

ORIGINAL

JS-Summit Chase-Water

Docket No. 060368-WS

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

Lake County, Florida

Rate Base Workpapers

Utility Plant in Service

Accumulated Depreciation

CIAC

Accumulated Amortization of CIAC

DOCUMENT NUMBER-DATE

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

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

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

2a.

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

Describe Workpaper	FWS		ASI	
	Water	Sewer	Water	Sewer
	Page ref	Page ref	Page ref	Page ref
CIAC				
Per Books- by month				
2004	53	53	N/A	N/A
2005	54 a,b	54 a,b	54 a,b	54 a,b
2006	55	55	55	55
Details of changes and year end balances since Rate Base last established through 12/31/07				
	56	56	56 a,b	56 a,b
Adjusted Balances				
2004				
FWS Amendatory Order Balances, or ASI 12/31/04 balances -assigned to categories	57	57	57	57
Amendatory Order Balances	58	58	N/A	N/A
CIAC Additions	59	59	N/A	N/A
Adjustments	60	60	N/A	N/A
Adjusted CIAC Balances	61	61	N/A	N/A
2005				
CIAC Additions	62	62	62	62
Adjustments	62	62	62	62
Adjusted CIAC Balances	63 a,b	63 a,b	63 a,b	63 a,b
2006				
CIAC Additions	64	64	64	64
Adjustments	64	64	64	64
Adjusted CIAC Balances	65 a,b	65 a,b	65 a,b	65 a,b
2007				
CIAC Additions	66	66	66	66
Adjustments	66	66	66	66
Adjusted CIAC Balances	67 a,b	67 a,b	67 a,b	67 a,b
Accumulated Amort of CIAC				
Per Books- by month				
2004	68	68	N/A	N/A
2005	69 a,b	69 a,b	69 a,b	69 a,b
2006	70	70	70	70
Details of changes and year end balances since Rate Base last established through 12/31/07				
	71	71	71 a,b	71 a,b
Adjusted Balances				
2004				
FWS Amendatory Order Balances, or ASI 12/31/04 balances -assigned to categories	72	72	72	72
Amendatory Order Balances	73	73	N/A	N/A
Calculate Amort Rates eff 8/30/04	74-76	74-76	N/A	N/A
CIAC Balances	77	77	N/A	N/A
Amortization Rates	77	77	N/A	N/A
Amortization Expense	78	78	N/A	N/A
Adjustments	78	78	N/A	N/A
2004 Monthly Balances	79	79	N/A	N/A
2005				
Calculate Amort Rates eff 1/1/05	80-82	80,81	80-82	80,81
CIAC Balances	83	83	83	83
Amortization Rates	83	83	83	83
Amortization Expense	84	84	84	84
Adjustments	84	84	84	84
2005 Monthly Balances	85 a,b	85 a,b	85 a,b	85 a,b
2006				
Calculate Amort Rates eff 1/1/06	86-88	86-88	86,87	86,87
Calculate Amort Rates eff 5/1/06	89-91	89, 90	N/A	N/A
CIAC Balances	92	92	92	92
Amortization Rates	92	92	92	92
Amortization Expense	93	93	93	93
Adjustments	93	93	93	93
2006 Monthly Balances	94 a,b	94 a,b	94 a,b	94 a,b
2007				
Calculate Amort Rates eff 1/1/07	95-97	95-96	95,96	95,96
CIAC Balances	98	98	98	98
Amortization Rates	98	98	98	98
Amortization Expense	99	99	99	99
Adjustments	99	99	99	99
2006 Monthly Balances	100 a,b	100 a,b	100 a,b	100 a,b

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

2b

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	8,164	8,164	8,164	8,164	8,164	8,164	3,768
3	302.1	Franchises	0	0	0	0	0	0	0	245	245	245	245	245	245	113
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	24,441	24,441	24,441	5,640
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	43,099	43,099	43,099	43,099	43,099	43,099	19,892
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	15,861	15,861	15,861	15,861	15,861	15,861	7,320
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	25,260	25,260	25,260	25,260	25,260	25,260	11,658
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	6,600	6,600	6,600	6,600	6,600	6,600	3,046
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	96,676	96,676	96,676	96,676	96,676	96,676	44,620
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	1,034	1,034	1,034	1,034	1,034	1,034	477
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	3,228	3,228	41,177	41,177	41,177	41,177	41,177	41,177	19,501
27	331.4	Transm. & Distribution Mains	251	251	251	1,574	1,574	1,574	1,574	55,868	55,868	55,868	55,868	55,868	55,868	26,327
28	333.4	Services	0	0	0	0	0	0	0	5,567	5,567	5,567	5,567	5,567	5,567	2,569
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	9,542	9,542	9,542	9,542	9,542	9,542	4,404
30	335.4	Hydrants	0	0	0	0	0	0	0	7,180	7,180	7,180	7,180	7,180	7,180	3,314
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	664	664	664	664	664	664	306
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	1,188	1,188	1,188	1,188	1,188	1,188	548
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	24,469	24,469	24,469	24,469	24,469	24,469	11,293
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	9,840	9,840	9,840	10,241	10,241	10,241	10,241	10,241	10,241	6,997
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	16,257	16,257	16,257	16,257	16,257	16,257	7,503
46		TOTAL	251	251	251	1,574	11,414	14,642	14,642	369,092	369,092	369,092	393,533	393,533	393,533	179,300

file

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

JS - Summit Chase

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 2 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	8,164	8,164	8,164	8,164	8,164	8,164	3,768
3	302.1	Franchises	0	0	0	0	0	0	0	245	245	245	245	245	245	113
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	24,441	24,441	24,441	5,640
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	43,099	43,099	43,099	43,099	43,099	43,099	19,892
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	15,861	15,861	15,861	15,861	15,861	15,861	7,320
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	25,260	25,260	25,260	25,260	25,260	25,260	11,658
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	6,600	6,600	6,600	6,600	6,600	6,600	3,046
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	96,676	96,676	96,676	96,676	96,676	96,676	44,620
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	1,034	1,034	1,034	1,034	1,034	1,034	477
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	3,228	3,228	41,177	41,177	41,177	41,177	41,177	41,177	19,501
27	331.4	Transm. & Distribution Mains	251	251	251	1,574	1,574	1,574	1,574	55,868	55,868	55,868	55,868	55,868	55,868	26,327
28	333.4	Services	0	0	0	0	0	0	0	5,567	5,567	5,567	5,567	5,567	5,567	2,569
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	9,542	9,542	9,542	9,542	9,542	9,542	4,404
30	335.4	Hydrants	0	0	0	0	0	0	0	7,180	7,180	7,180	7,180	7,180	7,180	3,314
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	664	664	664	664	664	664	306
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	1,188	1,188	1,188	1,188	1,188	1,188	548
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	24,469	24,469	24,469	24,469	24,469	24,469	11,293
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	9,840	9,840	9,840	10,241	10,241	10,241	10,241	10,241	10,241	6,997
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	16,257	16,257	16,257	16,257	16,257	16,257	7,503
46		TOTAL	251	251	251	1,574	1,574	1,574	1,574	369,092	369,092	369,092	393,533	393,533	393,533	179,300
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	6,600	6,600	6,600	6,600	6,600	6,600	3,046

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

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

101 6596 =input field ASI JS-Summit Chase-Water
 Explanation: Provide UPIS balances by account for the period beginning 12/31/05 through 12/31/06, and 13 month Average.

Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06
1		INTANGIBLE PLANT						
2	301.1	Organization	8,164	8,164	8,164	8,164	8,164	8,164
3	302.1	Franchises	245	245	245	245	245	245
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0	0	0	0	0
7	304.2	Structures & Improvements	24,441	24,441	24,441	24,441	24,441	24,441
8	305.2	Collec. & Impound Reservoirs	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0
10	307.2	Wells & Springs	43,099	44,944	44,944	44,944	44,944	44,944
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0
13	310.2	Power Generation Equipment	15,861	15,861	15,861	15,861	15,861	15,861
14	311.2	Pumping Equipment	25,260	25,260	25,260	25,260	25,260	25,260
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	6,600	6,600	6,600	6,600	6,600	6,600
18	304.3	Structures & Improvements	96,676	96,676	96,676	96,676	96,676	96,676
19	311.3	Pumping Equipment	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	1,034	1,034	1,034	1,034	1,034	1,034
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	41,177	41,177	41,177	41,177	41,177	41,177
27	331.4	Transm. & Distribution Mains	55,868	55,868	55,868	55,868	55,868	55,868
28	333.4	Services	5,567	5,567	5,567	5,567	5,567	5,567
29	334.4	Meters & Meter Installations	9,542	9,542	9,542	9,542	9,542	9,542
30	335.4	Hydrants	7,180	7,180	7,180	7,180	7,180	7,180
31	336.4	Backflow Prevention	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	664	664	664	664	664	664
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	1,188	1,188	1,188	1,188	1,188	1,188
37	340.51	Computer Equipment	0	0	0	0	0	0
38	341.5	Transportation Equipment	24,469	24,469	24,469	24,469	24,469	24,469
39	342.5	Stores Equipment	0	0	0	0	0	0
40	343.5	Tools Shop & Garage Equipment	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	10,241	10,241	10,241	10,241	10,241	10,241
45	348.5	Other Tangible Plant	16,257	16,257	16,257	16,257	16,257	16,257
46		TOTAL	393,533	395,377	395,377	395,377	395,377	395,377

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

Florida Public Service Commission

JS - Summit Chase
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/92 Balance		
	1993		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/93 Balance		0
	1994		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/94 Balance		0
	1995		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/95 Balance		0
	1996		
14	Additions		
15	Retirements		
16	Adjustments		
17	12/31/96 Balance		0
	1997		
18	Additions		
19	Retirements		
20	Adjustments		
21	12/31/97 Balance	274,396	181,495
	1998		
22	Additions	0	0
23	Retirements	0	0
24	Adjustments	0	0
25	12/31/98 Balance	274,396	181,495
	1999		
26	Additions	17,378	2,436
27	Retirements	0	0
28	Adjustments	0	0
29	12/31/99 Balance	291,774	183,931

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

Florida Public Service Commission

JS - Summit Chase
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
2000			
30	Additions	0	0
31	Retirements	0	0
32	Adjustments	0	0
33	12/31/00 Balance	291,774	183,931
2001			
34	Additions	20,751	0
35	Retirements	0	0
36	Adjustments	0	0
37	12/31/01 Balance	312,525	183,931
2002			
38	Additions	2,175	14,899
39	Retirements	0	0
40	Adjustments	0	0
41	12/31/02 Balance	314,700	198,830
2003			
42	Additions	300	357
43	Retirements	(17,378)	(2,436)
44	Adjustments	0	0
45	12/31/03 Balance	297,622	196,751
2004			
46	Additions	57,077	21,214
47	Retirements	0	0
48	Adjustments	0	0
49	12/31/04 Balance	354,699	217,965
2005			
50	Additions	39,096	12,160
51	Retirements	(262)	0
52	Adjustments	(114,504)	9,983
53	12/31/05 Balance	279,029	240,108
2006			
54	Additions	20,042	33,501
55	Retirements	(3,693)	(789)
56	Adjustments	6,315	6,258
57	12/31/06 Balance	301,694	279,078
2007			
58	Additions	5,752	4,000
59	Retirements	(872)	(900)
60	Adjustments	3,096	3,068
61	12/31/07 Balance	309,670	285,247

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

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

Florida Public Service Commission

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

=input field

Adjustments to UPIS per Books 2005

Schedule: 393,533
 Page: 6 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

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Schedule of Water Plant in Service By Primary Account- 2005

Florida Public Service Commission

Adjusted UPIS Balances- 2005

Schedule: 393,533
Page: 8 of 11
Preparer: <name>

JS-Summit Chase-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	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164
3	302.1	Franchises	245	245	245	245	245	245	245	245	245	245	245	245	245	245
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	24,441	24,441	24,441	5,640
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	43,099	32,821	32,821	32,821	32,821	32,821	32,821	32,821	32,821	32,821	32,821	32,821	32,821	33,612
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	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861
14	311.2	Pumping Equipment	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260
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	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600
18	304.3	Structures & Improvements	96,676	6,202	6,202	6,202	6,202	6,202	6,202	6,202	6,202	6,202	6,202	6,202	6,202	13,162
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	1,296	1,296	1,296	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,094
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	37,949	37,949	37,949	37,949	37,949	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	39,935
27	331.4	Transm. & Distribution Mains	54,282	54,282	54,282	55,868	55,868	55,868	55,868	55,868	55,868	55,868	55,868	55,868	55,868	55,502
28	333.4	Services	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567
29	334.4	Meters & Meter Installations	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542
30	335.4	Hydrants	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180
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	664	664	664	664	664	664	664	664	664	664	664	664	664	664
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	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469
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	400	400	400	400	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	7,213
45	348.5	Other Tangible Plant	16,257	0	0	0	0	0	0	0	0	0	0	0	0	1,251
46		TOTAL	354,699	237,690	237,690	239,014	248,855	252,083	252,083	252,083	252,083	252,083	276,524	276,524	276,524	262,149

15a

Schedule of Water Plant In Service By Primary Account

Test Year Average balance

JS - Summit Chase

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164
3	302.1	Franchises	245	245	245	245	245	245	245	245	245	245	245	245	245	245
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	24,441	24,441	24,441	5,640
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	43,099	32,821	32,821	32,821	32,821	32,821	32,821	32,821	32,821	32,821	32,821	32,821	32,821	33,612
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	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861
14	311.2	Pumping Equipment	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260
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	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600
18	304.3	Structures & Improvements	96,676	6,202	6,202	6,202	6,202	6,202	6,202	6,202	6,202	6,202	6,202	6,202	6,202	13,162
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	1,296	1,296	1,296	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,094
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	37,949	37,949	37,949	37,949	37,949	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	39,935
27	331.4	Transm. & Distribution Mains	54,282	54,282	54,282	55,868	55,868	55,868	55,868	55,868	55,868	55,868	55,868	55,868	55,868	55,502
28	333.4	Services	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567
29	334.4	Meters & Meter Installations	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542
30	335.4	Hydrants	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180
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	664	664	664	664	664	664	664	664	664	664	664	664	664	664
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	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	234	1,541	1,948	2,505	479
38	341.5	Transportation Equipment	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469
39	342.5	Streses 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	400	400	400	400	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	7,213
45	348.5	Other Tangible Plant	16,257	0	0	0	0	0	0	0	0	0	0	0	0	1,251
46		TOTAL	354,699	237,690	237,690	239,014	248,855	252,083	252,083	252,083	252,083	252,317	278,065	278,472	279,029	262,628
47		Subtotal Land & Land Rights	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600

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

Florida Public Service Commission

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

Explanation: Provide CWIP amounts closing to plant during 2006

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

[Redacted] =input field

Line No.	Acct No.	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total
1		INTANGIBLE FLANT														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	Pump ng 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						4,167			4,167			4,167		12,501
19	311.3	Pump ng 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	Pump ng Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transn. & Distribution Mains						1,667			1,667			1,667		5,001
28	333.4	Services														0
29	334.4	Meters & Meter Installations						232			232			232		696
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	Comrnunication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL						6,066	0	0	6,066	0	0	6,066		18,198

Already in UPIS

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

Florida Public Service Commission

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

=input field

Explanation: Provide planned Retirements for 2006.

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

			2006							
Line No.	Acct No.	(1) AccountName	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Totals
1		INTANGIBLE PLANT								0
2	301.1	Organization								0
3	302.1	Franchises								0
4	339.1	Other Plant & Misc. Equipment								0
5		SOURCE OF SUPPLY & PUMPING PLANT								0
6	303.2	Land & Land Rights								0
7	304.2	Structures & Improvements								0
8	305.2	Collect. & Impound Reservoirs								0
9	306.2	Lake, River & Other Intakes								0
10	307.2	Wells & Springs								0
11	308.2	Infiltration Galleries & Tunnels								0
12	309.2	Supply Mains								0
13	310.2	Power Generation Equipment								0
14	311.2	Pumping Equipment								0
15	339.2	Other Plant & Misc. Equipment								0
16		WATER TREATMENT PLANT								0
17	303.3	Land & Land Rights								0
18	304.3	Structures & Improvements	(941)			(941)			(941)	(2,823)
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	(181)			(181)			(181)	(543)
28	333.4	Services								0
29	334.4	Meters & Meter Installations	(109)			(109)			(109)	(327)
30	335.4	Hydrents								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	(1,231)	0	0	(1,231)	0	0	(1,231)	(3,693)

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

Florida Public Service Commission

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

Explanation: Provide Adjustments to UPIS for 2006

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

[Redacted] =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) 7 mos 2006 Total
1		INTANGIBLE PLANT														0
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														0
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services														0
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														0
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

JS-Summit Chase-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	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164
3	302.1	Franchises	245	245	245	245	245	245	245	245	245	245	245	245	245	245
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	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441
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	32,821	34,666	34,666	34,666	34,666	34,666	34,666	34,666	34,666	34,666	34,666	34,666	34,666	34,524
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	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861
14	311.2	Pumping Equipment	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260
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	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600
18	304.3	Structures & Improvements	6,202	6,202	6,202	6,202	6,202	6,202	9,428	9,428	9,428	12,654	12,654	12,654	15,880	9,180
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	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034
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	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177
27	331.4	Transm. & Distribution Mains	55,868	55,868	55,868	55,868	55,868	55,868	57,354	57,354	57,354	58,840	58,840	58,840	60,326	57,239
28	333.4	Services	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567
29	334.4	Meters & Meter Installations	9,542	9,542	9,542	9,542	9,542	9,542	9,665	9,665	9,665	9,788	9,788	9,788	9,911	9,656
30	335.4	Hydrants	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180
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	664	664	664	664	664	664	664	664	664	664	664	664	664	664
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	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469
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	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	276,524	278,368	278,368	278,368	278,368	278,368	283,203	283,203	283,203	288,038	288,038	288,038	292,873	282,689

19a

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

JS - Summit Chase

Schedule: A-5

Docket No. 060368-WS

Page: 4 of 5

Schedule Year Ending 12/31/06

Preparer: Robert M. Griffin

Historical [] Projected [X]

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	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164
3	302.1	Franchises	245	245	245	245	245	245	245	245	245	245	245	245	245	245
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	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441
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	32,821	34,666	34,666	34,666	34,666	34,666	34,666	34,666	34,666	34,666	34,666	34,666	34,666	34,524
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	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861
14	311.2	Pumping Equipment	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260
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	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600
18	304.3	Structures & Improvements	6,202	6,202	6,202	6,202	6,202	6,202	9,428	9,428	9,428	12,654	12,654	12,654	15,880	9,180
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	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034
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	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177
27	331.4	Transm. & Distribution Mains	55,868	55,868	55,868	55,868	55,868	55,868	57,354	57,354	57,354	58,840	58,840	58,840	60,326	57,239
28	333.4	Services	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567
29	334.4	Meters & Meter Installations	9,542	9,542	9,542	9,542	9,542	9,542	9,665	9,665	9,665	9,788	9,788	9,788	9,911	9,656
30	335.4	Hydrants	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180
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	664	664	664	664	664	664	664	664	664	664	664	664	664	664
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	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188
37	340.51	Computer Equipment	2,505	2,505	2,505	2,723	2,723	3,612	3,771	3,771	3,771	3,771	3,771	3,771	8,920	3,694
38	341.5	Transportation Equipment	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469
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	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	279,029	280,873	280,873	281,091	281,091	281,980	286,975	286,975	286,975	291,810	291,810	291,810	301,694	286,383
47		Subtotal Land & Land Rights	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600

16

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

Florida Public Service Commission

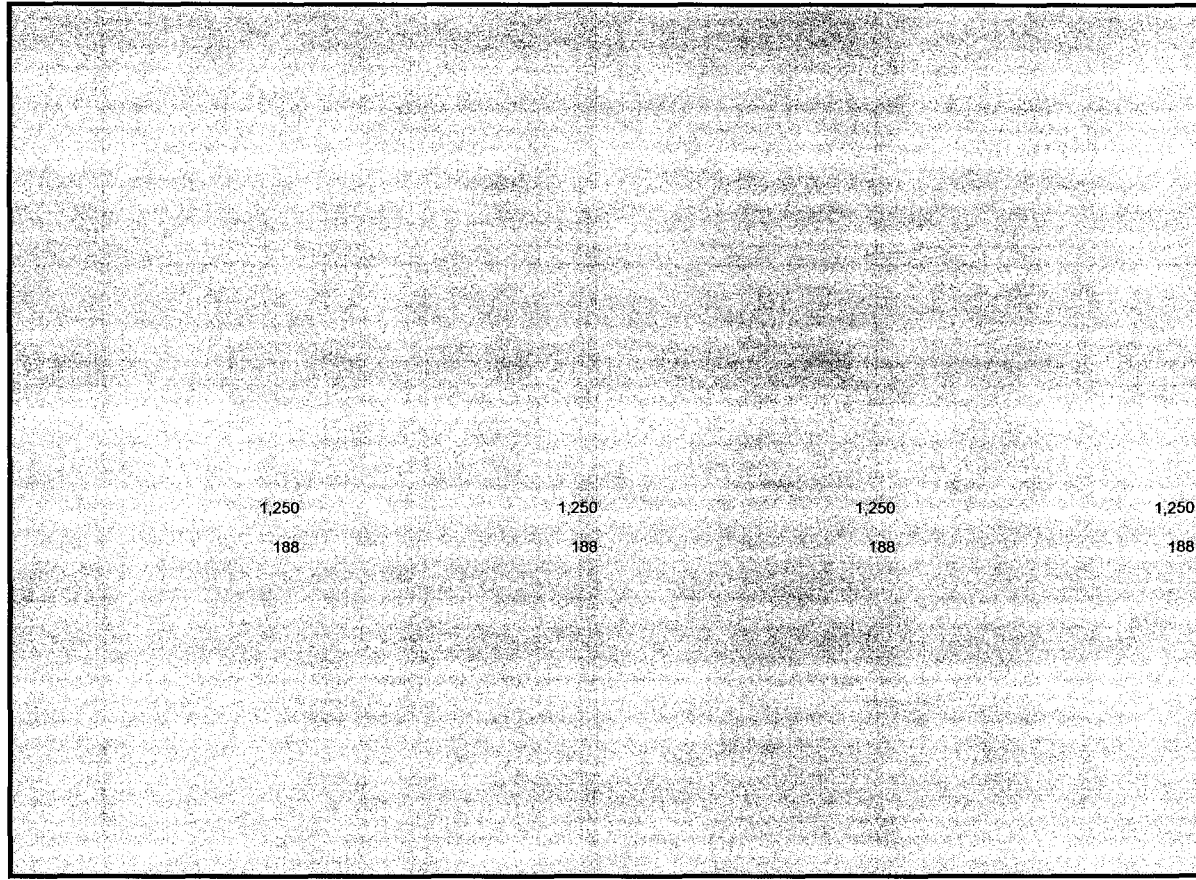
JS-Summit Chase-Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic [] or Projected [x]

=input field

Explanation: Provide CWIP amounts closing to plant during 2007

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

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														0
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														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			1,250				1,250			1,250			1,250	5,000
28	333.4	Services														0
29	334.4	Meters & Meter Installations			188				188			188			188	752
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	1,438	0	0	1,438	0	0	1,438	0	0	1,438	5,752



20

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

Florida Public Service Commission

JS-Summit Chase-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			(136)				(136)			(136)			(136)	(544)
28	333.4	Services														0
29	334.4	Meters & Meter Installations			(82)				(82)			(82)			(82)	(328)
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	(218)	0	0	(218)	0	0	(218)	0	0	(218)	(872)

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

Florida Public Service Commission

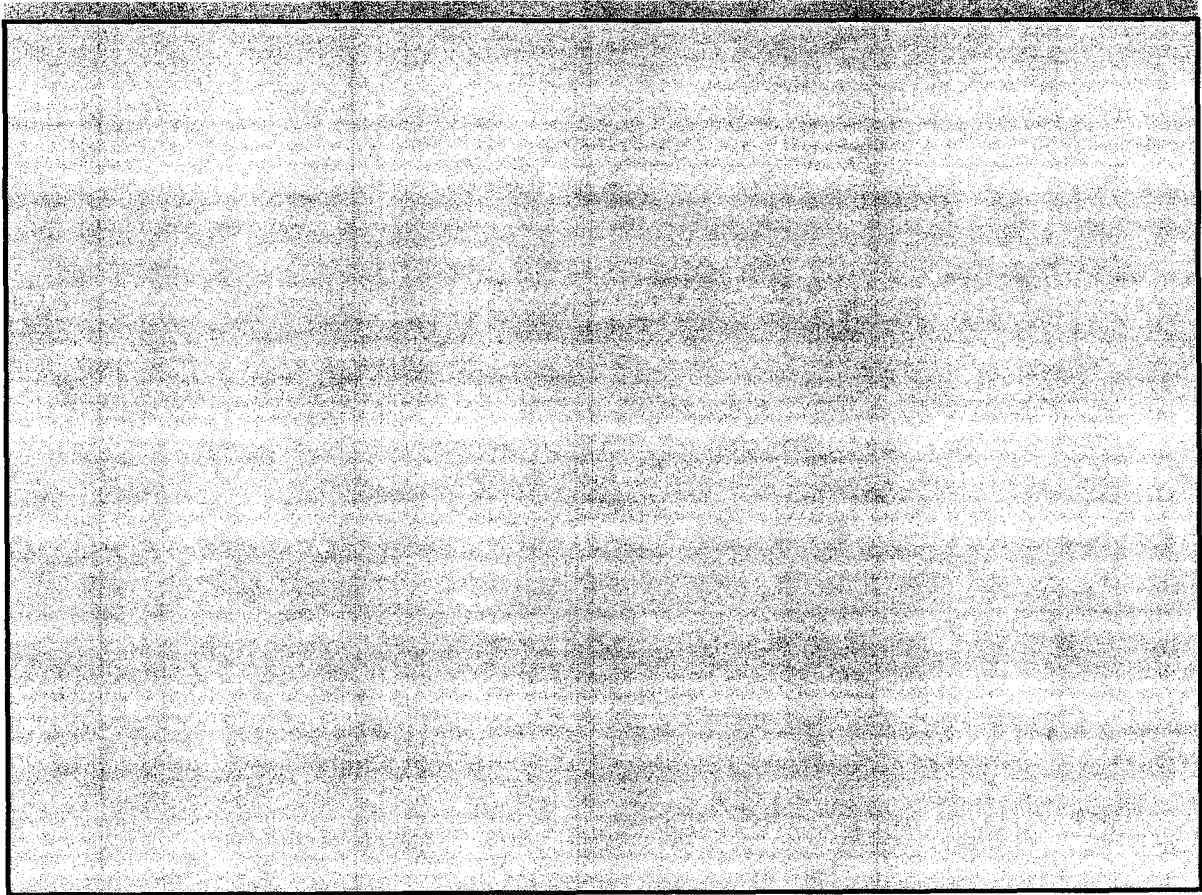
JS-Summit Chase-Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic [] or Projected [x]

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Explanation: Provide Adjustments to UPIS for 2007

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

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



22

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

Florida Public Service Commission

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

Explanation: Provide the Adjusted UPIS Balances per books for the period 12/31/06 through 12/31/08 and 13 month averages

Schedule: A-6
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	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164
3	302.1	Franchises	245	245	245	245	245	245	245	245	245	245	245	245	245	245
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	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441
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	34,666	34,666	34,666	34,666	34,666	34,666	34,666	34,666	34,666	34,666	34,666	34,666	34,666	34,666
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	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861
14	311.2	Pumping Equipment	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260
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	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600
18	304.3	Structures & Improvements	15,880	15,880	15,880	15,880	15,880	15,880	15,880	15,880	15,880	15,880	15,880	15,880	15,880	15,880
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	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034
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	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177
27	331.4	Transm. & Distribution Mains	60,326	60,326	60,326	61,440	61,440	61,440	62,554	62,554	62,554	63,668	63,668	63,668	64,782	62,211
28	333.4	Services	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567
29	334.4	Meters & Meter Installations	9,911	9,911	9,911	10,017	10,017	10,017	10,123	10,123	10,123	10,229	10,229	10,229	10,335	10,090
30	335.4	Hydrants	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180
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	664	664	664	664	664	664	664	664	664	664	664	664	664	664
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	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469
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	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	292,873	292,873	292,873	294,093	294,093	294,093	295,313	295,313	295,313	296,533	296,533	296,533	297,753	294,938

236

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

JS - Summit Chase

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	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164
3	302.1	Franchises	245	245	245	245	245	245	245	245	245	245	245	245	245	245
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	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441
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	34,666	34,666	34,666	34,666	34,666	34,666	34,666	34,666	34,666	34,666	34,666	34,666	34,666	34,666
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	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861
14	311.2	Pumping Equipment	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260
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	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600
18	304.3	Structures & Improvements	15,880	15,880	15,880	15,880	15,880	15,880	15,880	15,880	15,880	15,880	15,880	15,880	15,880	15,880
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	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177
27	331.4	Transm. & Distribution Mains	60,326	60,326	60,326	61,440	61,440	61,440	62,554	62,554	62,554	63,668	63,668	63,668	64,782	62,211
28	333.4	Services	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567
29	334.4	Meters & Meter Installations	9,911	9,911	9,911	10,017	10,017	10,017	10,123	10,123	10,123	10,229	10,229	10,229	10,335	10,090
30	335.4	Hydrants	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180
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	664	664	664	664	664	664	664	664	664	664	664	664	664	664
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	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188
37	340.51	Computer Equipment	8,820	8,996	9,227	9,667	10,021	10,301	10,580	10,795	10,986	11,332	11,516	11,692	11,917	10,450
38	341.5	Transportation Equipment	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469
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	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	301,694	301,869	302,100	303,760	304,114	304,394	305,892	306,108	306,299	307,865	308,049	308,226	309,670	305,388
47		Subtotal Land & Land Rights	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600

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

Florida Public Service Commission

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

108 6596 ASI JS-Summit Chase-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	941	968	995	1,022	1,049	1,077	1,104	1,131	1,158	1,185	1,213	1,240	1,267	1,104
3	302.1	Franchises	37	38	38	39	39	40	40	41	41	42	42	43	43	40
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	22,783	22,903	23,022	23,142	23,252	23,381	23,501	23,620	23,740	23,860	23,979	24,099	24,218	23,501
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	8,587	8,653	8,719	8,785	8,851	8,918	8,984	9,050	9,116	9,182	9,248	9,314	9,380	8,984
14	311.2	Pumping Equipment	737	842	947	1,053	1,158	1,263	1,368	1,474	1,579	1,684	1,789	1,895	2,000	1,368
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	22,330	22,618	22,906	23,193	23,481	23,768	24,056	24,344	24,631	24,919	25,206	25,494	25,782	24,056
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	797	807	818	564	573	582	590	599	607	616	625	633	642	650
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	5,960	6,050	6,140	6,231	6,321	6,419	6,518	6,616	6,714	6,812	6,910	7,008	7,106	6,524
27	331.4	Transm. & Distribution Mains	23,266	23,385	23,504	23,626	23,748	23,871	23,993	24,116	24,238	24,361	24,483	24,606	24,728	23,994
28	333.4	Services	2,523	2,537	2,550	2,563	2,576	2,590	2,603	2,616	2,629	2,643	2,656	2,669	2,682	2,603
29	334.4	Meters & Meter Installations	8,275	8,322	8,369	8,415	8,462	8,509	8,556	8,602	8,649	8,696	8,743	8,789	8,836	8,556
30	335.4	Hydrants	2,971	2,985	3,000	3,015	3,030	3,045	3,060	3,075	3,090	3,105	3,120	3,135	3,150	3,060
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	112	115	118	121	123	126	129	132	134	137	140	143	145	129
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	812	819	825	832	839	845	852	858	865	872	878	885	891	852
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	19,300	19,640	19,980	20,320	20,660	21,000	21,340	21,679	22,019	22,359	22,699	23,039	23,379	21,340
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	281	283	285	287	344	401	458	515	572	629	686	743	800	483
45	348.5	Other Tangible Plant	10,166	10,301	10,437	10,572	10,708	10,843	10,979	11,114	11,250	11,385	11,521	11,656	11,792	10,979
46		TOTAL	129,877	131,265	132,653	133,781	135,225	136,677	138,129	139,582	141,034	142,486	143,938	145,390	146,842	138,221

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

JS - Summit Chase

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Schedule: A-9

Page: 2 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	941	968	995	1,022	1,049	1,077	1,104	1,131	1,158	1,185	1,213	1,240	1,267	1,104
3	302.1	Franchises	37	38	38	39	39	40	40	41	41	42	42	43	43	40
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	22,783	22,903	23,022	23,142	23,262	23,381	23,501	23,620	23,740	23,860	23,979	24,099	24,218	23,501
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	8,587	8,653	8,719	8,785	8,851	8,918	8,984	9,050	9,116	9,182	9,248	9,314	9,380	8,984
14	311.2	Pumping Equipment	737	842	947	1,053	1,158	1,263	1,368	1,474	1,579	1,684	1,789	1,895	2,000	1,368
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	22,330	22,618	22,906	23,193	23,481	23,768	24,056	24,344	24,631	24,919	25,206	25,494	25,782	24,056
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	797	807	818	564	573	582	590	599	607	616	625	633	642	650
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes	5,960	6,050	6,140	6,231	6,321	6,419	6,518	6,616	6,714	6,812	6,910	7,008	7,106	6,524
27	331.4	Transm. & Distribution Mains	23,266	23,385	23,504	23,626	23,748	23,871	23,993	24,116	24,238	24,361	24,483	24,606	24,728	23,994
28	333.4	Services	2,523	2,537	2,550	2,563	2,576	2,590	2,603	2,616	2,629	2,643	2,656	2,669	2,682	2,603
29	334.4	Meters & Meter Installations	8,275	8,322	8,369	8,415	8,462	8,509	8,556	8,602	8,649	8,696	8,743	8,789	8,836	8,556
30	335.4	Hydrants	2,971	2,985	3,000	3,015	3,030	3,045	3,060	3,075	3,090	3,105	3,120	3,135	3,150	3,060
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	112	115	118	121	123	126	129	132	134	137	140	143	145	129
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	812	819	825	832	839	845	852	858	865	872	878	885	891	852
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	19,300	19,640	19,980	20,320	20,660	21,000	21,340	21,679	22,019	22,359	22,699	23,039	23,379	21,340
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	281	283	285	287	344	401	458	515	572	629	686	743	800	483
45	348.5	Other Tangible Plant	10,166	10,301	10,437	10,572	10,708	10,843	10,979	11,114	11,250	11,385	11,521	11,656	11,792	10,979
46		TOTAL	129,877	131,265	132,653	133,781	135,225	136,677	138,129	139,582	141,034	142,486	143,938	145,390	146,842	138,221
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06
1		INTANGIBLE PLANT						
2	301.1	Organization	1,267	1,294	1,321	1,349	1,376	1,403
3	302.1	Franchises	43	44	44	45	45	46
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0
10	307.2	Wells & Springs	24,288	24,343	24,468	24,593	24,717	24,842
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0
13	310.2	Power Generation Equipment	9,880	9,846	9,812	9,778	9,745	9,711
14	311.2	Pumping Equipment	2,000	2,405	2,210	2,316	2,421	2,526
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0	0	0	0	0
18	304.3	Structures & Improvements	25,792	26,069	26,357	26,644	26,932	27,220
19	311.3	Pumping Equipment	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	642	650	643	643	643	643
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	7,305	7,205	7,093	7,001	6,909	6,817
27	331.4	Transm. & Distribution Mains	24,920	24,850	24,973	25,095	25,218	25,340
28	333.4	Services	2,662	2,696	2,709	2,722	2,736	2,749
29	334.4	Meters & Meter Installations	8,880	8,880	8,829	8,775	8,721	8,667
30	335.4	Hydrants	3,150	3,155	3,180	3,195	3,210	3,225
31	336.4	Backflow Prevention	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	145	146	151	154	157	159
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	891	899	905	911	918	924
37	340.51	Computer Equipment	0	0	0	0	0	0
38	341.5	Transportation Equipment	23,879	23,779	24,059	24,399	24,469	24,469
39	342.5	Stores Equipment	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	800	857	913	970	1,027	1,084
45	348.5	Other Tangible Plant	11,792	11,927	12,062	12,198	12,333	12,469
46		TOTAL	146,842	148,300	149,428	150,557	151,417	152,206

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

Florida Public Service Commission

JS - Summit Chase
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/92 Balance		
	1993		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/93 Balance		0
	1994		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/94 Balance		0
	1995		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/95 Balance		0
	1996		
14	Additions		
15	Retirements		
16	Adjustments		
17	12/31/96 Balance		0
	1997		
18	Additions		
19	Retirements		
20	Adjustments		
21	12/31/97 Balance	47,075	62,797
	1998		
22	Additions	6,536	7,996
23	Retirements	0	0
24	Adjustments	0	0
25	12/31/98 Balance	53,611	70,793
	1999		
26	Additions	10,391	8,289
27	Retirements	0	0
28	Adjustments	0	0
29	12/31/99 Balance	64,002	79,082

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

Florida Public Service Commission

JS - Summit Chase
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	10,608	8,320
31	Retirements	0	0
32	Adjustments	0	0
33	12/31/00 Balance	<u>74,610</u>	<u>87,402</u>
2001			
34	Additions	12,531	8,320
35	Retirements	0	0
36	Adjustments	0	0
37	12/31/01 Balance	<u>87,141</u>	<u>95,722</u>
2002			
38	Additions	15,011	10,542
39	Retirements	0	0
40	Adjustments	0	0
41	12/31/02 Balance	<u>102,152</u>	<u>106,264</u>
2003			
42	Additions	14,363	10,162
43	Retirements	(2,433)	(331)
44	Adjustments	0	0
45	12/31/03 Balance	<u>114,082</u>	<u>116,095</u>
2004			
46	Additions	15,795	9,648
47	Retirements	0	(1)
48	Adjustments	1	0
49	12/31/04 Balance	<u>129,878</u>	<u>125,742</u>
2005			
50	Additions	17,225	9,330
51	Retirements	(262)	0
52	Adjustments	(23,270)	17,916
53	12/31/05 Balance	<u>123,571</u>	<u>152,988</u>
2006			
54	Additions	16,028	5,181
55	Retirements	(3,693)	(789)
56	Adjustments	632	626
57	12/31/06 Balance	<u>136,538</u>	<u>158,007</u>
2007			
58	Additions	9,789	6,040
59	Retirements	(872)	(900)
60	Adjustments	1,764	1,748
61	12/31/07 Balance	<u>147,220</u>	<u>164,895</u>

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

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

Florida Public Service Commission

FROM UPIS 2006

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 Page: UPIS 4 of 8
 Preparer: <name>

JS-Summit Chase-Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [X] or Projected []

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

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	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164
3	302.1	Franchises	245	245	245	245	245	245	245	245	245	245	245	245	245	245
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	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	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	24,441	24,441	24,441	5,640
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	43,099	32,821	32,821	32,821	32,821	32,821	32,821	32,821	32,821	32,821	32,821	32,821	32,821	33,612
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	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861
14	311.2	Pumping Equipment	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260
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	0	0	0	0	0	0	0	0	0	0	0	0	0
17	303.3	Land & Land Rights	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600
18	304.3	Structures & Improvements	96,676	6,202	6,202	6,202	6,202	6,202	6,202	6,202	6,202	6,202	6,202	6,202	6,202	13,162
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	1,296	1,296	1,296	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,094
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	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	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	37,949	37,949	37,949	37,949	37,949	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	39,935
27	331.4	Transm. & Distribution Mains	54,282	54,282	54,282	55,868	55,868	55,868	55,868	55,868	55,868	55,868	55,868	55,868	55,868	55,502
28	333.4	Services	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567
29	334.4	Meters & Meter Installations	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542
30	335.4	Hydrants	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180
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	664	664	664	664	664	664	664	664	664	664	664	664	664	664
33		GENERAL PLANT	0	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	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	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469
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	400	400	400	400	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	7,213
45	348.5	Other Tangible Plant	16,257	0	0	0	0	0	0	0	0	0	0	0	0	1,251
46		TOTAL	354,699	237,690	237,690	239,014	248,855	252,083	252,083	252,083	252,083	252,083	276,524	276,524	276,524	262,149

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

Florida Public Service Commission

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

This Schedule shows the Commission Authorized Depreciation rates for 2006

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

Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3)	(4)	(5)	(6)	(7) Monthly Rates				(9)	(10)	(11)	(12)	(13)	(14)
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
1		INTANGIBLE PLANT															
2	301.1	Organization	0.00%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%
3	302.1	Franchises	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
4	339.1	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
5		SOURCE OF SUPPLY & PUMPING PLANT															
6	303.2	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	304.2	Structures & Improvements	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
8	305.2	Collect. & Impound Reservoirs		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	306.2	Lake, River & Other Intakes		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	307.2	Wells & Springs	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
11	308.2	Infiltration Galleries & Tunnels		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	309.2	Supply Mains	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	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%
14	311.2	Pumping Equipment	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
15	339.2	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
16		WATER TREATMENT PLANT															
17	303.3	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18	304.3	Structures & Improvements	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
19	311.3	Pumping Equipment	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
20	320.3	Water Treatment Equipment	10.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%
21	339.3	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
22		TRANSMISSION & DISTRIBUTION PLANT															
23	303.4	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24	304.4	Structures & Improvements	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
25	311.4	Pumping Equipment	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
26	330.4	Distr. Reservoirs & Standpipes	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
27	331.4	Transm. & Distribution Mains	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
28	333.4	Services	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
29	334.4	Meters & Meter Installations	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
30	335.4	Hydrants	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
31	336.4	Backflow Prevention		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
32	339.4	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
33		GENERAL PLANT															
34	303.5	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
35	304.5	Structures & Improvements	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
36	340.5	Office Furniture & Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
37	340.51	Computer Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	341.5	Transportation Equipment	16.67%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%
39	342.5	Stores Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	343.5	Tools, Shop & Garage Equipment	6.25%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%
41	344.5	Laboratory Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
42	345.5	Power Operated Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	346.5	Communication Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
44	347.5	Miscellaneous Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
45	348.5	Other Tangible Plant	10.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%

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

Florida Public Service Commission

JS-Summit Chase-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) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Test Year Enc	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization	27	27	27	27	27	27	27	27	27	27	27	27	27	327
3	302.1	Franchises	1	1	1	1	1	1	1	1	1	1	1	1	1	6
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	73	73	73	218
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	91	91	91	91	91	91	91	91	91	91	91	91	91	1,093
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	66	66	66	66	66	66	66	66	66	66	66	66	66	793
14	311.2	Pumping Equipment	124	124	124	124	124	124	124	124	124	124	124	124	124	1,485
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	11	11	9	9	9	9	9	9	9	9	9	9	9	108
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	90	90	90	90	98	98	98	98	98	98	98	98	98	1,147
27	331.4	Transm. & Distribution Mains	119	119	122	122	122	122	122	122	122	122	122	122	122	1,462
28	333.4	Services	13	13	13	13	13	13	13	13	13	13	13	13	13	159
29	334.4	Meters & Meter Installations	47	47	47	47	47	47	47	47	47	47	47	47	47	561
30	335.4	Hydrants	15	15	15	15	15	15	15	15	15	15	15	15	15	180
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	3	3	3	3	3	3	3	3	3	3	3	3	3	37
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	7	7	7	7	7	7	7	7	7	7	7	7	7	79
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	340	340	340	340	340	340	340	340	340	340	340	340	340	4,079
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	2	2	2	57	57	57	57	57	57	57	57	57	57	519
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	956	956	957	1,012	1,019	1,019	1,019	1,019	1,019	1,019	1,092	1,092	1,092	12,253

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

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

Explanation: Provide Retirements for 2005

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

Florida Public Service Commission

Line No.	Acc't 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	Dist. Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

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

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

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) Test Year Enc Dec	(15) Jun thru Dec Total
1		INTANGIBLE PLANT														
2	301.1	Organization	(941)	(968)	(995)	(1,022)	(1,049)	(1,077)								0
3	302.1	Franchises	(37)	(38)	(38)	(39)	(39)	(40)								0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0								0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0								0
7	304.2	Structures & Improvements	0	0	0	0	0	0								0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0								0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0								0
10	307.2	Wells & Springs	(22,783)	(22,903)	(23,022)	(23,142)	(23,262)	(23,381)								0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0								0
12	309.2	Supply Mains	0	0	0	0	0	0								0
13	310.2	Power Generation Equipment	(8,587)	(8,653)	(8,719)	(8,785)	(8,851)	(8,918)								0
14	311.2	Pumping Equipment	(737)	(842)	(947)	(1,053)	(1,158)	(1,263)								0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0								0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0								0
18	304.3	Structures & Improvements	(22,330)	(22,618)	(22,906)	(23,193)	(23,481)	(23,768)								0
19	311.3	Pumping Equipment	0	0	0	0	0	0								0
20	320.3	Water Treatment Equipment	(797)	(807)	(818)	(829)	(840)	(851)								0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0								0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0								0
24	304.4	Structures & Improvements	0	0	0	0	0	0								0
25	311.4	Pumping Equipment	0	0	0	0	0	0								0
26	330.4	Distr. Reservoirs & Standpipes	(5,960)	(6,050)	(6,140)	(6,231)	(6,321)	(6,419)								0
27	331.4	Transm. & Distribution Mains	(23,266)	(23,385)	(23,504)	(23,626)	(23,748)	(23,871)								0
28	333.4	Services	(2,523)	(2,537)	(2,550)	(2,563)	(2,576)	(2,590)								0
29	334.4	Meters & Meter Installations	(8,275)	(8,322)	(8,369)	(8,415)	(8,462)	(8,509)								0
30	335.4	Hydrants	(2,971)	(2,985)	(3,000)	(3,015)	(3,030)	(3,045)								0
31	336.4	Backflow Prevention	0	0	0	0	0	0								0
32	339.4	Other Plant & Misc. Equipment	(112)	(115)	(118)	(121)	(123)	(126)								0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0								0
35	304.5	Structures & Improvements	0	0	0	0	0	0								0
36	340.5	Office Furniture & Equipment	(812)	(819)	(825)	(832)	(839)	(845)								0
37	340.51	Computer Equipment	0	0	0	0	0	0								0
38	341.5	Transportation Equipment	(19,300)	(19,640)	(19,980)	(20,320)	(20,660)	(21,000)								0
39	342.5	Stores Equipment	0	0	0	0	0	0								0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0								0
41	344.5	Laboratory Equipment	0	0	0	0	0	0								0
42	345.5	Power Operated Equipment	0	0	0	0	0	0								0
43	346.5	Communication Equipment	0	0	0	0	0	0								0
44	347.5	Miscellaneous Equipment	(281)	(283)	(285)	(287)	(344)	(401)								0
45	348.5	Other Tangible Plant	(10,166)	(10,301)	(10,437)	(10,572)	(10,708)	(10,843)								0
46		TOTAL	(129,877)	(131,265)	(132,653)	(133,781)	(135,225)	(136,677)	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

JS-Summit Chase-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																
1		INTANGIBLE PLANT														
2	301.1	Organization	941	968	995	1,022	1,049	1,077	1,104	1,131	1,158	1,185	1,213	1,240	1,267	1,104
3	302.1	Franchises	37	38	38	39	39	40	40	41	41	42	42	43	43	40
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	73	145	218	34
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	22,783	21,233	21,324	21,415	21,507	21,598	21,689	21,780	21,871	21,962	22,053	22,144	22,235	21,815
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	8,587	8,653	8,719	8,785	8,851	8,918	8,984	9,050	9,116	9,182	9,248	9,314	9,380	8,984
14	311.2	Pumping Equipment	737	861	984	1,108	1,232	1,356	1,479	1,603	1,727	1,851	1,974	2,098	2,222	1,479
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	22,330	7,917	7,917	7,917	7,917	7,917	7,917	7,917	7,917	7,917	7,917	7,917	7,917	9,026
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	797	807	818	827	835	844	853	861	870	879	887	896	904	852
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	5,960	6,050	6,140	6,231	6,321	6,419	6,518	6,616	6,714	6,812	6,910	7,008	7,106	6,524
27	331.4	Transm. & Distribution Mains	23,266	23,385	23,504	23,626	23,748	23,871	23,993	24,116	24,238	24,361	24,483	24,606	24,728	23,994
28	333.4	Services	2,523	2,537	2,550	2,563	2,576	2,590	2,603	2,616	2,629	2,643	2,656	2,669	2,682	2,603
29	334.4	Meters & Meter Installations	8,275	8,322	8,369	8,415	8,462	8,509	8,556	8,602	8,649	8,696	8,743	8,789	8,836	8,556
30	335.4	Hydrants	2,971	2,985	3,000	3,015	3,030	3,045	3,060	3,075	3,090	3,105	3,120	3,135	3,150	3,060
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	112	115	118	121	125	128	131	134	137	140	143	146	149	131
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	812	819	825	832	839	845	852	858	865	872	878	885	891	852
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	19,300	19,640	19,980	20,320	20,660	21,000	21,340	21,679	22,019	22,359	22,699	23,039	23,379	21,340
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	281	283	285	287	344	401	458	515	572	629	686	743	800	483
45	348.5	Other Tangible Plant	10,166	7,575	7,575	7,575	7,575	7,575	7,575	7,575	7,575	7,575	7,575	7,575	7,575	7,774
46		TOTAL	129,877	112,187	113,143	114,100	115,112	116,131	117,150	118,170	119,189	120,208	121,300	122,393	123,485	118,650

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

JS - Summit Chase

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	941	968	995	1,022	1,049	1,077	1,104	1,131	1,158	1,185	1,213	1,240	1,267	1,104
3	302.1	Franchises	37	38	38	39	39	40	40	41	41	42	42	43	43	40
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	73	145	218	34
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	22,783	21,233	21,324	21,415	21,507	21,598	21,689	21,780	21,871	21,962	22,053	22,144	22,235	21,815
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	8,587	8,653	8,719	8,785	8,851	8,918	8,984	9,050	9,116	9,182	9,248	9,314	9,380	8,984
14	311.2	Pumping Equipment	737	861	984	1,108	1,232	1,356	1,479	1,603	1,727	1,851	1,974	2,098	2,222	1,479
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	22,330	7,917	7,917	7,917	7,917	7,917	7,917	7,917	7,917	7,917	7,917	7,917	7,917	9,026
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	797	807	818	827	835	844	853	861	870	879	887	896	904	852
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	5,960	6,050	6,140	6,231	6,321	6,419	6,518	6,616	6,714	6,812	6,910	7,008	7,106	6,524
27	331.4	Transm. & Distribution Mains	23,266	23,385	23,504	23,626	23,748	23,871	23,993	24,116	24,238	24,361	24,483	24,606	24,728	23,994
28	333.4	Services	2,523	2,537	2,550	2,563	2,576	2,590	2,603	2,616	2,629	2,643	2,656	2,669	2,682	2,603
29	334.4	Meters & Meter Installations	8,275	8,322	8,369	8,415	8,462	8,509	8,556	8,602	8,649	8,696	8,743	8,789	8,836	8,556
30	335.4	Hydrants	2,974	2,985	3,000	3,015	3,030	3,045	3,060	3,075	3,090	3,105	3,120	3,135	3,150	3,060
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	112	115	118	121	125	128	131	134	137	140	143	146	149	131
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	812	819	825	832	839	845	852	858	865	872	878	885	891	852
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	3	25	52	87	13
38	341.5	Transportation Equipment	19,300	19,640	19,980	20,320	20,660	21,000	21,340	21,679	22,019	22,359	22,699	23,039	23,379	21,340
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	281	283	285	287	344	401	458	515	572	629	686	743	800	483
45	348.5	Other Tangible Plant	10,166	7,575	7,575	7,575	7,575	7,575	7,575	7,575	7,575	7,575	7,575	7,575	7,575	7,774
46	TOTAL		129,877	112,187	113,143	114,100	115,112	116,131	117,150	118,170	119,189	120,212	121,235	122,444	123,571	118,682
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

JS-Summit Chase-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	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164
3	302.1	Franchises	245	245	245	245	245	245	245	245	245	245	245	245	245	245
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	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441
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	43,099	44,944	44,944	44,944	44,944	44,944	44,944	44,944	44,944	44,944	44,944	44,944	44,944	44,944
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	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861
14	311.2	Pumping Equipment	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260
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	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600
18	304.3	Structures & Improvements	96,676	96,676	96,676	96,676	96,676	96,676	99,902	99,902	99,902	103,128	103,128	103,128	106,354	106,354
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	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177
27	331.4	Transm. & Distribution Mains	55,868	55,868	55,868	55,868	55,868	55,868	57,354	57,354	57,354	58,840	58,840	58,840	60,326	60,326
28	333.4	Services	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567
29	334.4	Meters & Meter Installations	9,542	9,542	9,542	9,542	9,542	9,542	9,665	9,665	9,665	9,788	9,788	9,788	9,911	9,911
30	335.4	Hydrants	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180
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	664	664	664	664	664	664	664	664	664	664	664	664	664	664
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	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469
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	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241
45	348.5	Other Tangible Plant	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257	16,257
46		TOTAL	393,533	395,377	395,377	395,377	395,377	395,377	400,212	400,212	400,212	405,047	405,047	405,047	409,882	409,882

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

Florida Public Service Commission

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

Explanation: This Schedule shows Commission Approved Depreciation rates

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

Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(7) Monthly Rates												
				(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	
1		INTANGIBLE PLANT														
2	301.1	Organization	4.00%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%
3	302.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
4	339.1	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
5		SOURCE OF SUPPLY & PUMPING PLANT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	303.2	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	304.2	Structures & Improvements	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
8	305.2	Collect. & Impound Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	306.2	Lake, River & Other Intakes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	307.2	Wells & Springs	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	309.2	Supply Mains	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
13	310.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
14	311.2	Pumping Equipment	5.88%	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%
15	339.2	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
16		WATER TREATMENT PLANT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
17	303.3	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18	304.3	Structures & Improvements	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
19	311.3	Pumping Equipment	5.88%	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%
20	320.3	Water Treatment Equipment	10.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%
21	339.3	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
22		TRANSMISSION & DISTRIBUTION PLANT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
23	303.4	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24	304.4	Structures & Improvements	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
25	311.4	Pumping Equipment	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
26	330.4	Distr. Reservoirs & Standpipes	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
27	331.4	Transm. & Distribution Mains	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
28	333.4	Services	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
29	334.4	Meters & Meter Installations	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
30	335.4	Hydrants	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
31	336.4	Backflow Prevention	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
32	339.4	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
33		GENERAL PLANT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
34	303.5	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
35	304.5	Structures & Improvements	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
36	340.5	Office Furniture & Equipment	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%
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	341.5	Transportation Equipment	16.67%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	343.5	Tools, Shop & Garage Equipment	6.25%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%
41	344.5	Laboratory Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
44	347.5	Miscellaneous Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
45	348.5	Other Tangible Plant	10.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%

AT

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

Florida Public Service Commission

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

Explanation: Provide the monthly Depreciation Expense for 2006

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) 2006 7 mos Total
1		INTANGIBLE PLANT													
2	301.1	Organization	27	27	27	27	27	27	27	27	27	27	27	27	327
3	302.1	Franchises	1	1	1	1	1	1	1	1	1	1	1	1	6
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	73	73	73	73	73	73	73	73	73	73	73	73	873
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	125	125	125	125	125	125	125	125	125	125	125	125	1,497
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	66	66	66	66	66	66	66	66	66	66	66	66	793
14	311.2	Pumping Equipment	124	124	124	124	124	124	124	124	124	124	124	124	1,485
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	288	288	288	288	288	297	297	297	307	307	307	316	3,567
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	9	9	9	9	9	9	9	9	9	9	9	9	103
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	98	98	98	98	98	98	98	98	98	98	98	98	1,178
27	331.4	Transm. & Distribution Mains	122	122	122	122	122	126	126	126	129	129	129	132	1,508
28	333.4	Services	13	13	13	13	13	13	13	13	13	13	13	13	159
29	334.4	Meters & Meter Installations	47	47	47	47	47	47	47	47	48	48	48	49	568
30	335.4	Hydrants	15	15	15	15	15	15	15	15	15	15	15	15	180
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	3	3	3	3	3	3	3	3	3	3	3	3	37
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	7	7	7	7	7	7	7	7	7	7	7	7	79
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	340	340	340	340	0	0	0	0	0	0	0	0	1,360
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	57	57	57	57	57	57	57	57	57	57	57	57	683
45	348.5	Other Tangible Plant	135	135	135	135	135	135	135	135	135	135	135	135	1,626
46		TOTAL	1,549	1,549	1,549	1,549	1,209	1,222	1,222	1,222	1,236	1,236	1,236	1,249	16,028

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

Florida Public Service Commission

JS-Summit Chase-Water
Docket No. 060368-WS
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 Enc 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														
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	(941)	0	0	(941)	0	0	(941)	(2,823)
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	(181)	0	0	(181)	0	0	(181)	(543)
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	(109)	0	0	(109)	0	0	(109)	(327)
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	(1,231)	0	0	(1,231)	0	0	(1,231)	(3,693)

ph

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

Florida Public Service Commission

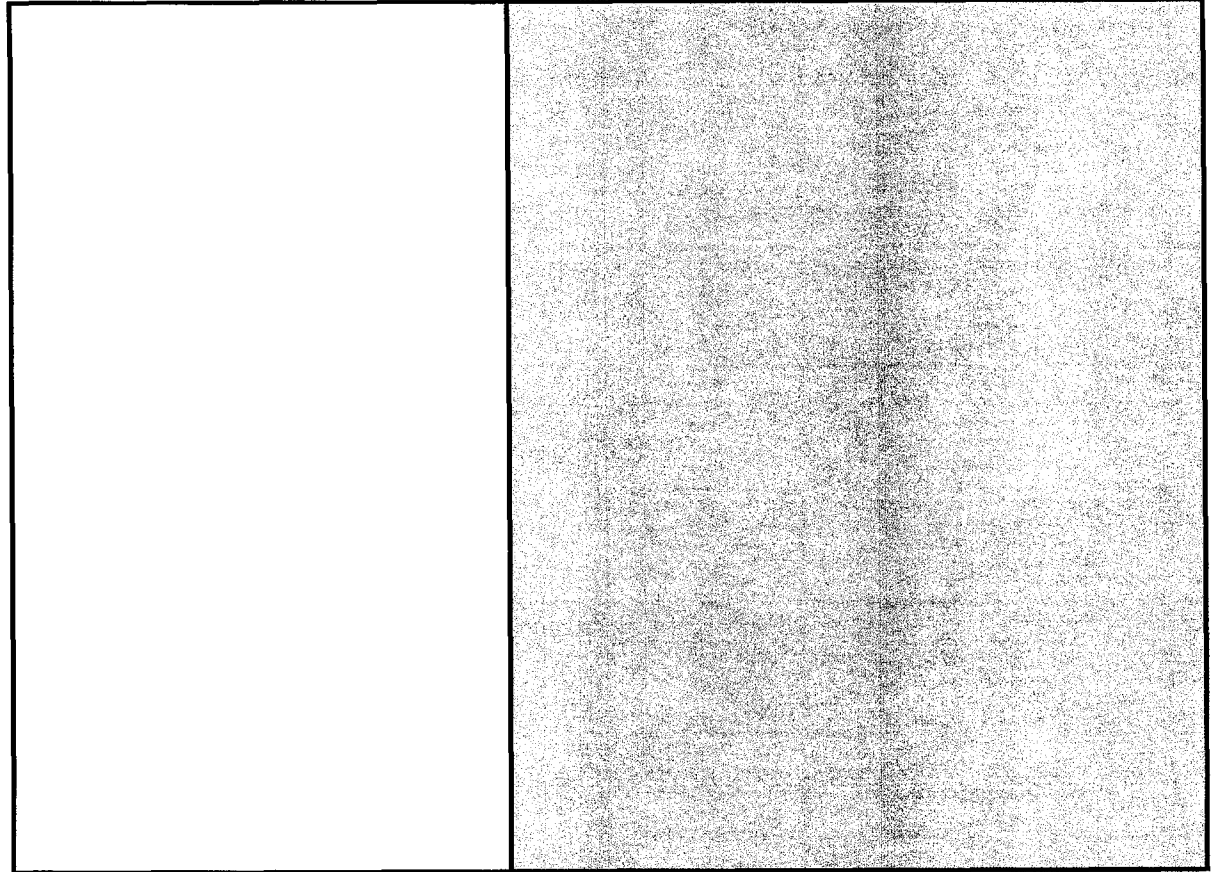
JS-Summit Chase-Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [x] or Projected [x]

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Explanation: Provide Adjustments to the Accumulated Depreciation Balances

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

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



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

Florida Public Service Commission

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

Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning 12/31/05 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	1,267	1,294	1,322	1,349	1,376	1,403	1,430	1,458	1,485	1,512	1,539	1,566	1,594	1,430
3	302.1	Franchises	43	44	44	45	45	46	46	47	47	48	48	49	49	46
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	218	291	364	436	509	582	654	727	800	873	945	1,018	1,091	654
8	305.2	Collec. & 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	22,235	22,360	22,485	22,609	22,734	22,859	22,983	23,108	23,233	23,358	23,482	23,607	23,732	22,983
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	9,380	9,446	9,512	9,578	9,644	9,711	9,777	9,843	9,909	9,975	10,041	10,107	10,173	9,777
14	311.2	Pumping Equipment	2,222	2,346	2,470	2,593	2,717	2,841	2,965	3,088	3,212	3,336	3,460	3,584	3,707	2,965
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	7,917	8,205	8,493	8,780	9,068	9,355	8,712	9,009	9,306	8,672	8,979	9,285	8,661	8,803
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	904	913	922	930	939	947	956	965	973	982	991	999	1,008	956
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	7,106	7,205	7,303	7,401	7,499	7,597	7,695	7,793	7,892	7,990	8,088	8,186	8,284	7,695
27	331.4	Transm. & Distribution Mains	24,728	24,850	24,973	25,095	25,218	25,340	25,285	25,411	25,536	25,484	25,613	25,742	25,693	25,305
28	333.4	Services	2,682	2,696	2,709	2,722	2,736	2,749	2,762	2,775	2,789	2,802	2,815	2,828	2,842	2,762
29	334.4	Meters & Meter Installations	8,836	8,883	8,930	8,976	9,023	9,070	9,008	9,056	9,103	9,042	9,090	9,138	9,077	9,018
30	335.4	Hydrants	3,150	3,165	3,180	3,195	3,210	3,225	3,240	3,255	3,270	3,285	3,300	3,315	3,330	3,240
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	149	152	155	158	161	165	168	171	174	177	180	183	186	168
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	891	898	905	911	918	924	931	938	944	951	957	964	971	931
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	23,379	23,719	24,059	24,399	24,739	24,739	24,739	24,739	24,739	24,739	24,739	24,739	24,739	24,477
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	800	857	913	970	1,027	1,084	1,141	1,198	1,255	1,312	1,369	1,426	1,483	1,141
45	348.5	Other Tangible Plant	7,575	7,710	7,846	7,981	8,117	8,252	8,388	8,523	8,659	8,794	8,930	9,065	9,200	8,388
46		TOTAL	123,485	125,033	126,582	128,131	129,680	130,889	130,880	132,102	133,325	133,329	134,565	135,801	135,819	130,740

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Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-9

JS - Summit Chase

Page: 4 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Schedule Year Ending 12/31/06

Historical [] Projected [X]

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	1,267	1,294	1,322	1,349	1,376	1,403	1,430	1,458	1,485	1,512	1,539	1,566	1,594	1,430
3	302.1	Franchises	43	44	44	45	45	46	46	47	47	48	48	49	49	46
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	218	291	364	436	509	582	654	727	800	873	945	1,018	1,091	654
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	22,235	22,360	22,485	22,609	22,734	22,859	22,983	23,108	23,233	23,358	23,482	23,607	23,732	22,983
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	9,380	9,446	9,512	9,578	9,644	9,711	9,777	9,843	9,909	9,975	10,041	10,107	10,173	9,777
14	311.2	Pumping Equipment	2,222	2,346	2,470	2,593	2,717	2,841	2,965	3,088	3,212	3,336	3,460	3,584	3,707	2,965
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	7,917	8,205	8,493	8,780	9,068	9,355	9,642	9,929	10,216	10,503	10,790	11,077	11,364	8,803
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	904	913	922	930	939	947	956	965	973	982	991	999	1,008	956
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	7,106	7,205	7,303	7,401	7,499	7,597	7,695	7,793	7,892	7,990	8,088	8,186	8,284	7,695
27	331.4	Transm. & Distribution Mains	24,728	24,850	24,973	25,095	25,218	25,340	25,462	25,585	25,707	25,830	25,952	26,074	26,196	25,305
28	333.4	Services	2,682	2,696	2,709	2,722	2,736	2,749	2,762	2,775	2,789	2,802	2,815	2,828	2,842	2,762
29	334.4	Meters & Meter Installations	8,836	8,883	8,930	8,976	9,023	9,070	9,117	9,164	9,211	9,258	9,305	9,352	9,399	9,018
30	335.4	Hydrants	3,150	3,165	3,180	3,195	3,210	3,225	3,240	3,255	3,270	3,285	3,300	3,315	3,330	3,240
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	149	152	155	158	161	165	168	171	174	177	180	183	186	168
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	891	898	905	911	918	924	931	938	944	951	957	964	971	931
37	340.51	Computer Equipment	87	121	156	194	232	282	334	387	439	491	544	596	719	352
38	341.5	Transportation Equipment	23,379	23,719	24,059	24,399	24,739	24,739	24,739	24,739	24,739	24,739	24,739	24,739	24,739	24,477
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	800	857	913	970	1,027	1,084	1,141	1,198	1,255	1,312	1,369	1,426	1,483	1,141
45	348.5	Other Tangible Plant	7,575	7,710	7,846	7,981	8,117	8,252	8,388	8,523	8,659	8,794	8,930	9,065	9,200	8,388
46		TOTAL	123,571	125,155	126,738	128,325	129,912	131,171	131,214	132,489	133,764	133,821	135,109	136,397	136,538	131,093
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account- 2007
Adjusted 2007 UPIS Balances for Depn Exp Calc

Florida Public Service Commission

JS-Summit Chase-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	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164
3	302.1	Franchises	245	245	245	245	245	245	245	245	245	245	245	245	245	245
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	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441
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	34,666	34,666	34,666	34,666	34,666	34,666	34,666	34,666	34,666	34,666	34,666	34,666	34,666	34,666
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	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861
14	311.2	Pumping Equipment	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260
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	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600
18	304.3	Structures & Improvements	15,880	15,880	15,880	15,880	15,880	15,880	15,880	15,880	15,880	15,880	15,880	15,880	15,880	15,880
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	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034
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	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177
27	331.4	Transm. & Distribution Mains	60,326	60,326	60,326	61,440	61,440	61,440	62,554	62,554	62,554	63,668	63,668	63,668	64,782	62,211
28	333.4	Services	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567
29	334.4	Meters & Meter Installations	9,911	9,911	9,911	10,017	10,017	10,017	10,123	10,123	10,123	10,229	10,229	10,229	10,335	10,090
30	335.4	Hydrants	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180
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	664	664	664	664	664	664	664	664	664	664	664	664	664	664
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	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469	24,469
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	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	292,873	292,873	292,873	294,093	294,093	294,093	295,313	295,313	295,313	296,533	296,533	296,533	297,753	294,938

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

Florida Public Service Commission

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

This Schedule shows the Depreciation rates based on Guideline Lives

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

Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(7) Monthly Rates													
				(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec		
1		INTANGIBLE PLANT															
2	301.1	Organization	4.00%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%
3	302.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
4	339.1	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
5		SOURCE OF SUPPLY & PUMPING PLANT															
6	303.2	Land & Land Rights															
7	304.2	Structures & Improvements	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
8	305.2	Collect. & Impound Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	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%
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%
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%
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%
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%
14	311.2	Pumping Equipment	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
15	339.2	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
16		WATER TREATMENT PLANT															
17	303.3	Land & Land Rights															
18	304.3	Structures & Improvements	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
19	311.3	Pumping Equipment	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
20	320.3	Water Treatment Equipment	10.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%
21	339.3	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
22		TRANSMISSION & DISTRIBUTION PLANT															
23	303.4	Land & Land Rights															
24	304.4	Structures & Improvements	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
25	311.4	Pumping Equipment	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
26	330.4	Dist. Reservoirs & Standpipes	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
27	331.4	Transm. & Distribution Mains	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
28	333.4	Services	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
29	334.4	Meters & Meter Installations	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
30	335.4	Hydrants	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
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%
32	339.4	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
33		GENERAL PLANT															
34	303.5	Land & Land Rights															
35	304.5	Structures & Improvements	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
36	340.5	Office Furniture & Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	341.5	Transportation Equipment	16.67%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%
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%
40	343.5	Tools, Shop & Garage Equipment	6.25%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%
41	344.5	Laboratory Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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%
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
44	347.5	Miscellaneous Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
45	348.5	Other Tangible Plant	10.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%

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

Florida Public Service Commission

JS-Summit Chase-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) 2007 Total
1		INTANGIBLE PLANT													
2	301.1	Organization	27	27	27	27	27	27	27	27	27	27	27	27	327
3	302.1	Franchises	1	1	1	1	1	1	1	1	1	1	1	1	6
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	73	73	73	73	73	73	73	73	73	73	73	73	873
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	96	96	96	96	96	96	96	96	96	96	96	96	1,154
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	66	66	66	66	66	66	66	66	66	66	66	66	793
14	311.2	Pumping Equipment	124	124	124	124	124	124	124	124	124	124	124	124	1,485
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	47	47	47	47	47	47	47	47	47	47	47	47	567
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	9	9	9	9	9	9	9	9	9	9	9	9	34
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	98	98	98	98	98	98	98	98	98	98	98	98	1,178
27	331.4	Transm. & Distribution Mains	132	132	135	135	135	137	137	137	140	140	140	142	1,640
28	333.4	Services	13	13	13	13	13	13	13	13	13	13	13	13	159
29	334.4	Meters & Meter Installations	49	49	49	49	49	49	50	50	50	50	50	51	594
30	335.4	Hydrants	15	15	15	15	15	15	15	15	15	15	15	15	180
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	3	3	3	3	3	3	3	3	3	3	3	3	37
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	7	7	7	7	7	7	7	7	7	7	7	7	79
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	57	57	57	57	57	57	57	57	57	57	57	57	683
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	816	816	819	819	810	813	813	813	816	816	816	819	9,789

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Florida Public Service Commission

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

Schedule of Water Accumulated Depreciation By Primary Account- 2007

input field

US-Summit Chase Water
Docket No. 060368-W5
Schedule Year End: 2007
Historic [] or Projected [X]
Explanation: Provide Retirements for 2007

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) 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	Disr. Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains		0	0	(136)	0	0	0	0	0	(136)	0	0	0	(544)
28	333.4	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations		0	0	(82)	0	0	0	0	0	(82)	0	0	0	(326)
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	(218)	0	0	(218)	0	0	(218)	0	0	(218)	(872)

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

Florida Public Service Commission

JS-Summit Chase-Water
 Docket No. 060368-W5
 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) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 2007	(15) Total
1		INTANGIBLE PLANT														0
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														0
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services														0
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														0
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

JS-Summit Chase-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	1,594	1,621	1,648	1,675	1,702	1,730	1,757	1,784	1,811	1,839	1,866	1,893	1,920	1,757
3	302.1	Franchises	49	50	50	51	51	52	52	53	53	54	54	55	55	52
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT	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	1,091	1,163	1,236	1,309	1,382	1,454	1,527	1,600	1,672	1,745	1,818	1,891	1,963	1,527
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	23,732	23,828	23,924	24,020	24,117	24,213	24,309	24,405	24,501	24,598	24,694	24,790	24,886	24,309
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	10,173	10,239	10,305	10,371	10,438	10,504	10,570	10,636	10,702	10,768	10,834	10,900	10,966	10,570
14	311.2	Pumping Equipment	3,707	3,831	3,955	4,079	4,202	4,326	4,450	4,574	4,698	4,821	4,945	5,069	5,193	4,450
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	8,661	8,708	8,755	8,803	8,850	8,897	8,944	8,992	9,039	9,086	9,133	9,181	9,228	8,944
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	1,008	1,016	1,025	1,034	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,036
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	8,284	8,382	8,480	8,579	8,677	8,775	8,873	8,971	9,069	9,167	9,265	9,364	9,462	8,873
27	331.4	Transm. & Distribution Mains	25,693	25,826	25,958	25,956	26,091	26,226	26,227	26,364	26,501	26,505	26,644	26,784	26,790	26,274
28	333.4	Services	2,842	2,855	2,868	2,881	2,895	2,908	2,921	2,935	2,948	2,961	2,974	2,988	3,001	2,921
29	334.4	Meters & Meter Installations	9,077	9,126	9,175	9,142	9,191	9,240	9,207	9,257	9,307	9,275	9,325	9,375	9,344	9,234
30	335.4	Hydrants	3,330	3,344	3,359	3,374	3,389	3,404	3,419	3,434	3,449	3,464	3,479	3,494	3,509	3,419
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	186	189	192	195	198	201	205	208	211	214	217	220	223	205
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	971	977	984	990	997	1,004	1,010	1,017	1,024	1,030	1,037	1,043	1,050	1,010
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	24,739	24,739	24,739	24,739	24,739	24,739	24,739	24,739	24,739	24,739	24,739	24,739	24,739	24,739
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	1,483	1,540	1,597	1,653	1,710	1,767	1,824	1,881	1,938	1,995	2,052	2,109	2,166	1,824
45	348.5	Other Tangible Plant	9,200	9,200	9,200	9,200	9,200	9,200	9,200	9,200	9,200	9,200	9,200	9,200	9,200	9,200
46		TOTAL	135,819	136,635	137,452	138,053	138,872	139,682	140,277	141,091	141,904	142,503	143,319	144,135	144,737	140,345

5202

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

JS - Summit Chase

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [] Projected [X]

Schedule: A-9

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	1,594	1,621	1,648	1,675	1,702	1,730	1,757	1,784	1,811	1,839	1,866	1,893	1,920	1,757
3	302.1	Franchises	49	50	50	51	51	52	52	53	53	54	54	55	55	52
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	1,091	1,163	1,236	1,309	1,382	1,454	1,527	1,600	1,672	1,745	1,818	1,891	1,963	1,527
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	23,732	23,828	23,924	24,020	24,117	24,213	24,309	24,405	24,501	24,598	24,694	24,790	24,886	24,309
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	10,173	10,239	10,305	10,371	10,438	10,504	10,570	10,636	10,702	10,768	10,834	10,900	10,966	10,570
14	311.2	Pumping Equipment	3,707	3,831	3,955	4,079	4,202	4,326	4,450	4,574	4,698	4,821	4,945	5,069	5,193	4,450
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	8,661	8,708	8,755	8,803	8,850	8,897	8,944	8,992	9,039	9,086	9,133	9,181	9,228	8,944
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	1,008	1,016	1,025	1,034	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,036
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	8,284	8,382	8,480	8,579	8,677	8,775	8,873	8,971	9,069	9,167	9,265	9,364	9,462	8,873
27	331.4	Transm. & Distribution Mains	25,693	25,826	25,958	25,956	26,091	26,226	26,227	26,364	26,501	26,505	26,644	26,784	26,790	26,274
28	333.4	Services	2,842	2,855	2,868	2,881	2,895	2,908	2,921	2,935	2,948	2,961	2,974	2,988	3,001	2,921
29	334.4	Meters & Meter Installations	9,077	9,126	9,175	9,142	9,191	9,240	9,207	9,257	9,307	9,275	9,325	9,375	9,344	9,234
30	335.4	Hydrants	3,330	3,344	3,359	3,374	3,389	3,404	3,419	3,434	3,449	3,464	3,479	3,494	3,509	3,419
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	186	189	192	195	198	201	205	208	211	214	217	220	223	205
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	971	977	984	990	997	1,004	1,010	1,017	1,024	1,030	1,037	1,043	1,050	1,010
37	340.51	Computer Equipment	719	844	972	1,106	1,245	1,388	1,535	1,685	1,838	1,995	2,155	2,317	2,483	1,560
38	341.5	Transportation Equipment	24,739	24,739	24,739	24,739	24,739	24,739	24,739	24,739	24,739	24,739	24,739	24,739	24,739	24,739
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	1,483	1,540	1,597	1,653	1,710	1,767	1,824	1,881	1,938	1,995	2,052	2,109	2,166	1,824
45	348.5	Other Tangible Plant	9,200	9,200	9,200	9,200	9,200	9,200	9,200	9,200	9,200	9,200	9,200	9,200	9,200	9,200
46		TOTAL	136,538	137,479	138,423	139,159	140,117	141,070	141,813	142,776	143,742	144,498	145,474	146,453	147,220	141,905
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction by Classification- 2006														Florida Public Service Commission			
CIAC Balances per Books- 2006																	
JS-Summit Chase-Water Docket No. 060365-WS Schedule Year Ended: 2006 Historic [x] or Projected []														Schedule: A-9 Page: 2 of Preparer: <name>			
Explanation: Provide the CIAC Balances by month by Classification for 2006																	
(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13) (14) (15)																	
Line No.	Description	Prior Year 12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	Test Year End 12/31/05	Average Balance		
Cash CIAC:																	
1 Water Treatment Equipment 47,874 47,874 47,874 47,874 47,874 47,874 47,874 47,874 47,874 47,874 47,874 47,874 47,874 47,874 47,874														My input here why does Dan not have Adds below?			
2 Meter Fees 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0																	
3 Main Extension Charge 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0																	
4 Service Installation Fees 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0																	
5 Total Cash CIAC 47,874 47,874 47,874 47,874 47,874 47,874 47,874 47,874 47,874 47,874 47,874 47,874 47,874 47,874 47,874																	
Property CIAC:																	
6 Dist Reservoirs & Standpipes 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0																	
7 T&D Mains 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0																	
8 Services 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0																	
9 Meters/Meter Installation 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0																	
10 Hydrants 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0																	
11 Total Property CIAC 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0																	
12 Total Water CIAC 47,874 47,874 47,874 47,874 47,874 47,874 47,874 47,874 47,874 47,874 47,874 47,874 47,874 47,874 47,874																	

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

JS - Summit Chase

Schedule: A-12

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 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	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874
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	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874
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	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377

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

Florida Public Service Commission

JS - Summit Chase

Schedule: A-11

Docket No. 060368-WS

Page: 1 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/92 Balance		
	1993		
2	Additions		
3	Adjustments		
4	12/31/93 Balance		0
	1994		
5	Additions		
6	Adjustments		
7	12/31/94 Balance		0
	1995		
8	Additions		
9	Adjustments		
10	12/31/95 Balance		0
	1996		
11	Additions		
12	Adjustments		
13	12/31/96 Balance		0
	1997		
14	Additions		
15	Adjustments		
16	12/31/97 Balance	47,874	143,377
	1998		
17	Additions	0	0
18	Adjustments	0	0
19	12/31/98 Balance	47,874	143,377
	1999		
20	Additions	0	0
21	Adjustments	0	0
22	12/31/99 Balance	47,874	143,377

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

Florida Public Service Commission

JS - Summit Chase
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
2000			
23	Additions	0	0
24	Adjustments	0	0
25	12/31/00 Balance	47,874	143,377
2001			
26	Additions	0	0
27	Adjustments	0	0
28	12/31/01 Balance	47,874	143,377
2002			
29	Additions	0	0
30	Adjustments	0	0
31	12/31/02 Balance	47,874	143,377
2003			
32	Additions	0	0
33	Adjustments	0	0
34	12/31/03 Balance	47,874	143,377
2004			
35	Additions	0	0
36	Adjustments	0	0
37	12/31/04 Balance	47,874	143,377
2005			
38	Additions	0	0
39	Adjustments	32,682	5,152
40	12/31/05 Balance	80,556	148,529
2006			
41	Additions	0	0
42	Adjustments	0	0
43	12/31/06 Balance	80,556	148,529
2007			
44	Additions	0	0
45	Adjustments	0	0
46	12/31/07 Balance	80,556	148,529

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

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CONVERT [REDACTED] 12/31/04 Balances to Consistent Categories (same as FWS)		Florida Public Service Commission	
Schedule of Water Contributions in Aid of Construction by Classification-2005		Schedule: A-12	Page: Preparer:
Line No.	Description	12/31/04	Categories: lines 24 to 35 below
JS-Summit Chase-Water Docket No. 060366-W5 Schedule Year Ended: 2005 Historic [X] or Projected [] Explanation: Calculate CIAC at 12/31/04 based on [REDACTED] W/P's [REDACTED] input field			
1	Cash CIAC		
2	Capacity Charges	271.1	0 Water Treatment Equipment
3	Meter Fees		0 Meter Fees
4	CIAC-1999 Acquisition	47,874	47,874 Water Treatment Equipment
5	Unclaimed Refunds		0 Water Treatment Equipment
6	Main Ext Charge		0 Main Extension Charge
7	Sew Install Charge		0 Service Installation Charge
7	Total Cash CIAC	47,874	47,874
8	Property CIAC	271.5	
9	Dist Res & Standpipes	330.4	0 Dist Res & Standpipes
10	T&D Mains	333.4	0 T&D Mains
11	Services	334.4	0 Services
12	Meter/Meter Installation	335.4	0 Meter/Meter Installation
13	Hydrants		0 Hydrants
22	Total Property CIAC	0	
23	Total Water CIAC	47,874	47,874
Explanation: Rearrange the Categories shown above into new Categories that combine certain data			
24	Cash CIAC		Categories
25	Water Treatment Equipment		Recalculated
26	Meter Fees		
27	Main Extension Charge		47,874
28	Service Installation Fees		0
28	Total Cash CIAC		47,874
29	Property CIAC		
30	Dist Res & Standpipes		0
31	T&D Mains		0
32	Services		0
33	Meter/Meter Installation		0
34	Hydrants		0
34	Total Property CIAC		0
35	Total Water CIAC		47,874

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

JS - Summit Chase

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: A-12

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	47,874	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	78,042
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	47,874	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	78,042
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	47,874	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	78,042
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	143,377	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,133
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	143,377	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,133
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	143,377	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,133

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

JS - Summit Chase

Docket No. 060368-WS

Test Year Ending 12/31/06

Schedule: A-12

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556
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	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556
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	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529

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Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
JS - Summit Chase
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	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556
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	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556
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	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529

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Schedule of Water Amortization of CIAC by Classification- 2005		Florida Public Service Commission													
Accum Amort CIAC Balances per Books- 2005		Schedule Page: A-9 of 2 of <name>													
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		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
	JS Summit Chase-Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []		272	6596	ASU	JS Summit Chase-Water									
							Explanation: Provide the Amount of CIAC Balances per books by month by Classification for the year ended 12/31/05.								
1	Cash CIAC:														
2	Water Treatment Equipment	28,391	28,634	28,876	29,119	29,362	29,604	29,847	30,089	30,332	30,574	30,817	31,059	31,302	29,847
3	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Total Cash CIAC	28,391	28,634	28,876	29,119	29,362	29,604	29,847	30,089	30,332	30,574	30,817	31,059	31,302	29,847
	Property CIAC:														
7	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Water CIAC	28,391	28,634	28,876	29,119	29,362	29,604	29,847	30,089	30,332	30,574	30,817	31,059	31,302	29,847

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	28,391	28,634	28,876	29,119	29,362	29,604	29,847	30,089	30,332	30,574	30,817	31,059	31,302	29,847
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	28,391	28,634	28,876	29,119	29,362	29,604	29,847	30,089	30,332	30,574	30,817	31,059	31,302	29,847
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	28,391	28,634	28,876	29,119	29,362	29,604	29,847	30,089	30,332	30,574	30,817	31,059	31,302	29,847
SEWER															
Cash															
13	Treatment & Disposal Equipment	96,034	96,756	97,479	98,201	98,924	99,646	100,369	101,091	101,814	102,536	103,259	103,981	104,704	100,369
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	96,034	96,756	97,479	98,201	98,924	99,646	100,369	101,091	101,814	102,536	103,259	103,981	104,704	100,369
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	96,034	96,756	97,479	98,201	98,924	99,646	100,369	101,091	101,814	102,536	103,259	103,981	104,704	100,369

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

Florida Public Service Commission

JS - Summit Chase
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/92 Balance		
	1993		
2	Additions		
3	Adjustments		
4	12/31/93 Balance		0
	1994		
5	Additions		
6	Adjustments		
7	12/31/94 Balance		0
	1995		
8	Additions		
9	Adjustments		
10	12/31/95 Balance		0
	1996		
11	Additions		
12	Adjustments		
13	12/31/96 Balance		0
	1997		
14	Additions		
15	Adjustments		
16	12/31/97 Balance	47,874	143,377
	1998		
17	Additions	0	0
18	Adjustments	0	0
19	12/31/98 Balance	47,874	143,377
	1999		
20	Additions	0	0
21	Adjustments	0	0
22	12/31/99 Balance	47,874	143,377

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

Florida Public Service Commission

JS - Summit Chase
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	0	0
24	Adjustments	0	0
25	12/31/00 Balance	<u>47,874</u>	<u>143,377</u>
2001			
26	Additions	0	0
27	Adjustments	0	0
28	12/31/01 Balance	<u>47,874</u>	<u>143,377</u>
2002			
29	Additions	0	0
30	Adjustments	0	0
31	12/31/02 Balance	<u>47,874</u>	<u>143,377</u>
2003			
32	Additions	0	0
33	Adjustments	0	0
34	12/31/03 Balance	<u>47,874</u>	<u>143,377</u>
2004			
35	Additions	0	0
36	Adjustments	0	0
37	12/31/04 Balance	<u>47,874</u>	<u>143,377</u>
2005			
38	Additions	0	0
39	Adjustments	(9,577)	(77,536)
40	12/31/05 Balance	<u>38,297</u>	<u>65,841</u>
2006			
41	Additions	2,894	8,377
42	Adjustments	0	0
43	12/31/06 Balance	<u>41,191</u>	<u>74,218</u>
2007			
44	Additions	2,884	5,665
45	Adjustments	0	0
46	12/31/07 Balance	<u>44,075</u>	<u>79,882</u>

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

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CALCULATE CIAC AMORTIZATION RATES									
Schedule of Water Amortization of CIAC by Classification- 2005					Florida Public Service Commission				
Calculate Amortization Rates for Calendar Year 2005					Schedule: A-12				
JS-Summit Chase-Water					Page:				
Docket No. 060368-WS					Preparer:				
Schedule Year Ended: 2005									
Historic [x] or Projected []									
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates									
					Annual	Monthly			
					Dep'n	Dep'n			
					Rate	Rate			
Categories-lines to below									
Cash CIAC:									
1	Capacity Charges	271.1	Water Treatment Equip (see Composite Calc)	3.61%	0.30%				
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	3.61%	0.30%				
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	3.61%	0.30%				
4	Main Ext Charge (WHAT AC)	271.3	Main Extension Charge	2.63%	0.22%				
5	Serv Install Charge (WHAT A)	271.3	Service Installation Charge	2.86%	0.24%				
6	Meter Fees	271.3	Meter Fees	5.88%	0.49%				
7	Total Cash CIAC								
Contributed Property									
8	Dist Res & Standpipe	390.4		2.88%	0.24%				
9	T&D Mains	331.4		2.63%	0.22%				
10	Services	333.4		2.86%	0.24%				
11	Meters/Meter Installation	334.4		5.88%	0.49%				
12	Hydrants	335.4		2.50%	0.21%				
Composite Rate Calculation:									
			UPIS Balance	12/31/04	Depreciation Rate	1/1/05	Depreciation		
			Adj Bal	For Comp	Annual	Monthly	Expense		
				Calc	Read from Acc	Depr			
1	INTANGIBLE PLANT								
2	Organization	301.1	8,164		4.00%				
3	Franchises	302.1	245		2.50%				
4	Other Plant & Misc. Equipment	339.1	0		5.58%				
5	SOURCE OF SUPPLY & PUMPING PLANT								
6	Land & Land Rights	303.2	0		0.00%				
7	Structures & Improvements	304.2	0	0	3.57%	0.30%	0		
8	Collect. & Impound Reservoirs	305.2	0		0.00%				
9	Lake, River & Other Intakes	306.2	0		0.00%				
10	Wells & Springs	307.2	43,099	43,099	3.33%	0.28%	1435		
11	Infiltration Galleries & Tunnels	308.2	0		0.00%				
12	Supply Mains	309.2	0	0	2.86%	0.24%	0		
13	Power Generation Equipment	310.2	15,861	15,861	5.00%	0.42%	793		
14	Pumping Equipment	311.2	25,260	25,260	5.88%	0.48%	1485		
15	Other Plant & Misc. Equipment	339.2	0		5.58%				
16	WATER TREATMENT PLANT								
17	Land & Land Rights	303.3	6,600		0.00%				
18	Structures & Improvements	304.3	96,676	96,676	3.57%	0.30%	3451		
19	Pumping Equipment	311.3	0		5.88%				
20	Water Treatment Equipment	320.3	1,296	1,296	10.00%	0.83%	130		
21	Other Plant & Misc. Equipment	339.3	0		5.58%				
22	TRANSMISSION & DISTRIBUTION PLANT								
23	Land & Land Rights	303.4	0		0.00%				
24	Structures & Improvements	304.4	0	0	3.57%	0.30%	0		
25	Pumping Equipment	311.4	0		5.88%				
26	Distr. Reservoirs & Standpipes	330.4	37,949	37,949	2.86%	0.24%	1085		
27	Transm. & Distribution Mains	331.4	54,282	54,282	2.63%	0.22%	1428		
28	Services	333.4	5,567	5,567	2.86%	0.24%	159		
29	Meters & Meter Installations	334.4	9,542	9,542	5.88%	0.49%	581		
30	Hydrants	335.4	7,180	7,180	2.50%	0.21%	180		
31	Backflow Prevention	336.4	0		0.00%				
32	Other Plant & Misc. Equipment	339.4	664	664	5.58%	0.48%	37		

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Schedule of Water Amortization of CIAC by Classification- 2005														Florida Public Service Commission	
CIAC Amortization- 2005															
JS-Summit Chase-Water														Schedule: A-6	
Docket No. 060368-WS														Page: 6 of 8	
Schedule Year Ended: 2005														Preparer: <name>	
Historic [x] or Projected []															
Explanation: Provide a Schedule showing additions to monthly CIAC Amortization during 2005															
Amort Rates times Adjusted CIAC Balances for 2005															
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Total
Cash CIAC:															
1	Water Treatment Equipment		243	243	243	243	243	243	243	243	243	243	243	243	2,910
2	Meter 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
4	Service Installation Fees		0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC		243	243	243	243	243	243	243	243	243	243	243	243	2,910
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		243	243	243	243	243	243	243	243	243	243	243	243	2,910

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

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Schedule of Water Amortization of CIAC by Classification- 2005													Florida Public Service Commission		
Adjusted Accumulated Amortization of CIAC Balances for Rate Case- 2005													Schedule:	A-5	
JS-Summit Chase-Water													Page:	4 of 8	
Docket No. 060368-WS													Preparer:	<name>	
Schedule Year Ended: 2005													Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month average.		
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	28,391	35,629	35,871	36,114	36,357	36,599	36,842	37,084	37,327	37,569	37,812	38,054	38,297	38,304
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	28,391	35,629	35,871	36,114	36,357	36,599	36,842	37,084	37,327	37,569	37,812	38,054	38,297	38,304
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	28,391	35,629	35,871	36,114	36,357	36,599	36,842	37,084	37,327	37,569	37,812	38,054	38,297	38,304

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Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 JS - Summit Chase
 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	28,391	35,629	35,871	36,114	36,357	36,599	36,842	37,084	37,327	37,569	37,812	38,054	38,297	36,304
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	28,391	35,629	35,871	36,114	36,357	36,599	36,842	37,084	37,327	37,569	37,812	38,054	38,297	36,304
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	28,391	35,629	35,871	36,114	36,357	36,599	36,842	37,084	37,327	37,569	37,812	38,054	38,297	36,304
SEWER															
Cash															
13	Treatment & Disposal Equipment	96,034	57,893	58,616	59,338	60,061	60,783	61,506	62,228	62,951	63,673	64,396	65,118	65,841	64,495
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	96,034	57,893	58,616	59,338	60,061	60,783	61,506	62,228	62,951	63,673	64,396	65,118	65,841	64,495
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	96,034	57,893	58,616	59,338	60,061	60,783	61,506	62,228	62,951	63,673	64,396	65,118	65,841	64,495

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CALCULATE CIAC AMORTIZATION RATES											
Schedule of Water Amortization of CIAC by Classification-2006 Calculate Amortization Rates for Calendar Year 2006										Florida Public Service Commission	
JS-Summit Chase-Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic <input type="checkbox"/> or Projected <input checked="" type="checkbox"/>										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)					3.59%	0.30%	
2	CIAC-1999 Acquisition	271.3		Water Treatment Equip (see Composite Calc)					3.59%	0.30%	
3	Unclaimed Refunds	271.3		Water Treatment Equip (see Composite Calc)					3.59%	0.30%	
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							2.86%	0.24%	
9	T&D Mains	331.4							2.63%	0.22%	
10	Services	333.4							2.86%	0.24%	
11	Meters/Meter Installation	334.4							5.88%	0.49%	
12	Hydrants	335.4							2.50%	0.21%	
Composite Rate Calculation:											
			UPIS Balance 12/31/05		Depreciation Rate 1/1/06		Depreciation				
			Adj Bal	For Comp	Annual	Monthly	Expense				
1	INTANGIBLE PLANT			Calc	Read from Acc Depr						
2	Organization	301.1	8,164		4.00%						
3	Franchises	302.1	245		2.50%						
4	Other Plant & Misc. Equipment	339.1	0		5.56%						
5	SOURCE OF SUPPLY & PUMPING PLANT				0.00%						
6	Land & Land Rights	303.2	0		0.00%						
7	Structures & Improvements	304.2	24,441	24,441	3.57%	0.30%	873				
8	Collect. & Impound Reservoirs	305.2	0		0.00%						
9	Lake, River & Other Intakes	306.2	0		0.00%						
10	Wells & Springs	307.2	43,099	43,099	3.33%	0.28%	1435				
11	Infiltration Galleries & Tunnels	308.2	0		0.00%						
12	Supply Mains	309.2	0	0	2.86%	0.24%	0				
13	Power Generation Equipment	310.2	15,861	15,861	5.00%	0.42%	793				
14	Pumping Equipment	311.2	25,260	25,260	5.88%	0.49%	1485				
15	Other Plant & Misc. Equipment	339.2	0		5.56%						
16	WATER TREATMENT PLANT				0.00%						
17	Land & Land Rights	303.3	6,800		0.00%						
18	Structures & Improvements	304.3	96,876	96,876	3.57%	0.30%	3451				
19	Pumping Equipment	311.3	0		5.88%						
20	Water Treatment Equipment	320.3	1,034	1,034	10.00%	0.83%	103				
21	Other Plant & Misc. Equipment	339.3	0		5.56%						
22	TRANSMISSION & DISTRIBUTION PLANT				0.00%						
23	Land & Land Rights	303.4	0		0.00%						
24	Structures & Improvements	304.4	0	0	3.57%	0.30%	0				
25	Pumping Equipment	311.4	0		5.88%						
26	Distr. Reservoirs & Standpipes	330.4	41,177	41,177	2.86%	0.24%	1178				
27	Transm. & Distribution Mains	331.4	55,868	55,868	2.63%	0.22%	1469				
28	Services	333.4	5,567	5,567	2.86%	0.24%	159				
29	Meters & Meter Installations	334.4	9,542	9,542	5.88%	0.49%	561				
30	Hydrants	335.4	7,180	7,180	2.50%	0.21%	180				
31	Backflow Prevention	336.4	0		0.00%						
32	Other Plant & Misc. Equipment	339.4	664	664	5.56%	0.46%	37				
33	GENERAL PLANT				0.00%						
34	Land & Land Rights	303.5	0		0.00%						
35	Structures & Improvements	304.5	0		3.57%						
36	Office Furniture & Equipment	340.5	1,188		6.67%						
37	Computer Equipment	340.51	0		0.00%						

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Line	No.	Description	Annual Rates	Jan	Feb	Mar	Monthly Rates	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
			(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
J5-Summit Chase-Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [] or Projected [x]																
Explanation: Provide Adjusted CIAC Balances by account for 2008 for Calculation of Amortization of CIAC.																
Preparer: <name> Page: 4 of 8 Schedule: A-6 Florida Public Service Commission																
1		Water Treatment Equipment	3.59%	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%
2		Meter Fees	5.88%	0.48%	0.48%	0.48%	0.48%	0.48%	0.48%	0.48%	0.48%	0.48%	0.48%	0.48%	0.48%	0.48%
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	2.86%	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%
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%	0.48%	0.48%	0.48%	0.48%	0.48%	0.48%	0.48%	0.48%	0.48%	0.48%	0.48%	0.48%	0.48%
10		Hydrants	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%

Line	No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1		Water Treatment Equipment	47,874	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	78,042
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
Total Cash CIAC																
5		Total Cash CIAC	47,874	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	78,042
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
Total Property CIAC																
11		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Water CIAC																
12		Total Water CIAC	47,874	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	78,042

Schedule of Water Amortization of CIAC by Classification- 2006														Florida Public Service Commission	
CIAC Amortization- 2006															
JS-Summit Chase-Water														Schedule: A-5	
Docket No. 060368-WS														Page: 6 of 8	
Schedule Year Ended: 2006														Preparer: <name>	
Historic [] or Projected [x]															
Explanation: Provide a Schedule showing additions to monthly CIAC Amortization during 2006															
Amort Rates times Adjusted CIAC Balances for 2006															
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Total
Cash CIAC:															
1	Water Treatment Equipment		241	241	241	241	241	241	241	241	241	241	241	241	2,894
2	Meter 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
4	Service Installation Fees		0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC		241	241	241	241	241	241	241	241	241	241	241	241	2,894
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		241	241	241	241	241	241	241	241	241	241	241	241	2,894

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

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Schedule of Water Amortization of CIAC by Classification-2006												Florida Public Service Commission			
Adjusted Accumulated Amortization of CIAC Balances for Rate Case-2006												Schedule: A-5			
JS-Summit Chase-Water												Page: 4 of 8			
Doclet No. 06036-WS												Preparer:			
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	38,297	38,538	38,779	39,020	39,261	39,503	39,744	39,985	40,226	40,467	40,708	40,950	41,191	39,744
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	38,297	38,538	38,779	39,020	39,261	39,503	39,744	39,985	40,226	40,467	40,708	40,950	41,191	39,744
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	38,297	38,538	38,779	39,020	39,261	39,503	39,744	39,985	40,226	40,467	40,708	40,950	41,191	39,744

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

JS - Summit Chase

Docket No. 060368-WS

Test Year Ending 12/31/06

Schedule: A-14

Page: 4 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 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	38,297	38,538	38,779	39,020	39,261	39,503	39,744	39,985	40,226	40,467	40,708	40,950	41,191	39,744
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	38,297	38,538	38,779	39,020	39,261	39,503	39,744	39,985	40,226	40,467	40,708	40,950	41,191	39,744
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	38,297	38,538	38,779	39,020	39,261	39,503	39,744	39,985	40,226	40,467	40,708	40,950	41,191	39,744
SEWER															
Cash															
13	Treatment & Disposal Equipment	65,841	66,539	67,237	67,935	68,633	69,331	70,029	70,727	71,425	72,123	72,821	73,519	74,218	70,029
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	65,841	66,539	67,237	67,935	68,633	69,331	70,029	70,727	71,425	72,123	72,821	73,519	74,218	70,029
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	65,841	66,539	67,237	67,935	68,633	69,331	70,029	70,727	71,425	72,123	72,821	73,519	74,218	70,029

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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	
JS-Summit Chase-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	Monthly Dep'n Rate
Categories-lines to below					
Cash CIAC:					
1	Capacity Charges	271.1			
2	CIAC-1999 Acquisition	271.3	Water Treatment Equip (see Composite Calc)	3.58%	0.30%
3	Unclaimed Refunds	271.3	Water Treatment Equip (see Composite Calc)	3.58%	0.30%
4	Main Ext Charge (WHAT AC)	271.3	Water Treatment Equip (see Composite Calc)	3.58%	0.30%
5	Serv Install Charge (WHAT A)	271.3	Main Extension Charge	2.63%	0.22%
6	Meter Fees	271.3	Service Installation Charge	2.86%	0.24%
			Meter Fees	5.88%	0.49%
7	Total Cash CIAC				
Contributed Property					
8	Dist Res & Standpipe	330.4		2.86%	0.24%
9	T&D Mains	331.4		2.63%	0.22%
10	Services	333.4		2.86%	0.24%
11	Meters/Meter Installation	334.4		5.88%	0.49%
12	Hydrants	335.4		2.50%	0.21%
Composite Rate Calculation:					
			UPIS Balance 12/31/06	Depreciation Rate 1/1/07	Depreciation
			Adj Bal	For Comp Annual Monthly	Expense
1	INTANGIBLE PLANT			Read from Acc Depr	
2	Organization	301.1	8,164	4.00%	
3	Franchises	302.1	245	2.50%	
4	Other Plant & Misc. Equipment	339.1	0	5.56%	
5	SOURCE OF SUPPLY & PUMPING PLANT				
6	Land & Land Rights	303.2	0	0.00%	
7	Structures & Improvements	304.2	24,441	3.57%	0.30%
8	Collect. & Impound Reservoirs	305.2	0	0.00%	873
9	Lake, River & Other Intakes	306.2	0	0.00%	
10	Wells & Springs	307.2	44,944	3.33%	0.28%
11	Infiltration Galleries & Tunnels	308.2	0	0.00%	1497
12	Supply Mains	309.2	0	2.86%	0.24%
13	Power Generation Equipment	310.2	15,861	5.00%	0.42%
14	Pumping Equipment	311.2	25,260	5.88%	0.49%
15	Other Plant & Misc. Equipment	339.2	0	5.56%	1485
16	WATER TREATMENT PLANT				
17	Land & Land Rights	303.3	6,600	0.00%	
18	Structures & Improvements	304.3	106,354	3.57%	0.30%
19	Pumping Equipment	311.3	0	5.88%	3797
20	Water Treatment Equipment	320.3	1,034	10.00%	0.83%
21	Other Plant & Misc. Equipment	339.3	0	5.56%	103
22	TRANSMISSION & DISTRIBUTION PLANT				
23	Land & Land Rights	303.4	0	0.00%	
24	Structures & Improvements	304.4	0	3.57%	0.30%
25	Pumping Equipment	311.4	0	5.88%	0
26	Distr. Reservoirs & Standpipes	330.4	41,177	2.86%	0.24%
27	Transm. & Distribution Mains	331.4	60,326	2.63%	0.22%
28	Services	333.4	5,567	2.86%	0.24%
29	Meters & Meter Installations	334.4	9,911	5.88%	0.49%
30	Hydrants	335.4	7,180	2.50%	0.21%
31	Backflow Prevention	336.4	0	0.00%	180
32	Other Plant & Misc. Equipment	339.4	664	5.56%	0.46%
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	1,188	6.67%	
37	Computer Equipment	340.51	0	0.00%	
38	Transportation Equipment	341.5	24,469	16.67%	
39	Stores Equipment	342.5	0	0.00%	

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Schedule of Water Amortization of CIAC by Classification- 2007													Florida Public Service Commission		
Adjusted CIAC Balances- 2007													Schedule:	A-5	
JS-Summit Chase-Water													Page:	4 of 8	
Docket No. 060368-WS													Preparer:	<name>	
Historic [] or Projected [x]													Explanation: Provide Adjusted CIAC balances by account for 2007 for Calculation of Amortization of CIAC.		
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	47,874	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	78,042
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	47,874	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	78,042
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	47,874	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	78,042

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Schedule of Water Amortization of CIAC by Classification- 2007													Florida Public Service Commission		
CIAC Amortization Rates - 2007													Schedule:	A-5	
JS-Summit Chase-Water													Page:	6 of 8	
Docket No. 060368-WS													Preparer:	<name>	
Historic [] or Projected [x]													Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories		
Line No.	Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	
Cash CIAC:															
1	Water Treatment Equipment	3.58%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	
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	2.83%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	
4	Service Installation Fees	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	
Property CIAC:															
6	Dist Reservoirs & Standpipes	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	
7	T&D Mains	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	
8	Services	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	
9	Meters/Meter Installation	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	
10	Hydrants	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	

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Schedule of Water Amortization of CIAC by Classification- 2007														Florida Public Service Commission		
Adjustments to CIAC Amort Bal-2007																
														=input field		
JS-Summit Chase-Water														Schedule: A-5		
Docket No. 060368-W5														Page: 8 of 8		
Historic [] or Projected [x]														Preparer: <name>		
Explanation: Provide Adjustments to CIAC Accumulated Depreciation balances per books-other than changes resulting from CIAC Amortization for 2007																
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Total	2005
Cash CIAC:																
1	Water Treatment Equipment															0
2	Meter Fees															0
3	Main Extension Charge															0
4	Service Installation Fees															0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:																
6	Dist Reservoirs & Standpipes															0
7	T&D Mains															0
8	Services															0
9	Meters/Meter Installation															0
10	Hydrants															0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	0

bb

Schedule of Water Amortization of CIAC by Classification- 2007														Florida Public Service Commission		
CIAC Amortization- 2007																
														=input field		
JS-Summit Chase-Water														Schedule: A-5		
Docket No. 060368-W5														Page: 6 of 8		
Historic [] or Projected [x]														Preparer: <name>		
Explanation: Provide a Schedule showing additions to monthly CIAC Amortization during 2007 Amort Rates times Adjusted CIAC Balances for 2007																
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Total	2005
Cash CIAC:																
1	Water Treatment Equipment		240	240	240	240	240	240	240	240	240	240	240	240	240	2,884
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		240	240	240	240	240	240	240	240	240	240	240	240	2,884	2,884
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		240	240	240	240	240	240	240	240	240	240	240	240	2,884	2,884

bb

Schedule of Water Amortization of CIAC by Classification - 2007		Adjusted Accumulated Amortization of CIAC Balances for Rate Case - 2007		Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average.													Florida Public Service Commission	
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	Schedule: A-5	Page: 4 of 8	Preparer: <name>
		12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance			
Cash CIAC:																		
1	Water Treatment Equipment	41,191	41,431	41,671	41,912	42,152	42,392	42,633	42,873	43,114	43,354	43,594	43,835	44,075	42,633			
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	41,191	41,431	41,671	41,912	42,152	42,392	42,633	42,873	43,114	43,354	43,594	43,835	44,075	42,633			
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	Hydants	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	41,191	41,431	41,671	41,912	42,152	42,392	42,633	42,873	43,114	43,354	43,594	43,835	44,075	42,633			

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

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	41,191	41,431	41,671	41,912	42,152	42,392	42,633	42,873	43,114	43,354	43,594	43,835	44,075	42,633
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	41,191	41,431	41,671	41,912	42,152	42,392	42,633	42,873	43,114	43,354	43,594	43,835	44,075	42,633
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	41,191	41,431	41,671	41,912	42,152	42,392	42,633	42,873	43,114	43,354	43,594	43,835	44,075	42,633
SEWER															
Cash															
13	Treatment & Disposal Equipment	74,218	74,690	75,162	75,634	76,106	76,578	77,050	77,522	77,994	78,466	78,938	79,410	79,882	77,050
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	74,218	74,690	75,162	75,634	76,106	76,578	77,050	77,522	77,994	78,466	78,938	79,410	79,882	77,050
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	74,218	74,690	75,162	75,634	76,106	76,578	77,050	77,522	77,994	78,466	78,938	79,410	79,882	77,050

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