

ORIGINAL

**JS - Kings Cove - Sewer**

Docket No. 060368-WS

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

Lake County, Florida

**VOLUME I**

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

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

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

2b





Schedule of Sewer Plant in Service By Primary Account- 2006														Florida Public Service Commission		
Monthly UPIS Balances per Books - 2006																
JS - Kings Cove - Sewer		[REDACTED] =input field												Schedule: A-6		
Docket No. 060368-WS		101 6395 ASI JS - Kings Cove - Sewer												Page: 5 of 8		
Schedule Year Ended: 2006		Explanation: Provide UPIS balances by account for the period beginning 12/31/05												Preparer: <name>		
Historic [x] or Projected [x]		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	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
10	361.2	Collection Sewers - Gravity	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,197
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	626	626	626	626	626	626	626	626	626	626	626	626	626	626
21	371.3	Pumping Equipment	28,738	28,738	28,738	28,738	28,738	28,738	28,738	28,738	28,738	28,738	28,738	28,738	28,738	28,738
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314
25	354.4	Structures & Improvements	235,948	235,948	235,948	235,948	235,948	235,948	235,948	235,948	235,948	235,948	235,948	235,948	235,948	235,948
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	12,535	12,535	12,535	12,535	12,535	12,535	12,535	12,535	12,535	12,535	12,535	12,535	12,535	12,535
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	251	251	251	251	251	251	251	251	251	251	251	251	251	251
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.72	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835
62	398.7	Other Tangible Plant	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089
63		TOTAL	427,943	427,943	427,943	427,943	427,943	427,943	427,943	427,943	427,943	427,943	427,943	427,943	427,943	427,943

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

**Florida Public Service Commission**

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

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

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin with the date that rate base was last established by PSC</b>			
1	12/31/92 Balance		
	1993		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/93 Balance		0
	1994		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/94 Balance		0
	1995		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/95 Balance		0
	1996		
14	Additions		
15	Retirements		
16	Adjustments		
17	12/31/96 Balance		0
	1997		
18	Additions		
19	Retirements		
20	Adjustments		
21	12/31/97 Balance	227,038	357,371
	1998		
22	Additions	0	0
23	Retirements	0	0
24	Adjustments	0	0
25	12/31/98 Balance	227,038	357,371
	1999		
26	Additions	9,451	13,315
27	Retirements	0	0
28	Adjustments	0	0
29	12/31/99 Balance	236,489	370,686

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

Florida Public Service Commission

JS - Kings Cove  
Docket No. 060368-WS

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

Projected Test Year Ending 12/31/07

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
2000			
30	Additions	0	0
31	Retirements	0	0
32	Adjustments	0	0
33	12/31/00 Balance	<u>236,489</u>	<u>370,686</u>
2001			
34	Additions	34,094	16,367
35	Retirements	0	0
36	Adjustments	0	0
37	12/31/01 Balance	<u>270,583</u>	<u>387,053</u>
2002			
38	Additions	58,079	9,626
39	Retirements	0	(200)
40	Adjustments	0	0
41	12/31/02 Balance	<u>328,662</u>	<u>396,479</u>
2003			
42	Additions	4,632	428
43	Retirements	(9,451)	(13,804)
44	Adjustments	0	0
45	12/31/03 Balance	<u>323,843</u>	<u>383,103</u>
2004			
46	Additions	28,706	23,316
47	Retirements	0	0
48	Adjustments	0	0
49	12/31/04 Balance	<u>352,549</u>	<u>406,419</u>
2005			
50	Additions	10,857	21,952
51	Retirements	(241)	(428)
52	Adjustments	(51,955)	2,266
53	12/31/05 Balance	<u>311,210</u>	<u>430,209</u>
2006			
54	Additions	22,328	94,499
55	Retirements	(2,912)	(13,563)
56	Adjustments	5,942	5,712
57	12/31/06 Balance	<u>336,568</u>	<u>516,857</u>
2007			
58	Additions	13,624	14,000
59	Retirements	(2,456)	(2,773)
60	Adjustments	2,913	2,801
61	12/31/07 Balance	<u>350,650</u>	<u>530,885</u>

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

GA



Schedule of Sewer Plant in Service By Primary Account- 2005 Adjustments to UPIS-2005													Florida Public Service Commission		
JS - Kings Cove - Sewer Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]													Schedule: A-6 Page: 8 of 8 Preparer: <name>		
Explanation: Provide Adjustments to UPIS for 2005															
Line No.	Acct No.	(1) Account Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Average Adjustment
1		INTANGIBLE PLANT													
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT													
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT													
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT													
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	(213,237)	(213,237)	(213,237)	(213,665)	(213,237)	(213,237)	(213,237)	0	0	0	0	0	(114,853)
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT													
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT													
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT													
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.72	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	(213,237)	(213,237)	(213,237)	(213,665)	(213,237)	(213,237)	(213,237)	0	0	0	0	0	(114,853)

F/

Schedule of Sewer Plant in Service By Primary Account- 2005

Table with columns: Line No., Account Name, and multiple columns of Balance values (1991-2005). Rows include categories like 'RECLAIMED WATER TREATMENT PLANT' and 'GENERAL PLANT'. A large black redaction covers the table body.

Adjusted UPS Balances- 2005

DocKet No. 060368-W5  
Schedule Year Ended: 2005

Historic [X] or Projected [ ]  
and 13 month averages

Explanation: Provide the adjusted UPS Book Balances per books for the period 12/31/04 through 12/31/05

Schedule: UPS 2005 - Workpapers  
Page: 8 of 11  
Preparer: <name>

Schedule of Sewer Plant in Service By Primary Account- 2005

Florida Public Service Commission



Schedule of Sewer Plant in Service By Primary Account- 2006													Florida Public Service Commission			
CWIP to Plant July through December 2006													Schedule:	A-6		
JS - Kings Cove - Sewer Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]													Page:	6 of 8		
Explanation: Provide CWIP amounts closing to plant during 2006 =input field													Preparer:	<name>		
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) 2006 Total
	AccountName								Jun	Jul	Aug	Sep	Oct	Nov	Dec	
1	INTANGIBLE PLANT															0
2	351.1 Organization															0
3	352.1 Franchises															0
4	389.1 Other Plant & Misc. Equipment															0
5	COLLECTION PLANT															0
6	353.2 Land & Land Rights															0
7	354.2 Structures & Improvements															0
8	355.2 Power Generation Equipment															0
9	360.2 Collection Sewers - Force								3,333			3,333			3,333	9,999
10	361.2 Collection Sewers - Gravity														5,000	5,000
11	362.2 Special Collecting Structures															0
12	363.2 Services to Customers															0
13	364.2 Flow Measuring Devices															0
14	365.2 Flow Measuring Installations															0
15	389.2 Other Plant & Misc. Equipment															0
16	SYSTEM PUMPING PLANT															0
17	353.3 Land & Land Rights															0
18	354.3 Structures & Improvements															0
19	355.3 Power Generation Equipment															0
20	370.3 Receiving Wells															0
21	371.3 Pumping Equipment															0
22	389.3 Other Plant & Misc. Equipment															0
23	TREATMENT AND DISPOSAL PLANT															0
24	353.4 Land & Land Rights															0
25	354.4 Structures & Improvements								26,500			26,500			26,500	79,500
26	355.4 Power Generation Equipment															0
27	380.4 Treatment & Disposal Equipment															0
28	381.4 Plant Sewers															0
29	382.4 Outfall Sewer Lines															0
30	389.4 Other Plant & Misc. Equipment															0
31	RECLAIMED WATER TREATMENT PLANT															0
32	353.5 Land & Land Rights															0
33	354.5 Structures & Improvements															0
34	355.5 Power Generation Equipment															0
35	371.5 Pumping Equipment															0
36	374.5 Reuse Distribution Reservoirs															0
37	380.5 Treatment & Disposal Equipment															0
38	381.5 Plant Sewers															0
39	389.5 Other Plant & Misc. Equipment															0
40	RECLAIMED WATER DISTRIBUTION PLANT															0
41	352.6 Franchises															0
42	353.6 Land & Land Rights															0
43	354.6 Structures & Improvements															0
44	355.6 Power Generation Equipment															0
45	366.6 Reuse Services															0
46	367.6 Reuse Meters & Meter installations															0
47	371.6 Pumping Equipment															0
48	375.6 Reuse Transmission & Distr. Sys.															0
49	389.6 Other Plant & Misc. Equipment															0
50	GENERAL PLANT															0
51	353.7 Land & Land Rights															0
52	354.7 Structures & Improvements															0
53	390.7 Office Furniture & Equipment															0
54	390.72 Computer Equipment															0
55	391.7 Transportation Equipment															0
56	392.7 Stores Equipment															0
57	393.7 Tools, Shop & Garage Equipment															0
58	394.7 Laboratory Equipment															0
59	395.7 Power Operated Equipment															0
60	396.7 Communication Equipment															0
61	397.7 Miscellaneous Equipment															0
62	398.7 Other Tangible Plant															0
63	TOTAL								29,833	0	0	29,833	0	0	34,833	94,499

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Schedule of Sewer Plant in Service By Primary Account- 2006										Florida Public Service Commission								
Retirements																		
JS - Kings Cove - Sewer										Schedule: A-6								
Docket No. 060368-WS										Page: 7 of 8								
Schedule Year Ended: 2006										Preparer: <name>								
Historic [x] or Projected [x]																		
										=input field								
Explanation: Provide planned Retirements for 2006.																		
(1)										(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Line No.	Acct No.	AccountName								Jun	Jul	Aug	Sep	Oct	Nov	Dec	Totals	
1		INTANGIBLE PLANT																0
2	351.1	Organization																0
3	352.1	Franchises																0
4	389.1	Other Plant & Misc. Equipment																0
5		COLLECTION PLANT																
6	353.2	Land & Land Rights																0
7	354.2	Structures & Improvements																0
8	355.2	Power Generation Equipment																0
9	360.2	Collection Sewers - Force																0
10	361.2	Collection Sewers - Gravity								(419)			(419)			(419)	(1,257)	
11	362.2	Special Collecting Structures										N/A						0
12	363.2	Services to Customers																0
13	364.2	Flow Measuring Devices																0
14	365.2	Flow Measuring Installations																0
15	389.2	Other Plant & Misc. Equipment																0
16		SYSTEM PUMPING PLANT																
17	353.3	Land & Land Rights																0
18	354.3	Structures & Improvements																0
19	355.3	Power Generation Equipment																0
20	370.3	Receiving Wells																0
21	371.3	Pumping Equipment																0
22	389.3	Other Plant & Misc. Equipment																0
23		TREATMENT AND DISPOSAL PLANT																
24	353.4	Land & Land Rights																0
25	354.4	Structures & Improvements								(4,102)			(4,102)			(4,102)	(12,306)	
26	355.4	Power Generation Equipment																0
27	380.4	Treatment & Disposal Equipment																0
28	381.4	Plant Sewers																0
29	382.4	Outfall Sewer Lines																0
30	389.4	Other Plant & Misc. Equipment																0
31		RECLAIMED WATER TREATMENT PLANT																
32	353.5	Land & Land Rights																0
33	354.5	Structures & Improvements																0
34	355.5	Power Generation Equipment																0
35	371.5	Pumping Equipment																0
36	374.5	Reuse Distribution Reservoirs																0
37	380.5	Treatment & Disposal Equipment																0
38	381.5	Plant Sewers																0
39	389.5	Other Plant & Misc. Equipment																0
40		RECLAIMED WATER DISTRIBUTION PLANT																
41	352.6	Franchises																0
42	353.6	Land & Land Rights																0
43	354.6	Structures & Improvements																0
44	355.6	Power Generation Equipment																0
45	366.6	Reuse Services																0
46	367.6	Reuse Meters & Meter Installations																0
47	371.6	Pumping Equipment																0
48	375.6	Reuse Transmission & Distr. Sys.																0
49	389.6	Other Plant & Misc. Equipment																0
50		GENERAL PLANT																
51	353.7	Land & Land Rights																0
52	354.7	Structures & Improvements																0
53	390.7	Office Furniture & Equipment																0
54	390.72	Computer Equipment																0
55	391.7	Transportation Equipment																0
56	392.7	Stores Equipment																0
57	393.7	Tools, Shop & Garage Equipment																0
58	394.7	Laboratory Equipment																0
59	395.7	Power Operated Equipment																0
60	396.7	Communication Equipment																0
61	397.7	Miscellaneous Equipment																0
62	398.7	Other Tangible Plant																0
63		TOTAL								(4,521)	0	0	(4,521)	0	0	(4,521)	(13,563)	

Schedule of Sewer Plant in Service By Primary Account- 2006													Florida Public Service Commission			
Adjustments to UPIS-2006													Schedule: A-6			
JS - Kings Cove - Sewer													Page: 8 of 8			
Docket No. 060368-WS													Preparer: <name>			
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Account Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jun thru Dec	Total
1		INTANGIBLE PLANT														
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment														0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.72	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant														0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Plant in Service By Primary Account- 2006														Florida Public Service Commission		
Adjusted UPIS Balances- 2006														Schedule: A-6		
JS - Kings Cove - Sewer														Page: after pg 8		
Docket No. 060368-WS														Preparer: <name>		
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Explanation: Provide the Adjusted UPIS Balances per books for the period 12/31/05 through 12/31/06 and 13 month averages																
Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	40,000	40,000	40,000	40,000	40,000	40,000	42,914	42,914	42,914	45,828	45,828	45,828	48,742	42,690
10	361.2	Collection Sewers - Gravity	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,197	28,582
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	626	626	626	626	626	626	626	626	626	626	626	626	626	626
21	371.3	Pumping Equipment	28,738	28,738	28,738	28,738	28,738	28,738	28,738	28,738	28,738	28,738	28,738	28,738	28,738	28,738
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314
25	354.4	Structures & Improvements	235,948	235,948	235,948	235,948	235,948	235,948	258,346	258,346	258,346	280,744	280,744	280,744	303,142	256,623
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	12,535	12,535	12,535	12,535	12,535	12,535	12,535	12,535	12,535	12,535	12,535	12,535	12,535	12,535
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	251	251	251	251	251	251	251	251	251	251	251	251	251	251
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.72	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835
62	398.7	Other Tangible Plant	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089
63		TOTAL	427,943	427,943	427,943	427,943	427,943	427,943	453,255	453,255	453,255	478,567	478,567	478,567	508,879	451,693





Schedule of Sewer Plant in Service By Primary Account- 2007														Florida Public Service Commission		
CWIP to Plant July through December 2007																
														=input field		
JS - Kings Cove - Sewer														Schedule: A-6		
Docket No. 060368-WS														Page: 6 of 8		
Schedule Year Ended: 2007														Preparer: <name>		
Historic [ ] or Projected [x]																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Total 2007
1		INTANGIBLE PLANT														
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity			250				250			250			250	1,000
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment									10,000					10,000
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment			750				750			750			750	3,000
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.72	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant														0
63		TOTAL		0	0	1,000	0	0	1,000	0	10,000	1,000	0	0	1,000	14,000

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Schedule of Sewer Plant in Service By Primary Account- 2007 Retirements- 2007													Florida Public Service Commission			
JS - Kings Cove - Sewer Docket No. 060368-WS Schedule Year Ended: 2007 Historic [ ] or Projected [x ]													Schedule: A-6 Page: 7 of 8 Preparer: <name>			
Explanation: Provide planned 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) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity			(31)				(31)						(31)	(124)
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment									(1,973)					(1,973)
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment			(169)				(169)						(169)	(676)
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.72	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant														0
63		TOTAL		0	0	(200)	0	0	(200)	0	(1,973)	(200)	0	0	(200)	(2,773)

Schedule of Sewer Plant in Service By Primary Account- 2007 Adjustments to UPIS-2007													Florida Public Service Commission			
JS - Kings Cove - Sewer Docket No. 060368-WS Schedule Year Ended: 2007 Historic [ ] or Projected [ x ]													Schedule: A-6 Page: 8 of 8 Preparer: <name>			
Explanation: Provide Adjustments to UPIS for 2007																
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														
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														0
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														0
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment														0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														0
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														0
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														0
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														0
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.72	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant														0
63		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0









Schedule of Sewer Accumulated Depreciation By Primary Account- 2006													Florida Public Service Commission			
Monthly Accumulated Depreciation Balances- per books- 2006																
JS - Kings Cove - Sewer      108      6395      ASI      JS - Kings Cove - Sewer Docket No. 060368-W5      Explanation: Provide Accumulated Depreciation balances by account for the period Schedule Year Ended: 2006      beginning 12/31/05 through 12/31/06, and 13 month averages for 2006 Historic [x] or Projected [x]													Schedule: A-10			
													Page: 2 of 8			
													Preparer: <name>			
Line No	Acct No	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	207	218	229	240	251	262								
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	17,520	17,643	17,767	17,890	18,013	18,137								
10	361.2	Collection Sewers - Gravity	1,062	1,121	1,474	1,828	2,181	2,534								
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	2,322	2,334	2,346	2,358	2,370	2,382								
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	50	52	54	56	59	61								
21	371.3	Pumping Equipment	9,938	10,098	10,257	10,417	10,577	10,737								
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	147,154	147,882	148,609	149,337	150,064	150,792								
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	2,229	2,299	2,365	2,432	2,498	2,564								
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	12	13	14	15	16	17								
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.72	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	38,368	38,708	39,049	39,389	39,729	40,069								
62	398.7	Other Tangible Plant	674	742	809	876	944	1,011								
63		TOTAL	228,500	230,073	231,937	233,801	235,665	237,529								

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

**Florida Public Service Commission**

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

Schedule: A-8  
Page: 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
<b>The balances for this system begin with the date that rate base was last established by PSC</b>			
1	12/31/92 Balance		
	1993		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/93 Balance		0
	1994		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/94 Balance		0
	1995		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/95 Balance		0
	1996		
14	Additions		
15	Retirements		
16	Adjustments		
17	12/31/96 Balance		0
	1997		
18	Additions		
19	Retirements		
20	Adjustments		
21	12/31/97 Balance	63,724	115,513
	1998		
22	Additions	7,256	10,577
23	Retirements	0	0
24	Adjustments	0	0
25	12/31/98 Balance	70,980	126,090
	1999		
26	Additions	7,372	11,231
27	Retirements	0	0
28	Adjustments	0	0
29	12/31/99 Balance	78,352	137,321

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

**Florida Public Service Commission**

**JS - Kings Cove**

**Docket No. 060368-WS**

Projected Test Year Ending 12/31/07

Schedule: A-8

Page: 2 of 2

Preparer: Robert M. Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
2000			
30	Additions	7,496	11,397
31	Retirements	0	0
32	Adjustments	0	0
33	12/31/00 Balance	85,848	148,718
2001			
34	Additions	9,591	11,597
35	Retirements	0	0
36	Adjustments	0	0
37	12/31/01 Balance	95,439	160,315
2002			
38	Additions	13,961	17,885
39	Retirements	0	(1)
40	Adjustments	0	0
41	12/31/02 Balance	109,400	178,199
2003			
42	Additions	14,596	16,933
43	Retirements	(969)	(1,854)
44	Adjustments	0	0
45	12/31/03 Balance	123,027	193,278
2004			
46	Additions	17,374	17,036
47	Retirements	0	1
48	Adjustments	2	0
49	12/31/04 Balance	140,403	210,315
2005			
50	Additions	16,104	18,613
51	Retirements	(241)	(428)
52	Adjustments	(22,594)	(9,457)
53	12/31/05 Balance	133,672	219,043
2006			
54	Additions	12,800	18,577
55	Retirements	(2,912)	(13,563)
56	Adjustments	595	572
57	12/31/06 Balance	144,155	224,629
2007			
58	Additions	12,206	18,120
59	Retirements	(2,456)	(2,773)
60	Adjustments	1,660	1,596
61	12/31/07 Balance	155,565	241,572

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

























Schedule of Sewer Accumulated Depreciation By Primary Account- 2006

Florida Public Service Commission

Adjustments to Accumulated Depreciation-2006

=input field

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

JS - Kings Cove - Sewer  
Docket No. 060368-WS  
Schedule Year Ended: 2006  
Historic (x) or Projected (x)

Explanation: Provide Adjustments to the Accumulated Depreciation Balances

Line No.	Acct No.	AccountName	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) Total
1		INTANGIBLE PLANT													
2	351.1	Organization													0
3	352.1	Franchises													0
4	389.1	Other Plant & Misc. Equipment													0
5		COLLECTION PLANT													
6	353.2	Land & Land Rights													0
7	354.2	Structures & Improvements													0
8	355.2	Power Generation Equipment													0
9	360.2	Collection Sewers - Force													0
10	361.2	Collection Sewers - Gravity													0
11	362.2	Special Collecting Structures													0
12	363.2	Services to Customers													0
13	364.2	Flow Measuring Devices													0
14	365.2	Flow Measuring Installations													0
15	389.2	Other Plant & Misc. Equipment													0
16		SYSTEM PUMPING PLANT													
17	353.3	Land & Land Rights													0
18	354.3	Structures & Improvements													0
19	355.3	Power Generation Equipment													0
20	370.3	Receiving Wells													0
21	371.3	Pumping Equipment													0
22	389.3	Other Plant & Misc. Equipment													0
23		TREATMENT AND DISPOSAL PLANT													
24	353.4	Land & Land Rights													0
25	354.4	Structures & Improvements													0
26	355.4	Power Generation Equipment													0
27	380.4	Treatment & Disposal Equipment													0
28	381.4	Plant Sewers													0
29	382.4	Outfall Sewer Lines													0
30	389.4	Other Plant & Misc. Equipment													0
31		RECLAIMED WATER TREATMENT PLANT													
32	353.5	Land & Land Rights													0
33	354.5	Structures & Improvements													0
34	355.5	Power Generation Equipment													0
35	371.5	Pumping Equipment													0
36	374.5	Reuse Distribution Reservoirs													0
37	380.5	Treatment & Disposal Equipment													0
38	381.5	Plant Sewers													0
39	389.5	Other Plant & Misc. Equipment													0
40		RECLAIMED WATER DISTRIBUTION PLANT													
41	352.6	Franchises													0
42	353.6	Land & Land Rights													0
43	354.6	Structures & Improvements													0
44	355.6	Power Generation Equipment													0
45	366.6	Reuse Services													0
46	367.6	Reuse Meters & Meter Installations													0
47	371.6	Pumping Equipment													0
48	375.6	Reuse Transmission & Distr. Sys.													0
49	389.6	Other Plant & Misc. Equipment													0
50		GENERAL PLANT													
51	353.7	Land & Land Rights													0
52	354.7	Structures & Improvements													0
53	390.7	Office Furniture & Equipment													0
54	390.72	Computer Equipment													0
55	391.7	Transportation Equipment													0
56	392.7	Stores Equipment													0
57	393.7	Tools, Shop & Garage Equipment													0
58	394.7	Laboratory Equipment													0
59	395.7	Power Operated Equipment													0
60	396.7	Communication Equipment													0
61	397.7	Miscellaneous Equipment													0
62	398.7	Other Tangible Plant													0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2007													Florida Public Service Commission				
Adjustments to Accumulated Depreciation-2007																	
													=input field				
JS - Kings Cove - Sewer													Schedule: A-10				
Docket No. 060368-WS													Page: 8 of 8				
Schedule Year Ended: 2007													Preparer: <name>				
Historic [ ] or Projected [x]																	
Line No	Acct No	AccountName	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
					Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1		INTANGIBLE PLANT															0
2	351.1	Organization															0
3	352.1	Franchises															0
4	389.1	Other Plant & Misc. Equipment															0
5		COLLECTION PLANT															0
6	353.2	Land & Land Rights															0
7	354.2	Structures & Improvements															0
8	355.2	Power Generation Equipment															0
9	360.2	Collection Sewers - Force															0
10	361.2	Collection Sewers - Gravity															0
11	362.2	Special Collecting Structures															0
12	363.2	Services to Customers															0
13	364.2	Flow Measuring Devices															0
14	365.2	Flow Measuring Installations															0
15	389.2	Other Plant & Misc. Equipment															0
16		SYSTEM PUMPING PLANT															0
17	353.3	Land & Land Rights															0
18	354.3	Structures & Improvements															0
19	355.3	Power Generation Equipment															0
20	370.3	Receiving Wells															0
21	371.3	Pumping Equipment															0
22	389.3	Other Plant & Misc. Equipment															0
23		TREATMENT AND DISPOSAL PLANT															0
24	353.4	Land & Land Rights															0
25	354.4	Structures & Improvements															0
26	355.4	Power Generation Equipment															0
27	380.4	Treatment & Disposal Equipment															0
28	381.4	Plant Sewers															0
29	382.4	Outfall Sewer Lines															0
30	389.4	Other Plant & Misc. Equipment															0
31		RECLAIMED WATER TREATMENT PLANT															0
32	353.5	Land & Land Rights															0
33	354.5	Structures & Improvements															0
34	355.5	Power Generation Equipment															0
35	371.5	Pumping Equipment															0
36	374.5	Reuse Distribution Reservoirs															0
37	380.5	Treatment & Disposal Equipment															0
38	381.5	Plant Sewers															0
39	389.5	Other Plant & Misc. Equipment															0
40		RECLAIMED WATER DISTRIBUTION PLANT															0
41	352.6	Franchises															0
42	353.6	Land & Land Rights															0
43	354.6	Structures & Improvements															0
44	355.6	Power Generation Equipment															0
45	366.6	Reuse Services															0
46	367.6	Reuse Meters & Meter Installations															0
47	371.6	Pumping Equipment															0
48	375.6	Reuse Transmission & Distr. Sys.															0
49	389.6	Other Plant & Misc. Equipment															0
50		GENERAL PLANT															0
51	353.7	Land & Land Rights															0
52	354.7	Structures & Improvements															0
53	390.7	Office Furniture & Equipment															0
54	390.72	Computer Equipment															0
55	391.7	Transportation Equipment															0
56	392.7	Stores Equipment															0
57	393.7	Tools, Shop & Garage Equipment															0
58	394.7	Laboratory Equipment															0
59	395.7	Power Operated Equipment															0
60	396.7	Communication Equipment															0
61	397.7	Miscellaneous Equipment															0
62	398.7	Other Tangible Plant															0
63		TOTAL			0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2005													Florida Public Service Commission		
CIAC Balances per Books- 2005													Schedule:	A-9	
JS - Kings Cove - Sewer		271	6395	ASI	JS - Kings Cove - Sewer								Page:	2 of	
Docket No. 060368-WS		Explanation: Provide the CIAC Balances by month by Classification											Preparer:	<name>	
Schedule Year Ended: 2005		for 2005													
Historic [x] or Projected [ ]															
(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	Treatment & Disposal Equipm	158,530	158,530	158,530	158,830	158,830	158,830	159,130	159,130	159,130	159,130	158,130	159,130	159,130	158,922
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	1,000	1,000	1,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	1,308
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	158,530	158,530	158,530	159,830	159,830	159,830	161,130	161,130	161,130	161,130	161,130	161,130	161,130	160,230
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist M	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Sewer CIAC	158,530	158,530	158,530	159,830	159,830	159,830	161,130	161,130	161,130	161,130	161,130	161,130	161,130	160,230

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

Florida Public Service Commission

Test Year Average balance

JS - Kings Cove

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: A-12

Page: 2 of 5

Preparer: Robert M. Griffin

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

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

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Schedule of Sewer Contributions In Aid of Construction by Classification- 2006							
CIAC Balances per Books- 2006							
					=input field		
JS - Kings Cove - Sewer		271	6395	ASI	JS - Kings Cove - Sewer		
Docket No. 060368-WS							
Schedule Year Ended: 2006							
Historic [ ] or Projected [X]							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	Prior Year 12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06
Cash CIAC:							
1	Treatment & Disposal Equipm	159,130	159,130	159,130	159,130	159,430	159,430
2	Meter Fees	0	0	0	0	0	0
3	Main Extension Charge	2,000	2,000	2,000	2,000	3,000	3,000
4	Service Installation Fees	0	0	0	0	0	0
5	Total Cash CIAC	161,130	161,130	161,130	161,130	162,430	162,430
Property CIAC:							
6	Structures & Improvements	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0
13	Reuse Transmission & Dist M	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0
12	Total Sewer CIAC	161,130	161,130	161,130	161,130	162,430	162,430

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

**Florida Public Service Commission**

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

Schedule: A-11  
Page: 1 of 2  
Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin with the date that rate base was last established by PSC</b>			
1	12/31/92 Balance		
	1993		
2	Additions		
3	Adjustments		
4	12/31/93 Balance		0
	1994		
5	Additions		
6	Adjustments		
7	12/31/94 Balance		0
	1995		
8	Additions		
9	Adjustments		
10	12/31/95 Balance		0
	1996		
11	Additions		
12	Adjustments		
13	12/31/96 Balance		0
	1997		
14	Additions		
15	Adjustments		
16	12/31/97 Balance	92,213	158,530
	1998		
17	Additions	0	0
18	Adjustments	0	0
19	12/31/98 Balance	92,213	158,530
	1999		
20	Additions	0	0
21	Adjustments	0	0
22	12/31/99 Balance	92,213	158,530

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

**Florida Public Service Commission**

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

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
2000			
23	Additions	1,400	0
24	Adjustments	0	0
25	12/31/00 Balance	93,613	158,530
2001			
26	Additions	300	0
27	Adjustments	0	0
28	12/31/01 Balance	93,913	158,530
2002			
29	Additions	0	0
30	Adjustments	0	0
31	12/31/02 Balance	93,913	158,530
2003			
32	Additions	100	0
33	Adjustments	0	0
34	12/31/03 Balance	94,013	158,530
2004			
35	Additions	650	0
36	Adjustments	0	0
37	12/31/04 Balance	94,663	158,530
2005			
38	Additions	1,375	2,600
39	Adjustments	4,525	7,585
40	12/31/05 Balance	100,563	168,715
2006			
41	Additions	1,800	2,599
42	Adjustments	0	0
43	12/31/06 Balance	102,363	171,314
2007			
44	Additions	0	0
45	Adjustments	0	0
46	12/31/07 Balance	102,363	171,314

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

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

Florida Public Service Commission

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

=input field

Explanation: Calculate CIAC at 12/31/04 based on W/Ps

Schedule: A-12  
 Page:  
 Preparer:

	Cronin Jackson 12/31/04	Cronin Jackson 12/31/04	Categories-lines 24 to 35 below
Cash CIAC:			
1 Capacity Charges 271.1		0	Water Treatment Equipment
2 Meter Fees		0	Meter Fees
3 CIAC-1999 Acquisition	158,530	158,530	Water Treatment Equipment
4 Unclaimed Refunds		0	Water Treatment Equipment
5 Main Ext Charge		0	Main Extension Charge
6 Serv Install Charge		0	Service Installation Charge
7 Total Cash CIAC	158,530	158,530	
Property CIAC 271.5 271.5			
8 Structures & Improvements 330.4		0	Structures & Improvements
9 Collection Sewers- Force		0	Collection Sewers- Force
10 Collection Sewers- Gravity		0	Collection Sewers- Gravity
11 Services to Customers		0	Services to Customers
12 Lift Stations		0	Lift Stations
13 Pumping Equipment		0	Pumping Equipment
14 Reuse Services		0	Reuse Services
15 Reuse Transmission & Dist Mains		0	Reuse Transmission & Dist Mains
16 Other Plant Misc Equip		0	Other Plant Misc Equip
17 Total Property CIAC	0	0	
18 Total Water CIAC	158,530	158,530	

Explanation: Rearrange the Categories shown above into new Categories that combine certain data

Line No.	Description	New Categories as Calculated
	Cash CIAC:	
19	Water Treatment Equipment	158,530
20	Meter Fees	0
21	Main Extension Charge	0
22	Service Installation Fees	0
23	Total Cash CIAC	158,530
	Property CIAC:	
24	Structures & Improvements	0
25	Collection Sewers- Force	0
26	Collection Sewers- Gravity	0
27	Services to Customers	0
28	Lift Stations	0
29	Pumping Equipment	0
30	Reuse Services	0
31	Reuse Transmission & Dist Mains	0
32	Other Plant Misc Equip	0
33	Total Property CIAC	0
34	Total Water CIAC	158,530

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Florida Public Service Commission  
 Schedule A-5  
 Page: 8 of 8  
 <name>

Schedule: A-5  
 Preparer: <name>  
 Preparer: <name>

Ad for Rate Case

Explanation: Provide Adjustments to CIAC for 2005 per books

Historic [X] or Projected [ ]

Line	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
12	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:														
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Water Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
1	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash CIAC:														
(1)		(2)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

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Florida Public Service Commission  
 Schedule A-5  
 Page: 8 of 8  
 <name>

Schedule: A-5  
 Preparer: <name>  
 Preparer: <name>

Ad for Rate Case

Explanation: Additions to CIAC by Month for use in calculating the Book balances (not otherwise readily available) balances tied to Annual Reports

Historic [X] or Projected [ ]

Line	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
16	Total Sewer CIAC	0	0	1,300	0	0	1,300	0	0	0	0	0	0	2,600
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:														
5	Total Cash CIAC	0	0	1,300	0	0	1,300	0	0	0	0	0	0	2,600
4	Service Installation Fees	363	0	0	0	0	0	0	0	0	0	0	0	363
3	Main Extension Charge	361	0	1,300	0	0	0	0	0	0	0	0	0	2,000
2	Water Fees	357	0	0	0	0	0	0	0	0	0	0	0	357
1	Treatment & Disposal Equipment	380	0	0	0	0	0	0	0	0	0	0	0	380
Cash CIAC:														
(1)		(2)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

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Schedule of Sewer Contributions in Aid of Construction by Classification - 2005														
Adjusted CIAC Balances - 2005														
JS - Kings Cove - Sewer														
Docklet No. 060368-W5														
Schedule Year Ended: 2005														
Historic [x] or Projected [ ]														
Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Prior Year	12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average
Description	Balance													
1	166,115	166,115	166,415	166,415	166,415	166,715	166,715	166,715	166,715	166,715	166,715	166,715	166,715	166,924
Cash CIAC														
Water Treatment Equipment	158,530	166,115	166,415	166,415	166,415	166,715	166,715	166,715	166,715	166,715	166,715	166,715	166,715	165,924
2	0	0	0	1,000	1,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0
Water Fees														
3	0	0	0	0	0	0	0	0	0	0	0	0	0	1,308
Main Extension Charge														
4	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Installation Fees														
5	158,530	166,115	167,415	167,415	167,415	168,715	168,715	168,715	168,715	168,715	168,715	168,715	168,715	167,232
Total Cash CIAC														
Property CIAC:														
6	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Structures & Improvements														
7	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Collection Sewers- Force														
8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Collection Sewers- Gravity														
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Services to Customers														
10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lift Stations														
11	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Pumping Equipment														
12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reuse Services														
13	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reuse Transmission & Dist M														
14	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Plant Misc Equip														
11	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Property CIAC														
12	158,530	166,115	167,415	167,415	167,415	168,715	168,715	168,715	168,715	168,715	168,715	168,715	168,715	167,232
Total Sewer CIAC														

Schedule: A-5  
 Page: 4 of 8  
 Preparer: <name>  
 Florida Public Service Commission

Explanation: Provides Rate case adjusted CIAC balances by account for 2005  
 Equals Book Balances plus accumulated Rate Case Adjustments above

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

Test Year Average balance

**JS - Kings Cove**

**Docket No. 060368-WS**

Test Year Ending 12/31/05

**Florida Public Service Commission**

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
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	94,663	98,763	98,763	99,063	99,063	99,063	99,363	99,363	99,363	99,363	99,363	99,363	99,363	98,840
2	Meter Fees	0	0	0	100	100	100	200	200	200	200	200	200	200	131
3	Main Extension Charge	0	0	0	500	500	500	1,000	1,000	1,000	1,000	1,000	1,000	1,000	654
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	<b>Total Cash CIAC</b>	<b>94,663</b>	<b>98,763</b>	<b>98,763</b>	<b>99,663</b>	<b>99,663</b>	<b>99,663</b>	<b>100,563</b>	<b>100,563</b>	<b>100,563</b>	<b>100,563</b>	<b>100,563</b>	<b>100,563</b>	<b>100,563</b>	<b>99,625</b>
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	<b>Total Property CIAC</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
12	<b>Total Water CIAC</b>	<b>94,663</b>	<b>98,763</b>	<b>98,763</b>	<b>99,663</b>	<b>99,663</b>	<b>99,663</b>	<b>100,563</b>	<b>100,563</b>	<b>100,563</b>	<b>100,563</b>	<b>100,563</b>	<b>100,563</b>	<b>100,563</b>	<b>99,625</b>
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	158,530	166,115	166,115	166,415	166,415	166,415	166,715	166,715	166,715	166,715	166,715	166,715	166,715	165,924
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	1,000	1,000	1,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	1,308
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	<b>Total Cash CIAC</b>	<b>158,530</b>	<b>166,115</b>	<b>166,115</b>	<b>167,415</b>	<b>167,415</b>	<b>167,415</b>	<b>168,715</b>	<b>168,715</b>	<b>168,715</b>	<b>168,715</b>	<b>168,715</b>	<b>168,715</b>	<b>168,715</b>	<b>167,232</b>
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	<b>Total Property CIAC</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
28	<b>Total Sewer CIAC</b>	<b>158,530</b>	<b>166,115</b>	<b>166,115</b>	<b>167,415</b>	<b>167,415</b>	<b>167,415</b>	<b>168,715</b>	<b>168,715</b>	<b>168,715</b>	<b>168,715</b>	<b>168,715</b>	<b>168,715</b>	<b>168,715</b>	<b>167,232</b>

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2006

Florida Public Service Commission

Adjustments to CIAC-2006

=input field

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

JS - Kings Cove - Sewer

Explanation: Additions to CIAC by Month for use in calculating the Book balances (not otherwise readily available) balances tied to Annual Reports

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

Line No.	(1) Description	(2) CIAC Acct	(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
<b>Cash CIAC:</b>															
1	Treatment & Disposal Equipm	380	0	0	0	300	0	0	0	100	0	0	0	100	600
2	Meter Fees	367	0	0	0	0	0	0	0	0	0	0	0	333	0
3	Main Extension Charge	361	0	0	0	1,000	0	0	0	0	0	0	0	0	1,999
4	Service Installation Fees	363	0	0	0	0	0	0	0	0	0	0	0	0	0
5	<b>Total Cash CIAC</b>		0	0	0	1,300	0	433	0	0	433	0	0	433	2,599
<b>Property CIAC:</b>															
6	Structures & Improvements														0
7	Collection Sewers- Force														0
8	Collection Sewers- Gravity														0
9	Services to Customers														0
10	Lift Stations														0
11	Pumping Equipment														0
12	Reuse Services														0
13	Reuse Transmission & Dist Mains														0
14	Other Plant Misc Equip														0
11	<b>Total Property CIAC</b>		0	0	0	0	0	0	0	0	0	0	0	0	0
12	<b>Total Sewer CIAC</b>		0	0	0	1,300	0	433	0	0	433	0	0	433	2,599

Schedule of Sewer Contributions in Aid of Construction by Classification- 2006

Florida Public Service Commission

Adjustments to CIAC-2005

=input field

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

JS - Kings Cove - Sewer

Explanation: Provide Adjustments to CIAC for 2006 per books

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

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
<b>Cash CIAC:</b>															
1	Treatment & Disposal Equipment														0
2	Meter Fees														0
3	Main Extension Charge														0
4	Service Installation Fees														0
5	<b>Total Cash CIAC</b>		0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Property CIAC:</b>															
6	Structures & Improvements														0
7	Collection Sewers- Force														0
8	Collection Sewers- Gravity														0
9	Services to Customers														0
10	Lift Stations														0
11	Pumping Equipment														0
12	Reuse Services														0
13	Reuse Transmission & Dist Mains														0
14	Other Plant Misc Equip														0
11	<b>Total Property CIAC</b>		0	0	0	0	0	0	0	0	0	0	0	0	0
12	<b>Total Sewer CIAC</b>		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Contributions in Aid of Construction by Classification - 2006												Florida Public Service Commission				
Adjusted CIAC Balances - 2006												Schedule: A-5				
JS - Kings Cove - Sewer												Page: 4 of 6				
Docket No. 060368-W5												Preparer:				
Schedule Year Ended: 2006																
Historic [ ] or Projected [X]																
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Prior Year												Est Year End	Average	Balance
		12/31/05	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	12/31/06	
Explanation: Provide Adjusted CIAC balances by account for 2006																
Cash CIAC:																
1	Treatment & Disposal Equipm	166,715	166,715	166,715	166,715	166,715	167,015	167,015	167,115	167,115	167,215	167,215	167,215	167,215	167,315	167,015
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	2,000	2,000	2,000	2,000	2,000	3,000	3,000	3,333	3,333	3,666	3,666	3,666	3,999	3,000	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	168,715	168,715	168,715	168,715	168,715	170,015	170,015	170,448	170,448	170,881	170,881	170,881	170,881	171,314	170,015
Property CIAC:																
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sweets- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sweets- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist M	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	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 Sewer CIAC	168,715	168,715	168,715	168,715	168,715	170,015	170,015	170,448	170,448	170,881	170,881	170,881	170,881	171,314	170,015

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

**Florida Public Service Commission**

Test Year Average balance

**JS - Kings Cove**

Schedule: A-12

**Docket No. 060368-WS**

Page: 4 of 5

Test Year Ending 12/31/06

Preparer: Robert M. Griffin

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

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

CSA

Schedule of Sewer Contributions in Aid of Construction by Classification- 2007															Florida Public Service Commission
Adjustments to CIAC-2007															=input field
JS - Kings Cove - Sewer															Schedule: A-5
Docket No. 060368-WS															Page: 8 of 8
Schedule Year Ended: 2007															Preparer: <name>
Historic [ ] or Projected [X]															
Explanation: Additions to CIAC by Month for use in calculating the Book balances (not otherwise readily available) balances tied to Annual Reports															
Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
Cash CIAC:		CIAC Acct													
1	Treatment & Disposal Equipm	380													0
2	Meter Fees	367													0
3	Main Extension Charge	361													0
4	Service Installation Fees	363													0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Structures & Improvements														0
7	Collection Sewers- Force														0
8	Collection Sewers- Gravity														0
9	Services to Customers														0
10	Lift Stations														0
11	Pumping Equipment														0
12	Reuse Services														0
13	Reuse Transmission & Dist Mains														0
14	Other Plant Misc Equip														0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Contributions in Aid of Construction by Classification- 2007															Florida Public Service Commission
Adjustments to CIAC-2007															=input field
JS - Kings Cove - Sewer															Schedule: A-5
Docket No. 060368-WS															Page: 8 of 8
Schedule Year Ended: 2007															Preparer: <name>
Historic [ ] or Projected [X]															
Explanation: Provide Adjustments to CIAC for 2007 per books															
Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
Cash CIAC:															
1	Treatment & Disposal Equipment														0
2	Meter Fees														0
3	Main Extension Charge														0
4	Service Installation Fees														0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Structures & Improvements														0
7	Collection Sewers- Force														0
8	Collection Sewers- Gravity														0
9	Services to Customers														0
10	Lift Stations														0
11	Pumping Equipment														0
12	Reuse Services														0
13	Reuse Transmission & Dist Mains														0
14	Other Plant Misc Equip														0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2007														Florida Public Service Commission		
Adjusted CIAC Balances- 2007														Schedule:	A-5	
JS - Kings Cove - Sewer														Page:	4 of 8	
Docket No. 060368-WS														Preparer:	<name>	
Schedule Year Ended: 2007																
Historic <input type="checkbox"/> or Projected <input checked="" type="checkbox"/>																
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Line		Prior Year												Test Year Enc	Average	
No.	Description	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	Balance	
Cash CIAC:																
1	Treatment & Disposal Equipm	167,315	167,315	167,315	167,315	167,315	167,315	167,315	167,315	167,315	167,315	167,315	167,315	167,315	167,315	167,315
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314
Property CIAC:																
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist M	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	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 Sewer CIAC	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314

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

**Florida Public Service Commission**

Test Year Average balance

**JS - Kings Cove**

**Docket No. 060368-WS**

Test Year Ending 12/31/07

Schedule: A-12

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	99,963	99,963	99,963	99,963	99,963	99,963	99,963	99,963	99,963	99,963	99,963	99,963	99,963	99,963
2	Meter Fees	400	400	400	400	400	400	400	400	400	400	400	400	400	400
3	Main Extension Charge	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363	102,363
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	167,315	167,315	167,315	167,315	167,315	167,315	167,315	167,315	167,315	167,315	167,315	167,315	167,315	167,315
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314

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Schedule of Sewer Amortization of CIAC by Classification- 2005														Florida Public Service Commission			
Accum Amort CIAC Balances per Books- 2005																	
JS - Kings Cove - Sewer														Schedule: A-9			
Docket No. 060368-WS														Page: 2 of			
Schedule Year Ended: 2005														Preparer: <name>			
Historic [x] or Projected [ ]																	
[REDACTED]																	
Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance		
Cash CIAC: From calc at far bottom																	
1	Treatment & Disposal Equipmt	102,196	102,773	103,350	103,929	104,507	105,085	105,665	106,244	106,823	107,403	107,982	108,561	109,141	105,666		
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
3	Main Extension Charge	0	0	0	2	4	6	10	15	19	23	27	31	35	13		
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
5	Total Cash CIAC	102,196	102,773	103,350	103,931	104,511	105,092	105,675	106,259	106,842	107,426	108,009	108,593	109,176	105,679		
Property CIAC:																	
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
13	Reuse Transmission & Dist Ma	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
12	Total Sewer CIAC	102,196	102,773	103,350	103,931	104,511	105,092	105,675	106,259	106,842	107,426	108,009	108,593	109,176	105,679		

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

JS - Kings Cove

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: A-14

Page: 2 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	48,038	48,334	48,629	48,925	49,221	49,517	49,814	50,111	50,408	50,705	51,002	51,299	51,596	49,815
2	Meter Fees	0	0	0	0	1	1	2	3	4	5	6	7	8	3
3	Main Extension Charge	0	0	0	1	2	3	5	8	10	12	14	16	19	7
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	48,038	48,334	48,629	48,926	49,224	49,522	49,822	50,122	50,422	50,722	51,022	51,323	51,623	49,825
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	48,038	48,334	48,629	48,926	49,224	49,522	49,822	50,122	50,422	50,722	51,022	51,323	51,623	49,825
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	102,196	102,773	103,350	103,929	104,507	105,085	105,665	106,244	106,823	107,403	107,982	108,561	109,141	105,666
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	2	4	6	10	15	19	23	27	31	35	13
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	102,196	102,773	103,350	103,931	104,511	105,092	105,675	106,259	106,842	107,426	108,009	108,593	109,176	105,679
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	102,196	102,773	103,350	103,931	104,511	105,092	105,675	106,259	106,842	107,426	108,009	108,593	109,176	105,679

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Schedule of Sewer Amortization of CIAC by Classification- 2006								
Accum Amort CIAC Balances per Books- 2006								
		272	6395	=input field				
JS - Kings Cove - Sewer				ASI	JS - Kings Cove - Sewer			
Docket No. 060368-WS		Explanation: Provide the Amort of CIAC Balances per books by month by Classification						
Schedule Year Ended: 2006		for the year ended 12/31/06						
Historic [ ] or Projected [x]								
		(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Description	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	
Cash CIAC:								
1	Treatment & Disposal Equipm	109,141	109,720	110,298	110,877	111,457	112,037	
2	Meter Fees	0	0	0	0	0	0	
3	Main Extension Charge	35	40	44	48	54	60	
4	Service Installation Fees	0	0	0	0	0	0	
5	Total Cash CIAC	109,176	109,759	110,342	110,925	111,511	112,097	
Property CIAC:								
6	Structures & Improvements	0	0	0	0	0	0	
7	Collection Sewers- Force	0	0	0	0	0	0	
8	Collection Sewers- Gravity	0	0	0	0	0	0	
9	Services to Customers	0	0	0	0	0	0	
10	Lift Stations	0	0	0	0	0	0	
11	Pumping Equipment	0	0	0	0	0	0	
12	Reuse Services	0	0	0	0	0	0	
13	Reuse Transmission & Dist M	0	0	0	0	0	0	
14	Other Plant Misc Equip	0	0	0	0	0	0	
11	Total Property CIAC	0	0	0	0	0	0	
12	Total Sewer CIAC	109,176	109,759	110,342	110,925	111,511	112,097	

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

**Florida Public Service Commission**

**JS - Kings Cove**

Schedule: A-13

**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 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
<b>The balances for this system begin with the date that rate base was last established by PSC</b>			
1	12/31/92 Balance		
	1993		
2	Additions		
3	Adjustments		
4	12/31/93 Balance		0
	1994		
5	Additions		
6	Adjustments		
7	12/31/94 Balance		0
	1995		
8	Additions		
9	Adjustments		
10	12/31/95 Balance		0
	1996		
11	Additions		
12	Adjustments		
13	12/31/96 Balance		0
	1997		
14	Additions		
15	Adjustments		
16	12/31/97 Balance	92,213	158,530
	1998		
17	Additions	0	0
18	Adjustments	0	0
19	12/31/98 Balance	92,213	158,530
	1999		
20	Additions	0	0
21	Adjustments	0	0
22	12/31/99 Balance	92,213	158,530

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

**Florida Public Service Commission**

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

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

Explanation: Schedule A-11 continued

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

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

Schedule of Sewer Amortization of CIAC by Classification-2005

Florida Public Service Commission

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

Explanation: Calculate Accumulated Amortization of CIAC at 12/31/04 based on [redacted] W/Ps

Schedule: A-12  
 Page:  
 Preparer:

	12/31/04	12/31/04	Categories-lines 24 to 35 below
<b>Cash CIAC:</b>			
1 Capacity Charges 271.1		0	Treatment & Disposal Equipment
2 Meter Fees		0	Meter Fees
3 CIAC-1999 Acquisition	102,196	102,196	Treatment & Disposal Equipment
4 Unclaimed Refunds		0	Treatment & Disposal Equipment
5 Main Ext Charge		0	Main Extension Charge
6 Serv Install Charge		0	Service Installation Charge
<b>7 Total Cash CIAC</b>	<b>102,196</b>	<b>102,196</b>	
<b>Property CIAC: 271.5</b>			
8 Structures & Improvements 330.4		0	Structures & Improvements
9 Collection Sewers- Force		0	Collection Sewers- Force
10 Collection Sewers- Gravity		0	Collection Sewers- Gravity
11 Services to Customers		0	Services to Customers
12 Lift Stations		0	Lift Stations
13 Pumping Equipment 331.4		0	Pumping Equipment
14 Reuse Services 333.4		0	Reuse Services
15 Reuse Transmission & Dist Ma 334.4		0	Reuse Transmission & Dist Mains
16 Other Plant Misc Equip 335.4		0	Other Plant Misc Equip
<b>17 Total Property CIAC</b>	<b>0</b>	<b>0</b>	
<b>18 Total Water CIAC</b>	<b>102,196</b>	<b>102,196</b>	

Explanation: Rearrange the [redacted] Categories shown above into new Categories that combine certain data

Line No.	Description	Amendatory Order Balances as Calculated
<b>Cash CIAC:</b>		
19	Treatment & Disposal Equipment	102,196
20	Meter Fees	0
21	Main Extension Charge	0
22	Service Installation Fees	0
<b>23</b>	<b>Total Cash CIAC</b>	<b>102,196</b>
<b>Property CIAC:</b>		
24	Structures & Improvements	0
	Collection Sewers- Force	0
	Collection Sewers- Gravity	0
	Services to Customers	0
	Lift Stations	0
25	Pumping Equipment	0
26	Reuse Services	0
27	Reuse Transmission & Dist Mains	0
28	Other Plant Misc Equip	0
<b>29</b>	<b>Total Property CIAC</b>	<b>0</b>
<b>30</b>	<b>Total Sewer CIAC</b>	<b>102,196</b>

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**CALCULATE CIAC AMORTIZATION RATES**

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

Florida Public Service Commission

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

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

Schedule: A-12  
 Page:  
 Preparer:

			Annual Dep'n Rate	Monthly Dep'n Rate
Categories-lines 22 to 35 below				
1	Capacity Charges 271.1		4.17%	0.35%
2	CIAC-1999 Acquisition		4.17%	0.35%
3	Unclaimed Refunds		4.17%	0.35%
4	Main Ext Charge (Coll Swr-Grav)		2.50%	0.21%
5	Serv Install Charge (Svc to Cust)		2.86%	0.24%
6	Reuse Meter Fees		0.00%	0.00%
7	Total Cash CIAC			
8	Property CIAC 271.5	271.5		
9	Structures & Improvements	354.2	3.70%	0.31%
10	Structures & Improvements	354.3	3.70%	0.31%
11	Structures & Improvements	354.40	3.70%	0.31%
12	Collection Sewers- Force	360.2	3.70%	0.31%
13	Collection Sewers- Gravity	361.2	2.50%	0.21%
14	Services to Customers	363.2	4.00%	0.33%
15	Lift Stations	370.3	6.67%	0.56%
16	Pumping Equipment	371.3	0.00%	0.00%
17	Reuse Services	366.6	0.00%	0.00%
18	Reuse Transmission & Dist Mains	375.6	0.00%	0.00%
19	Other Plant Misc Equip	389.2	6.67%	0.56%
20	Other Plant Misc Equip	389.40	6.67%	0.56%

Composite Rate Calculation:		UPIS Balance	12/31/04	Depreciation Rate 1/1/05		Depreciation
		Adj Bal	For Comp	Annual	Monthly	Expense
			Calc	Annual Dep'n Rates from 2006 Schedule (use 2006 AD Tab as the input field)		
1	INTANGIBLE PLANT					
2	Organization	351.1	0	0.00%		
3	Franchises	352.1	0	0.00%		
4	Other Plant & Misc. Equipment	389.1	0	6.67%		
5	COLLECTION PLANT					
6	Land & Land Rights	353.2	0	0.00%		
7	Structures & Improvements	354.2	3,933	3.70%	0.31%	146
8	Power Generation Equipment	355.2	0	0.00%		
9	Collection Sewers - Force	360.2	40,000	3.70%		
10	Collection Sewers - Gravity	361.2	7,759	2.50%		
11	Special Collecting Structures	362.2	0	0.00%	0.00%	0
12	Services to Customers	363.2	5,000	2.86%		
13	Flow Measuring Devices	364.2	0	0.00%		
14	Flow Measuring Installations	365.2	0	0.00%		
15	Other Plant & Misc. Equipment	389.2	0	6.67%	0.56%	0
16	SYSTEM PUMPING PLANT					
17	Land & Land Rights	353.3	0	0.00%		
18	Structures & Improvements	354.3	0	3.70%	0.31%	0
19	Power Generation Equipment	355.3	0	0.00%		
20	Receiving Wells	370.3	626	4.00%	0.33%	25
21	Pumping Equipment	371.3	28,738	6.67%	0.56%	1917
22	Other Plant & Misc. Equipment	389.3	0	0.00%		

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Composite Rate Calculation: (Continued)		UPIS		Depreciation Rate		Depreciation
		Balance	Annual	Monthly	Expense	
23	<b>TREATMENT AND DISPOSAL PLANT</b>					
24	Land & Land Rights	353.4	13,314			
25	Structures & Improvements	354.4	235,948	235,948	3.70%	0.31%
26	Power Generation Equipment	355.4	0	0	0.00%	0.00%
27	Treatment & Disposal Equipment	360.4	12,963	12,963	6.67%	0.56%
28	Plant Sewers	381.4	0	0	0.00%	0.00%
29	Outfall Sewer Lines	382.4	0	0	0.00%	0.00%
30	Other Plant & Misc. Equipment	389.4	3,192	3,192	6.67%	0.56%
31	<b>RECLAIMED WATER TREATMENT PLANT</b>					
32	Land & Land Rights	353.5	0	0	0.00%	0.00%
33	Structures & Improvements	354.5	0	0	3.70%	0.31%
34	Power Generation Equipment	355.5	0	0	0.00%	0.00%
35	Pumping Equipment	371.5	0	0	6.67%	0.56%
36	Reuse Distribution Reservoirs	374.5	0	0	0.00%	0.00%
37	Treatment & Disposal Equipment	380.5	251	251	6.67%	0.56%
38	Plant Sewers	381.5	0	0	0.00%	0.00%
39	Other Plant & Misc. Equipment	389.5	0	0	6.67%	0.00%
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>					
41	Franchises	352.6	0	0	0.00%	0.00%
42	Land & Land Rights	353.6	0	0	0.00%	0.00%
43	Structures & Improvements	354.6	0	0	3.70%	0.31%
44	Power Generation Equipment	355.6	0	0	5.00%	0.00%
45	Reuse Services	366.6	0	0	0.00%	0.00%
46	Reuse Meters & Meter Installat	367.6	0	0	0.00%	0.00%
47	Pumping Equipment	371.6	0	0	6.67%	0.00%
48	Reuse Transmission & Distr. S	375.6	0	0	0.00%	0.00%
49	Other Plant & Misc. Equipment	389.6	0	0	6.67%	0.00%
50	<b>GENERAL PLANT</b>					
51	Land & Land Rights	353.7	0	0	0.00%	0.00%
52	Structures & Improvements	354.7	0	0	3.70%	0.31%
53	Office Furniture & Equipment	390.7	0	0	0.00%	0.00%
54	Computer Equipment	390.72	0	0	0.00%	0.00%
55	Transportation Equipment	391.7	5,771	5,771	16.67%	0.00%
56	Stores Equipment	392.7	0	0	0.00%	0.00%
57	Tools, Shop & Garage Equipm	393.7	0	0	0.00%	0.00%
58	Laboratory Equipment	394.7	0	0	0.00%	0.00%
59	Power Operated Equipment	395.7	0	0	0.00%	0.00%
60	Communication Equipment	396.7	0	0	0.00%	0.00%
61	Miscellaneous Equipment	397.7	40,835	40,835	10.00%	0.00%
62	Other Tangible Plant	398.7	8,089	8,089	10.00%	0.00%
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortzation		285651			11912
						<b>Composite Rate 4.17%</b>
Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data						
Line No.	Description			Annual Depr Rate	Mo Depr Rate	
<b>Cash CIAC:</b>						
64	Treatment & Disposal Equipment			4.17%	0.35%	
65	Meter Fees			0.00%	0.00%	
66	Main Extension Charge			2.50%	0.21%	
67	Service Installation Fees			2.86%	0.24%	
<b>Property CIAC:</b>						
1	Structures & Improvements			3.70%	0.31%	
2	Collection Sewers- Force			3.70%	0.31%	
3	Collection Sewers- Gravity			2.50%	0.21%	
4	Services to Customers			2.86%	0.24%	
5	Lift Stations			4.00%	0.33%	
6	Pumping Equipment			6.67%	0.56%	
7	Reuse Services			0.00%	0.00%	
8	Reuse Transmission & Dist Mains			0.00%	0.00%	
9	Other Plant Misc Equip			6.67%	0.56%	

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Schedule of Sewer Amortization of CIAC by Classification- 2005														Florida Public Service Commission	
CIAC Amortization- 2005														Schedule: A-5	
JS - Kings Cove - Sewer														Page: 6 of 8	
Docket No. 060368-WS														Preparer: <name>	
Schedule Year Ended: 2005															
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) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 2005 Total	(15) Total
Cash CIAC:															
1	Treatment & Disposal Equipment	577	577	578	578	578	579	579	579	579	579	579	579	579	6,945
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	2	2	2	4	4	4	4	4	4	4	4	35
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	577	577	580	580	580	584	584	584	584	584	584	584	584	6,980
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Sewer CIAC	577	577	580	580	580	584	584	584	584	584	584	584	584	6,980

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Schedule of Sewer Amortization of CIAC by Classification- 2005														Florida Public Service Commission	
Adjustments to CIAC Amort Bal-2005														Schedule: A-5	
JS - Kings Cove - Sewer														Page: 8 of 8	
Docket No. 060368-WS														Preparer: <name>	
Schedule Year Ended: 2005															
Historic [x] or Projected [ ]															
Explanation: Provide Adjustments to CIAC Accumulated Depreciation balances per books-other than changes resulting from CIAC Amortization for 2005															
Amort Rates times Adjusted CIAC Balances for 2005															
Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 2005 Total	(15) Total
Cash CIAC:															
1	Treatment & Disposal Equipment														0
2	Meter Fees														0
3	Main Extension Charge														0
4	Service Installation Fees														0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Structures & Improvements														0
7	Collection Sewers- Force														0
8	Collection Sewers- Gravity														0
9	Services to Customers														0
10	Lift Stations														0
11	Pumping Equipment														0
12	Reuse Services														0
13	Reuse Transmission & Dist Mains														0
14	Other Plant Misc Equip														0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Amortization of CIAC by Classification- 2005  
 Adjusted Accumulated Amortization of CIAC Balances for Rate Case- 2005

Florida Public Service Commission

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

Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month average.

Schedule:  
 Page:  
 Preparer:

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 4 of 8  
 <name>

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	Treatment & Disposal Equipm	102,196	84,789	85,366	85,945	86,523	87,101	87,681	88,260	88,839	89,419	89,998	90,577	91,157	89,066
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	2	4	6	10	15	19	23	27	31	35	13
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	102,196	84,789	85,366	85,947	86,527	87,108	87,691	88,275	88,858	89,442	90,025	90,609	91,192	89,079
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mat	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Sewer CIAC	102,196	84,789	85,366	85,947	86,527	87,108	87,691	88,275	88,858	89,442	90,025	90,609	91,192	89,079

JSK

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

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

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

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CALCULATE CIAC AMORTIZATION RATES									
Schedule of Sewer Amortization of CIAC by Classification- 2006					Florida Public Service Commission				
Calculate Amortization Rates for Calendar Year 2005					Schedule: A-12				
JS - Kings Cove - Sewer					Page:				
Docket No. 060368-WS					Preparer:				
Schedule Year Ended: 2006									
Historic [ ] or Projected [x]									
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates									
=input field									
Categories-lines 22 to 35 below									
Cash CIAC:									
1	Capacity Charges	271.1		Treatment & Disp Equip (see Composite Calc)	4.17%	0.35%			
2	CIAC-1999 Acquisition			Treatment & Disp Equip (see Composite Calc)	4.17%	0.35%			
3	Unclaimed Refunds			Treatment & Disp Equip (see Composite Calc)	4.17%	0.35%			
4	Main Ext Charge (Coll Swr-Grav)			Main Extension Charge	2.50%	0.21%			
5	Serv Install Charge (Svc to Cust)			Service Installation Charge	2.86%	0.24%			
6	Reuse Meter Fees			Meter Fees	0.00%	0.00%			
7	Total Cash CIAC								
Property CIAC 271.5: 271.5									
8	Structures & Improvements	354.2		Structures & Improvements (line 27)	3.70%	0.31%			
9	Structures & Improvements	354.3		Structures & Improvements (line 27)	3.70%	0.31%			
10	Structures & Improvements	354.40		Structures & Improvements (line 27)	3.70%	0.31%			
11	Collection Sewers- Force	360.2		Collection Sewers- Force	3.70%	0.31%			
12	Collection Sewers- Gravity	361.2		Collection Sewers- Gravity	2.50%	0.21%			
13	Services to Customers	363.2		Services to Customers	2.86%	0.24%			
14	Lift Stations	370.3		Lift Stations	4.00%	0.33%			
15	Pumping Equipment	371.3		Pumping Equipment	6.67%	0.56%			
16	Reuse Services	366.6		Reuse Services	0.00%	0.00%			
17	Reuse Transmission & Dist M	375.6		Reuse Transmission & Dist Mains	0.00%	0.00%			
18	Other Plant Misc Equip	389.2		Other Plant Misc Equip (line 35)	6.67%	0.56%			
19	Other Plant Misc Equip	389.40		Other Plant Misc Equip (line 35)	6.67%	0.56%			
Composite Rate Calculation:									
		UPIS Balance 12/31/05		Depreciation Rate 1/1/06		Depreciation			
		Adj Bal	For Comp Calc	Annual	Monthly	Expense			
1	INTANGIBLE PLANT								
2	Organization	351.1	0	0.00%					
3	Franchises	352.1	0	0.00%					
4	Other Plant & Misc. Equipment	389.1	0	6.67%					
5	COLLECTION PLANT								
6	Land & Land Rights	353.2	0	0.00%					
7	Structures & Improvements	354.2	3,933	3.70%	0.31%	146			
8	Power Generation Equipment	355.2	0	0.00%					
9	Collection Sewers - Force	360.2	40,000	3.70%					
10	Collection Sewers - Gravity	361.2	28,197	2.50%					
11	Special Collecting Structures	362.2	0	0.00%	0.00%	0			
12	Services to Customers	363.2	5,000	2.86%					
13	Flow Measuring Devices	364.2	0	0.00%					
14	Flow Measuring Installations	365.2	0	0.00%					
15	Other Plant & Misc. Equipment	389.2	0	6.67%	0.56%	0			
16	SYSTEM PUMPING PLANT								
17	Land & Land Rights	353.3	0	0.00%					
18	Structures & Improvements	354.3	0	3.70%	0.31%	0			
19	Power Generation Equipment	355.3	0	0.00%					
20	Receiving Wells	370.3	626	4.00%	0.33%	25			
21	Pumping Equipment	371.3	28,738	6.67%	0.56%	1917			
22	Other Plant & Misc. Equipment	389.3	0	0.00%					

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Composite Rate Calculation: (Continued)		UPIS Balance		Depreciation Rate		Depreciation Expense
				Annual	Monthly	
23	TREATMENT AND DISPOSAL PLANT					
24	Land & Land Rights	13,314		0.00%		
25	Structures & Improvements	354.4	235,948	3.70%	0.31%	8730
26	Power Generation Equipment	355.4	0	0.00%	0.00%	0
27	Treatment & Disposal Equipm	380.4	12,535	6.67%	0.56%	836
28	Plant Sewers	381.4	0	0.00%	0.00%	0
29	Outfall Sewer Lines	382.4	0	0.00%	0.00%	0
30	Other Plant & Misc. Equipment	389.4	3,192	6.67%	0.56%	213
31	RECLAIMED WATER TREATMENT PLANT					
32	Land & Land Rights	353.5	0	0.00%		
33	Structures & Improvements	354.5	0	3.70%	0.31%	0
34	Power Generation Equipment	355.5	0	0.00%	0.00%	0
35	Pumping Equipment	371.5	0	6.67%	0.56%	0
36	Reuse Distribution Reservoirs	374.5	0	0.00%	0.00%	0
37	Treatment & Disposal Equipm	380.5	251	6.67%	0.56%	17
38	Plant Sewers	381.5	0	0.00%	0.00%	0
39	Other Plant & Misc. Equipment	389.5	0	6.67%		
40	RECLAIMED WATER DISTRIBUTION PLANT					
41	Franchises	352.6	0	0.00%		
42	Land & Land Rights	353.6	0	0.00%		
43	Structures & Improvements	354.6	0	3.70%	0.31%	0
44	Power Generation Equipment	355.6	0	5.00%		
45	Reuse Services	366.6	0	0.00%		
46	Reuse Meters & Meter Installa	367.6	0	0.00%		
47	Pumping Equipment	371.6	1,514	6.67%		
48	Reuse Transmission & Distr. S	375.6	0	0.00%	0.00%	0
49	Other Plant & Misc. Equipment	389.6	0	6.67%		
50	GENERAL PLANT					
51	Land & Land Rights	353.7	0	0.00%		
52	Structures & Improvements	354.7	0	3.70%	0.31%	0
53	Office Furniture & Equipment	390.7	0	0.00%		
54	Computer Equipment	390.72	0	0.00%		
55	Transportation Equipment	391.7	5,771	16.67%		
56	Stores Equipment	392.7	0	0.00%		
57	Tools, Shop & Garage Equipm	393.7	0	0.00%		
58	Laboratory Equipment	394.7	0	0.00%		
59	Power Operated Equipment	395.7	0	0.00%		
60	Communication Equipment	396.7	0	0.00%		
61	Miscellaneous Equipment	397.7	40,835	10.00%		
62	Other Tangible Plant	398.7	8,089	10.00%		
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization		285223			11883
						Composite Rate 4.17%
Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data						
Line No.	Description			Annual Depr Rate	Mo Depr Rate	
Cash CIAC:						
64	Treatment & Disposal Equipment			4.17%	0.35%	
65	Meter Fees			0.00%	0.00%	
66	Main Extension Charge			2.50%	0.21%	
67	Service Installation Fees			2.86%	0.24%	
Property CIAC:						
68	Structures & Improvements			3.70%	0.31%	
69	Collection Sewers- Force			3.70%	0.31%	
70	Collection Sewers- Gravity			2.50%	0.21%	
71	Services to Customers			2.86%	0.24%	
72	Lift Stations			4.00%	0.33%	
73	Pumping Equipment			6.67%	0.56%	
74	Reuse Services			0.00%	0.00%	
75	Reuse Transmission & Dist Mains			0.00%	0.00%	
76	Other Plant Misc Equip			6.67%	0.56%	

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Schedule of Sewer Amortization of CIAC by Classification- 2006													Florida Public Service Commission		
Adjusted Accumulated Amortization of CIAC Balances for Rate Case- 2006													Schedule:	A-5	
JS - Kings Cove - Sewer													Page:	4 of 8	
Docket No. 060368-WS													Preparer:	<name>	
Schedule Year Ended: 2006													Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average.		
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	Treatment & Disposal Equipm	91,157	91,736	92,314	92,893	93,473	94,053	94,633	95,213	95,794	96,374	96,955	97,535	98,116	94,634
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	35	40	44	48	54	60	67	74	81	89	97	104	112	70
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	91,192	91,775	92,358	92,941	93,527	94,113	94,700	95,288	95,875	96,463	97,051	97,639	98,229	94,704
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist M	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Sewer CIAC	91,192	91,775	92,358	92,941	93,527	94,113	94,700	95,288	95,875	96,463	97,051	97,639	98,229	94,704

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	45,992	46,284	46,576	46,869	47,162	47,455	47,749	48,043	48,337	48,631	48,925	49,218	49,512	47,750
2	Meter Fees	8	8	8	9	9	10	11	12	13	14	15	16	17	11
3	Main Extension Charge	19	19	19	20	21	22	24	26	28	31	33	35	37	26
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	46,019	46,311	46,603	46,898	47,192	47,487	47,784	48,081	48,378	48,675	48,972	49,269	49,566	47,787
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	46,019	46,311	46,603	46,898	47,192	47,487	47,784	48,081	48,378	48,675	48,972	49,269	49,566	47,787
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	91,157	91,736	92,314	92,893	93,473	94,053	94,633	95,213	95,794	96,374	96,955	97,535	98,116	94,634
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	35	40	44	48	54	60	67	74	81	89	97	104	112	70
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	91,192	91,775	92,358	92,941	93,527	94,113	94,700	95,288	95,875	96,463	97,051	97,639	98,229	94,704
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	91,192	91,775	92,358	92,941	93,527	94,113	94,700	95,288	95,875	96,463	97,051	97,639	98,229	94,704

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CALCULATE CIAC AMORTIZATION RATES

#REF! Calculate Amortization Rates for Calendar Year 2005

Florida Public Service Commission

#REF! Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates  
 #REF!  
 #REF!  
 #REF!

Schedule: A-12  
 Page:  
 Preparer:

			Annual Dep'n Rate	Monthly Dep'n Rate
Categories-lines 22 to 35 below				
Cash CIAC:				
1	Capacity Charges 271.1	Treatment & Disp Equip (see Composite Calc)	3.85%	0.32%
2	CIAC-1999 Acquisition	Treatment & Disp Equip (see Composite Calc)	3.85%	0.32%
3	Unclaimed Refunds	Treatment & Disp Equip (see Composite Calc)	3.85%	0.32%
4	Main Ext Charge (Coll Swr-Grav)	Main Extension Charge acct 361.2	2.50%	0.21%
5	Serv Install Charge (Svc to Cust)	Service Installation Charge acct 363.2	2.86%	0.24%
6	Reuse Meter Fees	Meter Fees	0.00%	0.00%
7	Total Cash CIAC			
Property CIAC 271.5:				
8	Structures & Improvements 354.2	Structures & Improvements (line 27)	3.70%	0.31%
9	Structures & Improvements 354.3	Structures & Improvements (line 27)	3.70%	0.31%
10	Structures & Improvements 354.40	Structures & Improvements (line 27)	3.70%	0.31%
11	Collection Sewers- Force 360.2	Collection Sewers- Force	3.70%	0.31%
12	Collection Sewers- Gravity 361.2	Collection Sewers- Gravity	2.50%	0.21%
13	Services to Customers 363.2	Services to Customers	2.86%	0.24%
14	Lift Stations 370.3	Lift Stations	4.00%	0.33%
15	Pumping Equipment 371.3	Pumping Equipment	6.67%	0.56%
16	Reuse Services 366.6	Reuse Services	0.00%	0.00%
17	Reuse Transmission & Dist M 375.6	Reuse Transmission & Dist Mains	0.00%	0.00%
18	Other Plant Misc Equip 389.2	Other Plant Misc Equip (line 35)	6.67%	0.56%
19	Other Plant Misc Equip 389.40	Other Plant Misc Equip (line 35)	6.67%	0.56%

Composite Rate Calculation:		UPIS Balance	12/31/06	Depreciation Rate 1/1/07		Depreciation
		Adj Bal	For Comp Calc	Annual	Monthly	Expense
1	INTANGIBLE PLANT					
2	Organization 351.1	0		0.00%		
3	Franchises 352.1	0		0.00%		
4	Other Plant & Misc. Equipmen 389.1	0		6.67%		
5	COLLECTION PLANT	0		0.00%		
6	Land & Land Rights 353.2	0		0.00%		
7	Structures & Improvements 354.2	0	0	3.70%	0.31%	0
8	Power Generation Equipment 355.2	0		0.00%		
9	Collection Sewers - Force 360.2	0		3.70%		
10	Collection Sewers - Gravity 361.2	0		2.50%		
11	Special Collecting Structures 362.2	0	0	0.00%	0.00%	0
12	Services to Customers 363.2	0		2.86%		
13	Flow Measuring Devices 364.2	0		0.00%		
14	Flow Measuring Installations 365.2	0		0.00%		
15	Other Plant & Misc. Equipmen 389.2	0	0	6.67%	0.56%	0
16	SYSTEM PUMPING PLANT	0		0.00%		
17	Land & Land Rights 353.3	0		0.00%		
18	Structures & Improvements 354.3	0	0	3.70%	0.31%	0
19	Power Generation Equipment 355.3	0		0.00%		
20	Receiving Wells 370.3	0	0	4.00%	0.33%	0
21	Pumping Equipment 371.3	0	0	6.67%	0.56%	0
22	Other Plant & Misc. Equipmen 389.3	0		0.00%		

Composite Rate Calculation:

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(Continued)		UPIS		Depreciation Rate		Depreciation
		Balance	Annual	Monthly	Expense	
23	<b>TREATMENT AND DISPOSAL PLANT</b>					
24	Land & Land Rights	353.4	13,314	0.00%		
25	Structures & Improvements	354.4	303,142	3.70%	0.31%	11216
26	Power Generation Equipment	355.4	0	0.00%	0.00%	0
27	Treatment & Disposal Equipm	380.4	12,535	6.67%	0.56%	836
28	Plant Sewers	381.4	0	0.00%	0.00%	0
29	Outfall Sewer Lines	382.4	0	0.00%	0.00%	0
30	Other Plant & Misc. Equipmer	389.4	3,192	6.67%	0.56%	213
31	<b>RECLAIMED WATER TREATMENT PLANT</b>					
32	Land & Land Rights	353.5	0	0.00%		
33	Structures & Improvements	354.5	0	3.70%	0.31%	0
34	Power Generation Equipment	355.5	0	0.00%	0.00%	0
35	Pumping Equipment	371.5	0	6.67%	0.56%	0
36	Reuse Distribution Reservoirs	374.5	0	0.00%	0.00%	0
37	Treatment & Disposal Equipm	380.5	251	6.67%	0.56%	17
38	Plant Sewers	381.5	0	0.00%	0.00%	0
39	Other Plant & Misc. Equipmer	389.5	0	6.67%		
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>					
41	Franchises	352.6	0	0.00%		
42	Land & Land Rights	353.6	0	0.00%		
43	Structures & Improvements	354.6	0	3.70%	0.31%	0
44	Power Generation Equipment	355.6	0	5.00%		
45	Reuse Services	366.6	0	0.00%		
46	Reuse Meters & Meter Installa	367.6	0	0.00%		
47	Pumping Equipment	371.6	1,514	6.67%		
48	Reuse Transmission & Distr. S	375.6	0	0.00%	0.00%	0
49	Other Plant & Misc. Equipmer	389.6	0	6.67%		
50	<b>GENERAL PLANT</b>					
51	Land & Land Rights	353.7	0	0.00%		
52	Structures & Improvements	354.7	0	3.70%	0.31%	0
53	Office Furniture & Equipment	390.7	0	0.00%		
54	Computer Equipment	390.72	0	0.00%		
55	Transportation Equipment	391.7	5,771	16.67%		
56	Stores Equipment	392.7	0	0.00%		
57	Tools, Shop & Garage Equipm	393.7	0	0.00%		
58	Laboratory Equipment	394.7	0	0.00%		
59	Power Operated Equipment	395.7	0	0.00%		
60	Communication Equipment	396.7	0	0.00%		
61	Miscellaneous Equipment	397.7	40,835	10.00%		
62	Other Tangible Plant	398.7	8,089	10.00%		
						<b>Composite</b>
						<b>Rate</b>
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization		319120			12282
						<b>3.85%</b>
Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data						
Line No.	Description			Annual Depr Rate	Mo Depr Rate	
Cash CIAC:						
64	Treatment & Disposal Equipment			3.85%	0.32%	
65	Meter Fees			0.00%	0.00%	
66	Main Extension Charge			2.50%	0.21%	
67	Service Installation Fees			2.86%	0.24%	
Property CIAC:						
1	Structures & Improvements			3.70%	0.31%	
2	Collection Sewers- Force			3.70%	0.31%	
3	Collection Sewers- Gravity			2.50%	0.21%	
4	Services to Customers			2.86%	0.24%	
5	Lift Stations			4.00%	0.33%	
6	Pumping Equipment			6.67%	0.56%	
7	Reuse Services			0.00%	0.00%	
8	Reuse Transmission & Dist Mains			0.00%	0.00%	
9	Other Plant Misc Equip			6.67%	0.56%	

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Schedule of Sewer Amortization of CIAC by Classification- 2007														Florida Public Service Commission	
Adjusted CIAC Balances- 2007														Schedule:	A-5
JS - Kings Cove - Sewer														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	Treatment & Disposal Equipm	159,730	159,730	159,730	159,730	159,730	159,730	159,730	159,730	159,730	159,730	159,730	159,730	159,730	159,730
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	163,729	163,729	163,729	163,729	163,729	163,729	163,729	163,729	163,729	163,729	163,729	163,729	163,729	163,729
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist M	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Sewer CIAC	163,729	163,729	163,729	163,729	163,729	163,729	163,729	163,729	163,729	163,729	163,729	163,729	163,729	163,729

Schedule of Sewer Amortization of CIAC by Classification- 2007														Florida Public Service Commission	
CIAC Amortization Rates - 2007														Schedule:	A-5
JS - Kings Cove - Sewer														Page:	8 of 8
Docket No. 060368-WS														Preparer:	<name>
Historic [ ] or Projected [x]														Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories	
See calculation at bottom of schedules in this tab															
Line No.	(1) Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	
Cash CIAC:															
1	Treatment & Disposal Equipm	3.85%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	
2	Meter Fees	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
3	Main Extension Charge	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
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%	
5	Total Cash CIAC														
Property CIAC:															
6	Structures & Improvements	3.70%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	
7	Collection Sewers- Force	3.70%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	
8	Collection Sewers- Gravity	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%	
9	Services to Customers	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%	
10	Lift Stations	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%	
11	Pumping 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%	
12	Reuse Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
13	Reuse Transmission & Dist M	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14	Other Plant Misc Equip	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%	

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CIAC Amortization- 2007														
JS - Kings Cove - Sewer Docket No. 060368-WS Historic [ ] or Projected [x]														=input field
Explanation: Provide a Schedule showing additions to monthly CIAC Amortization during 2007 Amort Rates times Adjusted CIAC Balances for 2007														Schedule: A-5 Page: 6 of 8 Preparer: <name>
Line No.	Description	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) Total
Cash CIAC:														
1	Treatment & Disposal Equipment	512	512	512	512	512	512	512	512	512	512	512	512	6,148
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	8	8	8	8	8	8	8	8	8	8	8	8	100
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	521	521	521	521	521	521	521	521	521	521	521	521	6,248
Property CIAC:														
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Sewer CIAC	521	521	521	521	521	521	521	521	521	521	521	521	6,248

Schedule of Sewer Amortization of CIAC by Classification- 2007														
Adjustments to CIAC Amort Bal-2007														=input field
JS - Kings Cove - Sewer Docket No. 060368-WS Historic [ ] or Projected [x]														Florida Public Service Commission Schedule: A-5 Page: 8 of 8 Preparer: <name>
Explanation: Provide Adjustments to CIAC Accumulated Depreciation balances per books-other than changes resulting from CIAC Amortization for 2007														
Line No.	Description	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) Total
Cash CIAC:														
1	Treatment & Disposal Equipment													0
2	Meter Fees													0
3	Main Extension Charge													0
4	Service Installation Fees													0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:														
6	Structures & Improvements													0
7	Collection Sewers- Force													0
8	Collection Sewers- Gravity													0
9	Services to Customers													0
10	Lift Stations													0
11	Pumping Equipment													0
12	Reuse Services													0
13	Reuse Transmission & Dist Mains													0
14	Other Plant Misc Equip													0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Amortization of CIAC by Classification- 2007														Florida Public Service Commission	
Adjusted Accumulated Amortization of CIAC Balances for Rate Case- 2007														Schedule:	A-5
JS - Kings Cove - Sewer Docket No. 060368-WS														Page:	4 of 8
Historic [ ] or Projected [x]														Preparer:	<name>
Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average.															
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) Test Year End 12/31/07	(15) Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipm	98,116	98,628	99,141	99,653	100,165	100,678	101,190	101,702	102,214	102,727	103,239	103,751	104,264	101,190
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	112	121	129	137	146	154	162	171	179	187	196	204	212	162
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	98,229	98,749	99,270	99,790	100,311	100,832	101,352	101,873	102,394	102,914	103,435	103,955	104,476	101,352
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist M	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Sewer CIAC	98,229	98,749	99,270	99,790	100,311	100,832	101,352	101,873	102,394	102,914	103,435	103,955	104,476	101,352

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

JS - Kings Cove

Schedule: A-14

Docket No. 060368-WS

Page: 5 of 5

Test Year Ending 12/31/07

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	49,512	49,807	50,102	50,398	50,694	50,990	51,286	51,583	51,880	52,177	52,473	52,770	53,067	51,288
2	Meter Fees	17	17	17	17	18	18	19	20	21	22	23	24	25	20
3	Main Extension Charge	37	37	37	38	39	41	43	45	47	49	52	54	56	44
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	49,566	49,861	50,156	50,454	50,751	51,048	51,348	51,648	51,948	52,248	52,548	52,848	53,148	51,352
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	49,566	49,861	50,156	50,454	50,751	51,048	51,348	51,648	51,948	52,248	52,548	52,848	53,148	51,352
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	98,116	98,628	99,141	99,653	100,165	100,678	101,190	101,702	102,214	102,727	103,239	103,751	104,264	101,190
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	112	121	129	137	146	154	162	171	179	187	196	204	212	162
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	98,229	98,749	99,270	99,790	100,311	100,832	101,352	101,873	102,394	102,914	103,435	103,955	104,476	101,352
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	98,229	98,749	99,270	99,790	100,311	100,832	101,352	101,873	102,394	102,914	103,435	103,955	104,476	101,352

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