813 | 363,813 | 363,813 | 366,783 | 366,783 | 366,783 | 369,753 | 369,753 | 369,753 | 382,080 | 367,275 |
| 28 | 333.4 | Services | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 |
| 29 | 334.4 | Meters & Meter Installations | 70,012 | 84,080 | 84,089 | 84,089 | 84,089 | 84,089 | 86,050 | 86,050 | 86,050 | 88,011 | 88,011 | 88,011 | 89,972 | 84,816 |
| 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 | 3,191 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 3,972 |
| 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 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 |
| 45 | 348.5 | Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | | TOTAL | 754,165 | 769,080 | 769,089 | 769,089 | 771,683 | 771,683 | 776,614 | 776,614 | 776,614 | 780,959 | 780,959 | 790,459 | 1,257,859 | 811,143 |
| | | | TRUE | 769,080 | 769,089 | 769,089 | 771,683 | 771,683 | 776,614 | 776,614 | 776,614 | 780,959 | 780,959 | 790,459 | 1,257,859 | |

192

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Lake Josephine

Docket No. 060338-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 | 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 | 95,770 | 95,770 | 95,770 | 95,770 | 98,363 | 98,363 | 98,363 | 98,363 | 98,363 | 97,777 | 97,777 | 97,777 | 97,777 | 97,385 |
| 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 | 62,340 | 62,340 | 62,340 | 62,340 | 62,340 | 62,340 | 62,340 | 62,340 | 62,340 | 62,340 | 62,340 | 69,340 | 69,340 | 63,417 |
| 13 | 310.2 | Power Generation Equipment | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 |
| 14 | 311.2 | Pumping Equipment | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 |
| 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 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 |
| 18 | 304.3 | Structures & Improvements | 51,484 | 51,484 | 51,484 | 51,484 | 51,484 | 51,484 | 51,484 | 51,484 | 51,484 | 51,484 | 51,484 | 51,484 | 504,596 | 86,339 |
| 19 | 311.3 | Pumping Equipment | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 |
| 20 | 320.3 | Water Treatment Equipment | 17,074 | 17,074 | 17,074 | 17,074 | 17,074 | 17,074 | 17,074 | 17,074 | 17,074 | 17,074 | 17,074 | 19,574 | 19,574 | 17,459 |
| 21 | 339.3 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 311.4 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 |
| 27 | 331.4 | Transm. & Distribution Mains | 363,813 | 363,813 | 363,813 | 363,813 | 363,813 | 363,813 | 366,783 | 366,783 | 366,783 | 369,753 | 369,753 | 369,753 | 382,080 | 367,275 |
| 28 | 333.4 | Services | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 |
| 29 | 334.4 | Meters & Meter Installations | 70,012 | 84,080 | 84,089 | 84,089 | 84,089 | 84,089 | 86,050 | 86,050 | 86,050 | 88,011 | 88,011 | 88,011 | 89,972 | 84,816 |
| 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 | 6,423 | 6,423 | 6,423 | 6,981 | 6,981 | 9,259 | 9,668 | 9,668 | 9,668 | 9,668 | 9,668 | 9,668 | 22,612 | 9,470 |
| 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 | 3,191 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 3,972 |
| 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 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 |
| 45 | 348.5 | Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | | TOTAL | 760,587 | 775,503 | 775,512 | 776,070 | 778,663 | 780,942 | 786,282 | 786,282 | 786,282 | 790,627 | 790,627 | 800,127 | 1,280,471 | 820,613 |
| 47 | | Subtotal Land & Land Rights | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 |

196

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

Florida Public Service Commission

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

Explanation: Provide CWIP amounts closing to plant during 2007

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

=input field

| Line No. | Acct No. | (1) AccountName | (2) | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) 2007 Total |
|----------|----------|-----------------------------------|-----|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|-----------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | 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 | Col ect. & Impound Reservoirs | | | | | | | | | | | | | | 0 |
| 9 | 306.2 | Lake, River & Other Intakes | | | | | | | | | | | | | | 0 |
| 10 | 307.2 | We ls & Springs | | | | | | | | | | | | | | 0 |
| 11 | 308.2 | Infiltration Galleries & Tunnels | | | | | | | | | | | | | | 0 |
| 12 | 309.2 | Suply 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 | Distir. Reservoirs & Standpipes | | | | | | | | | | | | | | 0 |
| 27 | 331.4 | Transm. & Distribution Mains | | | | | | | | | | | | | | 0 |
| 28 | 333.4 | Services | | | | 5,125 | | | 5,125 | | | 5,125 | | | 5,125 | 20,500 |
| 29 | 334.4 | Meters & Meter Installations | | | | 2,450 | | | 2,450 | | | 2,450 | | | 2,450 | 9,800 |
| 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 | | | | | | | | | | | | | 5,000 | 5,000 |
| 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 | 7,575 | 0 | 0 | 7,575 | 0 | 0 | 7,575 | 0 | 0 | 12,575 | 35,300 |

20

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

Florida Public Service Commission

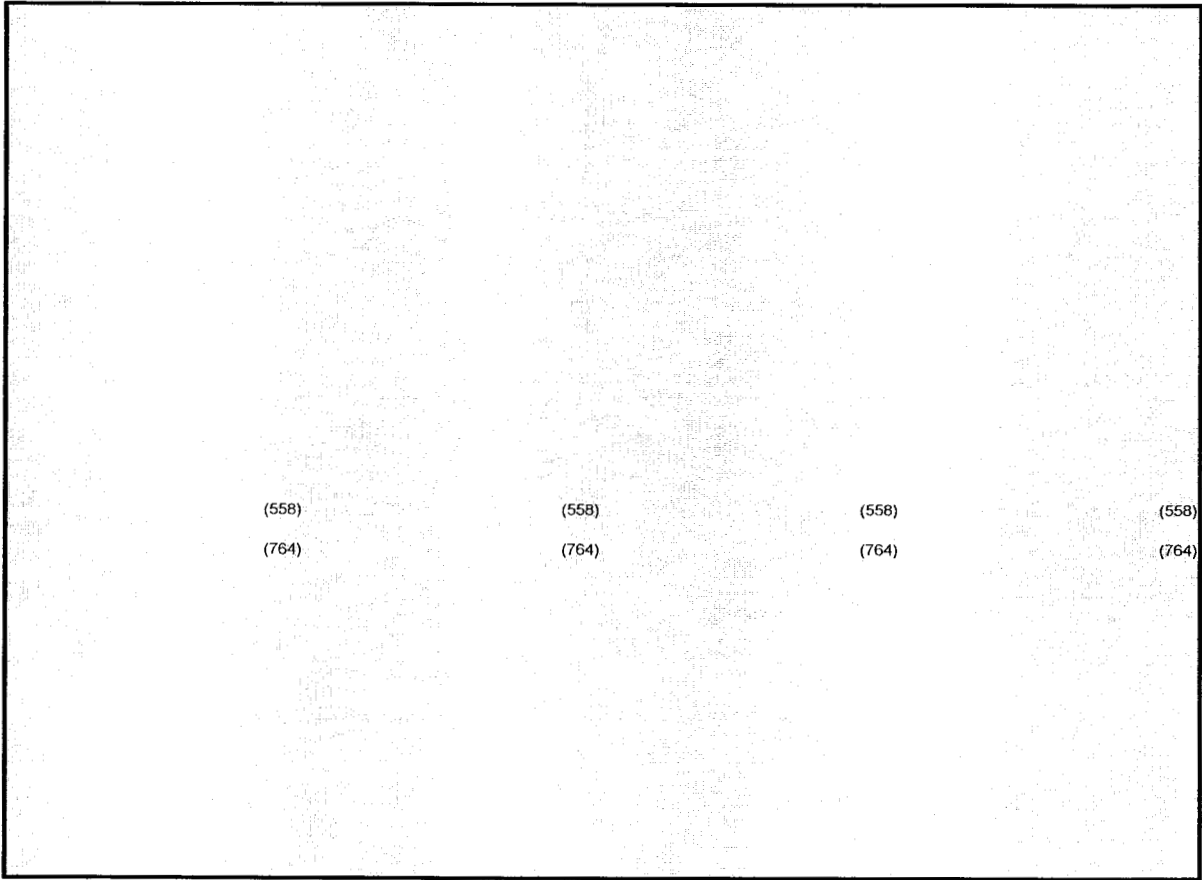
Lake Josephine-Water
Docket No. 060368-WS
Schedule Year Ended: 2007
Historic [] or Projected [x]

=input field
Explanation: Provide planned Retirements for 2007

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

2006

| Line No. | Acct No. | (1) AccountName | (2) | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) 2007 Total |
|----------|----------|-----------------------------------|-----|---------|---------|---------|---------|---------|---------|---------|----------|----------|----------|----------|----------|-----------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | 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 | | | (558) | | | | (558) | | | (558) | | | (558) | (2,232) |
| 29 | 334.4 | Meters & Meter Installations | | | | (764) | | | | (764) | | | | | (764) | (3,056) |
| 30 | 335.4 | Hycrants | | | | | | | | | | | | | | 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 | (1,322) | 0 | 0 | (1,322) | 0 | 0 | (1,322) | 0 | 0 | (1,322) | (5,288) |



21

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

Florida Public Service Commission

Lake Josephine-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>

=input field

| 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 |

22

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

Florida Public Service Commission

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

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

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

| Line No. | Acct No. | (1) Account Name | (2) 12/31/06 | (3) 01/31/07 | (4) 02/28/07 | (5) 03/31/07 | (6) 04/30/07 | (7) 05/31/07 | (8) 06/30/07 | (9) 07/31/07 | (10) 08/31/07 | (11) 09/30/07 | (12) 10/31/07 | (13) 11/30/07 | (14) 12/31/07 | (15) Average Balance |
|----------|----------|-----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|------------------|-------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | 0 | | | | | | | | | | | | | |
| 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 | 97,777 | 97,777 | 97,777 | 97,777 | 97,777 | 97,777 | 97,777 | 97,777 | 97,777 | 97,777 | 97,777 | 97,777 | 97,777 | 97,777 |
| 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 | 69,340 | 69,340 | 69,340 | 69,340 | 69,340 | 69,340 | 69,340 | 69,340 | 69,340 | 69,340 | 69,340 | 69,340 | 69,340 | 69,340 |
| 13 | 310.2 | Power Generation Equipment | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 |
| 14 | 311.2 | Pumping Equipment | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 |
| 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 | 0 | | | | | | | | | | | | | |
| 17 | 303.3 | Land & Land Rights | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 |
| 18 | 304.3 | Structures & Improvements | 504,596 | 504,596 | 504,596 | 504,596 | 504,596 | 504,596 | 504,596 | 504,596 | 504,596 | 504,596 | 504,596 | 504,596 | 504,596 | 504,596 |
| 19 | 311.3 | Pumping Equipment | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 |
| 20 | 320.3 | Water Treatment Equipment | 19,574 | 19,574 | 19,574 | 19,574 | 19,574 | 19,574 | 19,574 | 19,574 | 19,574 | 19,574 | 19,574 | 19,574 | 19,574 | 19,574 |
| 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 | 0 | | | | | | | | | | | | | |
| 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 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 |
| 27 | 331.4 | Transm. & Distribution Mains | 382,080 | 382,080 | 382,080 | 386,647 | 386,647 | 386,647 | 391,214 | 391,214 | 391,214 | 395,781 | 395,781 | 395,781 | 400,348 | 389,809 |
| 28 | 333.4 | Services | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 |
| 29 | 334.4 | Meters & Meter Installations | 89,972 | 89,972 | 89,972 | 91,658 | 91,658 | 91,658 | 93,344 | 93,344 | 93,344 | 95,030 | 95,030 | 95,030 | 96,716 | 92,825 |
| 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 | 0 | | | | | | | | | | | | | |
| 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 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 9,037 | 4,422 |
| 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 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 |
| 45 | 348.5 | Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | | TOTAL | 1,257,859 | 1,257,859 | 1,257,859 | 1,264,112 | 1,264,112 | 1,264,112 | 1,270,365 | 1,270,365 | 1,270,365 | 1,276,618 | 1,276,618 | 1,276,618 | 1,287,871 | 1,268,825 |

23a

Schedule of Water Plant in Service By Primary Account

Test Year Average balance
 Lake Josephine
 Docket No. 060368-WS
 Schedule Year Ending 12/31/07
 Historical [] Projected [X]

Florida Public Service Commission

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

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

| Line No. | Acct No. | (1) Account Name | (2) Prior Year 12/31/06 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) Average Balance |
|----------|----------|-----------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|----------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 | Collect. & Impound Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 | Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 | Wells & Springs | 97,777 | 97,777 | 97,777 | 97,777 | 97,777 | 97,777 | 97,777 | 97,777 | 97,777 | 97,777 | 97,777 | 97,777 | 97,777 | 97,777 |
| 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 | 69,340 | 69,340 | 69,340 | 69,340 | 69,340 | 69,340 | 69,340 | 69,340 | 69,340 | 69,340 | 69,340 | 69,340 | 69,340 | 69,340 |
| 13 | 310.2 | Power Generation Equipment | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 |
| 14 | 311.2 | Pumping Equipment | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 |
| 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 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 |
| 18 | 304.3 | Structures & Improvements | 504,596 | 504,596 | 504,596 | 504,596 | 504,596 | 504,596 | 504,596 | 504,596 | 504,596 | 504,596 | 504,596 | 504,596 | 504,596 | 504,596 |
| 19 | 311.3 | Pumping Equipment | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 |
| 20 | 320.3 | Water Treatment Equipment | 19,574 | 19,574 | 19,574 | 19,574 | 19,574 | 19,574 | 19,574 | 19,574 | 19,574 | 19,574 | 19,574 | 19,574 | 19,574 | 19,574 |
| 21 | 339.3 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 311.4 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 |
| 27 | 331.4 | Transm. & Distribution Mains | 382,080 | 382,080 | 382,080 | 386,647 | 386,647 | 386,647 | 391,214 | 391,214 | 391,214 | 395,781 | 395,781 | 395,781 | 400,348 | 389,809 |
| 28 | 333.4 | Services | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 |
| 29 | 334.4 | Meters & Meter Installations | 89,972 | 89,972 | 89,972 | 91,658 | 91,658 | 91,658 | 93,344 | 93,344 | 93,344 | 95,030 | 95,030 | 95,030 | 96,716 | 92,825 |
| 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 | 22,612 | 23,062 | 23,654 | 24,784 | 25,690 | 26,408 | 27,123 | 27,674 | 28,165 | 29,050 | 29,522 | 29,975 | 30,550 | 26,790 |
| 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 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 9,037 | 4,422 |
| 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 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 |
| 45 | 348.5 | Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | | TOTAL | 1,280,471 | 1,280,920 | 1,281,513 | 1,288,895 | 1,289,802 | 1,290,520 | 1,297,488 | 1,298,039 | 1,298,529 | 1,305,668 | 1,306,140 | 1,306,593 | 1,318,421 | 1,295,615 |
| 47 | | Subtotal Land & Land Rights | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 |

236

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

Florida Public Service Commission

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

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

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

| Line No. | Acct No. | (1) Account Name | (2) 12/31/04 | (3) 01/31/05 | (4) 02/28/05 | (5) 03/31/05 | (6) 04/30/05 | (7) 05/31/05 | (8) 06/30/05 | (9) 07/31/05 | (10) 08/31/05 | (11) 09/30/05 | (12) 10/31/05 | (13) 11/30/05 | (14) 12/31/05 | (15) Average Balance |
|----------|----------|-----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|----------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 | Structures & Improvements | 0 | 0 | 0 | 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 | 7,402 | 7,496 | 7,590 | 7,684 | 7,777 | 7,871 | 7,965 | 8,059 | 8,153 | 8,247 | 8,341 | 8,435 | 8,529 | 7,965 |
| 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 | 11,704 | 11,836 | 11,968 | 12,099 | 12,231 | 12,362 | 12,494 | 12,625 | 12,757 | 12,888 | 13,020 | 13,151 | 13,283 | 12,494 |
| 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 | 2,049 | 2,090 | 2,131 | 2,172 | 2,213 | 2,254 | 2,295 | 2,335 | 2,376 | 2,417 | 2,458 | 2,499 | 2,540 | 2,295 |
| 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 | 41,050 | 41,285 | 41,521 | 41,756 | 41,991 | 42,226 | 42,461 | 42,696 | 42,960 | 43,225 | 43,489 | 43,753 | 44,005 | 42,494 |
| 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 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 |
| 21 | 339.3 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 311.4 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 331.4 | Transm. & Distribution Mains | 9,407 | 9,736 | 10,066 | 10,398 | 10,731 | 11,065 | 11,399 | 11,733 | 12,067 | 12,401 | 12,735 | 13,069 | 13,403 | 11,401 |
| 28 | 333.4 | Services | 5,368 | 5,408 | 5,449 | 5,489 | 5,530 | 5,570 | 5,611 | 5,656 | 5,700 | 5,745 | 5,790 | 5,835 | 5,875 | 5,617 |
| 29 | 334.4 | Meters & Meter Installations | 40,477 | 40,741 | 41,005 | 41,261 | 41,517 | 41,773 | 42,030 | 42,286 | 42,542 | 42,798 | 43,054 | 43,311 | 43,567 | 42,028 |
| 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 | (467) | (467) | (467) | (467) | (467) | (467) | (467) | (467) | (467) | (467) | (467) | (467) | (467) | (467) |
| 37 | 340.51 | Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 341.5 | Transportation Equipment | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) |
| 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 | (22,017) | (21,969) | (21,982) | (21,964) | (21,946) | (21,928) | (21,911) | (21,893) | (21,875) | (21,857) | (21,840) | (21,822) | (21,804) | (21,911) |
| 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 | 1,402 | 1,418 | 1,435 | 1,451 | 1,467 | 1,483 | 1,499 | 1,516 | 1,532 | 1,548 | 1,564 | 1,580 | 1,597 | 1,499 |
| 43 | 346.5 | Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 347.5 | Miscellaneous Equipment | 5,878 | 5,916 | 5,954 | 5,992 | 6,030 | 6,068 | 6,106 | 6,144 | 6,182 | 6,220 | 6,258 | 6,302 | 6,343 | 6,107 |
| 45 | 348.5 | Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | | TOTAL | 152,760 | 153,968 | 155,175 | 156,378 | 157,580 | 158,784 | 159,988 | 161,197 | 162,434 | 163,672 | 164,912 | 166,153 | 167,377 | 160,029 |

250

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Lake Josephine

Schedule: A-9

Docket No. 060368-WS

Page: 2 of 5

Test Year Ending 12/31/05

Preparer: Robert M. Griffin

Historical [X] Projected []

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

| Line No. | Acct No. | (1) Account Name | (2) Prior Year 12/31/04 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) Average Balance |
|----------|----------|-----------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|----------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 | Structures & Improvements | 0 | 0 | 0 | 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 | 7,402 | 7,496 | 7,590 | 7,684 | 7,777 | 7,871 | 7,965 | 8,059 | 8,153 | 8,247 | 8,341 | 8,435 | 8,529 | 7,965 |
| 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 | 11,704 | 11,836 | 11,968 | 12,099 | 12,231 | 12,362 | 12,494 | 12,625 | 12,757 | 12,888 | 13,020 | 13,151 | 13,283 | 12,494 |
| 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 | 2,049 | 2,090 | 2,131 | 2,172 | 2,213 | 2,254 | 2,295 | 2,335 | 2,376 | 2,417 | 2,458 | 2,499 | 2,540 | 2,295 |
| 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 | 41,050 | 41,285 | 41,521 | 41,756 | 41,991 | 42,226 | 42,461 | 42,696 | 42,960 | 43,225 | 43,489 | 43,753 | 44,005 | 42,494 |
| 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 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 |
| 21 | 339.3 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 311.4 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 331.4 | Transm. & Distribution Mains | 9,407 | 9,736 | 10,066 | 10,398 | 10,731 | 11,065 | 11,399 | 11,733 | 12,067 | 12,401 | 12,735 | 13,069 | 13,403 | 11,401 |
| 28 | 333.4 | Services | 5,368 | 5,408 | 5,449 | 5,489 | 5,530 | 5,570 | 5,611 | 5,656 | 5,700 | 5,745 | 5,790 | 5,835 | 5,875 | 5,617 |
| 29 | 334.4 | Meters & Meter Installations | 40,477 | 40,741 | 41,005 | 41,261 | 41,517 | 41,773 | 42,030 | 42,286 | 42,542 | 42,798 | 43,054 | 43,311 | 43,567 | 42,028 |
| 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 | (467) | (467) | (467) | (467) | (467) | (467) | (467) | (467) | (467) | (467) | (467) | (467) | (467) | (467) |
| 37 | 340.51 | Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 341.5 | Transportation Equipment | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) |
| 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 | (22,017) | (21,999) | (21,982) | (21,964) | (21,946) | (21,928) | (21,911) | (21,893) | (21,875) | (21,857) | (21,840) | (21,822) | (21,804) | (21,911) |
| 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 | 1,402 | 1,418 | 1,435 | 1,451 | 1,467 | 1,483 | 1,499 | 1,516 | 1,532 | 1,548 | 1,564 | 1,580 | 1,597 | 1,499 |
| 43 | 346.5 | Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 347.5 | Miscellaneous Equipment | 5,878 | 5,916 | 5,954 | 5,992 | 6,030 | 6,068 | 6,106 | 6,144 | 6,182 | 6,220 | 6,261 | 6,302 | 6,343 | 6,107 |
| 45 | 348.5 | Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | | TOTAL | 152,760 | 153,968 | 155,175 | 156,378 | 157,580 | 158,784 | 159,988 | 161,197 | 162,434 | 163,672 | 164,912 | 166,153 | 167,377 | 160,029 |
| 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

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

=input field
 Lake Josephine-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) 01/31/05 | (4) 02/28/06 | (5) 03/31/06 | (6) 04/30/06 | (7) 05/31/06 | (8) 06/30/06 | (9) 07/31/06 | (10) 08/31/06 | (11) 09/30/06 | (12) 10/31/06 | (13) 11/30/06 | (14) 12/31/06 | (15) Average Balance |
|----------|----------|-----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|----------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 | Collect. & Impound Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 | Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 | Wells & Springs | 8,529 | 8,623 | 8,716 | 8,810 | 8,912 | 9,014 | | | | | | | | |
| 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 | 13,283 | 13,415 | 13,546 | 13,678 | 13,809 | 13,941 | | | | | | | | |
| 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 | 2,540 | 2,581 | 2,622 | 2,663 | 2,704 | 2,745 | | | | | | | | |
| 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 | 44,005 | 44,256 | 44,508 | 44,760 | 45,012 | 45,264 | | | | | | | | |
| 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 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | | | | | | | | |
| 21 | 339.3 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 311.4 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 331.4 | Transm. & Distribution Mains | 13,403 | 13,737 | 14,071 | 14,405 | 14,739 | 15,073 | | | | | | | | |
| 28 | 333.4 | Services | 5,875 | 5,916 | 5,956 | 5,997 | 6,037 | 6,078 | | | | | | | | |
| 29 | 334.4 | Meters & Meter Installations | 43,567 | 43,904 | 44,210 | 44,516 | 44,823 | 45,129 | | | | | | | | |
| 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 | (467) | (467) | (467) | (467) | (467) | (467) | (467) | (467) | (467) | (467) | (467) | (467) | (467) | (467) |
| 37 | 340.51 | Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 341.5 | Transportation Equipment | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) |
| 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 | (21,804) | (21,782) | (21,759) | (21,737) | (21,714) | (21,692) | | | | | | | | |
| 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 | 1,597 | 1,613 | 1,629 | 1,645 | 1,661 | 1,678 | | | | | | | | |
| 43 | 346.5 | Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 347.5 | Miscellaneous Equipment | 6,343 | 6,384 | 6,425 | 6,467 | 6,508 | 6,549 | | | | | | | | |
| 45 | 348.5 | Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | | TOTAL | 167,377 | 168,686 | 169,965 | 171,244 | 172,530 | 173,817 | | | | | | | | |

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

Florida Public Service Commission

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

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

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

| Line No. | (1) Description | (2) Water Year End Balance | (3) Sewer Year End Balance |
|--|--------------------|-------------------------------------|-------------------------------------|
| The balances for this system begin with the date that rate base was last established by PSC | | | |
| 1 | 12/31/92 Balance | | NA |
| | 1993 | | |
| 2 | Additions | | NA |
| 3 | Retirements | | NA |
| 4 | Adjustments | | NA |
| 5 | 12/31/93 Balance | | NA |
| | 1994 | | |
| 6 | Additions | | NA |
| 7 | Retirements | | NA |
| 8 | Adjustments | | NA |
| 9 | 12/31/94 Balance | | NA |
| | 1995 | | |
| 10 | Additions | | NA |
| 11 | Retirements | | NA |
| 12 | Adjustments | | NA |
| 13 | 12/31/95 Balance | | NA |
| | 1996 | | |
| 14 | Additions | | NA |
| 15 | Retirements | | NA |
| 16 | Adjustments | | NA |
| 17 | 12/31/96 Balance | | NA |
| | 1997 | | |
| 18 | Additions | | NA |
| 19 | Retirements | | NA |
| 20 | Adjustments | | NA |
| 21 | 12/31/97 Balance | | NA |
| | 1998 | | |
| 22 | Additions | | NA |
| 23 | Retirements | | NA |
| 24 | Adjustments | | NA |
| 25 | 12/31/98 Balance | | NA |
| | 1999 | | |
| 26 | Additions | | NA |
| 27 | Retirements | | NA |
| 28 | Adjustments | | NA |
| 29 | 12/31/99 Balance | 96,291 | NA |

27a

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

Florida Public Service Commission

Lake Josephine
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 | 11,169 | NA |
| 31 | Retirements | 0 | NA |
| 32 | Adjustments | 0 | NA |
| 33 | 12/31/00 Balance | 107,460 | NA |
| 2001 | | | |
| 34 | Additions | 10,820 | NA |
| 35 | Retirements | 0 | NA |
| 36 | Adjustments | 0 | NA |
| 37 | 12/31/01 Balance | 118,280 | NA |
| 2002 | | | |
| 38 | Additions | 11,298 | NA |
| 39 | Retirements | 0 | NA |
| 40 | Adjustments | 0 | NA |
| 41 | 12/31/02 Balance | 129,578 | NA |
| 2003 | | | |
| 42 | Additions | 11,488 | NA |
| 43 | Retirements | (2,259) | NA |
| 44 | Adjustments | 0 | NA |
| 45 | 12/31/03 Balance | 138,807 | NA |
| 2004 | | | |
| 46 | Additions | 13,953 | NA |
| 47 | Retirements | (2,259) | NA |
| 48 | Adjustments | 0 | NA |
| 49 | 12/31/04 Balance | 152,760 | NA |
| 2005 | | | |
| 50 | Additions | 14,617 | NA |
| 51 | Retirements | 0 | NA |
| 52 | Adjustments | 87,691 | NA |
| 53 | 12/31/05 Balance | 255,068 | NA |
| 2006 | | | |
| 54 | Additions | 21,329 | NA |
| 55 | Retirements | (5,872) | NA |
| 56 | Adjustments | 1,621 | NA |
| 57 | 12/31/06 Balance | 272,145 | NA |
| 2007 | | | |
| 58 | Additions | 41,882 | NA |
| 59 | Retirements | (5,288) | NA |
| 60 | Adjustments | 4,523 | NA |
| 61 | 12/31/07 Balance | 313,262 | NA |

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

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Schedule of Water Accumulated Depreciation By Primary Account- 2005
Adjusted 2006 UPIS Balances for Depn Exp Calc

Florida Public Service Commission

FROM UPIS 2005

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

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

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

| Line No. | Acct No. | (1) Account Name | (2) 12/31/04 | (3) 01/31/05 | (4) 02/28/05 | (5) 03/31/05 | (6) 04/30/05 | (7) 05/31/05 | (8) 06/30/05 | (9) 07/31/05 | (10) 08/31/05 | (11) 09/30/05 | (12) 10/31/05 | (13) 11/30/05 | (14) 12/31/05 | (15) Average Balance |
|----------|----------|-----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|------------------|-------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 | Collect. & Impound Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 | Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 | Wells & Springs | 30,455 | 30,455 | 30,455 | 30,455 | 30,455 | 30,455 | 95,770 | 95,770 | 95,770 | 95,770 | 95,770 | 95,770 | 95,770 | 65,624 |
| 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 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 | 62,340 | 62,340 | 62,340 | 62,340 | 62,340 | 62,340 | 62,340 | 56,844 |
| 13 | 310.2 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 3,967 |
| 14 | 311.2 | Pumping Equipment | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 18,142 |
| 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 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 22,362 |
| 18 | 304.3 | Structures & Improvements | 79,031 | 79,031 | 79,031 | 79,031 | 79,031 | 79,031 | 45,878 | 45,878 | 55,651 | 55,651 | 55,651 | 55,651 | 51,484 | 64,618 |
| 19 | 311.3 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,146 | 1,146 | 1,146 | 264 |
| 20 | 320.3 | Water Treatment Equipment | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 17,074 | 17,074 | 17,074 | 17,074 | 17,074 | 17,074 | 17,074 | 41,735 |
| 21 | 339.3 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 311.4 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | 0 | 0 | 0 | 0 | 0 | 0 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 6,535 |
| 27 | 331.4 | Transm. & Distribution Mains | 150,391 | 150,391 | 150,391 | 151,623 | 151,623 | 152,395 | 363,813 | 363,813 | 363,813 | 363,813 | 363,813 | 363,813 | 363,813 | 265,654 |
| 28 | 333.4 | Services | 16,999 | 16,999 | 16,999 | 16,999 | 16,999 | 16,999 | 16,353 | 18,153 | 18,153 | 18,153 | 18,153 | 18,153 | 18,153 | 17,343 |
| 29 | 334.4 | Meters & Meter Installations | 53,904 | 53,904 | 53,904 | 60,086 | 60,086 | 60,086 | 70,012 | 70,012 | 70,012 | 70,012 | 70,012 | 70,012 | 70,012 | 64,004 |
| 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 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 | 3,191 |
| 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 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 897 |
| 43 | 346.5 | Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 347.5 | Miscellaneous Equipment | 6,834 | 6,834 | 6,834 | 6,834 | 6,834 | 6,834 | 5,429 | 5,429 | 5,429 | 5,429 | 5,995 | 5,995 | 5,995 | 6,208 |
| 45 | 348.5 | Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | | TOTAL | 496,047 | 496,047 | 496,047 | 503,461 | 503,461 | 504,233 | 746,847 | 748,647 | 758,420 | 758,420 | 760,132 | 760,132 | 754,165 | 637,389 |

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Florida Public Service Commission

Schedule: A-10
 Page: 2b
 Preparer: <name>

Schedule of Water Accumulated Depreciation By Primary Account- 2005
 Depreciation Rates for Sewer Accounts- 2006

This Schedule shows the Commission Authorized Depreciation rates for 2006

Lake Josephine-Water
 Docket No. 060366-W5
 Schedule Year Ended: 2006
 Historic [X] or Projected []

| Line No. | Acct No. | Account Name | (2) Annual Rate | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) Monthly Rates 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% |
| 3 | 302.1 | Franchises | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 4 | 339.1 | Other Plant & Misc. Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | 3.57% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 7 | 304.2 | Structures & Improvements | 3.57% | 0.00% | 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 | 3.57% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 9 | 306.2 | Lake, River & Other Intakes | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 10 | 307.2 | Wells & Springs | 3.33% | 0.28% | 0.28% | 0.28% | 0.28% | 0.28% | 0.28% | 0.28% | 0.28% | 0.28% | 0.28% | 0.28% | 0.28% |
| 11 | 308.2 | Infiltration Galleries & Tunnels | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 12 | 309.2 | Supply Mains | 2.86% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% |
| 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% |
| 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% |
| 15 | 339.2 | Other Plant & Misc. Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 16 | | WATER TREATMENT PLANT | | | | | | | | | | | | | |
| 17 | 303.3 | Land & Land Rights | 3.57% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 18 | 304.3 | Structures & Improvements | 3.57% | 0.00% | 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% |
| 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% |
| 21 | 339.3 | Other Plant & Misc. Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 24 | 304.4 | Structures & Improvements | 3.57% | 0.00% | 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% |
| 26 | 330.4 | Dist. Reservoirs & Standpipes | 2.70% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% |
| 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% |
| 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% |
| 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% |
| 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 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 33 | | GENERAL PLANT | | | | | | | | | | | | | |
| 34 | 303.5 | Land & Land Rights | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 35 | 304.5 | Structures & Improvements | 3.57% | 0.00% | 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% |
| 37 | 340.51 | Computer Equipment | 16.67% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% |
| 38 | 341.5 | Transportation Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 39 | 342.5 | Stores Equipment | 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% |
| 40 | 343.5 | Tools, Shop & Garage Equipment | 8.33% | 0.69% | 0.69% | 0.69% | 0.69% | 0.69% | 0.69% | 0.69% | 0.69% | 0.69% | 0.69% | 0.69% | 0.69% |
| 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 | 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% |
| 43 | 346.5 | Communication Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 44 | 347.5 | Miscellaneous Equipment | 6.67% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% |
| 45 | 348.5 | Other Tangible Plant | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |

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

Florida Public Service Commission

Lake Josephine-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 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 | Other Plant & Misc. Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 303.2 | Land & Land Rights | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 | Structures & Improvements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 | Collect. & Impound Reservoirs | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 | Lake, River & Other Intakes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 | Wells & Springs | | 85 | 85 | 85 | 85 | 85 | 266 | 266 | 266 | 266 | 266 | 266 | 266 | 2,283 |
| 11 | 308.2 | Infiltration Galleries & Tunnels | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 | Supply Mains | | 120 | 120 | 120 | 120 | 120 | 149 | 149 | 149 | 149 | 149 | 149 | 149 | 1,641 |
| 13 | 310.2 | Power Generation Equipment | | 0 | 0 | 0 | 0 | 0 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 215 |
| 14 | 311.2 | Pumping Equipment | | 31 | 31 | 31 | 31 | 31 | 114 | 114 | 114 | 114 | 114 | 114 | 114 | 952 |
| 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 | | 235 | 235 | 235 | 235 | 235 | 136 | 0 | 0 | 0 | 0 | 0 | 0 | 1,312 |
| 19 | 311.3 | Pumping Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 5 | 5 | 14 |
| 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 | | 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 | | 0 | 0 | 0 | 0 | 0 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 191 |
| 27 | 331.4 | Transm. & Distribution Mains | | 330 | 330 | 332 | 332 | 334 | 797 | 797 | 797 | 797 | 797 | 797 | 797 | 7,239 |
| 28 | 333.4 | Services | | 41 | 41 | 41 | 41 | 41 | 39 | 43 | 43 | 43 | 43 | 43 | 39 | 497 |
| 29 | 334.4 | Meters & Meter Installations | | 264 | 264 | 294 | 294 | 294 | 343 | 343 | 343 | 343 | 343 | 343 | 343 | 3,813 |
| 30 | 335.4 | Hydrants | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 336.4 | Backflow Prevention | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 339.4 | Other Plant & Misc. Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | | GENERAL PLANT | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 303.5 | Land & Land Rights | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 304.5 | Structures & Improvements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 340.5 | Office Furniture & Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 340.51 | Computer Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 341.5 | Transportation Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 342.5 | Stores Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 343.5 | Tools, Shop & Garage Equipment | | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 213 |
| 41 | 344.5 | Laboratory Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 345.5 | Power Operated Equipment | | 13 | 13 | 13 | 13 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 67 |
| 43 | 346.5 | Communication Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 347.5 | Miscellaneous Equipment | | 38 | 38 | 38 | 38 | 38 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 190 |
| 45 | 348.5 | Other Tangible Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | | TOTAL | | 1,174 | 1,174 | 1,207 | 1,207 | 1,209 | 1,920 | 1,788 | 1,788 | 1,788 | 1,793 | 1,793 | 1,788 | 18,628 |

37

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

Florida Public Service Commission

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

=input field

Explanation: Provide Retirements for 2005

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

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

38

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

Florida Public Service Commission

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

Explanation: Provide Adjustments to the Accumulated Depreciation Balances

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

=input field

| 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 End | (15) Total |
|----------|----------|-----------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-----------------------|---------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | | | | | | | | | | | | | | 0 |
| 3 | 302.1 | Franchises | | | | | | | | | | | | | | 0 |
| 4 | 339.1 | Other Plant & Misc. Equipment | | | | | | | | | | | | | | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | | | | | | | | | | | | | | 0 |
| 7 | 304.2 | Structures & Improvements | | | | | | | | | | | | | | 0 |
| 8 | 305.2 | Collect. & Impound Reservoirs | | | | | | | | | | | | | | 0 |
| 9 | 306.2 | Lake, River & Other Intakes | | | | | | | | | | | | | | 0 |
| 10 | 307.2 | Wells & Springs | | | | | | | | | | | | | | 0 |
| 11 | 308.2 | Infiltration Galleries & Tunnels | | | | | | | | | | | | | | 0 |
| 12 | 309.2 | Supply Mains | | | | | | | | | | | | | | 0 |
| 13 | 310.2 | Power Generation Equipment | | | | | | | | | | | | | | 0 |
| 14 | 311.2 | Pumping Equipment | | | | | | | | | | | | | | 0 |
| 15 | 339.2 | Other Plant & Misc. Equipment | | | | | | | | | | | | | | 0 |
| 16 | | WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 17 | 303.3 | Land & Land Rights | | | | | | | | | | | | | | 0 |
| 18 | 304.3 | Structures & Improvements | | | | | | | | | | | | | | 0 |
| 19 | 311.3 | Pumping Equipment | | | | | | | | | | | | | | 0 |
| 20 | 320.3 | Water Treatment Equipment | | | | | | | | | | | | | | 0 |
| 21 | 339.3 | Other Plant & Misc. Equipment | | | | | | | | | | | | | | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | | | | | | | | | | | | | | 0 |
| 24 | 304.4 | Structures & Improvements | | | | | | | | | | | | | | 0 |
| 25 | 311.4 | Pumping Equipment | | | | | | | | | | | | | | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | | | | | | | | | | | | | | 0 |
| 27 | 331.4 | Transm. & Distribution Mains | | | | | | | | | | | | | | 0 |
| 28 | 333.4 | Services | | | | | | | | | | | | | | 0 |
| 29 | 334.4 | Meters & Meter Installations | | | | | | | | | | | | | | 0 |
| 30 | 335.4 | Hydrants | | | | | | | | | | | | | | 0 |
| 31 | 336.4 | Backflow Prevention | | | | | | | | | | | | | | 0 |
| 32 | 339.4 | Other Plant & Misc. Equipment | | | | | | | | | | | | | | 0 |
| 33 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 34 | 303.5 | Land & Land Rights | | | | | | | | | | | | | | 0 |
| 35 | 304.5 | Structures & Improvements | | | | | | | | | | | | | | 0 |
| 36 | 340.5 | Office Furniture & Equipment | | | | | | | | | | | | | | 0 |
| 37 | 340.51 | Computer Equipment | | | | | | | | | | | | | | 0 |
| 38 | 341.5 | Transportation Equipment | | | | | | | | | | | | | | 0 |
| 39 | 342.5 | Stores Equipment | | | | | | | | | | | | | | 0 |
| 40 | 343.5 | Tools, Shop & Garage Equipment | | | | | | | | | | | | | | 0 |
| 41 | 344.5 | Laboratory Equipment | | | | | | | | | | | | | | 0 |
| 42 | 345.5 | Power Operated Equipment | | | | | | | | | | | | | | 0 |
| 43 | 346.5 | Communication Equipment | | | | | | | | | | | | | | 0 |
| 44 | 347.5 | Miscellaneous Equipment | | | | | | | | | | | | | | 0 |
| 45 | 348.5 | Other Tangible Plant | | | | | | | | | | | | | | 0 |
| 46 | | TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

59

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

Florida Public Service Commission

Include PSC Audit Adjustments

Lake Josephine-Water
 Docket No. 060368-WS
 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) 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 |
|---|----------|-----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|----------------------|
| Start with per books plus PSC Adj below | | | | | | | | | | | | | | | | |
| 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 | 7,402 | 7,486 | 7,571 | 7,655 | 7,740 | 7,824 | 8,090 | 8,356 | 8,622 | 8,887 | 9,153 | 9,419 | 9,685 | 8,299 |
| 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 | 11,704 | 11,825 | 11,945 | 12,065 | 12,185 | 12,305 | 12,454 | 12,603 | 12,751 | 12,900 | 13,048 | 13,197 | 13,345 | 12,487 |
| 13 | 310.2 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 31 | 61 | 92 | 123 | 154 | 184 | 215 | 66 |
| 14 | 311.2 | Pumping Equipment | 2,049 | 2,080 | 2,110 | 2,141 | 2,172 | 2,202 | 2,316 | 2,431 | 2,545 | 2,659 | 2,773 | 2,887 | 3,001 | 2,413 |
| 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 | 41,050 | 41,285 | 41,521 | 41,756 | 41,991 | 42,226 | 83,336 | 83,336 | 83,336 | 83,336 | 83,336 | 83,336 | 83,336 | 64,091 |
| 19 | 311.3 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 10 | 14 | 2 |
| 20 | 320.3 | Water Treatment Equipment | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 |
| 21 | 339.3 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 311.4 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | 0 | 0 | 0 | 0 | 0 | 0 | 27 | 55 | 82 | 109 | 137 | 164 | 191 | 59 |
| 27 | 331.4 | Transm. & Distribution Mains | 9,407 | 9,736 | 10,066 | 10,398 | 10,731 | 11,065 | 11,862 | 12,659 | 13,457 | 14,254 | 15,051 | 15,849 | 16,646 | 12,399 |
| 28 | 333.4 | Services | 5,368 | 5,408 | 5,449 | 5,489 | 5,530 | 5,570 | 5,609 | 5,652 | 5,696 | 5,739 | 5,782 | 5,826 | 5,865 | 5,614 |
| 29 | 334.4 | Meters & Meter Installations | 40,477 | 40,741 | 41,005 | 41,299 | 41,594 | 41,888 | 42,231 | 42,574 | 42,917 | 43,260 | 43,603 | 43,946 | 44,289 | 42,294 |
| 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 | 18 | 35 | 53 | 71 | 89 | 106 | 124 | 142 | 160 | 177 | 195 | 213 | 106 |
| 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 | 1,402 | 1,416 | 1,429 | 1,443 | 1,456 | 1,470 | 1,470 | 1,470 | 1,470 | 1,470 | 1,470 | 1,470 | 1,470 | 1,454 |
| 43 | 346.5 | Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 347.5 | Miscellaneous Equipment | 5,878 | 5,916 | 5,954 | 5,992 | 6,030 | 6,068 | 6,068 | 6,068 | 6,068 | 6,068 | 6,068 | 6,068 | 6,068 | 6,024 |
| 45 | 348.5 | Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | | TOTAL | 195,244 | 196,418 | 197,592 | 198,799 | 200,006 | 201,215 | 244,109 | 245,896 | 247,684 | 249,472 | 251,265 | 253,057 | 254,846 | 225,816 |

40a

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Lake Josephine

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 | 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 | 7,402 | 7,486 | 7,571 | 7,655 | 7,740 | 7,824 | 8,090 | 8,356 | 8,622 | 8,887 | 9,153 | 9,419 | 9,685 | 8,299 |
| 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 | 11,704 | 11,825 | 11,945 | 12,065 | 12,185 | 12,305 | 12,454 | 12,603 | 12,751 | 12,900 | 13,048 | 13,197 | 13,345 | 12,487 |
| 13 | 310.2 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 31 | 61 | 92 | 123 | 154 | 184 | 215 | 66 |
| 14 | 311.2 | Pumping Equipment | 2,049 | 2,080 | 2,110 | 2,141 | 2,172 | 2,202 | 2,316 | 2,431 | 2,545 | 2,659 | 2,773 | 2,887 | 3,001 | 2,413 |
| 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 | 41,050 | 41,285 | 41,521 | 41,756 | 41,991 | 42,226 | 83,336 | 83,336 | 83,336 | 83,336 | 83,336 | 83,336 | 83,336 | 64,091 |
| 19 | 311.3 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 10 | 14 | 2 |
| 20 | 320.3 | Water Treatment Equipment | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 |
| 21 | 339.3 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 311.4 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | 0 | 0 | 0 | 0 | 0 | 0 | 27 | 55 | 82 | 109 | 137 | 164 | 191 | 59 |
| 27 | 331.4 | Transm. & Distribution Mains | 9,407 | 9,736 | 10,066 | 10,398 | 10,731 | 11,065 | 11,862 | 12,659 | 13,457 | 14,254 | 15,051 | 15,849 | 16,646 | 12,399 |
| 28 | 333.4 | Services | 5,368 | 5,408 | 5,449 | 5,489 | 5,530 | 5,570 | 5,609 | 5,652 | 5,696 | 5,739 | 5,782 | 5,826 | 5,865 | 5,614 |
| 29 | 334.4 | Meters & Meter Installations | 40,477 | 40,741 | 41,005 | 41,299 | 41,594 | 41,888 | 42,231 | 42,574 | 42,917 | 43,260 | 43,603 | 43,946 | 44,289 | 42,294 |
| 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 | 8 | 63 | 133 | 222 | 33 |
| 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 | 18 | 35 | 53 | 71 | 89 | 106 | 124 | 142 | 160 | 177 | 195 | 213 | 106 |
| 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 | 1,402 | 1,416 | 1,429 | 1,443 | 1,456 | 1,470 | 1,470 | 1,470 | 1,470 | 1,470 | 1,470 | 1,470 | 1,470 | 1,454 |
| 43 | 346.5 | Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 347.5 | Miscellaneous Equipment | 5,878 | 5,916 | 5,954 | 5,992 | 6,030 | 6,068 | 6,068 | 6,068 | 6,068 | 6,068 | 6,068 | 6,068 | 6,068 | 6,024 |
| 45 | 348.5 | Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | | TOTAL | 195,244 | 196,418 | 197,592 | 198,799 | 200,006 | 201,215 | 244,109 | 245,896 | 247,684 | 249,480 | 251,328 | 253,190 | 255,068 | 225,848 |
| 47 | | Subtotal Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

90h

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

Florida Public Service Commission

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

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

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

| Line No. | Acct No. | (1) Account Name | (2) 12/31/05 | (3) 01/31/06 | (4) 02/28/06 | (5) 03/31/06 | (6) 04/30/06 | (7) 05/31/06 | (8) 06/30/06 | (9) 07/31/06 | (10) 08/31/06 | (11) 09/30/06 | (12) 10/31/06 | (13) 11/30/06 | (14) 12/31/06 | (15) |
|----------|----------|-----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|------------------|---------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 | Collect. & Impound Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 | Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 | Wells & Springs | 95,770 | 95,770 | 95,770 | 95,770 | 98,363 | 98,363 | 33,049 | 33,049 | 33,049 | 32,463 | 32,463 | 32,463 | 32,463 | 32,463 |
| 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 | 62,340 | 62,340 | 62,340 | 62,340 | 62,340 | 62,340 | 50,431 | 50,431 | 50,431 | 50,431 | 50,431 | 57,431 | 57,431 | 57,431 |
| 13 | 310.2 | Power Generation Equipment | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 | Pumping Equipment | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 | 7,361 |
| 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 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 18 | 304.3 | Structures & Improvements | 51,484 | 51,484 | 51,484 | 51,484 | 51,484 | 51,484 | 84,637 | 84,637 | 84,637 | 84,637 | 84,637 | 84,637 | 84,637 | 537,749 |
| 19 | 311.3 | Pumping Equipment | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 |
| 20 | 320.3 | Water Treatment Equipment | 17,074 | 17,074 | 17,074 | 17,074 | 17,074 | 17,074 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 73,007 | 73,007 | 73,007 |
| 21 | 339.3 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 311.4 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 331.4 | Transm. & Distribution Mains | 363,813 | 363,813 | 363,813 | 363,813 | 363,813 | 363,813 | 155,365 | 155,365 | 155,365 | 158,335 | 158,335 | 158,335 | 158,335 | 170,662 |
| 28 | 333.4 | Services | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,999 | 16,999 | 16,999 | 16,999 | 16,999 | 16,999 | 16,999 | 16,999 |
| 29 | 334.4 | Meters & Meter Installations | 70,012 | 84,080 | 84,089 | 84,089 | 84,089 | 84,089 | 76,124 | 76,124 | 76,124 | 78,085 | 78,085 | 78,085 | 80,046 | 80,046 |
| 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 | 3,191 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 |
| 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 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 | 1,943 |
| 43 | 346.5 | Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 347.5 | Miscellaneous Equipment | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 7,400 | 7,400 | 7,400 | 7,400 | 7,400 | 7,400 | 7,400 | 7,400 |
| 45 | 348.5 | Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | | TOTAL | 754,165 | 769,080 | 769,089 | 769,089 | 771,683 | 771,683 | 534,000 | 534,000 | 534,000 | 538,345 | 538,345 | 547,845 | 1,015,245 | |

17

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

Florida Public Service Commission

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

Explanation: This Schedule shows Commission Approved Depreciation rates

Lake Josephine-Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [x] 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% |
| 3 | 302.1 | Franchises | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 4 | 339.1 | Other Plant & Misc. Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 5 SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 7 | 304.2 | Structures & Improvements | 3.57% | 0.30% | 0.30% | 0.30% | 0.30% | 0.30% | 0.30% | 0.30% | 0.30% | 0.30% | 0.30% | 0.30% | 0.30% |
| 8 | 305.2 | Collect. & Impound Reservoirs | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 9 | 306.2 | Lake, River & Other Intakes | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 10 | 307.2 | Wells & Springs | 3.33% | 0.28% | 0.28% | 0.28% | 0.28% | 0.28% | 0.28% | 0.28% | 0.28% | 0.28% | 0.28% | 0.28% | 0.28% |
| 11 | 308.2 | Infiltration Galleries & Tunnels | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 12 | 309.2 | Supply Mains | 2.86% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% |
| 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% |
| 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% |
| 15 | 339.2 | Other Plant & Misc. Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 16 WATER TREATMENT PLANT | | | | | | | | | | | | | | | |
| 17 | 303.3 | Land & Land Rights | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 18 | 304.3 | Structures & Improvements | 3.57% | 0.30% | 0.30% | 0.30% | 0.30% | 0.30% | 0.30% | 0.30% | 0.30% | 0.30% | 0.30% | 0.30% | 0.30% |
| 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% |
| 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% |
| 21 | 339.3 | Other Plant & Misc. Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 22 TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 24 | 304.4 | Structures & Improvements | 3.57% | 0.30% | 0.30% | 0.30% | 0.30% | 0.30% | 0.30% | 0.30% | 0.30% | 0.30% | 0.30% | 0.30% | 0.30% |
| 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% |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | 2.70% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% |
| 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% |
| 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% |
| 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% |
| 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 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 33 GENERAL PLANT | | | | | | | | | | | | | | | |
| 34 | 303.5 | Land & Land Rights | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 35 | 304.5 | Structures & Improvements | 3.57% | 0.30% | 0.30% | 0.30% | 0.30% | 0.30% | 0.30% | 0.30% | 0.30% | 0.30% | 0.30% | 0.30% | 0.30% |
| 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% | 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% |
| 40 | 343.5 | Tools, Shop & Garage 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% |
| 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 | 8.33% | 0.69% | 0.69% | 0.69% | 0.69% | 0.69% | 0.69% | 0.69% | 0.69% | 0.69% | 0.69% | 0.69% | 0.69% |
| 43 | 346.5 | Communication Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 44 | 347.5 | Miscellaneous Equipment | 6.67% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% |
| 45 | 348.5 | Other Tangible Plant | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |

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

Florida Public Service Commission

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

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

Explanation: Provide the monthly Depreciation Expense for 2006

| Line No. | Acct No. | (1) AccountName | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 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 | Weirs & Springs | 266 | 266 | 266 | 273 | 273 | 92 | 92 | 92 | 90 | 90 | 90 | 90 | 1,979 |
| 11 | 308.2 | Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 | Supply Mains | 149 | 149 | 149 | 149 | 149 | 120 | 120 | 120 | 120 | 120 | 137 | 137 | 1,618 |
| 13 | 310.2 | Power Generation Equipment | 31 | 31 | 31 | 31 | 31 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 154 |
| 14 | 311.2 | Pumping Equipment | 114 | 114 | 114 | 114 | 114 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 785 |
| 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 | 252 | 252 | 252 | 252 | 252 | 252 | 1,600 | 3,111 |
| 19 | 311.3 | Pumping Equipment | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 57 |
| 20 | 320.3 | Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 608 | 608 | 1,217 |
| 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 | 27 | 27 | 27 | 27 | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 137 |
| 27 | 331.4 | Transm. & Distribution Mains | 797 | 797 | 797 | 797 | 797 | 341 | 341 | 341 | 347 | 347 | 347 | 374 | 6,423 |
| 28 | 333.4 | Services | 39 | 39 | 39 | 39 | 39 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 478 |
| 29 | 334.4 | Meters & Meter Installations | 412 | 412 | 412 | 412 | 412 | 373 | 373 | 373 | 383 | 383 | 383 | 392 | 4,719 |
| 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 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 269 |
| 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 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 94 |
| 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 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 288 |
| 45 | 348.5 | Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | | TOTAL | 1,862 | 1,862 | 1,862 | 1,869 | 1,869 | 1,330 | 1,330 | 1,330 | 1,345 | 1,345 | 1,970 | 3,354 | 21,329 |

Totals may not add due to rounding

43

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

Florida Public Service Commission

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

Explanation: Provide Retirements for 2006

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

=input field

| Line No. | Acct No. | (1) AccountName | (2) | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Test Year End 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 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 | Other Plant & Misc. Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 303.2 | Land & Land Rights | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 | Structures & Improvements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 | Collect. & Impound Reservoirs | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 | Lake, River & Other Intakes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 | Wells & Springs | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (586) | 0 | 0 | 0 | (586) |
| 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 | | 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 | | 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 | | 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 | 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 | (363) | 0 | 0 | (363) | 0 | 0 | (1,506) | (2,232) |
| 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 | (1,018) | 0 | 0 | (1,018) | 0 | 0 | (1,018) | (3,054) |
| 30 | 335.4 | Hyd-ants | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 336.4 | Backflow Prevention | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 339.4 | Other Plant & Misc. Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | | GENERAL PLANT | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 303.5 | Land & Land Rights | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 304.5 | Structures & Improvements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 340.5 | Office Furniture & Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 340.51 | Computer Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 341.5 | Transportation Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 342.5 | Stores Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 343.5 | Tools, Shop & Garage Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 344.5 | Laboratory Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 345.5 | Power Operated Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 346.5 | Communication Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 347.5 | Miscellaneous Equipment | | 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 | (1,381) | 0 | 0 | (1,967) | 0 | 0 | (2,524) | (5,872) |

7/7

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

Florida Public Service Commission

Lake Josephine-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 | Lanc & 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 | Lanc & 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 | Lanc & 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 | Serv ces | | | | | | | | | | | | | | 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 |

15

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

Florida Public Service Commission

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

Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning 12/31/05 through the year ended 12/31/06., and 13 month averages.

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

| Line No. | Acct No. | (1) Account Name | (2) 12/31/05 | (3) 01/31/06 | (4) 02/28/06 | (5) 03/31/06 | (6) 04/30/06 | (7) 05/31/06 | (8) 06/30/06 | (9) 07/31/06 | (10) 08/31/06 | (11) 09/30/06 | (12) 10/31/06 | (13) 11/30/06 | (14) 12/31/06 | (15) Average Balance |
|----------|----------|-----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|------------------|-------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 | Collect & Impound Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 | Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 | Wells & Springs | 9,685 | 9,950 | 10,216 | 10,482 | 10,755 | 11,028 | 11,120 | 11,211 | 11,303 | 10,807 | 10,897 | 10,987 | 11,077 | 10,732 |
| 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 | 13,345 | 13,494 | 13,643 | 13,791 | 13,940 | 14,088 | 14,209 | 14,329 | 14,449 | 14,569 | 14,689 | 14,826 | 14,963 | 14,180 |
| 13 | 310.2 | Power Generation Equipment | 215 | 246 | 276 | 307 | 338 | 368 | 368 | 368 | 368 | 368 | 368 | 368 | 368 | 333 |
| 14 | 311.2 | Pumping Equipment | 3,001 | 3,115 | 3,229 | 3,343 | 3,457 | 3,572 | 3,602 | 3,633 | 3,664 | 3,694 | 3,725 | 3,756 | 3,786 | 3,506 |
| 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 | 83,336 | 83,336 | 83,336 | 83,336 | 83,336 | 83,336 | 83,588 | 83,840 | 84,092 | 84,344 | 84,595 | 84,847 | 86,447 | 83,982 |
| 19 | 311.3 | Pumping Equipment | 14 | 19 | 24 | 29 | 33 | 38 | 43 | 48 | 53 | 57 | 62 | 67 | 72 | 43 |
| 20 | 320.3 | Water Treatment Equipment | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 71,116 | 71,724 | 70,648 |
| 21 | 339.3 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 311.4 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | 191 | 218 | 246 | 273 | 300 | 328 | 328 | 328 | 328 | 328 | 328 | 328 | 328 | 296 |
| 27 | 331.4 | Transm. & Distribution Mains | 16,646 | 17,443 | 18,241 | 19,038 | 19,836 | 20,633 | 20,610 | 20,951 | 21,291 | 21,275 | 21,622 | 21,969 | 20,838 | 20,030 |
| 28 | 333.4 | Services | 5,865 | 5,903 | 5,942 | 5,981 | 6,020 | 6,059 | 6,100 | 6,140 | 6,181 | 6,221 | 6,262 | 6,302 | 6,343 | 6,102 |
| 29 | 334.4 | Meters & Meter Installations | 44,289 | 44,701 | 45,114 | 45,526 | 45,938 | 46,350 | 45,705 | 46,078 | 46,451 | 45,815 | 46,198 | 46,581 | 45,955 | 45,746 |
| 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 | 213 | 235 | 258 | 280 | 303 | 325 | 347 | 370 | 392 | 415 | 437 | 460 | 482 | 347 |
| 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 | 1,470 | 1,470 | 1,470 | 1,470 | 1,470 | 1,470 | 1,483 | 1,497 | 1,510 | 1,524 | 1,537 | 1,551 | 1,564 | 1,499 |
| 43 | 346.5 | Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 347.5 | Miscellaneous Equipment | 6,068 | 6,068 | 6,068 | 6,068 | 6,068 | 6,068 | 6,109 | 6,150 | 6,191 | 6,232 | 6,273 | 6,315 | 6,356 | 6,156 |
| 45 | 348.5 | Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | | TOTAL | 254,846 | 256,708 | 258,570 | 260,432 | 262,301 | 264,170 | 264,119 | 265,450 | 266,780 | 266,158 | 267,502 | 269,472 | 270,303 | 263,601 |

41a

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Lake Josephine

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [] Projected [X]

Schedule: A-9

Page: 4 of 5

Preparer: Robert M. Griffin

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

| Line No | Acct No | (1) Account Name | (2) Prior Year 12/31/05 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) Average Balance |
|---------|---------|-----------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|----------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 | Collect. & Impound Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 | Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 | Wells & Springs | 9,685 | 9,950 | 10,216 | 10,482 | 10,755 | 11,028 | 11,120 | 11,211 | 11,303 | 10,807 | 10,897 | 10,987 | 11,077 | 10,732 |
| 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 | 13,345 | 13,494 | 13,643 | 13,791 | 13,940 | 14,088 | 14,209 | 14,329 | 14,449 | 14,569 | 14,689 | 14,826 | 14,963 | 14,180 |
| 13 | 310.2 | Power Generation Equipment | 215 | 246 | 276 | 307 | 338 | 368 | 368 | 368 | 368 | 368 | 368 | 368 | 368 | 333 |
| 14 | 311.2 | Pumping Equipment | 3,001 | 3,115 | 3,229 | 3,343 | 3,457 | 3,572 | 3,602 | 3,633 | 3,664 | 3,694 | 3,725 | 3,756 | 3,786 | 3,506 |
| 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 | 83,336 | 83,336 | 83,336 | 83,336 | 83,336 | 83,336 | 83,588 | 83,840 | 84,092 | 84,344 | 84,595 | 84,847 | 86,447 | 83,982 |
| 19 | 311.3 | Pumping Equipment | 14 | 19 | 24 | 29 | 33 | 38 | 43 | 48 | 53 | 57 | 62 | 67 | 72 | 43 |
| 20 | 320.3 | Water Treatment Equipment | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 70,507 | 71,116 | 71,724 | 70,648 |
| 21 | 339.3 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 311.4 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | 191 | 218 | 246 | 273 | 300 | 328 | 328 | 328 | 328 | 328 | 328 | 328 | 328 | 296 |
| 27 | 331.4 | Transm. & Distribution Mains | 16,646 | 17,443 | 18,241 | 19,038 | 19,836 | 20,633 | 20,610 | 20,951 | 21,291 | 21,275 | 21,622 | 21,969 | 20,838 | 20,030 |
| 28 | 333.4 | Services | 5,865 | 5,903 | 5,942 | 5,981 | 6,020 | 6,059 | 6,100 | 6,140 | 6,181 | 6,221 | 6,262 | 6,302 | 6,343 | 6,102 |
| 29 | 334.4 | Meters & Meter Installations | 44,289 | 44,701 | 45,114 | 45,526 | 45,938 | 46,350 | 45,705 | 46,078 | 46,451 | 45,815 | 46,198 | 46,581 | 45,955 | 45,746 |
| 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 | 222 | 311 | 400 | 497 | 594 | 723 | 857 | 991 | 1,126 | 1,260 | 1,394 | 1,528 | 1,842 | 903 |
| 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 | 213 | 235 | 258 | 280 | 303 | 325 | 347 | 370 | 392 | 415 | 437 | 460 | 482 | 347 |
| 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 | 1,470 | 1,470 | 1,470 | 1,470 | 1,470 | 1,470 | 1,483 | 1,497 | 1,510 | 1,524 | 1,537 | 1,551 | 1,564 | 1,499 |
| 43 | 346.5 | Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 347.5 | Miscellaneous Equipment | 6,068 | 6,068 | 6,068 | 6,068 | 6,068 | 6,068 | 6,109 | 6,150 | 6,191 | 6,232 | 6,273 | 6,315 | 6,356 | 6,156 |
| 45 | 348.5 | Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | | TOTAL | 255,068 | 257,019 | 258,970 | 260,929 | 262,895 | 264,893 | 264,976 | 266,441 | 267,905 | 267,417 | 268,896 | 271,001 | 272,145 | 264,504 |
| 47 | | Subtotal Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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Lake Josephine-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.

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

| Line No. | Acct No. | (1) Account Name | (2) 12/31/06 | (3) 01/31/07 | (4) 02/28/07 | (5) 03/31/07 | (6) 04/30/07 | (7) 05/31/07 | (8) 06/30/07 | (9) 07/31/07 | (10) 08/31/07 | (11) 09/30/07 | (12) 10/31/07 | (13) 11/30/07 | (14) 12/31/07 | (15) Average Balance |
|----------|----------|-----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|------------------|-------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 | Collect. & Impound Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 | Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 | Wells & Springs | 97,777 | 97,777 | 97,777 | 97,777 | 97,777 | 97,777 | 97,777 | 97,777 | 97,777 | 97,777 | 97,777 | 97,777 | 97,777 | 97,777 |
| 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 | 69,340 | 69,340 | 69,340 | 69,340 | 69,340 | 69,340 | 69,340 | 69,340 | 69,340 | 69,340 | 69,340 | 69,340 | 69,340 | 69,340 |
| 13 | 310.2 | Power Generation Equipment | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 | 7,368 |
| 14 | 311.2 | Pumping Equipment | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 | 27,383 |
| 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 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 | 20,100 |
| 18 | 304.3 | Structures & Improvements | 504,596 | 504,596 | 504,596 | 504,596 | 504,596 | 504,596 | 504,596 | 504,596 | 504,596 | 504,596 | 504,596 | 504,596 | 504,596 | 504,596 |
| 19 | 311.3 | Pumping Equipment | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 |
| 20 | 320.3 | Water Treatment Equipment | 19,574 | 19,574 | 19,574 | 19,574 | 19,574 | 19,574 | 19,574 | 19,574 | 19,574 | 19,574 | 19,574 | 19,574 | 19,574 | 19,574 |
| 21 | 339.3 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 311.4 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 | 12,136 |
| 27 | 331.4 | Transm. & Distribution Mains | 382,080 | 382,080 | 382,080 | 386,647 | 386,647 | 386,647 | 391,214 | 391,214 | 391,214 | 395,781 | 395,781 | 395,781 | 400,348 | 389,809 |
| 28 | 333.4 | Services | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 | 16,353 |
| 29 | 334.4 | Meters & Meter Installations | 89,972 | 89,972 | 89,972 | 91,658 | 91,658 | 91,658 | 93,344 | 93,344 | 93,344 | 95,030 | 95,030 | 95,030 | 96,716 | 92,825 |
| 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 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 9,037 | 4,422 |
| 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 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 |
| 45 | 348.5 | Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | | TOTAL | 1,257,859 | 1,257,859 | 1,257,859 | 1,264,112 | 1,264,112 | 1,264,112 | 1,270,365 | 1,270,365 | 1,270,365 | 1,276,618 | 1,276,618 | 1,276,618 | 1,287,871 | 1,268,825 |

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

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

This Schedule shows the Depreciation rates based on Guideline Lives

Lake Josephine-Water
 Docket No. 060368-WS
 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% | 0.00% |
| 3 | 302.1 | Franchises | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 4 | 339.1 | Other Plant & Misc. Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 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% | 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% | 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% | 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% | 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% | 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% | 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% | 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% | 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% | 0.42% |
| 15 | 339.2 | Other Plant & Misc. Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 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% | 0.30% |
| 18 | 304.3 | Structures & Improvements | 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% | 0.42% |
| 19 | 311.3 | Pumping 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% | 0.83% |
| 20 | 320.3 | Water Treatment 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% | 0.00% |
| 21 | 339.3 | Other Plant & Misc. Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 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% | 0.30% |
| 24 | 304.4 | Structures & Improvements | 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% | 0.42% |
| 25 | 311.4 | Pumping Equipment | 2.70% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% |
| 26 | 330.4 | Dist. Reservoirs & Standpipes | 2.63% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% |
| 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% | 0.24% |
| 28 | 333.4 | Services | 5.85% | 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% | 0.49% |
| 29 | 334.4 | Meters & Meter Installations | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 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% | 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% | 0.00% |
| 32 | 339.4 | Other Plant & Misc. Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 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% | 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% | 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% | 0.00% |
| 37 | 340.51 | Computer Equipment | 16.67% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% |
| 38 | 341.5 | Transportation 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% | 0.56% |
| 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% | 0.00% |
| 40 | 343.5 | Tools, Shop & Garage Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 41 | 344.5 | Laboratory Equipment | 8.33% | 0.69% | 0.69% | 0.69% | 0.69% | 0.69% | 0.69% | 0.69% | 0.69% | 0.69% | 0.69% | 0.69% | 0.69% | 0.69% | 0.69% | 0.69% | 0.69% | 0.69% |
| 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% | 0.00% |
| 43 | 346.5 | Communication 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% | 0.56% |
| 44 | 347.5 | Miscellaneous Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 45 | 348.5 | Other Tangible Plant | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |

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

Florida Public Service Commission

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

Explanation: Provide the monthly Depreciation Expense for 2007

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

| Line No. | Acct No. | (1) AccountName | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total | (15) 2007 |
|----------|----------|-----------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|---------------|--------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 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 | 271 | 271 | 271 | 271 | 271 | 271 | 271 | 271 | 271 | 271 | 271 | 271 | 271 | 3,256 |
| 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 | 165 | 165 | 165 | 165 | 165 | 165 | 165 | 165 | 165 | 165 | 165 | 165 | 165 | 1,983 |
| 13 | 310.2 | Power Generation Equipment | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 368 |
| 14 | 311.2 | Pumping Equipment | 114 | 114 | 114 | 114 | 114 | 114 | 114 | 114 | 114 | 114 | 114 | 114 | 114 | 1,369 |
| 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 | 1,501 | 1,501 | 1,501 | 1,501 | 1,501 | 1,501 | 1,501 | 1,501 | 1,501 | 1,501 | 1,501 | 1,501 | 1,501 | 18,014 |
| 19 | 311.3 | Pumping Equipment | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 57 |
| 20 | 320.3 | Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 311.4 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 328 |
| 27 | 331.4 | Transm. & Distribution Mains | 837 | 837 | 847 | 847 | 847 | 847 | 857 | 857 | 857 | 867 | 867 | 867 | 877 | 10,269 |
| 28 | 333.4 | Services | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 468 |
| 29 | 334.4 | Meters & Meter Installations | 441 | 441 | 449 | 449 | 449 | 449 | 457 | 457 | 457 | 466 | 466 | 466 | 474 | 5,472 |
| 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 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 50 | 297 |
| 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 | 3,454 | 3,454 | 3,473 | 3,473 | 3,473 | 3,491 | 3,491 | 3,491 | 3,509 | 3,509 | 3,509 | 3,555 | 41,882 | |

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

Florida Public Service Commission

Lake Josephine-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 | Walls & 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 | Pcwer Generation Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 | Pumping Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 | Other Plant & Misc. Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 17 | 303.3 | Land & Land Rights | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 | Structures & Improvements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 311.3 | Pumping Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 320.3 | Water Treatment Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 | Other Plant & Misc. Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 | Structures & Improvements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 311.4 | Pumping Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 331.4 | Transm. & Distribution Mains | | 0 | 0 | (558) | 0 | 0 | (558) | 0 | 0 | (558) | 0 | 0 | (558) | (2,232) |
| 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 | (764) | 0 | 0 | (764) | 0 | 0 | (764) | 0 | 0 | (764) | (3,056) |
| 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 | (1,322) | 0 | 0 | (1,322) | 0 | 0 | (1,322) | 0 | 0 | (1,322) | (5,288) |

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

Florida Public Service Commission

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

=input field

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

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

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

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

Florida Public Service Commission

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

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

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

| Line No. | Acct No. | (1) Account Name | (2) 12/31/06 | (3) 01/31/07 | (4) 02/28/07 | (5) 03/31/07 | (6) 04/30/07 | (7) 05/31/07 | (8) 06/30/07 | (9) 07/31/07 | (10) 08/31/07 | (11) 09/30/07 | (12) 10/31/07 | (13) 11/30/07 | (14) 12/31/07 | (15) Average Balance |
|----------|----------|-----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|------------------|-------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 | Collect. & Impound Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 | Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 | Wells & Springs | 11,077 | 11,349 | 11,620 | 11,891 | 12,163 | 12,434 | 12,705 | 12,977 | 13,248 | 13,519 | 13,791 | 14,062 | 14,333 | 12,705 |
| 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 | 14,963 | 15,128 | 15,294 | 15,459 | 15,624 | 15,789 | 15,955 | 16,120 | 16,285 | 16,450 | 16,616 | 16,781 | 16,946 | 15,955 |
| 13 | 310.2 | Power Generation Equipment | 368 | 399 | 430 | 461 | 491 | 522 | 553 | 583 | 614 | 645 | 675 | 706 | 737 | 553 |
| 14 | 311.2 | Pumping Equipment | 3,786 | 3,900 | 4,014 | 4,129 | 4,243 | 4,357 | 4,471 | 4,585 | 4,699 | 4,813 | 4,927 | 5,041 | 5,155 | 4,471 |
| 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 | 86,447 | 87,948 | 89,449 | 90,950 | 92,452 | 93,953 | 95,454 | 96,955 | 98,456 | 99,957 | 101,459 | 102,960 | 104,461 | 95,454 |
| 19 | 311.3 | Pumping Equipment | 72 | 76 | 81 | 86 | 91 | 96 | 100 | 105 | 110 | 115 | 119 | 124 | 129 | 100 |
| 20 | 320.3 | Water Treatment Equipment | 71,724 | 71,724 | 71,724 | 71,724 | 71,724 | 71,724 | 71,724 | 71,724 | 71,724 | 71,724 | 71,724 | 71,724 | 71,724 | 71,724 |
| 21 | 339.3 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 311.4 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | 328 | 355 | 382 | 410 | 437 | 464 | 492 | 519 | 546 | 573 | 601 | 628 | 655 | 492 |
| 27 | 331.4 | Transm. & Distribution Mains | 20,838 | 21,675 | 22,512 | 22,802 | 23,649 | 24,496 | 24,796 | 25,653 | 26,511 | 26,820 | 27,688 | 28,555 | 28,874 | 24,990 |
| 28 | 333.4 | Services | 6,343 | 6,382 | 6,421 | 6,460 | 6,499 | 6,538 | 6,577 | 6,616 | 6,655 | 6,694 | 6,733 | 6,772 | 6,811 | 6,577 |
| 29 | 334.4 | Meters & Meter Installations | 45,955 | 46,396 | 46,836 | 46,522 | 46,971 | 47,420 | 47,113 | 47,571 | 48,028 | 47,730 | 48,195 | 48,661 | 48,371 | 47,367 |
| 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 | 482 | 505 | 527 | 549 | 572 | 594 | 617 | 639 | 662 | 684 | 707 | 729 | 779 | 619 |
| 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 | 1,564 | 1,564 | 1,564 | 1,564 | 1,564 | 1,564 | 1,564 | 1,564 | 1,564 | 1,564 | 1,564 | 1,564 | 1,564 | 1,564 |
| 43 | 346.5 | Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 347.5 | Miscellaneous Equipment | 6,356 | 6,356 | 6,356 | 6,356 | 6,356 | 6,356 | 6,356 | 6,356 | 6,356 | 6,356 | 6,356 | 6,356 | 6,356 | 6,356 |
| 45 | 348.5 | Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | | TOTAL | 270,303 | 273,757 | 277,211 | 279,362 | 282,834 | 286,307 | 288,476 | 291,967 | 295,458 | 297,645 | 301,154 | 304,663 | 306,896 | 288,926 |

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Lake Josephine
Docket No. 060368-WS

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

Schedule Year Ending 12/31/07

Historical [] Projected [X]

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 | Acct No. | (1) Account Name | (2) Prior Year 12/31/06 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) Average Balance |
|------|----------|-----------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|----------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 | Collect. & Impound Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 | Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 | Wells & Springs | 11,077 | 11,349 | 11,620 | 11,891 | 12,163 | 12,434 | 12,705 | 12,977 | 13,248 | 13,519 | 13,791 | 14,062 | 14,333 | 12,705 |
| 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 | 14,963 | 15,128 | 15,294 | 15,459 | 15,624 | 15,789 | 15,955 | 16,120 | 16,285 | 16,450 | 16,616 | 16,781 | 16,946 | 15,955 |
| 13 | 310.2 | Power Generation Equipment | 368 | 399 | 430 | 461 | 491 | 522 | 553 | 583 | 614 | 645 | 675 | 706 | 737 | 553 |
| 14 | 311.2 | Pumping Equipment | 3,786 | 3,900 | 4,014 | 4,129 | 4,243 | 4,357 | 4,471 | 4,585 | 4,699 | 4,813 | 4,927 | 5,041 | 5,155 | 4,471 |
| 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 | 86,447 | 87,948 | 89,449 | 90,950 | 92,452 | 93,953 | 95,454 | 96,955 | 98,456 | 99,957 | 101,459 | 102,960 | 104,461 | 95,454 |
| 19 | 311.3 | Pumping Equipment | 72 | 76 | 81 | 86 | 91 | 96 | 100 | 105 | 110 | 115 | 119 | 124 | 129 | 100 |
| 20 | 320.3 | Water Treatment Equipment | 71,724 | 71,724 | 71,724 | 71,724 | 71,724 | 71,724 | 71,724 | 71,724 | 71,724 | 71,724 | 71,724 | 71,724 | 71,724 | 71,724 |
| 21 | 339.3 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 311.4 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | 328 | 355 | 382 | 410 | 437 | 464 | 492 | 519 | 546 | 573 | 601 | 628 | 655 | 492 |
| 27 | 331.4 | Transm. & Distribution Mains | 20,838 | 21,675 | 22,512 | 22,802 | 23,649 | 24,496 | 24,796 | 25,653 | 26,511 | 26,820 | 27,688 | 28,555 | 28,874 | 24,990 |
| 28 | 333.4 | Services | 6,343 | 6,382 | 6,421 | 6,460 | 6,499 | 6,538 | 6,577 | 6,616 | 6,655 | 6,694 | 6,733 | 6,772 | 6,811 | 6,577 |
| 29 | 334.4 | Meters & Meter Installations | 45,955 | 46,396 | 46,836 | 46,522 | 46,971 | 47,420 | 47,113 | 47,571 | 48,028 | 47,730 | 48,195 | 48,661 | 48,371 | 47,367 |
| 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 | 1,842 | 2,163 | 2,491 | 2,836 | 3,192 | 3,559 | 3,936 | 4,320 | 4,711 | 5,115 | 5,525 | 5,941 | 6,365 | 4,000 |
| 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 | 482 | 505 | 527 | 549 | 572 | 594 | 617 | 639 | 662 | 684 | 707 | 729 | 779 | 619 |
| 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 | 1,564 | 1,564 | 1,564 | 1,564 | 1,564 | 1,564 | 1,564 | 1,564 | 1,564 | 1,564 | 1,564 | 1,564 | 1,564 | 1,564 |
| 43 | 346.5 | Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 347.5 | Miscellaneous Equipment | 6,356 | 6,356 | 6,356 | 6,356 | 6,356 | 6,356 | 6,356 | 6,356 | 6,356 | 6,356 | 6,356 | 6,356 | 6,356 | 6,356 |
| 45 | 348.5 | Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | | TOTAL | 272,145 | 275,920 | 279,703 | 282,197 | 286,027 | 289,866 | 292,412 | 296,287 | 300,169 | 302,760 | 306,679 | 310,604 | 313,262 | 292,925 |
| 47 | | Subtotal Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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2/4/5

| Line | Description | 12/31/04 | 01/31/05 | 02/28/05 | 03/31/05 | 04/30/05 | 05/31/05 | 06/30/05 | 07/31/05 | 08/31/05 | 09/30/05 | 10/31/05 | 11/30/05 | 12/31/05 | Average | Balance |
|------|---------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|---------|---------|
| 1 | Water Treatment Equipment | 214,955 | 214,955 | 214,955 | 214,955 | 214,955 | 214,955 | 214,955 | 214,955 | 214,955 | 214,955 | 214,955 | 214,955 | 214,955 | 214,955 | 214,955 |
| 2 | Water Fees | 0 | 1,200 | 1,800 | 3,000 | 3,850 | 4,450 | 5,650 | 5,050 | 5,050 | 5,050 | 5,050 | 5,050 | 5,050 | 3,819 | 0 |
| 3 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Total Cash CIAC | 214,955 | 216,155 | 216,755 | 217,955 | 218,805 | 219,405 | 220,605 | 220,005 | 220,005 | 220,005 | 220,005 | 220,005 | 220,005 | 218,774 | 0 |
| 6 | Property CIAC: | 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 | 214,955 | 216,155 | 216,755 | 217,955 | 218,805 | 219,405 | 220,605 | 220,005 | 220,005 | 220,005 | 220,005 | 220,005 | 220,005 | 218,774 | 0 |

Schedule of Water Contributions in Aid of Construction by Classification- 2005
 CIAC Balances per Books- 2005
 Lake Josephine-Water
 Docket No. 050368-M/S
 Schedule Year Ended: 2005
 Historic [X] or Projected []
 Explanation: Provide the CIAC Balances by month by Classification
 Lake Josephine-Water
 Input field
 Balances must be reconciled to GL and Annual Report
 CIAC must be recalculated by categories for Amort purposes.
 Florida Public Service Commission

Schedule: A-9
 Page: 2 of
 Preparer: <name>
 Test Year End: 12/31/05
 Average Balance: (15)

My input here why does Dan not have Adds below?
 (1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13) (14) (15)

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Lake Josephine

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

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 | 214,955 | 214,955 | 214,955 | 214,955 | 214,955 | 214,955 | 214,955 | 214,955 | 214,955 | 214,955 | 214,955 | 214,955 | 214,955 | 214,955 |
| 2 | Meter Fees | 0 | 1,200 | 1,800 | 3,000 | 3,650 | 4,450 | 4,450 | 5,650 | 5,050 | 5,050 | 5,050 | 5,050 | 5,050 | 3,819 |
| 3 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Total Cash CIAC | 214,955 | 216,155 | 216,755 | 217,955 | 218,805 | 219,405 | 219,405 | 220,605 | 220,005 | 220,005 | 220,005 | 220,005 | 220,005 | 218,774 |
| 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 | 214,955 | 216,155 | 216,755 | 217,955 | 218,805 | 219,405 | 219,405 | 220,605 | 220,005 | 220,005 | 220,005 | 220,005 | 220,005 | 218,774 |
| SEWER | | | | | | | | | | | | | | | |
| Cash CIAC: | | | | | | | | | | | | | | | |
| 13 | Treatment & Disposal Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 14 | Other | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 15 | Main Extension Charge | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 16 | Service Installation Fees | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 17 | Total Cash CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Property CIAC: | | | | | | | | | | | | | | | |
| 18 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 19 | Collection Sewers- Force | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 20 | Collection Sewers- Gravity | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 21 | Services to Customers | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 22 | Lift Stations | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 23 | Pumping Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 24 | Reuse Services | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 25 | Reuse Transmission & Dist Mains | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 26 | Other Plant Misc Equip | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 27 | Total Property CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | Total Sewer CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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| Schedule of Water Contributions in Aid of Construction by Classification- 2006 | | | | | | | | | | | | | Florida Public Service Commission | | | |
|--|------------------------------|------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------------------------------|---------------------------|--------------------|--|
| CIAC Balances per Books- 2006 | | | | | | | | | | | | | | | | |
| Lake Josephine-Water | | | | | | | | | | | | | | | | |
| Docket No. 060368-WS | | | | | | | | | | | | | | | | |
| Schedule Year Ended: 2006 | | | | | | | | | | | | | | | | |
| Historic [] or Projected [X] | | | | | | | | | | | | | | | | |
| Explanation: Provide the CIAC Balances by month by Classification for 2006 | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| 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 | 214,955 | 214,955 | 214,955 | 214,955 | 214,955 | 214,955 | | | | | | | | | |
| 2 | Meter Fees | 5,050 | 5,650 | 6,250 | 6,850 | 8,050 | 8,050 | | | | | | | | | |
| 3 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | |
| 4 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | |
| 5 | Total Cash CIAC | 220,005 | 220,605 | 221,205 | 221,805 | 223,005 | 223,005 | | | | | | | | | |
| | Property CIAC: | | | | | | | | | | | | | | | |
| 6 | Dist Reservoirs & Standpipes | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | |
| 7 | T&D Mains | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | |
| 8 | Services | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | |
| 9 | Meters/Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | |
| 10 | Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | |
| 11 | Total Property CIAC | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | |
| 12 | Total Water CIAC | 220,005 | 220,605 | 221,205 | 221,805 | 223,005 | 223,005 | | | | | | | | | |

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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

Lake Josephine

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 | | NA |
| | 1993 | | |
| 2 | Additions | | NA |
| 3 | Adjustments | | NA |
| 4 | 12/31/93 Balance | | NA |
| | 1994 | | |
| 5 | Additions | | NA |
| 6 | Adjustments | | NA |
| 7 | 12/31/94 Balance | | NA |
| | 1995 | | |
| 8 | Additions | | NA |
| 9 | Adjustments | | NA |
| 10 | 12/31/95 Balance | | NA |
| | 1996 | | |
| 11 | Additions | | NA |
| 12 | Adjustments | | NA |
| 13 | 12/31/96 Balance | | NA |
| | 1997 | | |
| 14 | Additions | | NA |
| 15 | Adjustments | | NA |
| 16 | 12/31/97 Balance | | NA |
| | 1998 | | |
| 17 | Additions | | NA |
| 18 | Adjustments | | NA |
| 19 | 12/31/98 Balance | | NA |
| | 1999 | | |
| 20 | Additions | | NA |
| 21 | Adjustments | | NA |
| 22 | 12/31/99 Balance | | NA |

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

Florida Public Service Commission

Lake Josephine
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 | 600 | NA |
| 24 | Adjustments | 0 | NA |
| 25 | 12/31/00 Balance | 600 | NA |
| 2001 | | | |
| 26 | Additions | 12,600 | NA |
| 27 | Adjustments | 1 | NA |
| 28 | 12/31/01 Balance | 13,201 | NA |
| 2002 | | | |
| 29 | Additions | 9,850 | NA |
| 30 | Adjustments | 0 | NA |
| 31 | 12/31/02 Balance | 23,051 | NA |
| 2003 | | | |
| 32 | Additions | 5,400 | NA |
| 33 | Adjustments | 0 | NA |
| 34 | 12/31/03 Balance | 28,451 | NA |
| 2004 | | | |
| 35 | Additions | 7,800 | NA |
| 36 | Adjustments | 0 | NA |
| 37 | 12/31/04 Balance | 36,251 | NA |
| 2005 | | | |
| 38 | Additions | 5,050 | NA |
| 39 | Adjustments | 288,833 | NA |
| 40 | 12/31/05 Balance | 330,134 | NA |
| 2006 | | | |
| 41 | Additions | 4,800 | NA |
| 42 | Adjustments | 0 | NA |
| 43 | 12/31/06 Balance | 334,934 | NA |
| 2007 | | | |
| 44 | Additions | 4,800 | NA |
| 45 | Adjustments | 0 | NA |
| 46 | 12/31/07 Balance | 339,734 | NA |

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

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| CONVERT [REDACTED] 12/31/04 Balances to Consistent Categories (same as FWS) | | | | | | | | | | | | | | | | | | | | | |
|--|---------------------------|----------|---------|-------------------------|-----------------------------|----------|--|---------------------------------|--|-----------------------------------|--|--|--|--|--|--|--|--|--|--|--|
| Schedule of Water Contributions in Aid of Construction by Classification-2005 | | | | | | | | | | Florida Public Service Commission | | | | | | | | | | | |
| Lake Josephine-Water | | | | | | | | | | Schedule: A-12 | | | | | | | | | | | |
| Docket No. 060368-WS | | | | | | | | | | Page: | | | | | | | | | | | |
| Schedule Year Ended: 2005 | | | | | | | | | | Preparer: | | | | | | | | | | | |
| Historic [x] or Projected [] | | | | | | | | | | | | | | | | | | | | | |
| [REDACTED] =input field | | | | | | | | | | | | | | | | | | | | | |
| Explanation: Calculate CIAC at 12/31/04 based on [REDACTED] W/PS | | | | | | | | | | | | | | | | | | | | | |
| | | 12/31/04 | | | | 12/31/04 | | Categories-lines 24 to 35 below | | | | | | | | | | | | | |
| Cash CIAC: | | | | | | | | | | | | | | | | | | | | | |
| 1 | Capacity Charges | 271.1 | 36,250 | 36,250 | Water Treatment Equipment | | | | | | | | | | | | | | | | |
| 2 | Meter Fees | | | 0 | Meter Fees | | | | | | | | | | | | | | | | |
| 3 | CIAC-1999 Acquisition | | 178,705 | 178,705 | Water Treatment Equipment | | | | | | | | | | | | | | | | |
| 4 | Unclaimed Refunds | | | 0 | Water Treatment Equipment | | | | | | | | | | | | | | | | |
| 5 | Main Ext Charge | | | 0 | Main Extension Charge | | | | | | | | | | | | | | | | |
| 6 | Serv Install Charge | | | 0 | Service Installation Charge | | | | | | | | | | | | | | | | |
| 7 | Total Cash CIAC | | 214,955 | 214,955 | | | | | | | | | | | | | | | | | |
| Property CIAC 271.5: 271.5 | | | | | | | | | | | | | | | | | | | | | |
| 8 | Dist Res & Standpipes | 330.4 | | 0 | Dist Res & Standpipes | | | | | | | | | | | | | | | | |
| 9 | T&D Mains | 331.4 | | 0 | T&D Mains | | | | | | | | | | | | | | | | |
| 10 | Services | 333.4 | | 0 | Services | | | | | | | | | | | | | | | | |
| 11 | Meter/Meter Installation | 334.4 | | 0 | Meter/Meter Installation | | | | | | | | | | | | | | | | |
| 21 | Hydrants | 335.4 | | 0 | Hydrants | | | | | | | | | | | | | | | | |
| 22 | Total Property CIAC | | 0 | 0 | | | | | | | | | | | | | | | | | |
| 23 | Total Water CIAC | | 214,955 | 214,955 | | | | | | | | | | | | | | | | | |
| Explanation: Rearrange the [REDACTED] Categories shown above into new Categories that combine certain data | | | | | | | | | | | | | | | | | | | | | |
| Line No. | Description | | | Categories Recalculated | | | | | | | | | | | | | | | | | |
| Cash CIAC: | | | | | | | | | | | | | | | | | | | | | |
| 24 | Water Treatment Equipment | | | 214,955 | | | | | | | | | | | | | | | | | |
| 25 | Meter Fees | | | 0 | | | | | | | | | | | | | | | | | |
| 26 | Main Extension Charge | | | 0 | | | | | | | | | | | | | | | | | |
| 27 | Service Installation Fees | | | 0 | | | | | | | | | | | | | | | | | |
| 28 | Total Cash CIAC | | | 214,955 | | | | | | | | | | | | | | | | | |
| Property CIAC: | | | | | | | | | | | | | | | | | | | | | |
| 29 | Dist Res & Standpipes | | | 0 | | | | | | | | | | | | | | | | | |
| 30 | T&D Mains | | | 0 | | | | | | | | | | | | | | | | | |
| 31 | Services | | | 0 | | | | | | | | | | | | | | | | | |
| 32 | Meter/Meter Installation | | | 0 | | | | | | | | | | | | | | | | | |
| 33 | Hydrants | | | 0 | | | | | | | | | | | | | | | | | |
| 34 | Total Property CIAC | | | 0 | | | | | | | | | | | | | | | | | |
| 35 | Total Water CIAC | | | 214,955 | | | | | | | | | | | | | | | | | |

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1 29

| Line | Description | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total |
|----------------|------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| 1 | Water Treatment Equipment | | | | | | | | | | | | | 0 |
| 2 | Meter Fees | | | | | | | | | | | | | 0 |
| 3 | Main Extension Charge | | | | | | | | | | | | | 0 |
| 4 | Service Installation Fees | | | | | | | | | | | | | 0 |
| 5 | Total Cash CIAC | | | | | | | | | | | | | 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 |
| 12 | Total Water CIAC | | | | | | | | | | | | | 0 |

Schedule of Water Contributions in Aid of Construction by Classification-2005
 Adjustments to CIAC-2005
 Lake Josephine-Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic [X] or Projected []
 Explanation: Provide Adjustments to CIAC for 2005 per books
 Lake Josephine-Water
 Schedule: A-5
 Page: 8 of 8
 Preparer: <name>
 Florida Public Service Commission

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2 29

| Line | Description | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total |
|----------------|------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| 1 | Water Treatment Equipment | | | | | | | | | | | | | 0 |
| 2 | Meter Fees | | | | | | | | | | | | | 0 |
| 3 | Main Extension Charge | | | | | | | | | | | | | 0 |
| 4 | Service Installation Fees | | | | | | | | | | | | | 0 |
| 5 | Total Cash CIAC | | | | | | | | | | | | | 5,050 |
| 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 |
| 12 | Total Water CIAC | | | | | | | | | | | | | 5,050 |

Schedule of Water Contributions in Aid of Construction by Classification-2005
 Adjustments to CIAC-2005
 Lake Josephine-Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic [X] or Projected []
 Explanation: Additions to CIAC by Month for use in calculating the Book balances (not otherwise readily available)
 Lake Josephine-Water
 Schedule: A-5
 Page: 8 of 8
 Preparer: <name>
 Florida Public Service Commission

| Schedule of Water Contributions in Aid of Construction by Classification - 2005 | | | | | | | | | | | | Florida Public Service Commission | | | |
|---|------------------------------|-------------------------|---------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|-----------------------------------|---------------|-----------------------------|----------------------|
| Adjusted CIAC Balances - 2005 | | | | | | | | | | | | Schedule: | | | |
| Lake Josephine Water | | | | | | | | | | | | Page: 4 of 8 | | | |
| Docket No. 060368-WS | | | | | | | | | | | | Preparer: | | | |
| Schedule Year Ended: 2005 | | | | | | | | | | | | | | | |
| Historic [X] or Projected [] | | | | | | | | | | | | | | | |
| Line No. | (1) Description | (2) Prior Year 12/31/04 | (3) | (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 | 214,955 | 214,955 | 214,955 | 214,955 | 214,955 | 214,955 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 267,276 |
| 2 | Meter Fees | 0 | 1,200 | 1,800 | 3,800 | 3,850 | 4,450 | 4,450 | 5,050 | 5,050 | 5,050 | 5,050 | 5,050 | 5,050 | 3,819 |
| 3 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Total Cash CIAC | 214,955 | 216,155 | 216,755 | 217,955 | 218,805 | 219,405 | 316,572 | 317,172 | 317,172 | 317,172 | 317,172 | 317,172 | 317,172 | 271,095 |
| 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 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 6,980 |
| 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 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 6,980 |
| 12 | Total Water CIAC | 214,955 | 216,155 | 216,755 | 217,955 | 218,805 | 219,405 | 329,534 | 330,134 | 330,134 | 330,134 | 330,134 | 330,134 | 330,134 | 278,074 |

63a

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Lake Josephine

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 | 214,955 | 214,955 | 214,955 | 214,955 | 214,955 | 214,955 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 267,276 |
| 2 | Meter Fees | 0 | 1,200 | 1,800 | 3,000 | 3,850 | 4,450 | 4,450 | 5,650 | 5,050 | 5,050 | 5,050 | 5,050 | 5,050 | 3,819 |
| 3 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Total Cash CIAC | 214,955 | 216,155 | 216,755 | 217,955 | 218,805 | 219,405 | 316,572 | 317,772 | 317,172 | 317,172 | 317,172 | 317,172 | 317,172 | 271,095 |
| 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 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 6,980 |
| 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 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 6,980 |
| 12 | Total Water CIAC | 214,955 | 216,155 | 216,755 | 217,955 | 218,805 | 219,405 | 329,534 | 330,734 | 330,134 | 330,134 | 330,134 | 330,134 | 330,134 | 278,074 |
| SEWER | | | | | | | | | | | | | | | |
| Cash CIAC: | | | | | | | | | | | | | | | |
| 13 | Treatment & Disposal Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 14 | Other | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 15 | Main Extension Charge | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 16 | Service Installation Fees | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 17 | Total Cash CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Property CIAC: | | | | | | | | | | | | | | | |
| 18 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 19 | Collection Sewers- Force | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 20 | Collection Sewers- Gravity | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 21 | Services to Customers | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 22 | Lift Stations | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 23 | Pumping Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 24 | Reuse Services | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 25 | Reuse Transmission & Dist Mains | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 26 | Other Plant Misc Equip | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 27 | Total Property CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | Total Sewer CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

636

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| Line | No. | Description | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total |
|------|-----|--------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| (1) | (1) | | | | | | | | | | | | | | (15) |
| (2) | (2) | | | | | | | | | | | | | | (14) |
| | | 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
 Lake Josephine-Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [] or Projected [X]
 Explanation: Provide Adjustments to CIAC for 2006 per books
 Schedule: A-5
 Page: 8 of 8
 Preparer: <name>
 Florida Public Service Commission

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| Line | No. | Description | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total |
|------|-----|--------------------------------|-----|-----|-----|-------|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| (1) | (1) | | | | | | | | | | | | | | (15) |
| (2) | (2) | | | | | | | | | | | | | | (14) |
| | | Cash CIAC: | | | | | | | | | | | | | |
| | | 1 Water Treatment Equipment | 320 | 500 | 600 | 1,200 | 600 | 600 | 0 | 0 | 600 | 0 | 0 | 0 | 4,800 |
| | | 2 Meter Fees | 334 | 600 | 600 | 1,200 | 600 | 600 | 0 | 0 | 600 | 0 | 0 | 0 | 4,800 |
| | | 3 Main Extension Charge | 331 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 4 Service Installation Fees | 333 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | Total Cash CIAC | 600 | 600 | 600 | 1,200 | 600 | 600 | 0 | 0 | 600 | 0 | 0 | 0 | 4,800 |
| | | 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 | 600 | 600 | 600 | 1,200 | 600 | 600 | 0 | 0 | 600 | 0 | 0 | 0 | 4,800 |

Schedule of Water Contributions in Aid of Construction by Classification-2006
 Lake Josephine-Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [] or Projected [X]
 Explanation: Additions to CIAC by Month for use in calculating the Book balances (not otherwise readily available)
 Schedule: A-5
 Page: 8 of 8
 Preparer: <name>
 Florida Public Service Commission

| Schedule of Water Contributions in Aid of Construction by Classification- 2006 | | | | | | | | | | | | | | Florida Public Service Commission | |
|--|------------------------------|------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------------------------------|--------------------|
| Adjusted CIAC Balances- 2006 | | | | | | | | | | | | | | Schedule: A-5 | |
| Lake Josephine-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 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 |
| 2 | Meter Fees | 5,050 | 5,650 | 6,250 | 6,850 | 8,050 | 8,050 | 8,650 | 8,650 | 8,650 | 9,250 | 9,250 | 9,250 | 9,850 | 7,958 |
| 3 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Total Cash CIAC | 317,172 | 317,772 | 318,372 | 318,972 | 320,172 | 320,172 | 320,772 | 320,772 | 320,772 | 321,372 | 321,372 | 321,372 | 321,972 | 320,080 |
| Property CIAC: | | | | | | | | | | | | | | | |
| 6 | Dist Reservoirs & Standpipes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | T&D Mains | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 |
| 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 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 |
| 12 | Total Water CIAC | 330,134 | 330,734 | 331,334 | 331,934 | 333,134 | 333,134 | 333,734 | 333,734 | 333,734 | 334,334 | 334,334 | 334,334 | 334,934 | 333,042 |

650

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Lake Josephine

Schedule: A-12

Docket No. 060368-WS

Page: 4 of 5

Test Year Ending 12/31/06

Preparer: Robert M. Griffin

Explanation: Provide the **Adjusted** monthly and average 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 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 |
| 2 | Meter Fees | 5,050 | 5,650 | 6,250 | 6,850 | 8,050 | 8,050 | 8,650 | 8,650 | 8,650 | 9,250 | 9,250 | 9,250 | 9,850 | 7,958 |
| 3 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Total Cash CIAC | 317,172 | 317,772 | 318,372 | 318,972 | 320,172 | 320,172 | 320,772 | 320,772 | 320,772 | 321,372 | 321,372 | 321,372 | 321,972 | 320,080 |
| Property CIAC: | | | | | | | | | | | | | | | |
| 6 | Dist Reservoirs & Standpipes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | T&D Mains | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 |
| 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 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 |
| 12 | Total Water CIAC | 330,134 | 330,734 | 331,334 | 331,934 | 333,134 | 333,134 | 333,734 | 333,734 | 333,734 | 334,334 | 334,334 | 334,334 | 334,934 | 333,042 |
| SEWER | | | | | | | | | | | | | | | |
| Cash CIAC: | | | | | | | | | | | | | | | |
| 13 | Treatment & Disposal Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 14 | Other | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 15 | Main Extension Charge | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 16 | Service Installation Fees | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 17 | Total Cash CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Property CIAC: | | | | | | | | | | | | | | | |
| 18 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 19 | Collection Sewers- Force | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 20 | Collection Sewers- Gravity | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 21 | Services to Customers | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 22 | Lift Stations | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 23 | Pumping Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 24 | Reuse Services | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 25 | Reuse Transmission & Dist Mains | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 26 | Other Plant Misc Equip | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 27 | Total Property CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | Total Sewer CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

656

676

| Line | No. | Description | Prior Year | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|------|-----|---|------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | | Historic [] or Protected [X] | | | | | | | | | | | | | | | | |
| | | Schedule Year Ended: 2007 | | | | | | | | | | | | | | | | |
| | | Docket No. 060368-WS | | | | | | | | | | | | | | | | |
| | | Lake Josephine-Water | | | | | | | | | | | | | | | | |
| | | Adjusted CIAC Balances - 2007 | | | | | | | | | | | | | | | | |
| | | Schedule of Water Contributions in Aid of Construction by Classification - 2007 | | | | | | | | | | | | | | | | |
| | | Explanation: Provide Adjusted CIAC balances by account for 2007 | | | | | | | | | | | | | | | | |
| | | Page: 4 of 8 | | | | | | | | | | | | | | | | |
| | | Schedule: A-5 | | | | | | | | | | | | | | | | |
| | | Preparer: <name> | | | | | | | | | | | | | | | | |
| | | Florida Public Service Commission | | | | | | | | | | | | | | | | |
| 12 | | Total Water CIAC | 334,934 | 334,934 | 334,934 | 334,934 | 334,934 | 336,134 | 336,134 | 337,334 | 337,334 | 337,334 | 337,334 | 337,334 | 338,534 | 338,534 | 339,734 | 336,965 |
| 11 | | Total Property CIAC | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 |
| 10 | | Hydrants | 0 | 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 | 0 |
| 8 | | Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | T&D Mains | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 |
| 6 | | Dist Reservoirs & Standpipes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Property CIAC: | | | | | | | | | | | | | | | | |
| 5 | | Total Cash CIAC | 321,972 | 321,972 | 321,972 | 323,172 | 323,172 | 324,372 | 324,372 | 324,372 | 324,372 | 324,372 | 324,372 | 324,372 | 325,572 | 325,572 | 326,772 | 324,003 |
| 4 | | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | | Meter Fees | 9,850 | 9,850 | 9,850 | 11,050 | 11,050 | 12,250 | 12,250 | 12,250 | 12,250 | 12,250 | 12,250 | 13,450 | 13,450 | 13,450 | 14,650 | 11,881 |
| 1 | | Water Treatment Equipment | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 |
| | | Cash CIAC: | | | | | | | | | | | | | | | | |

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Lake Josephine

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 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 |
| 2 | Meter Fees | 9,850 | 9,850 | 9,850 | 11,050 | 11,050 | 11,050 | 12,250 | 12,250 | 12,250 | 13,450 | 13,450 | 13,450 | 14,650 | 11,881 |
| 3 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Total Cash CIAC | 321,972 | 321,972 | 321,972 | 323,172 | 323,172 | 323,172 | 324,372 | 324,372 | 324,372 | 325,572 | 325,572 | 325,572 | 326,772 | 324,003 |
| Property CIAC: | | | | | | | | | | | | | | | |
| 6 | Dist Reservoirs & Standpipes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | T&D Mains | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 |
| 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 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 |
| 12 | Total Water CIAC | 334,934 | 334,934 | 334,934 | 336,134 | 336,134 | 336,134 | 337,334 | 337,334 | 337,334 | 338,534 | 338,534 | 338,534 | 339,734 | 336,965 |
| SEWER | | | | | | | | | | | | | | | |
| Cash CIAC: | | | | | | | | | | | | | | | |
| 13 | Treatment & Disposal Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 14 | Other | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 15 | Main Extension Charge | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 16 | Service Installation Fees | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 17 | Total Cash CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Property CIAC: | | | | | | | | | | | | | | | |
| 18 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 19 | Collection Sewers- Force | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 20 | Collection Sewers- Gravity | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 21 | Services to Customers | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 22 | Lift Stations | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 23 | Pumping Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 24 | Reuse Services | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 25 | Reuse Transmission & Dist Mains | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 26 | Other Plant Misc Equip | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 27 | Total Property CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | Total Sewer CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

675

696

| Line | Description | 12/31/04 | 01/31/05 | 02/28/05 | 03/31/05 | 04/30/05 | 05/31/05 | 06/30/05 | 07/31/05 | 08/31/05 | 09/30/05 | 10/31/05 | 11/30/05 | 12/31/05 | Average |
|------|------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|---------|
| 1 | Water Treatment Equipment | 92,829 | 93,621 | 94,414 | 95,206 | 95,998 | 96,791 | 97,941 | 99,092 | 100,243 | 101,393 | 102,544 | 103,694 | 104,845 | 98,355 |
| 2 | Water Fees | 0 | 6 | 15 | 29 | 48 | 70 | 92 | 120 | 144 | 169 | 194 | 219 | 243 | 104 |
| 3 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Total Cash CIAC | 92,829 | 93,627 | 94,428 | 95,235 | 96,047 | 96,861 | 98,033 | 99,212 | 100,387 | 101,562 | 102,738 | 103,913 | 105,088 | 98,458 |
| 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 | 61 |
| 12 | Total Water CIAC | 92,829 | 93,627 | 94,428 | 95,235 | 96,047 | 96,861 | 98,062 | 99,268 | 100,472 | 101,676 | 102,880 | 104,083 | 105,287 | 98,520 |

Schedule of Water Amortization of CIAC by Classification- 2005
 Accum Amort CIAC Balances per Books- 2005
 Lake Josephine-Water
 Docket No. 060368-MS
 Lake Josephine-Water
 272
 6589
 ASI
 Lake Josephine-Water
 Explanation: Provide the Amort of CIAC Balances per books by month by Classification
 for the year ended 12/31/05.
 Historic [x] or Projected []
 Schedule Year Ended: 2005
 Schedule Year Ended: 2005

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

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Lake Josephine

Schedule: A-14

Docket No. 060368-WS

Page: 2 of 5

Test Year Ending 12/31/05

Preparer: Robert M. Griffin

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

| Line No. | (1) Description | (2) Prior Year 12/31/04 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Test Year End Dec | (15) Average Balance |
|--------------|---------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|------------------------------|----------------------------|
| WATER | | | | | | | | | | | | | | | |
| Cash | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | 92,829 | 93,621 | 94,414 | 95,206 | 95,998 | 96,791 | 97,941 | 99,092 | 100,243 | 101,393 | 102,544 | 103,694 | 104,845 | 98,355 |
| 2 | Meter Fees | 0 | 6 | 15 | 29 | 48 | 70 | 92 | 120 | 144 | 169 | 194 | 219 | 243 | 104 |
| 3 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Total Cash | 92,829 | 93,627 | 94,428 | 95,235 | 96,047 | 96,861 | 98,033 | 99,212 | 100,387 | 101,562 | 102,738 | 103,913 | 105,088 | 98,458 |
| 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 | 28 | 57 | 85 | 114 | 142 | 170 | 199 | 61 |
| 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 | 28 | 57 | 85 | 114 | 142 | 170 | 199 | 61 |
| 12 | Total Water | 92,829 | 93,627 | 94,428 | 95,235 | 96,047 | 96,861 | 98,062 | 99,268 | 100,472 | 101,676 | 102,880 | 104,083 | 105,287 | 98,520 |
| SEWER | | | | | | | | | | | | | | | |
| Cash | | | | | | | | | | | | | | | |
| 13 | Treatment & Disposal Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 14 | Other | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 15 | Main Extension Charge | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 16 | Service Installation Fees | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 17 | Total Cash | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Property | | | | | | | | | | | | | | | |
| 18 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 19 | Collection Sewers- Force | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 20 | Collection Sewers- Gravity | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 21 | Services to Customers | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 22 | Lift Stations | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 23 | Pumping Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 24 | Reuse Services | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 25 | Reuse Transmission & Dist Mains | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 26 | Other Plant Misc Equip | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 27 | Total Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | Total Sewer | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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| Schedule of Water Amortization of CIAC by Classification- 2006 | | | | | | | | | | | | | Florida Public Service Commission | | |
|--|------------------------------|-------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|-----------------------------------|-----------------------------------|----------------------------|
| Accum Amort CIAC Balances per Books- 2006 | | | | | | | | | | | | | Schedule: | A-9 | |
| Lake Josephine-Water | | | | | | | | | | | | | Page: | 2 of | |
| Docket No. 060368-WS | | | | | | | | | | | | | Preparer: | <name> | |
| Schedule Year Ended: 2006 | | | | | | | | | | | | | | | |
| Historic [] or Projected [x] | | | | | | | | | | | | | | | |
| Line No. | Description | (2) 12/31/05 | (3) 01/31/06 | (4) 02/28/06 | (5) 03/31/06 | (6) 04/30/06 | (7) 05/31/06 | (8) 06/30/06 | (9) 07/31/06 | (10) 08/31/06 | (11) 09/30/06 | (12) 10/31/06 | (13) 11/30/06 | (14) Test Year End 12/31/06 | (15) Average Balance |
| | Cash CIAC: | From calc at far bottom | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | 104,845 | 105,638 | 106,430 | 107,223 | 108,015 | 108,808 | | | | | | | | |
| 2 | Meter Fees | 243 | 249 | 258 | 273 | 292 | 313 | | | | | | | | |
| 3 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | |
| 4 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | |
| 5 | Total Cash CIAC | 105,088 | 105,887 | 106,688 | 107,495 | 108,307 | 109,121 | | | | | | | | |
| | Property CIAC: | | | | | | | | | | | | | | |
| 6 | Dist Reservoirs & Standpipes | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | |
| 7 | T&D Mains | 199 | 199 | 199 | 199 | 199 | 199 | | | | | | | | |
| 8 | Services | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | |
| 9 | Meters/Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | |
| 10 | Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | |
| 11 | Total Property CIAC | 199 | 199 | 199 | 199 | 199 | 199 | | | | | | | | |
| 12 | Total Water CIAC | 105,287 | 106,086 | 106,887 | 107,694 | 108,506 | 109,320 | | | | | | | | |

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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

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

Schedule: A-13
Page: 1 of 2
Preparer: Robert M. Griffin

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

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

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

Florida Public Service Commission

Lake Josephine
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 | 600 | NA |
| 24 | Adjustments | 0 | NA |
| 25 | 12/31/00 Balance | 600 | NA |
| 2001 | | | |
| 26 | Additions | 12,600 | NA |
| 27 | Adjustments | 1 | NA |
| 28 | 12/31/01 Balance | 13,201 | NA |
| 2002 | | | |
| 29 | Additions | 9,850 | NA |
| 30 | Adjustments | 0 | NA |
| 31 | 12/31/02 Balance | 23,051 | NA |
| 2003 | | | |
| 32 | Additions | 5,400 | NA |
| 33 | Adjustments | 0 | NA |
| 34 | 12/31/03 Balance | 28,451 | NA |
| 2004 | | | |
| 35 | Additions | 7,800 | NA |
| 36 | Adjustments | 0 | NA |
| 37 | 12/31/04 Balance | 36,251 | NA |
| 2005 | | | |
| 38 | Additions | 5,050 | NA |
| 39 | Adjustments | 126,420 | NA |
| 40 | 12/31/05 Balance | 167,721 | NA |
| 2006 | | | |
| 41 | Additions | 12,462 | NA |
| 42 | Adjustments | 0 | NA |
| 43 | 12/31/06 Balance | 180,183 | NA |
| 2007 | | | |
| 44 | Additions | 11,375 | NA |
| 45 | Adjustments | 0 | NA |
| 46 | 12/31/07 Balance | 191,558 | NA |

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

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| CALCULATE CIAC AMORTIZATION RATES | | | | | | | | | | | | |
|---|-----------------------------------|-------|--|--|--|--|--|--|--|--|--|--|
| Schedule of Water Amortization of CIAC by Classification - 2005 | | | | | | | | | | | | |
| Calculate Amortization Rates for Calendar Year 2005 | | | | | | | | | | | | |
| Lake Josephine-Water | | | | | | | | | | | | |
| Docket No. 060368-W5 | | | | | | | | | | | | |
| Schedule Year Ended: 2005 | | | | | | | | | | | | |
| Historic [X] or Projected [] | | | | | | | | | | | | |
| Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates | | | | | | | | | | | | |
| Input field | | | | | | | | | | | | |
| Florida Public Service Commission | | | | | | | | | | | | |
| Schedule: A-12 | | | | | | | | | | | | |
| Page: Preparer: | | | | | | | | | | | | |
| Monthly Dep'n Rate | | | | | | | | | | | | |
| Annual Rate | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | |
| Hydants | | | | | | | | | | | | |
| Composite Rate Calculation: | | | | | | | | | | | | |
| UPIS Balance 12/31/04 | | | | | | | | | | | | |
| Adj Bal | | | | | | | | | | | | |
| For Comp Calc | | | | | | | | | | | | |
| Depreciation Rate 11/05 | | | | | | | | | | | | |
| Monthly | | | | | | | | | | | | |
| Read from Acc Depr | | | | | | | | | | | | |
| Depreciation Expense | | | | | | | | | | | | |
| Y | | | | | | | | | | | | |
| 1 | INTANGIBLE PLANT | | | | | | | | | | | |
| 2 | Organization | 301.1 | | | | | | | | | | |
| 3 | Franchises | 302.1 | | | | | | | | | | |
| 4 | Other Plant & Misc. Equipment | 339.1 | | | | | | | | | | |
| 5 | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | |
| 6 | Land & Land Rights | 303.2 | | | | | | | | | | |
| 7 | Structures & Improvements | 304.2 | | | | | | | | | | |
| 8 | Collect. & Inpound Reservoirs | 305.2 | | | | | | | | | | |
| 9 | Lake, River & Other Intakes | 306.2 | | | | | | | | | | |
| 10 | Wells & Springs | 307.2 | | | | | | | | | | |
| 11 | Infiltration Galleries & Tunnels | 308.2 | | | | | | | | | | |
| 12 | Supply Mains | 309.2 | | | | | | | | | | |
| 13 | Power Generation Equipment | 310.2 | | | | | | | | | | |
| 14 | Pumping Equipment | 311.2 | | | | | | | | | | |
| 15 | Other Plant & Misc. Equipment | 339.2 | | | | | | | | | | |
| 16 | WATER TREATMENT PLANT | | | | | | | | | | | |
| 17 | Land & Land Rights | 303.3 | | | | | | | | | | |
| 18 | Structures & Improvements | 304.3 | | | | | | | | | | |
| 19 | Pumping Equipment | 311.3 | | | | | | | | | | |
| 20 | Water Treatment Equipment | 320.3 | | | | | | | | | | |
| 21 | Other Plant & Misc. Equipment | 339.3 | | | | | | | | | | |
| 22 | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | |
| 23 | Land & Land Rights | 303.4 | | | | | | | | | | |
| 24 | Structures & Improvements | 304.4 | | | | | | | | | | |
| 25 | Pumping Equipment | 311.4 | | | | | | | | | | |
| 26 | Dist. Reservoirs & Standpipes | 330.4 | | | | | | | | | | |
| 27 | Transm. & Distribution Mains | 331.4 | | | | | | | | | | |
| 28 | Services | 333.4 | | | | | | | | | | |
| 29 | Meters & Meter Installations | 334.4 | | | | | | | | | | |
| 30 | Hydrants | 335.4 | | | | | | | | | | |
| 31 | Backflow Prevention | 336.4 | | | | | | | | | | |
| 32 | Other Plant & Misc. Equipment | 339.4 | | | | | | | | | | |

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| Line No. | Description | Annual Depr Rate | No Depr Rate |
|----------|--|------------------|--------------|
| 33 | GENERAL PLANT | 0.00% | 0.00% |
| 34 | 1 and 2 Land Rights | 0.00% | 0.00% |
| 35 | Structures & Improvements | 3.57% | 0.00% |
| 36 | Office Furniture & Equipment | 0.00% | 0.00% |
| 37 | Computer Equipment | 0.00% | 0.00% |
| 38 | Transportation Equipment | 16.67% | 0.00% |
| 39 | Stores Equipment | 0.00% | 0.00% |
| 40 | Tools, Shop & Garage Equipn | 3,191 | 6.67% |
| 41 | Laboratory Equipment | 0 | 0.00% |
| 42 | Power Operated Equipment | 1,943 | 8.33% |
| 43 | Communication Equipment | 345.5 | 0.00% |
| 44 | Miscellaneous Equipment | 347.5 | 6.67% |
| 45 | Other Tangible Plant | 348.5 | 0.00% |
| 63 | UPLS/Dep Exp Totals and Composite Rate for CIAC Amortization | 459,079 | 20.308 |
| | Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data | | |
| 64 | Cash CIAC: | | |
| 65 | Water Treatment Equipment | 4.42% | 0.37% |
| 66 | Main Extension Charge | 2.63% | 0.22% |
| 67 | Service Installation Fees | 2.86% | 0.24% |
| 68 | Property CIAC: | | |
| 69 | Dist Fees & Standpipe | 2.70% | 0.23% |
| 70 | T&D Mains | 2.63% | 0.22% |
| 71 | Meters/Meter Installation | 5.88% | 0.49% |
| 72 | Hydrants | 0.00% | 0.00% |

| Line | No. | Description | 92,829 | 92,829 | 92,829 | 92,829 | 92,829 |
|------|-----|--|--------|--------|--------|--------|--------|
| 35 | | Total Water CIAC | | | | | 92,829 |
| 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 |
| | | Property CIAC: | | | | | |
| 28 | | Total Cash CIAC | | | | | 92,829 |
| 27 | | Service Installation Fees | | | | | 0 |
| 26 | | Main Extension Charge | | | | | 0 |
| 25 | | Meter Fees | | | | | 0 |
| 24 | | Water Treatment Equipment | | | | | 92,829 |
| | | Cash CIAC: | | | | | |
| | | CK Balances | | | | | |
| | | Recalc | | | | | |
| | | Explanation: Rearrange the categories in the following categories that combine certain data into new categories shown above into | | | | | |
| 23 | | Total Water CIAC | | | | | 92,829 |
| 22 | | Total Property CIAC | | | | | 0 |
| 21 | | Hydrants | | | | | 35.4 |
| 11 | | Meter/Meter Installation | | | | | 334.4 |
| 10 | | Services | | | | | 333.4 |
| 9 | | T&D Mains | | | | | 331.4 |
| 8 | | Dist Res & Standpipes | | | | | 330.4 |
| | | Property CIAC 271.5: | | | | | 271.5 |
| 7 | | Total Cash CIAC | | | | | 92,829 |
| 6 | | Serv Install Charge | | | | | 0 |
| 5 | | Main Ext Charge | | | | | 0 |
| 4 | | Unclaimed Refunds | | | | | 0 |
| 3 | | CIAC-1999 Acquisition | | | | | 92,829 |
| 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 | | | | | |
| | | Schedule Year Ended: 2005 | | | | | |
| | | Historic [x] or Projected [] | | | | | |
| | | Docket No. 060368-W5 | | | | | |
| | | Lake Josephine-Water | | | | | |
| | | Schedule of Water Amortization of CIAC by Classification- 2005 | | | | | |
| | | input field | | | | | |
| | | Florida Public Service Commission | | | | | |
| | | Schedule: A-12 | | | | | |
| | | Page: | | | | | |
| | | Prepared: | | | | | |

| Schedule of Water Amortization of CIAC by Classification- 2005 | | | | | | | | | | | | | | Florida Public Service Commission | | | |
|--|------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------------------------------|-----------------|--|--|
| Adjusted CIAC Balances- 2005 | | | | | | | | | | | | | | Schedule: | A-5 | | |
| Lake Josephine-Water | | | | | | | | | | | | | | Page: | 4 of 8 | | |
| Docket No. 060368-WS | | | | | | | | | | | | | | Preparer: | <name> | | |
| Explanation: Provide Adjusted CIAC balances by account for 2005 for Calculation of Amortization of CIAC. | | | | | | | | | | | | | | | | | |
| Schedule Year Ended: 2005 | | | | | | | | | | | | | | | | | |
| Historic [x] or Projected [] | | | | | | | | | | | | | | | | | |
| | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | | | |
| Line No. | Description | 12/31/04 | 01/31/05 | 02/28/05 | 03/31/05 | 04/30/05 | 05/31/05 | 06/30/05 | 07/31/05 | 08/31/05 | 09/30/05 | 10/31/05 | 11/30/05 | Test Year End 12/31/05 | Average Balance | | |
| Cash CIAC: | | | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | 214,955 | 214,955 | 214,955 | 214,955 | 214,955 | 214,955 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 267,276 | | |
| 2 | Meter Fees | 0 | 1,200 | 1,800 | 3,000 | 3,850 | 4,450 | 4,450 | 5,650 | 5,050 | 5,050 | 5,050 | 5,050 | 5,050 | 3,819 | | |
| 3 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 4 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 5 | Total Cash CIAC | 214,955 | 216,155 | 216,755 | 217,955 | 218,805 | 219,405 | 316,572 | 317,772 | 317,172 | 317,172 | 317,172 | 317,172 | 317,172 | 271,095 | | |
| 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 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 6,980 | | |
| 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 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 6,980 | | |
| 12 | Total Water CIAC | 214,955 | 216,155 | 216,755 | 217,955 | 218,805 | 219,405 | 329,534 | 330,734 | 330,134 | 330,134 | 330,134 | 330,134 | 330,134 | 278,074 | | |

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| Schedule of Water Amortization of CIAC by Classification- 2005 | | | | | | | | | | | | | | Florida Public Service Commission | | |
|--|------------------------------|--------------|-------|-------|-------|-------------------|-------|-------|-------|-------|-------|-------|-------|-----------------------------------|--------|--|
| CIAC Amortization Rates - 2005 | | | | | | | | | | | | | | Schedule: | A-5 | |
| Lake Josephine-Water | | | | | | | | | | | | | | Page: | 6 of 8 | |
| Docket No. 060368-WS | | | | | | | | | | | | | | Preparer: | <name> | |
| Explanation: Provide a Schedule showing Amortization Rates by CIAC | | | | | | | | | | | | | | | | |
| Schedule Year Ended: 2005 | | | | | | | | | | | | | | | | |
| Historic [x] or Projected [] | | | | | | | | | | | | | | | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | | |
| Line No. | Description | Annual Rates | Jan | Feb | Mar | Monthly Rates Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | | |
| Cash CIAC: | | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | 4.42% | 0.37% | 0.37% | 0.37% | 0.37% | 0.37% | 0.37% | 0.37% | 0.37% | 0.37% | 0.37% | 0.37% | 0.37% | 0.37% | |
| 2 | Meter Fees | 5.88% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | |
| 3 | Main Extension Charge | 2.63% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | |
| 4 | Service Installation Fees | 2.86% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | |
| Property CIAC: | | | | | | | | | | | | | | | | |
| 6 | Dist Reservoirs & Standpipes | 2.70% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | |
| 7 | T&D Mains | 2.63% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | |
| 8 | Services | 2.86% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | |
| 9 | Meters/Meter Installation | 5.88% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | |
| 10 | Hydrants | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 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) | (1) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
| Lake Josephine-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 | Description | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total |
|---|------------------------------|--|---|--|---|--|---|--|---|--|---|----------------------------------|--------------------|--------|
| 12 | Total Water CIAC | 796 | 801 | 807 | 811 | 814 | 1,201 | 1,207 | 1,204 | 1,204 | 1,204 | 1,204 | 1,204 | 12,458 |
| 11 | Total Property CIAC | 0 | 0 | 0 | 0 | 0 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 199 |
| 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 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 199 |
| 6 | Dist Reservoirs & Standpipes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Property CIAC: | | | | | | | | | | | | | | |
| 5 | Total Cash CIAC | 796 | 801 | 807 | 811 | 814 | 1,172 | 1,178 | 1,175 | 1,175 | 1,175 | 1,175 | 1,175 | 12,259 |
| 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 | 6 | 9 | 15 | 19 | 22 | 22 | 28 | 25 | 25 | 25 | 25 | 25 | 243 |
| 1 | Water Treatment Equipment | 792 | 792 | 792 | 792 | 792 | 1,151 | 1,151 | 1,151 | 1,151 | 1,151 | 1,151 | 1,151 | 12,016 |
| Cash CIAC: | | | | | | | | | | | | | | |
| No. | Description | Jan <td>Feb <td>Mar <td>Apr <td>May <td>Jun <td>Jul <td>Aug <td>Sep <td>Oct <td>Nov <td>Dec <td>Total</td> </td></td></td></td></td></td></td></td></td></td></td> | Feb <td>Mar <td>Apr <td>May <td>Jun <td>Jul <td>Aug <td>Sep <td>Oct <td>Nov <td>Dec <td>Total</td> </td></td></td></td></td></td></td></td></td></td> | Mar <td>Apr <td>May <td>Jun <td>Jul <td>Aug <td>Sep <td>Oct <td>Nov <td>Dec <td>Total</td> </td></td></td></td></td></td></td></td></td> | Apr <td>May <td>Jun <td>Jul <td>Aug <td>Sep <td>Oct <td>Nov <td>Dec <td>Total</td> </td></td></td></td></td></td></td></td> | May <td>Jun <td>Jul <td>Aug <td>Sep <td>Oct <td>Nov <td>Dec <td>Total</td> </td></td></td></td></td></td></td> | Jun <td>Jul <td>Aug <td>Sep <td>Oct <td>Nov <td>Dec <td>Total</td> </td></td></td></td></td></td> | Jul <td>Aug <td>Sep <td>Oct <td>Nov <td>Dec <td>Total</td> </td></td></td></td></td> | Aug <td>Sep <td>Oct <td>Nov <td>Dec <td>Total</td> </td></td></td></td> | Sep <td>Oct <td>Nov <td>Dec <td>Total</td> </td></td></td> | Oct <td>Nov <td>Dec <td>Total</td> </td></td> | Nov <td>Dec <td>Total</td> </td> | Dec <td>Total</td> | Total |
| (1) | (1) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
| Lake Josephine-Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [X] or Projected [] Amort Rates times Adjusted CIAC Balances for 2005 Explanation: 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 | | | | | | | | | | | | | | | Florida Public Service Commission | |
|---|------------------------------|----------|-----|-----|-----|-----|-----|--------|--------|--------|--------|--------|--------|------------|-----------------------------------|------|
| Rate Case Adjustments to Books-2005 | | | | | | | | | | | | | | | Schedule: A-5 | |
| Lake Josephine-Water | | | | | | | | | | | | | | | Page: after pg 8 | |
| Docket No. 060368-WS | | | | | | | | | | | | | | | Preparer: <name> | |
| Explanation: Provide current year monthly Adjustments for Rate Case purposes to CIAC Amortization changes during 2005 | | | | | | | | | | | | | | | | |
| Schedule Year Ended: 2005 | | | | | | | | | | | | | | | | |
| Historic [x] or Projected [] | | | | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | Total incl | | |
| Line No. | Description | 12/31/04 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | 12/04/06 | |
| | Cash CIAC: | 29,265 | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | | | | | | | 29,265 | | | | | | | 29,265 | |
| 2 | Meter Fees | | | | | | | | | | | | | | 0 | |
| 3 | Main Extension Charge | | | | | | | | | | | | | | 0 | |
| 4 | Service Installation Fees | | | | | | | | | | | | | | 0 | |
| 5 | Total Cash CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 29,265 | 0 | 0 | 0 | 0 | 0 | 0 | 29,265 | TRUE |
| | Property CIAC: | | | | | | | | | | | | | | | |
| 6 | Dist Reservoirs & Standpipes | | | | | | | | | | | | | | 0 | |
| 7 | T&D Mains | | | | | | | 33,169 | | | | | | | 33,169 | |
| 8 | Services | | | | | | | | | | | | | | 0 | |
| 9 | Meters/Meter Installation | | | | | | | | | | | | | | 0 | |
| 10 | Hydrants | | | | | | | | | | | | | | 0 | |
| 11 | Total Property CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 33,169 | 0 | 0 | 0 | 0 | 0 | 0 | 33,169 | TRUE |
| 12 | Total Water CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 62,434 | 0 | 0 | 0 | 0 | 0 | 0 | 62,434 | TRUE |
| Schedule of Water Amortization of CIAC by Classification- 2005 | | | | | | | | | | | | | | | Florida Public Service Commission | |
| Rate Case Adjustments to Books- Cumulative-2005 | | | | | | | | | | | | | | | Schedule: A-5 | |
| Lake Josephine-Water | | | | | | | | | | | | | | | Page: after pg 8 | |
| Docket No. 060368-WS | | | | | | | | | | | | | | | Preparer: <name> | |
| Explanation: Provide current year cumulative effect of changes during 2005 | | | | | | | | | | | | | | | | |
| Schedule Year Ended: 2005 | | | | | | | | | | | | | | | | |
| Historic [x] or Projected [] | | | | | | | | | | | | | | | | |
| This is the cumulative total of Adjustments to Book numbers for Rate Case | | | | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | | | |
| Line No. | Description | 12/31/04 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | | |
| | Cash CIAC: | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 29,265 | 29,265 | 29,265 | 29,265 | 29,265 | 29,265 | 29,265 | 29,265 | |
| 2 | Meter Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5 | Total Cash CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 29,265 | 29,265 | 29,265 | 29,265 | 29,265 | 29,265 | 29,265 | 29,265 | |
| | 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 | 33,169 | 33,169 | 33,169 | 33,169 | 33,169 | 33,169 | 33,169 | 33,169 | |
| 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 | 33,169 | 33,169 | 33,169 | 33,169 | 33,169 | 33,169 | 33,169 | 33,169 | |
| 12 | Total Water CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 62,434 | 62,434 | 62,434 | 62,434 | 62,434 | 62,434 | 62,434 | 62,434 | |

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| Schedule of Water Amortization of CIAC by Classification- 2005 | | | | | | | | | | | | | | Florida Public Service Commission | |
|--|------------------------------|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|-----------------------------------|----------------------------|
| Adjusted Accumulated Amortization of CIAC Balances for Rate Case- 2005 | | | | | | | | | | | | | | Schedule: | A-5 |
| Lake Josephine-Water | | Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the | | | | | | | | | | | | Page: | 4 of 8 |
| Docket No. 060368-WS | | period beginning 12/31/04 through the year ended 12/31/05, and 13 month average. | | | | | | | | | | | | Preparer: | <name> |
| Schedule Year Ended: 2005 | | | | | | | | | | | | | | | |
| Historic [x] or Projected [] | | | | | | | | | | | | | | | |
| 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 | 92,829 | 93,621 | 94,414 | 95,206 | 95,998 | 96,791 | 127,206 | 128,357 | 129,508 | 130,658 | 131,809 | 132,959 | 134,110 | 114,113 |
| 2 | Meter Fees | 0 | 6 | 15 | 29 | 48 | 70 | 92 | 120 | 144 | 169 | 194 | 219 | 243 | 104 |
| 3 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Total Cash CIAC | 92,829 | 93,627 | 94,428 | 95,235 | 96,047 | 96,861 | 127,298 | 128,477 | 129,652 | 130,827 | 132,003 | 133,178 | 134,353 | 114,217 |
| 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 | 33,197 | 33,226 | 33,254 | 33,283 | 33,311 | 33,339 | 33,368 | 17,921 |
| 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 | 33,197 | 33,226 | 33,254 | 33,283 | 33,311 | 33,339 | 33,368 | 17,921 |
| 12 | Total Water CIAC | 92,829 | 93,627 | 94,428 | 95,235 | 96,047 | 96,861 | 160,496 | 161,702 | 162,906 | 164,110 | 165,314 | 166,517 | 167,721 | 132,138 |

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Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Lake Josephine
 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 | 92,829 | 93,621 | 94,414 | 95,206 | 95,998 | 96,791 | 127,206 | 128,357 | 129,508 | 130,658 | 131,809 | 132,959 | 134,110 | 114,113 |
| 2 | Meter Fees | 0 | 6 | 15 | 29 | 48 | 70 | 92 | 120 | 144 | 169 | 194 | 219 | 243 | 104 |
| 3 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Total Cash | 92,829 | 93,627 | 94,428 | 95,235 | 96,047 | 96,861 | 127,298 | 128,477 | 129,652 | 130,827 | 132,003 | 133,178 | 134,353 | 114,217 |
| 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 | 33,197 | 33,226 | 33,254 | 33,283 | 33,311 | 33,339 | 33,368 | 17,921 |
| 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 | 33,197 | 33,226 | 33,254 | 33,283 | 33,311 | 33,339 | 33,368 | 17,921 |
| 12 | Total Water | 92,829 | 93,627 | 94,428 | 95,235 | 96,047 | 96,861 | 160,496 | 161,702 | 162,906 | 164,110 | 165,314 | 166,517 | 167,721 | 132,138 |
| SEWER | | | | | | | | | | | | | | | |
| Cash | | | | | | | | | | | | | | | |
| 13 | Treatment & Disposal Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 14 | Other | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 15 | Main Extension Charge | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 16 | Service Installation Fees | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 17 | Total Cash | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Property | | | | | | | | | | | | | | | |
| 18 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 19 | Collection Sewers- Force | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 20 | Collection Sewers- Gravity | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 21 | Services to Customers | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 22 | Lift Stations | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 23 | Pumping Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 24 | Reuse Services | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 25 | Reuse Transmission & Dist Mains | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 26 | Other Plant Misc Equip | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 27 | Total Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | Total Sewer | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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| CALCULATE CIAC AMORTIZATION RATES | | | | | | | | | | | |
|---|-----------------------------------|-----------------------|----------|--|---------|--------------|--|-------|-------|--------------------------------------|--------------------------|
| Schedule of Water Amortization of CIAC by Classification- 2006 Calculate Amortization Rates for Calendar Year 2006 | | | | | | | | | | Florida Public Service Commission | |
| Lake Josephine-Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [] or Projected [x] | | | | | | | | | | Schedule: A-12 Page: Preparer: | |
| Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates | | | | | | | | | | Annual Dep'n Rate | Monthly Dep'n Rate |
| Categories-lines to below | | | | | | | | | | | |
| Cash CIAC: | | | | | | | | | | | |
| 1 | Capacity Charges | 271.1 | | Water Treatment Equip (see Composite Calc) | | | | 4.42% | 0.37% | | |
| 2 | CIAC-1999 Acquisition | 271.3 | | Water Treatment Equip (see Composite Calc) | | | | 4.42% | 0.37% | | |
| 3 | Unclaimed Refunds | 271.3 | | Water Treatment Equip (see Composite Calc) | | | | 4.42% | 0.37% | | |
| 4 | Main Ext Charge (WHAT AC) | 271.3 | | Main Extension Charge | 331.2 | | | 2.63% | 0.22% | | |
| 5 | Serv Install Charge (WHAT A) | 271.3 | | Service Installation Charge | 333.4 | | | 2.86% | 0.24% | | |
| 6 | Meter Fees | 271.3 | | Meter Fees | 334.4 | | | 5.88% | 0.49% | | |
| 7 | Total Cash CIAC | | | | | | | | | | |
| Contributed Property | | | | | | | | | | | |
| 8 | Dist Res & Standpipe | 330.4 | | | | | | 2.70% | 0.23% | | |
| 9 | T&D Mains | 331.4 | | | | | | 2.63% | 0.22% | | |
| 10 | Services | 333.4 | | | | | | 2.86% | 0.24% | | |
| 11 | Meters/Meter Installation | 334.4 | | | | | | 5.88% | 0.49% | | |
| 12 | Hydrants | 335.4 | | | | | | 0.00% | 0.00% | | |
| Composite Rate Calculation: | | | | | | | | | | | |
| | | UPIS Balance 12/31/05 | | Depreciation Rate 1/1/06 | | 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 | 0 | 0.00% | | | | | | | |
| 4 | Other Plant & Misc. Equipment | 339.1 | 0 | 0.00% | | | | | | | |
| 5 | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | |
| 6 | Land & Land Rights | 303.2 | 0 | 0.00% | | | | | | | |
| 7 | Structures & Improvements | 304.2 | 0 | 3.57% | 0.30% | 0 | | | | | |
| 8 | Collect. & Impound Reservoirs | 305.2 | 0 | 0.00% | | | | | | | |
| 9 | Lake, River & Other Intakes | 306.2 | 0 | 0.00% | | | | | | | |
| 10 | Wells & Springs | 307.2 | 30,455 | 3.33% | 0.28% | 1014 | | | | | |
| 11 | Infiltration Galleries & Tunnels | 308.2 | 0 | 0.00% | | | | | | | |
| 12 | Supply Mains | 309.2 | 50,431 | 2.86% | 0.24% | 1442 | | | | | |
| 13 | Power Generation Equipment | 310.2 | 0 | 5.00% | 0.42% | 0 | | | | | |
| 14 | Pumping Equipment | 311.2 | 7,361 | 5.00% | 0.42% | 368 | | | | | |
| 15 | Other Plant & Misc. Equipment | 339.2 | 0 | 0.00% | | | | | | | |
| 16 | WATER TREATMENT PLANT | | | | | | | | | | |
| 17 | Land & Land Rights | 303.3 | 25,000 | 0.00% | | | | | | | |
| 18 | Structures & Improvements | 304.3 | 84,637 | 3.57% | 0.30% | 3022 | | | | | |
| 19 | Pumping Equipment | 311.3 | 1,146 | 5.00% | | | | | | | |
| 20 | Water Treatment Equipment | 320.3 | 70,507 | 10.00% | 0.83% | 7051 | | | | | |
| 21 | Other Plant & Misc. Equipment | 339.3 | 0 | 0.00% | | | | | | | |
| 22 | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | |
| 23 | Land & Land Rights | 303.4 | 0 | 0.00% | | | | | | | |
| 24 | Structures & Improvements | 304.4 | 0 | 3.57% | 0.30% | 0 | | | | | |
| 25 | Pumping Equipment | 311.4 | 0 | 5.00% | | | | | | | |
| 26 | Distr. Reservoirs & Standpipes | 330.4 | 0 | 2.70% | 0.23% | 0 | | | | | |
| 27 | Transm. & Distribution Mains | 331.4 | 152,395 | 2.63% | 0.22% | 4008 | | | | | |
| 28 | Services | 333.4 | 16,999 | 2.86% | 0.24% | 486 | | | | | |
| 29 | Meters & Meter Installations | 334.4 | 60,086 | 5.88% | 0.49% | 3533 | | | | | |
| 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 | 0.00% | 0.00% | 0 | | | | | |
| 33 | GENERAL PLANT | | | | | | | | | | |
| 34 | Land & Land Rights | 303.5 | 0 | 0.00% | | | | | | | |
| 35 | Structures & Improvements | 304.5 | 0 | 3.57% | | | | | | | |
| 36 | Office Furniture & Equipment | 340.5 | 0 | 0.00% | | | | | | | |
| 37 | Computer Equipment | 340.51 | 0 | 0.00% | | | | | | | |

| Line No. | Description | Annual Depn Rate | Mo Depn Rate |
|--|--|------------------|--------------|
| 38 | Transportation Equipment | 16.67% | 0 |
| 39 | Stores Equipment | 0.00% | 0 |
| 40 | Tools, Shop & Garage Equipn | 6.67% | 3,191 |
| 41 | Laboratory Equipment | 0.00% | 0 |
| 42 | Power Operated Equipment | 8.33% | 1,943 |
| 43 | Communication Equipment | 0.00% | 0 |
| 44 | Miscellaneous Equipment | 6.67% | 7,400 |
| 45 | Other Tangible Plant | 0.00% | 0 |
| 63 | UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization | 4.42% | 20,924 |
| Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data | | | |
| 64 | Cash CIAC: Water Treatment Equipment | 4.42% | 0.37% |
| 65 | Water Fees | 5.88% | 0.49% |
| 66 | Main Extension Charge | 2.63% | 0.22% |
| 67 | Service Installation Fees | 2.86% | 0.24% |
| 68 | Property CIAC: Dist Res & Standpipe | 2.70% | 0.23% |
| 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% |

| Schedule of Water Amortization of CIAC by Classification- 2006 | | | | | | | | | | | | | | Florida Public Service Commission | |
|--|------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|--|----------------------|
| Adjusted CIAC Balances- 2006 | | | | | | | | | | | | | | Schedule: | A-5 |
| Lake Josephine-Water | | | | | | | | | | | | | | Page: | 4 of 8 |
| Docket No. 060368-WS | | | | | | | | | | | | | | Preparer: | <name> |
| Schedule Year Ended: 2006 | | | | | | | | | | | | | | Explanation: Provide Adjusted CIAC balances by account for 2006 for Calculation of Amortization of CIAC. | |
| Historic [] or Projected [x] | | | | | | | | | | | | | | | |
| Line No. | Description | (2) 12/31/05 | (3) 01/31/06 | (4) 02/28/06 | (5) 03/31/06 | (6) 04/30/06 | (7) 05/31/06 | (8) 06/30/06 | (9) 07/31/06 | (10) 08/31/06 | (11) 09/30/06 | (12) 10/31/06 | (13) 11/30/06 | (14) Test Year End 12/31/06 | (15) Average Balance |
| Cash CIAC: | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | 214,955 | 214,955 | 214,955 | 214,955 | 214,955 | 214,955 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 312,122 | 267,276 |
| 2 | Meter Fees | 0 | 1,200 | 1,800 | 3,000 | 3,850 | 4,450 | 4,450 | 5,650 | 5,050 | 5,050 | 5,050 | 5,050 | 5,050 | 3,819 |
| 3 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Total Cash CIAC | 214,955 | 216,155 | 216,755 | 217,955 | 218,805 | 219,405 | 316,572 | 317,772 | 317,172 | 317,172 | 317,172 | 317,172 | 317,172 | 271,095 |
| 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 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 6,980 |
| 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 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 12,962 | 6,980 |
| 12 | Total Water CIAC | 214,955 | 216,155 | 216,755 | 217,955 | 218,805 | 219,405 | 329,534 | 330,734 | 330,134 | 330,134 | 330,134 | 330,134 | 330,134 | 278,074 |

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| Schedule of Water Amortization of CIAC by Classification- 2006 | | | | | | | | | | | | | | Florida Public Service Commission | |
|--|------------------------------|------------------|---------|---------|---------|-----------------------|---------|---------|---------|----------|----------|----------|----------|---|--------|
| CIAC Amortization Rates - 2006 | | | | | | | | | | | | | | Schedule: | A-5 |
| Lake Josephine-Water | | | | | | | | | | | | | | Page: | 6 of 8 |
| Docket No. 060368-WS | | | | | | | | | | | | | | Preparer: | <name> |
| Schedule Year Ended: 2006 | | | | | | | | | | | | | | Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories | |
| Historic [] or Projected [x] | | | | | | | | | | | | | | | |
| Line No. | (1) Description | (2) Annual Rates | (3) Jan | (4) Feb | (5) Mar | (6) Monthly Rates Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | |
| Cash CIAC: | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | 4.42% | 0.37% | 0.37% | 0.37% | 0.37% | 0.37% | 0.37% | 0.37% | 0.37% | 0.37% | 0.37% | 0.37% | 0.37% | |
| 2 | Meter Fees | 5.88% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | |
| 3 | Main Extension Charge | 2.63% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | |
| 4 | Service Installation Fees | 2.86% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | |
| Property CIAC: | | | | | | | | | | | | | | | |
| 6 | Dist Reservoirs & Standpipes | 2.70% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | 0.23% | |
| 7 | T&D Mains | 2.63% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | 0.22% | |
| 8 | Services | 2.86% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | |
| 9 | Meters/Meter Installation | 5.88% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | |
| 10 | Hydrants | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |

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| Line | Description | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total |
|----------------|------------------------------|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|-------|
| (1) | | (2) | (4) | (5) | (6) | (7) | (9) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
| 1 | Water Treatment Equipment | | | | | | | | | | | | | 0 |
| 2 | Water 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 Amortization of CIAC by Classification - 2006
 Lake Josephine-Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [] or Projected [x]
 Explanation: Provide Adjustments to CIAC Accumulated Depreciation balances per books-other than changes resulting from CIAC Amortization for 2006
 Schedule: A-5
 Page: 6 of 8
 Preparer: <name>
 Florida Public Service Commission

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| Line | Description | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total |
|----------------|------------------------------|-----|-----|-----|-----|-----|-------|-------|-------|-------|-------|-------|-------|--------|
| (1) | | (3) | (4) | (5) | (6) | (7) | (9) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
| 1 | Water Treatment Equipment | 793 | 793 | 793 | 793 | 793 | 1,151 | 1,151 | 1,151 | 1,151 | 1,151 | 1,151 | 1,151 | 12,020 |
| 2 | Water Fees | 9 | 9 | 15 | 19 | 22 | 22 | 25 | 25 | 25 | 25 | 25 | 25 | 243 |
| 3 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Total Cash CIAC | 793 | 793 | 807 | 811 | 814 | 1,173 | 1,179 | 1,176 | 1,176 | 1,176 | 1,176 | 1,176 | 12,263 |
| Property CIAC: | | | | | | | | | | | | | | |
| 6 | Dist Reservoirs & Standpipes | 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 |
| 8 | Services | 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 |
| 10 | Hydrants | 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 |
| 12 | Total Water CIAC | 793 | 801 | 807 | 811 | 814 | 1,201 | 1,207 | 1,204 | 1,204 | 1,204 | 1,204 | 1,204 | 12,462 |

Schedule of Water Amortization of CIAC by Classification - 2006
 Lake Josephine-Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [] or Projected [x]
 Explanation: Provide a Schedule showing additions to monthly CIAC Amortization during 2006
 Amort Rates: times Adjusted CIAC Balances for 2006
 Schedule: A-5
 Page: 6 of 8
 Preparer: <name>
 Florida Public Service Commission

| Schedule of Water Amortization of CIAC by Classification- 2006 | | | | | | | | | | | | | | Florida Public Service Commission | |
|---|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|-----------------------------------|-------------------------|
| Adjusted Accumulated Amortization of CIAC Balances for Rate Case- 2006 | | | | | | | | | | | | | | Schedule: | A-5 |
| Lake Josephine-Water | | | | | | | | | | | | | | Page: | 4 of 8 |
| Docket No. 060368-WS | | | | | | | | | | | | | | Preparer: | <name> |
| Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average. | | | | | | | | | | | | | | | |
| Schedule Year Ended: 2006 | | | | | | | | | | | | | | | |
| Historic [] or Projected [x] | | | | | | | | | | | | | | | |
| Line No. | Description | (2) 12/31/05 | (3) 01/31/06 | (4) 02/28/06 | (5) 03/31/06 | (6) 04/30/06 | (7) 05/31/06 | (8) 06/30/06 | (9) 07/31/06 | (10) 08/31/06 | (11) 09/30/06 | (12) 10/31/06 | (13) 11/30/06 | (14) Test Year End 12/31/06 | (15) Average Balance |
| Cash CIAC: | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | 134,110 | 134,903 | 135,695 | 136,488 | 137,280 | 138,073 | 139,224 | 140,375 | 141,526 | 142,677 | 143,828 | 144,979 | 146,129 | 139,637 |
| 2 | Meter Fees | 243 | 249 | 258 | 273 | 292 | 313 | 335 | 363 | 388 | 412 | 437 | 462 | 487 | 347 |
| 3 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Total Cash CIAC | 134,353 | 135,152 | 135,953 | 136,760 | 137,572 | 138,386 | 139,559 | 140,738 | 141,913 | 143,089 | 144,265 | 145,440 | 146,616 | 139,984 |
| Property CIAC: | | | | | | | | | | | | | | | |
| 6 | Dist Reservoirs & Standpipes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | T&D Mains | 33,368 | 33,368 | 33,368 | 33,368 | 33,368 | 33,368 | 33,396 | 33,425 | 33,453 | 33,481 | 33,510 | 33,538 | 33,567 | 33,429 |
| 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 | 33,368 | 33,368 | 33,368 | 33,368 | 33,368 | 33,368 | 33,396 | 33,425 | 33,453 | 33,481 | 33,510 | 33,538 | 33,567 | 33,429 |
| 12 | Total Water CIAC | 167,721 | 168,520 | 169,321 | 170,128 | 170,940 | 171,754 | 172,955 | 174,162 | 175,366 | 176,571 | 177,775 | 178,979 | 180,183 | 173,413 |

2075

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Lake Josephine

Schedule: A-14

Docket No. 060368-WS

Page: 4 of 5

Test Year Ending 12/31/06

Preparer: Robert M. Griffin

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

| Line No. | (1) Description | (2) Prior Year 12/31/05 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Test Year End Dec | (15) Average Balance |
|--------------|---------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|------------------------------|----------------------------|
| WATER | | | | | | | | | | | | | | | |
| Cash | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | 134,110 | 134,903 | 135,695 | 136,488 | 137,280 | 138,073 | 139,224 | 140,375 | 141,526 | 142,677 | 143,828 | 144,979 | 146,129 | 139,637 |
| 2 | Meter Fees | 243 | 249 | 258 | 273 | 292 | 313 | 335 | 363 | 388 | 412 | 437 | 462 | 487 | 347 |
| 3 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Total Cash | 134,353 | 135,152 | 135,953 | 136,760 | 137,572 | 138,386 | 139,559 | 140,738 | 141,913 | 143,089 | 144,265 | 145,440 | 146,616 | 139,984 |
| Property | | | | | | | | | | | | | | | |
| 6 | Dist Reservoirs & Standpipes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | T&D Mains | 33,368 | 33,368 | 33,368 | 33,368 | 33,368 | 33,368 | 33,396 | 33,425 | 33,453 | 33,481 | 33,510 | 33,538 | 33,567 | 33,429 |
| 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 | 33,368 | 33,368 | 33,368 | 33,368 | 33,368 | 33,368 | 33,396 | 33,425 | 33,453 | 33,481 | 33,510 | 33,538 | 33,567 | 33,429 |
| 12 | Total Water | 167,721 | 168,520 | 169,321 | 170,128 | 170,940 | 171,754 | 172,955 | 174,162 | 175,366 | 176,571 | 177,775 | 178,979 | 180,183 | 173,413 |
| SEWER | | | | | | | | | | | | | | | |
| Cash | | | | | | | | | | | | | | | |
| 13 | Treatment & Disposal Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 14 | Other | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 15 | Main Extension Charge | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 16 | Service Installation Fees | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 17 | Total Cash | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Property | | | | | | | | | | | | | | | |
| 18 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 19 | Collection Sewers- Force | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 20 | Collection Sewers- Gravity | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 21 | Services to Customers | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 22 | Lift Stations | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 23 | Pumping Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 24 | Reuse Services | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 25 | Reuse Transmission & Dist Mains | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 26 | Other Plant Misc Equip | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 27 | Total Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | Total Sewer | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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| CALCULATE CIAC AMORTIZATION RATES | | | | | | | | | |
|---|-----------------------------------|-----------------------|----------|--|---------|--------------|--------------------------------------|-------|--|
| Schedule of Water Amortization of CIAC by Classification- 2007 Calculate Amortization Rates for Calendar Year 2006 | | | | | | | Florida Public Service Commission | | |
| Lake Josephine-Water Docket No. 060368-WS Historic [] or Projected [x] | | | | | | | Schedule: A-12 Page: Preparer: | | |
| Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates | | | | | | | Annual Dep'n Rate | | |
| Categories-lines to below | | | | | | | Monthly Dep'n Rate | | |
| Cash CIAC: | | | | | | | | | |
| 1 | Capacity Charges | 271.1 | | Water Treatment Equip (see Composite Calc) | | 4.02% | | 0.34% | |
| 2 | CIAC-1999 Acquisition | 271.3 | | Water Treatment Equip (see Composite Calc) | | 4.02% | | 0.34% | |
| 3 | Unclaimed Refunds | 271.3 | | Water Treatment Equip (see Composite Calc) | | 4.02% | | 0.34% | |
| 4 | Main Ext Charge (WHAT AC) | 271.3 | | Main Extension Charge | 331.2 | 2.63% | | 0.22% | |
| 5 | Serv Install Charge (WHAT AC) | 271.3 | | Service Installation Charge | 333.4 | 2.86% | | 0.24% | |
| 6 | Meter Fees | 271.3 | | Meter Fees | 334.4 | 5.88% | | 0.49% | |
| 7 | Total Cash CIAC | | | | | | | | |
| Contributed Property | | | | | | | | | |
| 8 | Dist Res & Standpipe | 330.4 | | | | 2.70% | | 0.23% | |
| 9 | T&D Mains | 331.4 | | | | 2.63% | | 0.22% | |
| 10 | Services | 333.4 | | | | 2.86% | | 0.24% | |
| 11 | Meters/Meter Installation | 334.4 | | | | 5.88% | | 0.49% | |
| 12 | Hydrants | 335.4 | | | | 0.00% | | 0.00% | |
| Composite Rate Calculation: | | | | | | | | | |
| | | UPIS Balance 12/31/06 | | Depreciation Rate 1/1/07 | | Depreciation | | | |
| | | Adj Bal | For Comp | Annual | Monthly | Expense | | | |
| | | | Calc | Read from Acc Depr | | | | | |
| 1 | INTANGIBLE PLANT | | | | | | | | |
| 2 | Organization | 301.1 | 0 | 0.00% | | | | | |
| 3 | Franchises | 302.1 | 0 | 0.00% | | | | | |
| 4 | Other Plant & Misc. Equipment | 339.1 | 0 | 0.00% | | | | | |
| 5 | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | |
| 6 | Land & Land Rights | 303.2 | 0 | 0.00% | | | | | |
| 7 | Structures & Improvements | 304.2 | 0 | 3.57% | 0.30% | | | 0 | |
| 8 | Collect. & Impound Reservoirs | 305.2 | 0 | 0.00% | | | | | |
| 9 | Lake, River & Other Intakes | 306.2 | 0 | 0.00% | | | | | |
| 10 | Wells & Springs | 307.2 | 32,463 | 32,463 | 3.33% | 0.28% | | 1081 | |
| 11 | Infiltration Galleries & Tunnels | 308.2 | 0 | 0.00% | | | | | |
| 12 | Supply Mains | 309.2 | 57,431 | 57,431 | 2.86% | 0.24% | | 1643 | |
| 13 | Power Generation Equipment | 310.2 | 0 | 0 | 5.00% | 0.42% | | 0 | |
| 14 | Pumping Equipment | 311.2 | 7,361 | 7,361 | 5.00% | 0.42% | | 368 | |
| 15 | Other Plant & Misc. Equipment | 339.2 | 0 | 0.00% | | | | | |
| 16 | WATER TREATMENT PLANT | | | | | | | | |
| 17 | Land & Land Rights | 303.3 | 25,000 | 0.00% | | | | | |
| 18 | Structures & Improvements | 304.3 | 537,749 | 537,749 | 3.57% | 0.30% | | 19198 | |
| 19 | Pumping Equipment | 311.3 | 1,146 | 0.00% | | | | | |
| 20 | Water Treatment Equipment | 320.3 | 73,007 | 73,007 | 10.00% | 0.83% | | 7301 | |
| 21 | Other Plant & Misc. Equipment | 339.3 | 0 | 0.00% | | | | | |
| 22 | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | |
| 23 | Land & Land Rights | 303.4 | 0 | 0.00% | | | | | |
| 24 | Structures & Improvements | 304.4 | 0 | 3.57% | 0.30% | | | 0 | |
| 25 | Pumping Equipment | 311.4 | 0 | 5.00% | | | | | |
| 26 | Distr. Reservoirs & Standpipe | 330.4 | 0 | 0 | 2.70% | 0.23% | | 0 | |
| 27 | Transm. & Distribution Mains | 331.4 | 170,662 | 170,662 | 2.63% | 0.22% | | 4488 | |
| 28 | Services | 333.4 | 16,999 | 16,999 | 2.86% | 0.24% | | 486 | |
| 29 | Meters & Meter Installations | 334.4 | 80,046 | 80,046 | 5.88% | 0.49% | | 4707 | |
| 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 | 0.00% | 0.00% | | 0 | |
| 33 | GENERAL PLANT | | | | | | | | |
| 34 | Land & Land Rights | 303.5 | 0 | 0.00% | | | | | |
| 35 | Structures & Improvements | 304.5 | 0 | 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 | 0 | 0 | 16.67% | | | | |
| 39 | Stores Equipment | 342.5 | 0 | 0.00% | | | | | |

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| Line No. | Description | 40 | 41 | 42 | 43 | 44 | 45 | 63 | Composite Rate | Annual Depr Rate | Mo Depr Rate |
|--|--|-------|---------|-------|-------|----|----|--------|----------------|------------------|--------------|
| 40 | Tools, Shop & Garage Equip | 343.5 | 4,037 | 0 | 6.67% | | | 39,271 | 4.02% | | |
| 41 | Laboratory Equipment | 344.5 | 0 | 1,843 | 0.00% | | | | | | |
| 42 | Power Operated Equipment | 345.5 | 0 | 7,400 | 8.33% | | | | | | |
| 43 | Communication Equipment | 346.5 | 0 | 0 | 0.00% | | | | | | |
| 44 | Miscellaneous Equipment | 347.5 | 0 | 0 | 6.67% | | | | | | |
| 45 | Other Tangible Plant | 348.5 | 0 | 0 | 0.00% | | | | | | |
| 63 | UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization | | 975,719 | | | | | | | | |
| <p>Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data</p> | | | | | | | | | | | |
| 64 | Cash CIAC: | | | | | | | | | | |
| 65 | Water Treatment Equipment | | | | 4.02% | | | | | 0.34% | |
| 66 | Meter Fees | | | | 5.88% | | | | | 0.48% | |
| 67 | Main Extension Charge | | | | 2.63% | | | | | 0.22% | |
| 68 | Service Installation Fees | | | | 2.86% | | | | | 0.24% | |
| 69 | Property CIAC: | | | | | | | | | | |
| 70 | Dist Res & Standpipe | | | | 2.70% | | | | | 0.23% | |
| 71 | T&D Mains | | | | 2.63% | | | | | 0.22% | |
| 72 | Services | | | | 2.86% | | | | | 0.24% | |
| 73 | Meters/Meter Installation | | | | 5.88% | | | | | 0.49% | |
| 74 | Hydants | | | | 0.00% | | | | | 0.00% | |

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| Line | No. | Description | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total |
|---|------|------------------------------|------|------|------|------|------|-------|-------|-------|-------|-------|-------|-------|--------|
| 12 | (1) | Total Water CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | (2) | Total Property CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | (3) | Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | (4) | Meters/Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | (5) | Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | (6) | T&D Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | (7) | Dist Reservoirs & Standpipes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Property CIAC: | | | | | | | | | | | | | | | |
| 5 | (8) | Total Cash CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | (9) | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | (10) | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | (11) | Meter Fees | 6 | 9 | 15 | 19 | 22 | 22 | 28 | 25 | 25 | 25 | 25 | 25 | 243 |
| 1 | (12) | Water Treatment Equipment | 721 | 721 | 721 | 721 | 721 | 1,047 | 1,047 | 1,047 | 1,047 | 1,047 | 1,047 | 1,047 | 10,933 |
| Cash CIAC: | | | | | | | | | | | | | | | |
| Explanation: Provide Adjustments to CIAC Accumulated Depreciation balances per books other than Historic [] or Projected [x] | | | | | | | | | | | | | | | |
| Lake Josephine-Water Docket No. 060368-WS | | | | | | | | | | | | | | | |
| Schedule of Water Amortization of CIAC by Classification-2007 | | | | | | | | | | | | | | | |
| Florida Public Service Commission | | | | | | | | | | | | | | | |
| Schedule: A-5 | | | | | | | | | | | | | | | |
| Page: 8 of 8 | | | | | | | | | | | | | | | |
| Preparer: <name> | | | | | | | | | | | | | | | |
| Total | | | (15) | (14) | (13) | (12) | (11) | (10) | (9) | (8) | (7) | (6) | (5) | (4) | (3) |

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| Line | No. | Description | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total |
|--|------|------------------------------|------|------|------|------|------|-------|-------|-------|-------|-------|-------|-------|--------|
| 12 | (1) | Total Water CIAC | 727 | 730 | 736 | 740 | 743 | 1,097 | 1,103 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 11,375 |
| 11 | (2) | Total Property CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 199 |
| 10 | (3) | Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | (4) | Meters/Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | (5) | Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | (6) | T&D Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | (7) | Dist Reservoirs & Standpipes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Property CIAC: | | | | | | | | | | | | | | | |
| 5 | (8) | Total Cash CIAC | 727 | 730 | 736 | 740 | 743 | 1,099 | 1,075 | 1,072 | 1,072 | 1,072 | 1,072 | 1,072 | 11,176 |
| 4 | (9) | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | (10) | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | (11) | Meter Fees | 6 | 9 | 15 | 19 | 22 | 22 | 28 | 25 | 25 | 25 | 25 | 25 | 243 |
| 1 | (12) | Water Treatment Equipment | 721 | 721 | 721 | 721 | 721 | 1,047 | 1,047 | 1,047 | 1,047 | 1,047 | 1,047 | 1,047 | 10,933 |
| Cash CIAC: | | | | | | | | | | | | | | | |
| Explanation: Provide a Schedule showing additions to monthly CIAC Amortization during 2007 | | | | | | | | | | | | | | | |
| Lake Josephine-Water Docket No. 060368-WS | | | | | | | | | | | | | | | |
| CIAC Amortization-2007 | | | | | | | | | | | | | | | |
| Florida Public Service Commission | | | | | | | | | | | | | | | |
| Schedule: A-5 | | | | | | | | | | | | | | | |
| Page: 6 of 8 | | | | | | | | | | | | | | | |
| Preparer: <name> | | | | | | | | | | | | | | | |
| Total | | | (15) | (14) | (13) | (12) | (11) | (10) | (9) | (8) | (7) | (6) | (5) | (4) | (3) |

| Schedule of Water Amortization of CIAC by Classification- 2007 Adjusted Accumulated Amortization of CIAC Balances for Rate Case- 2007 | | | | | | | | | | | | | Florida Public Service Commission | | |
|---|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|-----------------------------------|--------------------------------|-------------------------|
| Lake Josephine-Water Docket No. 060368-WS Historic [] or Projected [x] | | | | | | | | | | | | | Schedule: | A-5 | |
| 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. | | | | | | | | | | | | | Page: | 4 of 8 | |
| | | | | | | | | | | | | | Preparer: | <name> | |
| Line No. | Description | (2) 12/31/06 | (3) 01/31/07 | (4) 02/28/07 | (5) 03/31/07 | (6) 04/30/07 | (7) 05/31/07 | (8) 06/30/07 | (9) 07/31/07 | (10) 08/31/07 | (11) 09/30/07 | (12) 10/31/07 | (13) 11/30/07 | (14) Test Year End 12/31/07 | (15) Average Balance |
| Cash CIAC: | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | 146,129 | 146,850 | 147,571 | 148,292 | 149,013 | 149,734 | 150,455 | 151,176 | 151,897 | 152,618 | 153,339 | 154,060 | 154,781 | 155,502 |
| 2 | Meter Fees | 487 | 492 | 501 | 506 | 515 | 524 | 533 | 542 | 551 | 560 | 569 | 578 | 587 | 596 |
| 3 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Total Cash CIAC | 146,616 | 147,343 | 148,073 | 148,808 | 149,548 | 150,291 | 151,034 | 151,777 | 152,520 | 153,263 | 154,006 | 154,749 | 155,492 | 156,235 |
| Property CIAC: | | | | | | | | | | | | | | | |
| 6 | Dist Reservoirs & Standpipes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | T&D Mains | 33,567 | 33,567 | 33,567 | 33,567 | 33,567 | 33,567 | 33,567 | 33,567 | 33,567 | 33,567 | 33,567 | 33,567 | 33,567 | 33,567 |
| 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 | 33,567 | 33,567 | 33,567 | 33,567 | 33,567 | 33,567 | 33,567 | 33,567 | 33,567 | 33,567 | 33,567 | 33,567 | 33,567 | 33,567 |
| 12 | Total Water CIAC | 180,183 | 180,910 | 181,639 | 182,375 | 183,115 | 183,858 | 184,595 | 185,338 | 186,081 | 186,824 | 187,567 | 188,310 | 189,053 | 190,158 |

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Lake Josephine

Schedule: A-14

Docket No. 060368-WS

Page: 5 of 5

Test Year Ending 12/31/07

Preparer: Robert M. Griffin

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

| Line No. | (1) Description | (2) Prior Year 12/31/06 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Test Year End Dec | (15) Average Balance |
|--------------|---------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|------------------------------|----------------------------|
| WATER | | | | | | | | | | | | | | | |
| Cash | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | 146,129 | 146,850 | 147,571 | 148,292 | 149,013 | 149,734 | 150,781 | 151,828 | 152,875 | 153,922 | 154,969 | 156,016 | 157,062 | 151,157 |
| 2 | Meter Fees | 487 | 492 | 501 | 516 | 535 | 557 | 578 | 606 | 631 | 656 | 680 | 705 | 730 | 590 |
| 3 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Total Cash | 146,616 | 147,343 | 148,073 | 148,808 | 149,548 | 150,291 | 151,360 | 152,434 | 153,506 | 154,577 | 155,649 | 156,721 | 157,792 | 151,748 |
| Property | | | | | | | | | | | | | | | |
| 6 | Dist Reservoirs & Standpipes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | T&D Mains | 33,567 | 33,567 | 33,567 | 33,567 | 33,567 | 33,567 | 33,595 | 33,624 | 33,652 | 33,680 | 33,709 | 33,737 | 33,766 | 33,628 |
| 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 | 33,567 | 33,567 | 33,567 | 33,567 | 33,567 | 33,567 | 33,595 | 33,624 | 33,652 | 33,680 | 33,709 | 33,737 | 33,766 | 33,628 |
| 12 | Total Water | 180,183 | 180,910 | 181,639 | 182,375 | 183,115 | 183,858 | 184,955 | 186,058 | 187,158 | 188,258 | 189,358 | 190,458 | 191,558 | 185,375 |
| SEWER | | | | | | | | | | | | | | | |
| Cash | | | | | | | | | | | | | | | |
| 13 | Treatment & Disposal Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 14 | Other | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 15 | Main Extension Charge | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 16 | Service Installation Fees | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 17 | Total Cash | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Property | | | | | | | | | | | | | | | |
| 18 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 19 | Collection Sewers- Force | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 20 | Collection Sewers- Gravity | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 21 | Services to Customers | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 22 | Lift Stations | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 23 | Pumping Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 24 | Reuse Services | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 25 | Reuse Transmission & Dist Mains | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 26 | Other Plant Misc Equip | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 27 | Total Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | Total Sewer | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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