

ORIGINAL

**South Seas
Sewer**

Docket No. 060368-WS

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

Lee County, Florida

Rate Base Workpapers

Utility Plant in Service

Accumulated Depreciation

CIAC

Accumulated Amortization of CIAC

DOCUMENT NUMBER-DATE

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1/4/2007 9:43

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

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

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

2a.



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

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

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-6

South Seas

Page: 2 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending 12/31/05

Historical [X] Projected []

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

Table with 16 columns: Line No., Acct No., Account Name, (1) Prior Year 12/31/04, (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 Balance. Rows include categories like INTANGIBLE PLANT, COLLECTION PLANT, SYSTEM PUMPING PLANT, TREATMENT AND DISPOSAL PLANT, RECLAIMED WATER TREATMENT PLANT, RECLAIMED WATER DISTRIBUTION PLANT, and GENERAL PLANT.

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Schedule of Sewer Plant in Service By Primary Account- 2006											Florida Public Service Commission					
Monthly UPIS Balances per Books- 2006																
South Seas - Sewer		101	6831	ASI	South Seas - Sewer						Schedule: A-6					
Docket No. 060368-WS		Explanation: Provide UPIS balances by account for the period beginning 12/31/05 through 12/31/06, and 13 month Average.									Page: 5 of 8					
Schedule Year Ended: 2006											Preparer: <name>					
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	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	12/31/06	Average Balance	
1	INTANGIBLE PLANT															
2	351.1 Organization	0	0	0	0	0	0	0								
3	352.1 Franchises	0	0	0	0	0	0	0								
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0								
5	COLLECTION PLANT															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0								
7	354.2 Structures & Improvements	6,143	6,143	6,143	6,143	6,143	6,143	6,143								
8	355.2 Power Generation Equipment	16,987	16,987	16,987	16,987	16,987	16,987	16,987								
9	360.2 Collection Sewers - Force	35,115	35,115	35,115	35,115	35,115	35,115	35,115								
10	361.2 Collection Sewers - Gravity	19,830	19,830	19,830	19,830	19,830	19,830	19,830								
11	362.2 Special Collecting Structures	27,832	27,832	27,832	27,832	27,832	27,832	27,832								
12	363.2 Services to Customers	0	0	0	0	0	0	0								
13	364.2 Flow Measuring Devices	4,765	4,765	4,765	4,765	4,765	4,765	4,765								
14	365.2 Flow Measuring Installations	749	749	749	749	749	749	749								
15	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0								
16	SYSTEM PUMPING PLANT															
17	353.3 Land & Land Rights	0	0	0	0	0	0	0								
18	354.3 Structures & Improvements	50,446	50,446	50,446	50,446	50,446	50,446	50,446								
19	355.3 Power Generation Equipment	2,400	2,400	2,400	2,400	2,400	2,400	2,400								
20	370.3 Receiving Wells	0	0	0	0	0	0	0								
21	371.3 Pumping Equipment	410,325	410,325	410,325	410,325	410,325	410,325	410,325								
22	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0								
23	TREATMENT AND DISPOSAL PLANT															
24	353.4 Land & Land Rights	60,000	60,000	60,000	60,000	60,000	60,000	60,000								
25	354.4 Structures & Improvements	350,841	350,841	350,841	350,841	350,841	350,841	350,841								
26	355.4 Power Generation Equipment	50,297	50,297	50,297	50,297	50,297	50,297	50,297								
27	380.4 Treatment & Disposal Equipment	1,277,739	1,277,739	1,277,739	1,277,739	1,277,739	1,277,739	1,277,739								
28	381.4 Plant Sewers	1,714	1,714	1,714	1,714	1,714	1,714	1,714								
29	382.4 Outfall Sewer Lines	71,879	71,879	71,879	71,879	71,879	71,879	71,879								
30	389.4 Other Plant & Misc. Equipment	80,684	80,684	80,684	80,684	80,684	80,684	80,684								
31	RECLAIMED WATER TREATMENT PLANT															
32	353.5 Land & Land Rights	0	0	0	0	0	0	0								
33	354.5 Structures & Improvements	0	0	0	0	0	0	0								
34	355.5 Power Generation Equipment	0	0	0	0	0	0	0								
35	371.5 Pumping Equipment	30,296	30,296	30,296	30,296	30,296	30,296	30,296								
36	374.5 Reuse Distribution Reservoirs	33,131	33,131	33,131	33,131	33,131	33,131	33,131								
37	380.5 Treatment & Disposal Equipment	382,940	382,940	382,940	382,940	382,940	382,940	382,940								
38	381.5 Plant Sewers	0	0	0	0	0	0	0								
39	389.5 Other Plant & Misc. Equipment	479	479	479	479	479	479	479								
40	RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6 Franchises	0	0	0	0	0	0	0								
42	353.6 Land & Land Rights	0	0	0	0	0	0	0								
43	354.6 Structures & Improvements	0	0	0	0	0	0	0								
44	355.6 Power Generation Equipment	403	403	403	403	403	403	403								
45	366.6 Reuse Services	0	0	0	0	0	0	0								
46	367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0								
47	371.6 Pumping Equipment	0	0	0	0	0	0	0								
48	375.6 Reuse Transmission & Distr. Sys.	14,379	14,379	14,379	14,379	14,379	14,379	14,379								
49	389.6 Other Plant & Misc. Equipment	0	0	0	0	0	0	0								
50	GENERAL PLANT															
51	353.7 Land & Land Rights	0	0	0	0	0	0	0								
52	354.7 Structures & Improvements	9,061	9,061	9,061	9,061	9,061	9,061	9,061								
53	390.7 Office Furniture & Equipment	0	0	0	0	0	0	0								
54	390.72 Computer Equipment	0	0	0	0	0	0	0								
55	391.7 Transportation Equipment	16,444	16,444	16,444	16,444	16,444	16,444	16,444								
56	392.7 Stores Equipment	0	0	0	0	0	0	0								
57	393.7 Tools, Shop & Garage Equipment	912	912	912	912	912	912	912								
58	394.7 Laboratory Equipment	11,399	11,399	11,399	11,399	11,399	11,399	11,399								
59	395.7 Power Operated Equipment	1,493	1,493	1,493	1,493	1,493	1,493	1,493								
60	396.7 Communication Equipment	1,498	1,498	1,498	1,498	1,498	1,498	1,498								
61	397.7 Miscellaneous Equipment	0	0	0	0	0	0	0								
62	398.7 Other Tangible Plant	12,961	12,961	12,961	12,961	12,961	12,961	12,961								
63	TOTAL	2,983,142	2,983,142	2,983,142	2,983,142	2,983,142	2,983,142	2,983,142								

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

Florida Public Service Commission

South Seas

Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-4

Page: 1 of 2

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/92 Balance	NA	
	1993		
2	Additions	NA	
3	Retirements	NA	
4	Adjustments	NA	
5	12/31/93 Balance	NA	0
	1994		
6	Additions	NA	
7	Retirements	NA	
8	Adjustments	NA	
9	12/31/94 Balance	NA	0
	1995		
10	Additions	NA	
11	Retirements	NA	
12	Adjustments	NA	
13	12/31/95 Balance	NA	0
	1996		
14	Additions	NA	
15	Retirements	NA	
16	Adjustments	NA	
17	12/31/96 Balance	NA	0
	1997		
18	Additions	NA	
19	Retirements	NA	
20	Adjustments	NA	
21	12/31/97 Balance	NA	2,223,925
	1998		
22	Additions	NA	255,731
23	Retirements	NA	0
24	Adjustments	NA	0
25	12/31/98 Balance	NA	2,479,656
	1999		
26	Additions	NA	97,818
27	Retirements	NA	0
28	Adjustments	NA	0
29	12/31/99 Balance	NA	2,577,474

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

Florida Public Service Commission

South Seas

Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-4

Page: 2 of 2

Preparer: Robert M. Griffin

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
2000			
30	Additions	NA	21,279
31	Retirements	NA	0
32	Adjustments	NA	0
33	12/31/00 Balance	<u>NA</u>	<u>2,598,753</u>
2001			
34	Additions	NA	362,606
35	Retirements	NA	0
36	Adjustments	NA	0
37	12/31/01 Balance	<u>NA</u>	<u>2,961,359</u>
2002			
38	Additions	NA	320,006
39	Retirements	NA	(16,169)
40	Adjustments	NA	0
41	12/31/02 Balance	<u>NA</u>	<u>3,265,196</u>
2003			
42	Additions	NA	22,405
43	Retirements	NA	(97,918)
44	Adjustments	NA	0
45	12/31/03 Balance	<u>NA</u>	<u>3,189,683</u>
2004			
46	Additions	NA	210,133
47	Retirements	NA	0
48	Adjustments	NA	0
49	12/31/04 Balance	<u>NA</u>	<u>3,399,816</u>
2005			
50	Additions	NA	116,451
51	Retirements	NA	(533,125)
52	Adjustments	NA	729
53	12/31/05 Balance	<u>NA</u>	<u>2,983,871</u>
2006			
54	Additions	NA	564,376
55	Retirements	NA	(112,410)
56	Adjustments	NA	1,837
57	12/31/06 Balance	<u>NA</u>	<u>3,437,674</u>
2007			
58	Additions	NA	110,000
59	Retirements	NA	(11,176)
60	Adjustments	NA	901
61	12/31/07 Balance	<u>NA</u>	<u>3,537,399</u>

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

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Schedule of Sewer Plant in Service By Primary Account- 2005													Florida Public Service Commission			
Adjustments to UPIS-2005																
South Seas - Sewer													Schedule: A-6			
Docket No. 060368-WS													Page: 8 of 8			
Schedule Year Ended: 2005													Preparer: <name>			
Historic [x] or Projected []																
Explanation: Provide Adjustments to UPIS for 2005																
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	Average	Adjustment
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	0	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	0
9	360.2	Collection Sewers - Force	0	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	0
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	0	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	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	39,066	3,005	0
20	370.3	Receiving Wells	0	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	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	(39,066)	(3,005)	0
27	380.4	Treatment & Disposal Equipment	0	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	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	0	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	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	(30,296)	(30,296)	(30,296)	(30,296)	(30,296)	(30,296)	(30,296)	(30,296)	(30,296)	(30,296)	(30,296)	(30,296)	(30,296)	(30,296)
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	0	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	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	30,296	30,296	30,296	30,296	30,296	30,296	30,296	30,296	30,296	30,296	30,296	30,296	30,296	30,296
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	0	0	0	0	0	0	0	1,500	1,500	0	0	0	0	231
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	0	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	0
63		TOTAL	0	0	0	0	0	0	0	1,500	1,500	0	0	0	0	231

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Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

South Seas

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-6
Page: 3 of 5

Preparer: Robert M. Griffin

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

Table with 15 columns: Line No., Acct No., Account Name, Prior Year (12/31/04), and months Jan-Dec, plus Average Balance. Rows include categories like INTANGIBLE PLANT, COLLECTION PLANT, SYSTEM PUMPING PLANT, TREATMENT AND DISPOSAL PLANT, RECLAIMED WATER TREATMENT PLANT, RECLAIMED WATER DISTRIBUTION PLANT, and GENERAL PLANT.

Handwritten initials/number '15A' on the left margin.

Schedule of Sewer Plant in Service By Primary Account- 2006													Florida Public Service Commission				
CWIP to Plant - July through December 2006																	
													=input field				
South Seas - Sewer													Schedule: A-6				
Docket No. 060368-WS													Page: 6 of 8				
Schedule Year Ended: 2006													Preparer: <name>				
Explanation: Provide CWIP amounts closing to plant during 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) 2006 Total	
AccountName											Jun	Jul	Aug	Sep	Oct	Nov	Dec
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														19,179	19,179	
10	361.2 Collection Sewers - Gravity															0	
11	362.2 Special Collecting Structures															0	
12	363.2 Services to Customers							Already in UPIS								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														133,507	133,507	
23	TREATMENT AND DISPOSAL PLANT																
24	353.4 Land & Land Rights															0	
25	354.4 Structures & Improvements								1,667			1,667			1,667	5,001	
26	355.4 Power Generation Equipment															0	
27	380.4 Treatment & Disposal Equipment														406,689	406,689	
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								1,667	0	0	1,667	0	0	561,042	564,376	

Schedule of Sewer Plant in Service By Primary Account- 2006										Florida Public Service Commission		
Retirements										Schedule: A-6		
South Seas - Sewer										Page: 7 of 8		
Docket No. 060368-WS										Preparer: <name>		
Schedule Year Ended: 2006										2006		
Explanation: Provide planned Retirements for 2006.												
Historic [x] or Projected [x]												
Line No.	Acct No.	(1) AccountName	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Totals		
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					(68)			(68)		
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					(4,661)		(26,051)	(30,712)		
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		(376)		(376)			(376)	(1,128)		
26	355.4	Power Generation Equipment								0		
27	380.4	Treatment & Disposal Equipment				(1,096)			(79,406)	(80,502)		
28	381.4	Plant Sewers				0				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	(376)	0	0	(6,201)	0	0	(105,833)	(112,410)		

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Schedule of Sewer Plant in Service By Primary Account- 2006													Florida Public Service Commission			
Adjustments to UPIS-2006																
													=input field			
South Seas - Sewer													Schedule: A-6			
Docket No. 060368-WS													Page: 8 of 8			
Schedule Year Ended: 2006													Preparer: <name>			
Historic [x] or Projected [x]																
													Explanation: Provide Adjustments to UPIS for 2006			
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) Jun thru 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

Schedule of Sewer Plant in Service By Primary Account- 2007													Florida Public Service Commission		
CWIP to Plant - July through December 2007															
													=input field		
South Seas - Sewer													Schedule: A-6		
Docket No. 060368-WS													Page: 6 of 8		
Explanation: Provide CWIP amounts closing to plant during 2007													Preparer: <name>		
Schedule Year Ended: 2007															
Historic [] or Projected [x]															
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			20,000			20,000			20,000			20,000	80,000
10	361.2	Collection Sewers - Gravity			5,000			5,000			5,000			5,000	20,000
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													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			1,250			1,250			1,250			1,250	5,000
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					5,000								5,000
62	398.7	Other Tangible Plant													0
63		TOTAL	0	0	26,250	5,000	0	26,250	0	0	26,250	0	0	26,250	110,000

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Schedule of Sewer Plant in Service By Primary Account- 2007														Florida Public Service Commission			
Retirements- 2007																	
South Seas - Sewer														Schedule: A-6			
Docket No. 060368-W/S														Page: 7 of 8			
Schedule Year Ended: 2007														Preparer: <name>			
Historic [] or Projected [x]																	
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	(14) 2007	(15) 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				(2,512)			(2,512)			(2,512)		(2,512)		(10,048)	
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				(282)			(282)			(282)		(282)		(1,128)	
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	(2,794)	0	0	(2,794)	0	0	(2,794)	0	0	(2,794)		(11,176)	

Schedule of Sewer Plant in Service By Primary Account- 2007														Florida Public Service Commission		
Adjustments to UPIS-2007																
South Seas - Sewer														Schedule: A-6		
Docket No. 060368-WS														Page: 8 of 8		
Schedule Year Ended: 2007														Preparer: <name>		
Historic [] 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	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 Accumulated Depreciation By Primary Account- 2006													Florida Public Service Commission			
Monthly Accumulated Depreciation Balances- per books- 2006																
													Schedule: A-10			
													Page: 2 of 8			
													Preparer: <name>			
													South Seas - Sewer			
													Explanation: Provide Accumulated Depreciation balances by account for the period			
													beginning 12/31/05 through 12/31/06, and 13 month averages for 2006			
													Historic [x] or Projected [x]			
Line No.	Acct No.	Account Name	(2) 12/31/05	(3) 01/31/05	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	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	160	176	192	208	224	240								
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	360.2	Collection Sewers - Force	25,039	25,269	25,501	25,732	25,964	26,196								
10	361.2	Collection Sewers - Gravity	367	404	440	477	514	550								
11	362.2	Special Collecting Structures	2,836	2,894	2,951	3,009	3,067	3,125								
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	1,943	2,084	2,224	2,365	2,505	2,646								
14	365.2	Flow Measuring Installations	16	(733)	(733)	(733)	(733)	(733)								
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	5,670	5,802	5,933	6,065	6,196	6,328								
19	355.3	Power Generation Equipment	240	(1,194)	(1,190)	(1,186)	(1,182)	(1,178)								
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	
21	371.3	Pumping Equipment	194,471	194,482	196,410	198,338	200,299	202,336								
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	252,774	253,689	254,604	255,519	256,434	257,349								
26	355.4	Power Generation Equipment	1,747	1,957	2,166	2,376	2,585	2,795								
27	380.4	Treatment & Disposal Equipment	854,316	860,261	866,198	871,993	877,929	883,866								
28	381.4	Plant Sewers	41	45	49	53	57	61								
29	382.4	Outfall Sewer Lines	53,078	53,278	53,477	53,676	53,876	54,075								
30	389.4	Other Plant & Misc. Equipment	67,020	67,394	67,768	68,141	68,515	68,889								
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	6,107	6,247	6,388	6,528	6,668	6,809								
36	374.5	Reuse Distribution Reservoirs	3,789	3,864	3,938	4,013	4,087	4,162								
37	380.5	Treatment & Disposal Equipment	77,393	79,168	80,942	82,716	84,491	86,265								
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	22	24	27	29	31	33								
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	17	18	20	22	24	25								
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.	1,485	1,513	1,541	1,569	1,597	1,625								
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	1,316	1,341	1,366	1,391	1,415	1,440								
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	3,344	3,572	3,800	4,029	4,257	4,486								
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	48	57	66	75	84	93								
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
59	395.7	Power Operated Equipment	572	582	593	603	613	624								
60	396.7	Communication Equipment	674	686	698	711	723	736								
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
62	398.7	Other Tangible Plant	1,080	1,188	1,296	1,404	1,512	1,620								
63		TOTAL	1,555,564	1,564,066	1,576,666	1,589,123	1,601,756	1,614,465								

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

Florida Public Service Commission

South Seas

Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-8

Page: 1 of 2

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/92 Balance	NA	
	1993		
2	Additions	NA	
3	Retirements	NA	
4	Adjustments	NA	
5	12/31/93 Balance	NA	0
	1994		
6	Additions	NA	
7	Retirements	NA	
8	Adjustments	NA	
9	12/31/94 Balance	NA	0
	1995		
10	Additions	NA	
11	Retirements	NA	
12	Adjustments	NA	
13	12/31/95 Balance	NA	0
	1996		
14	Additions	NA	
15	Retirements	NA	
16	Adjustments	NA	
17	12/31/96 Balance	NA	0
	1997		
18	Additions	NA	
19	Retirements	NA	
20	Adjustments	NA	
21	12/31/97 Balance	NA	963,288
	1998		
22	Additions	NA	99,138
23	Retirements	NA	0
24	Adjustments	NA	0
25	12/31/98 Balance	NA	1,062,426
	1999		
26	Additions	NA	112,043
27	Retirements	NA	0
28	Adjustments	NA	0
29	12/31/99 Balance	NA	1,174,469

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

Florida Public Service Commission

South Seas

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	NA	114,325
31	Retirements	NA	0
32	Adjustments	NA	69,540
33	12/31/00 Balance	NA	<u>1,358,334</u>
2001			
34	Additions	NA	125,959
35	Retirements	NA	0
36	Adjustments	NA	(53,783)
37	12/31/01 Balance	NA	<u>1,430,510</u>
2002			
38	Additions	NA	186,102
39	Retirements	NA	(850)
40	Adjustments	NA	(16,170)
41	12/31/02 Balance	NA	<u>1,599,592</u>
2003			
42	Additions	NA	161,114
43	Retirements	NA	(8,562)
44	Adjustments	NA	(1)
45	12/31/03 Balance	NA	<u>1,752,143</u>
2004			
46	Additions	NA	164,933
47	Retirements	NA	0
48	Adjustments	NA	1
49	12/31/04 Balance	NA	<u>1,917,077</u>
2005			
50	Additions	NA	167,113
51	Retirements	NA	(528,625)
52	Adjustments	NA	16,142
53	12/31/05 Balance	NA	<u>1,571,707</u>
2006			
54	Additions	NA	167,895
55	Retirements	NA	(112,410)
56	Adjustments	NA	184
57	12/31/06 Balance	NA	<u>1,627,376</u>
2007			
58	Additions	NA	193,334
59	Retirements	NA	(11,176)
60	Adjustments	NA	513
61	12/31/07 Balance	NA	<u>1,810,048</u>

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

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

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South Seas - Sewer

Docket No. 060368-WS

Explanation: Provide Retirements for 2005

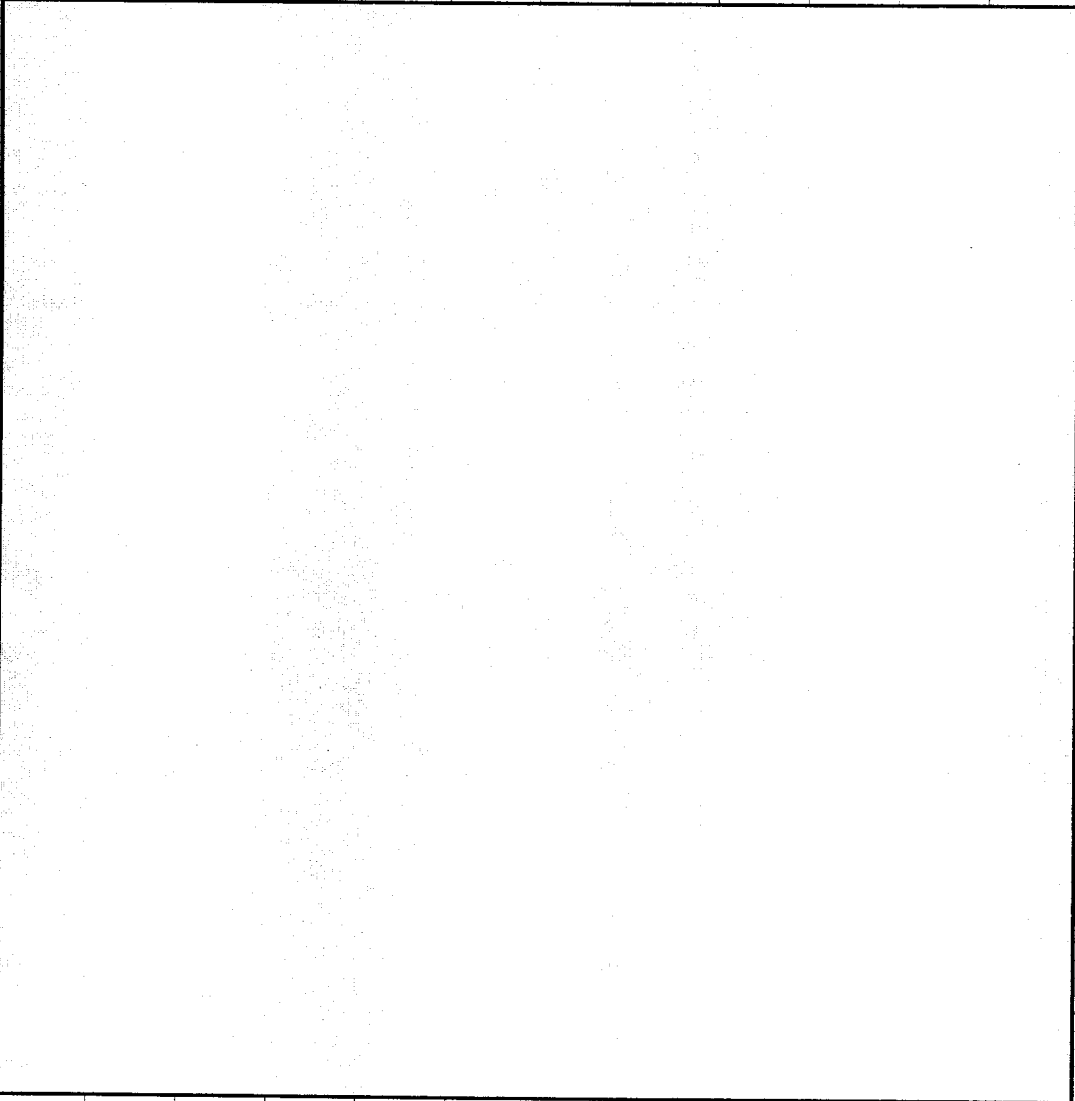
Schedule Year Ended: 2005

Historic [x] or Projected []

Line No.	Acct No.	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Test Year End Dec	(14) 2005 Total
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	360.2	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	(517,717)	0	0	(517,717)
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	0	0	0	0	0	0	0	0	0	0	0	0	0
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	(1,156)	0	0	(1,156)
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	390.71	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	(14,252)	0	0	0	(14,252)
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	0	0	0	0	0	0	0	(14,252)	0	(518,873)	0	0	(533,125)

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2006													Florida Public Service Commission		
Adjustments to Accumulated Depreciation-2006															
South Seas - Sewer													Schedule: A-10		
Docket No. 060368-WS													Page: 8 of 8		
Schedule Year Ended: 2006													Preparer: <name>		
Historic [x] or Projected [x]															
Line No.	Acct No.	Account Name	(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													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 Accumulated Depreciation By Primary Account- 2007
 Adjustments to Accumulated Depreciation-2007

Florida Public Service Commission

South Seas - Sewer
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic [] or Projected [x]

Explanation: Provide Adjustments to the Accumulated Depreciation Balances

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

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 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															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	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															
South Seas - Sewer													Schedule: A-9		
Docket No. 060368-WS													Page: 2 of		
Schedule Year Ended: 2005													Preparer: <name>		
Historic [X] or Projected []															
Change to Prior Current Month Balances (Below)															
(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	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	422,855	421,470
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	422,855	421,470
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	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	422,855	421,470

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

South Seas

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: A-12

Page: 2 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	422,855	421,470
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	422,855	421,470
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	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	422,855	421,470

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2006						
CIAC Balances Per Books- 2006		Input field		South Seas - Sewer		
South Seas - Sewer	271	8831	ASI	South Seas - Sewer		
Docker No. 060368-MS	Explanation: Provide the CIAC Balances by month by Classification					
Schedule Year Ended: 2006	for 2006					
Historic <input type="checkbox"/> or Projected <input checked="" type="checkbox"/>						
Line No.	(1)	(2)	(3)	(4)	(5)	(7)
Description	12/21/06	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06
Cash CIAC:						
1	Treatment & Disposal Equip	422,855	422,855	422,855	422,855	422,855
2	Meter Fees	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0
5	Total Cash CIAC	422,855	422,855	422,855	422,855	422,855
Property CIAC:						
6	Structures & Improvements	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0
9	Services to Customers	0	0	0	0	0
10	Lift Stations	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0
12	Reuse Services	0	0	0	0	0
13	Reuse Transmission & Dist M	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0
12	Total Sewer CIAC	422,855	422,855	422,855	422,855	422,855

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

Florida Public Service Commission

South Seas

Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-11

Page: 1 of 2

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/92 Balance	NA	
	1993		
2	Additions	NA	
3	Adjustments	NA	
4	12/31/93 Balance	NA	0
	1994		
5	Additions	NA	
6	Adjustments	NA	
7	12/31/94 Balance	NA	0
	1995		
8	Additions	NA	
9	Adjustments	NA	
10	12/31/95 Balance	NA	0
	1996		
11	Additions	NA	
12	Adjustments	NA	
13	12/31/96 Balance	NA	0
	1997		
14	Additions	NA	
15	Adjustments	NA	
16	12/31/97 Balance	NA	406,355
	1998		
17	Additions	NA	0
18	Adjustments	NA	0
19	12/31/98 Balance	NA	406,355
	1999		
20	Additions	NA	0
21	Adjustments	NA	0
22	12/31/99 Balance	NA	406,355

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

Florida Public Service Commission

South Seas

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	NA	0
24	Adjustments	NA	0
25	12/31/00 Balance	NA	406,355
2001			
26	Additions	NA	0
27	Adjustments	NA	0
28	12/31/01 Balance	NA	406,355
2002			
29	Additions	NA	0
30	Adjustments	NA	0
31	12/31/02 Balance	NA	406,355
2003			
32	Additions	NA	15,000
33	Adjustments	NA	0
34	12/31/03 Balance	NA	421,355
2004			
35	Additions	NA	0
36	Adjustments	NA	0
37	12/31/04 Balance	NA	421,355
2005			
38	Additions	NA	1,500
39	Adjustments	NA	0
40	12/31/05 Balance	NA	422,855
2006			
41	Additions	NA	0
42	Adjustments	NA	0
43	12/31/06 Balance	NA	422,855
2007			
44	Additions	NA	0
45	Adjustments	NA	0
46	12/31/07 Balance	NA	422,855

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

Schedule of Sewer Contributions In Aid of Construction by Classification- 2005				Florida Public Service Commission	
		-input field		Schedule:	A-12
South Seas - Sewer		Explanation: Calculate CIAC at 12/31/04 based on [redacted] W/Ps		Page:	
Docket No. 060368-WS				Preparer:	
Schedule Year Ended: 2005					
Historic [x] or Projected []					
		Cronin Jackson 12/31/04		Cronin Jackson 12/31/04	
					Categories-lines 24 to 35 below
Cash CIAC:					
1	Capacity Charges 271.1	15,000		15,000	Water Treatment Equipment
2	Meter Fees			0	Meter Fees
3	CIAC-1999 Acquisition	406,355		406,355	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	421,355		421,355	
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	421,355		421,355	
Explanation: Rearrange the [redacted] Categories shown above into new Categories that combine certain data					
Line No.	Description			New Categories as Calculated	
Cash CIAC:					
19	Water Treatment Equipment			421,355	
20	Meter Fees			0	
21	Main Extension Charge			0	
22	Service Installation Fees			0	
23	Total Cash CIAC			421,355	
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			421,355	

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Line	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
(1)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	Cash CIAC													
1	Treatment & Disposal Equipm													0
2	Meter Fees													0
3	Main Extension Charge													0
4	Service Installation Fees													0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
6	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

South Seas - Sewer
Docket No. 060368-M/S
Schedule Year Ended: 2005
Explanation: Provide adjustments to CIAC for 2005 per books
 =input field
Schedule: A-5
Page: 8 of 8
Preparer: <name>
Florida Public Service Commission

Line	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
(1)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	Cash CIAC													
1	Treatment & Disposal Equipm													1,500
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	1,500
6	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
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	1,500

South Seas - Sewer
Docket No. 060368-M/S
Schedule Year Ended: 2005
Explanation: Additions to CIAC by Month for use in calculating the Book balances (not otherwise readily available)
 =input field
Schedule: A-5
Page: 8 of 8
Preparer: <name>
Florida Public Service Commission

Schedule of Sewer Contributions in Aid of Construction by Classification- 2005														Florida Public Service Commission	
Adjusted CIAC Balances- 2005														Schedule:	A-5
South Seas - Sewer														Page:	4 of 8
Docket No. 060368-WS														Preparer:	<name>
Schedule Year Ended: 2005														Explanation: Provide Rate case Adjusted CIAC balances by account for 2005	
Historic [X] or Projected []														Equals Book Balances plus accumulated Rate Case Adjustments above	
Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	Description	Prior Year 12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	Test Year End 12/31/05	Average Balance
Cash CIAC:															
1	Water Treatment Equipment	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	422,855	421,470
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	422,855	421,470
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	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	422,855	421,470

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Schedule: A-12

South Seas

Page: 3 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending 12/31/05

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	422,855	421,470
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	422,855	421,470
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	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	421,355	422,855	421,470

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Line	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1	Treatment & Disposal Equipment	380												380
2	Meter Fees	367												367
3	Main Extension Charge	361												361
4	Service Installation Fees	363												363
Cash CIAC:														
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:														
6	Structures & Improvements													
7	Collection Sewers- Force													
8	Collection Sewers- Gravity													
9	Services to Customers													
10	Lift Stations													
11	Pumping Equipment													
12	Reuse Services													
13	Reuse Transmission & Dist Mains													
14	Other Plant Misc Equip													
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

South Seas - Sewer
 Docket No. 060368-MS
 Schedule Year Ended: 2006
 Historic [] or Projected [X]
 Explanation: Provide Adjustments to CIAC for 2006 per books
 Schedule: A-5
 Page: 8 of 8
 Preparer: <name>
 Florida Public Service Commission

Line	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1	Treatment & Disposal Equipm	380												380
2	Meter Fees	367												367
3	Main Extension Charge	361												361
4	Service Installation Fees	363												363
Cash CIAC:														
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:														
6	Structures & Improvements													
7	Collection Sewers- Force													
8	Collection Sewers- Gravity													
9	Services to Customers													
10	Lift Stations													
11	Pumping Equipment													
12	Reuse Services													
13	Reuse Transmission & Dist Mains													
14	Other Plant Misc Equip													
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

South Seas - Sewer
 Docket No. 060368-MS
 Schedule Year Ended: 2006
 Historic [] or Projected [X]
 Explanation: Additions to CIAC by Month for use in calculating the Book balances (not otherwise readily available)
 balances tied to Annual Reports
 Schedule: A-5
 Page: 8 of 8
 Preparer: <name>
 Florida Public Service Commission

Schedule of Sewer Contributions In Aid of Construction by Classification- 2006													Florida Public Service Commission		
Adjusted CIAC Balances- 2006													Schedule:	A-5	
South Seas - Sewer													Page:	4 of 8	
Docket No. 060368-WS													Preparer:	<name>	
Schedule Year Ended: 2006															
Historic [] or Projected [X]															
Explanation: Provide Adjusted CIAC balances by account for 2006															
Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	Description	Prior Year 12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	Test Year End 12/31/06	Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipm	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855
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	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Schedule: A-12

South Seas

Page: 4 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending 12/31/06

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855
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	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855

CSK

Line	No.	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		Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
1		Treatment & Disposal Equipm	0	0	0	0	0	0	0	0	0	0	0	0	0
		Cash CIAC	380	367	361	363									
		CIAC Acct													
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
		Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total

South Seas - Sewer
Docket No. 060368-MS
Schedule Year Ended: 2007
Historic [] or Projected [X]
Explanation: Additions to CIAC by Month for use in calculating the Book balances (not otherwise readily available)
Balances tied to Annual Reports
 Input Field

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

Line	No.	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		Meter 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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
		Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total

South Seas - Sewer
Docket No. 060368-MS
Schedule Year Ended: 2007
Historic [] or Projected [X]
Explanation: Provide Adjustments to CIAC for 2007 per books
 Input Field

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

Schedule of Sewer Contributions in Aid of Construction by Classification- 2007															Florida Public Service Commission		
Adjusted CIAC Balances- 2007															Schedule:	A 5	
South Seas - Sewer															Page:	4 of 8	
Docket No. 060368-WS															Preparer:	<name>	
Schedule Year Ended: 2007																	
Historic [] or Projected [X]																	
Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
No	Description	Prior Year 12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	Test Year End 12/31/06	Average Balance		
Cash CIAC:																	
1	Treatment & Disposal Equipm	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Total Cash CIAC	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	
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	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Schedule: A-12

South Seas

Page: 5 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending 12/31/07

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 intermediale year also.

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855
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	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855	422,855

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Line	No.	Description	12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Test Year End Average Balance
1		Treatment & Disposal Equipment	344,925	346,939	348,953	350,967	352,981	354,995	357,008	359,022	361,036	363,050	365,064	367,078	369,099	357,009
		Cash CIAC:														
		From sale at far bottom														
2		Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3		Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4		Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		Total Cash CIAC	344,925	346,939	348,953	350,967	352,981	354,995	357,008	359,022	361,036	363,050	365,064	367,078	369,099	357,009
6		Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Property CIAC:														
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	344,925	346,939	348,953	350,967	352,981	354,995	357,008	359,022	361,036	363,050	365,064	367,078	369,099	357,009

Schedule of Sewer Amortization of CIAC by Classification- 2005

South Seas - Sewer

Account No. 06036-WS

277 6831 ASI South Seas - Sewer

Explanation: Provide the Amount of CIAC Balances per books by month by Classification

for the year ended 12/31/05.

Historic [x] or Projected []

Schedule: A-9

Page: 2 of 2

Preparer: <name>

Florida Public Service Commission

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

South Seas

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
WATER															
Cash															
1	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
6	Dist Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER															
Cash															
13	Treatment & Disposal Equipment	344,925	346,939	348,953	350,967	352,981	354,995	357,008	359,022	361,036	363,050	365,064	367,078	369,099	357,009
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	344,925	346,939	348,953	350,967	352,981	354,995	357,008	359,022	361,036	363,050	365,064	367,078	369,099	357,009
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	344,925	346,939	348,953	350,967	352,981	354,995	357,008	359,022	361,036	363,050	365,064	367,078	369,099	357,009

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Schedule of Sewer Amortization of CIAC by Classification- 2006							
Accum Amort CIAC Balances per Books- 2006							
					=input field		
South Seas - Sewer		272	6831	ASI	South Seas - 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)	
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	369,099	371,057	373,015	374,973	376,931	378,889
2	Meter Fees	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0
5	Total Cash CIAC	369,099	371,057	373,015	374,973	376,931	378,889
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	369,099	371,057	373,015	374,973	376,931	378,889

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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

South Seas

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)	(3)
		Water Year End Balance	Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/92 Balance	NA	
	1993		
2	Additions	NA	
3	Adjustments	NA	
4	12/31/93 Balance	NA	0
	1994		
5	Additions	NA	
6	Adjustments	NA	
7	12/31/94 Balance	NA	0
	1995		
8	Additions	NA	
9	Adjustments	NA	
10	12/31/95 Balance	NA	0
	1996		
11	Additions	NA	
12	Adjustments	NA	
13	12/31/96 Balance	NA	0
	1997		
14	Additions	NA	
15	Adjustments	NA	
16	12/31/97 Balance	NA	406,355
	1998		
17	Additions	NA	0
18	Adjustments	NA	0
19	12/31/98 Balance	NA	406,355
	1999		
20	Additions	NA	0
21	Adjustments	NA	0
22	12/31/99 Balance	NA	406,355

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

Florida Public Service Commission

South Seas

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	NA	0
24	Adjustments	NA	0
25	12/31/00 Balance	NA	406,355
2001			
26	Additions	NA	0
27	Adjustments	NA	0
28	12/31/01 Balance	NA	406,355
2002			
29	Additions	NA	0
30	Adjustments	NA	0
31	12/31/02 Balance	NA	406,355
2003			
32	Additions	NA	15,000
33	Adjustments	NA	0
34	12/31/03 Balance	NA	421,355
2004			
35	Additions	NA	0
36	Adjustments	NA	0
37	12/31/04 Balance	NA	421,355
2005			
38	Additions	NA	1,500
39	Adjustments	NA	(53,756)
40	12/31/05 Balance	NA	369,099
2006			
41	Additions	NA	23,498
42	Adjustments	NA	0
43	12/31/06 Balance	NA	392,597
2007			
44	Additions	NA	23,068
45	Adjustments	NA	0
46	12/31/07 Balance	NA	415,664

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

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Schedule of Sewer Amortization of CIAC by Classification- 2005

Florida Public Service Commission

-input field

Schedule: A-12

South Seas - Sewer

Page:

Docket No. 060368-WS

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

Preparer:

Schedule Year Ended: 2005

Historic [X] or Projected []

	12/31/04	12/31/04	Categories-lines 24 to 35 below
Cash CIAC:			
1 Capacity Charges 271.1		0	Treatment & Disposal Equipment
2 Meter Fees		0	Meter Fees
3 CIAC-1999 Acquisition	344,925	344,925	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
7 Total Cash CIAC	344,925	344,925	
Property CIAC:			
8 Structures & Improvements 330.4		0	Structures & Improvements
9 Collection Sewers- Force			Collection Sewers- Force
10 Collection Sewers- Gravity			Collection Sewers- Gravity
11 Services to Customers			Services to Customers
12 Lift Stations			Lift Stations
13 Pumping Equipment 331.4		0	Pumping Equipment
14 Reuse Services 333.4		0	Reuse Services
15 Reuse Transmission & Dist Mains 334.4		0	Reuse Transmission & Dist Mains
16 Other Plant Misc Equip 335.4		0	Other Plant Misc Equip
17 Total Property CIAC	0	0	
18 Total Water CIAC	344,925	344,925	

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

Line No.	Description	Amendatory Order Balances as Calculated
Cash CIAC:		
19	Treatment & Disposal Equipment	344,925
20	Meter Fees	0
21	Main Extension Charge	0
22	Service Installation Fees	0
23	Total Cash CIAC	344,925
Property CIAC:		
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
29	Total Property CIAC	0
30	Total Sewer CIAC	344,925

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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	
South Seas - Sewer Docket No. 060368-W/S Schedule Year Ended: 2005 Historic [x] or Projected []								Schedule: A-12 Page: Preparer:	
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates								=input field	
								Annual Depn Rate	Monthly Dep'n Rate
Categories - lines 22 to 35 below									
Cash CIAC:									
1	Capacity Charges	271.1		Treatment & Disp Equip (see Composite Calc)		5.74%		0.48%	
2	CIAC-1999 Acquisition			Treatment & Disp Equip (see Composite Calc)		5.74%		0.48%	
3	Unclaimed Refunds			Treatment & Disp Equip (see Composite Calc)		5.74%		0.48%	
4	Main Ext Charge (Coll Swr-Grav)			Main Extension Charge	acct 361.2	2.22%		0.19%	
5	Serv Install Charge (Svc to Cust)			Service Installation Charge	acct 363.2	0.00%		0.00%	
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		2.22%		0.19%	
13	Services to Customers	363.2		Services to Customers		0.00%		0.00%	
14	Lift Stations	370.3		Lift Stations		6.67%		0.56%	
15	Pumping Equipment	371.3		Pumping Equipment		0.00%		0.00%	
16	Reuse Services	366.6		Reuse Services		6.67%		0.56%	
17	Reuse Transmission & Dist Ma	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 12/31/04		Depreciation Rate 1/1/05		Depreciation			
		Adj Bal	For Comp	Annual	Monthly	Expense			
			Calc	Annual Depn 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			0.00%					
6	Land & Land Rights	353.2	0	0.00%					
7	Structures & Improvements	354.2	6,143	3.70%	0.31%	227			
8	Power Generation Equipment	355.2	0	5.00%					
9	Collection Sewers - Force	360.2	35,115	3.70%					
10	Collection Sewers - Gravity	361.2	19,830	2.22%					
11	Special Collecting Structures	362.2	27,832	2.70%	0.23%	751			
12	Services to Customers	363.2	0	0.00%					
13	Flow Measuring Devices	364.2	4,765	20.00%					
14	Flow Measuring Installations	365.2	749	6.67%					
15	Other Plant & Misc. Equipment	389.2	0	0.00%	0.00%	0			
16	SYSTEM PUMPING PLANT			0.00%					
17	Land & Land Rights	353.3	0	0.00%					
18	Structures & Improvements	354.3	50,446	3.70%	0.31%	1867			
19	Power Generation Equipment	355.3	2,400	5.00%					
20	Receiving Wells	370.3	0	0.00%	0.00%	0			
21	Pumping Equipment	371.3	924,606	6.67%	0.56%	61671			
22	Other Plant & Misc. Equipment	389.3	0	6.67%					

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Line No.	Description	UPIS Balance	Annual Depreciation Rate	Monthly Depreciation Expense	Mo Depr Rate
Composite Rate Calculation: (Continued)					
23	TREATMENT AND DISPOSAL PLANT				
24	Land & Land Rights	60,000	3.70%	1,299.1	0.31%
25	Structures & Improvements	350,841	5.00%	562	0.42%
26	Power Generation Equipment	11,231	5.86%	691.55	0.46%
27	Treatment & Disposal Equipment	1,244,776	2.86%	49	0.24%
28	Plant Sewers	1,714	3.33%	239.4	0.28%
29	Outfall Sewer Lines	71,879	6.67%	532	0.56%
30	Other Plant & Misc. Equipment	80,684			
31	RECLAIMED WATER TREATMENT PLANT				
32	Land & Land Rights	0	0.00%	0	0.31%
33	Structures & Improvements	0	5.00%	0	0.42%
34	Power Generation Equipment	0	6.67%	0	0.56%
35	Pumping Equipment	33,131	6.67%	2,210	0.56%
36	Reuse Distribution Reservoirs	392,940	2.86%	254.2	0.24%
37	Treatment & Disposal Equipm	0	6.67%	0	0.56%
38	Plant Sewers	479			
39	Other Plant & Misc. Equipment	0			
40	RECLAIMED WATER DISTRIBUTION PLANT				
41	Franchises	352.6	0.00%	0	0.00%
42	Land & Land Rights	0	3.70%	0	0.31%
43	Structures & Improvements	354.6	5.00%	0	0.42%
44	Power Generation Equipment	355.6	6.67%	0	0.56%
45	Reuse Services	403	0.00%	0	0.00%
46	Reuse Meters & Meter Installat	0	0.00%	0	0.00%
47	Pumping Equipment	397.6	6.67%	959	0.56%
48	Reuse Transmission & Distr. S	30,296	6.67%		
49	Reuse Transmission & Distr. S	14,378	6.67%		
50	GENERAL PLANT	0			
51	Land & Land Rights	353.7	0.00%	0	0.00%
52	Structures & Improvements	9,061	3.70%	335	0.31%
53	Office Furniture & Equipment	390.7	0.00%	0	0.00%
54	Computer Equipment	390.72	0.00%	0	0.00%
55	Transportation Equipment	19,252	16.67%		
56	Stores Equipment	392.7	0.00%		
57	Tools, Shop & Garage Equipm	912	6.25%		
58	Laboratory Equipment	394.7	6.67%		
59	Power Operated Equipment	1,493	10.00%		
60	Communication Equipment	396.7	10.00%		
61	Miscellaneous Equipment	397.7	6.67%		
62	Other Tangible Plant	12,961	20.00%		
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization	3,205,663		184,084	5.74%
Composite Rate					
Rate 5.74%					
Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data					
64	Cash CIAC:				
65	Treatment & Disposal Equipment		5.74%	0.48%	0.48%
66	Meter Fees		0.00%	0.00%	0.00%
67	Main Extension Charge		2.22%	0.19%	0.19%
68	Service Installation Fees		0.00%	0.00%	0.00%
Property CIAC:					
1	Structures & Improvements		3.70%	0.31%	0.31%
2	Collection Sewers- Force		3.70%	0.31%	0.31%
3	Collection Sewers- Gravity		2.72%	0.22%	0.22%
4	Services to Customers		0.00%	0.00%	0.00%
5	Lift Stations		6.67%	0.56%	0.56%
6	Pumping Equipment		6.67%	0.56%	0.56%
7	Reuse Services		0.00%	0.00%	0.00%
8	Reuse Transmission & Dist Mains		6.67%	0.56%	0.56%
9	Other Plant Misc Equip		0.00%	0.00%	0.00%

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Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
12	Total 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-Gravty	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	Meter 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:														
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
(1)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
(2)														

South Seas - Sewer
 Docket No. 060368-VS
 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
 =input field
 Schedule: A-5
 Page: 6 of 8
 Preparer: <name>
 Florida Public Service Commission

Line No.	Description	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014
12	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	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
12	Reuse Services	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
10	Lift Stations	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
8	Collection Sewers-Gravty	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
6	Structures & Improvements	0	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	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	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	0
Cash CIAC:															
Line No.	Description	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014
(1)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
(2)															

South Seas - Sewer
 Docket No. 060368-VS
 Schedule Year Ended: 2005
 Historic [X] or Projected []
 Explanation: Provide a Schedule showing additions to monthly CIAC Amortization during 2005
 =input field
 Schedule: A-5
 Page: 6 of 8
 Preparer: <name>

852a

Schedule of Sewer Amortization of CIAC by Classification-2005		Adjusted Accumulated Amortization of CIAC Balances for Rate Case-2005														
South Seas - Sewer		Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month average.														
Line No.	Description	Prior Year	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	Test Year End Average	12/31/05	Balance
1	Cash CIAC:															
	Treatment & Disposal Equipm	344,925	346,939	348,953	350,967	352,981	354,995	357,008	359,022	361,036	363,050	365,064	367,078	369,099	357,009	
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	344,925	346,939	348,953	350,967	352,981	354,995	357,008	359,022	361,036	363,050	365,064	367,078	369,099	357,009	
6	Property CIAC:															
	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Force	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 Ma	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	344,925	346,939	348,953	350,967	352,981	354,995	357,008	359,022	361,036	363,050	365,064	367,078	369,099	357,009	

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

South Seas

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
WATER															
Cash															
1	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
6	Dist Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER															
Cash															
13	Treatment & Disposal Equipment	344,925	346,939	348,953	350,967	352,981	354,995	357,008	359,022	361,036	363,050	365,064	367,078	369,099	357,009
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	344,925	346,939	348,953	350,967	352,981	354,995	357,008	359,022	361,036	363,050	365,064	367,078	369,099	357,009
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	344,925	346,939	348,953	350,967	352,981	354,995	357,008	359,022	361,036	363,050	365,064	367,078	369,099	357,009

BSA

CALCULATE CIAC AMORTIZATION RATES									
Schedule of Sewer Amortization of CIAC by Classification- 2006 Calculate Amortization Rates for Calendar Year 2005						Florida Public Service Commission			
South Seas - Sewer						Schedule: A-12			
Docket No. 060368-WS						Page:			
Schedule Year Ended: 2006						Preparer:			
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)	5.56%	0.46%		
2	CIAC-1999 Acquisition				Treatment & Disp Equip (see Composite Calc)	5.56%	0.46%		
3	Unclaimed Refunds				Treatment & Disp Equip (see Composite Calc)	5.56%	0.46%		
4	Main Ext Charge (Coll Swr-Grav)				Main Extension Charge acct 361.2	2.22%	0.19%		
5	Serv Install Charge (Svc to Cust)				Service Installation Charge acct 363.2	0.00%	0.00%		
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	2.22%	0.19%		
13	Services to Customers	363.2			Services to Customers	0.00%	0.00%		
14	Lift Stations	370.3			Lift Stations	0.00%	0.00%		
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	6.67%	0.56%		
18	Other Plant Misc Equip	389.2			Other Plant Misc Equip (line 35)	0.00%	0.00%		
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	Annual	Monthly	Expense			
			Calc						
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								
6	Land & Land Rights	353.2	0	0.00%					
7	Structures & Improvements	354.2	6,143	3.70%	0.31%	227			
8	Power Generation Equipment	355.2	16,987	5.00%					
9	Collection Sewers - Force	360.2	35,115	3.70%					
10	Collection Sewers - Gravity	361.2	19,830	2.22%					
11	Special Collecting Structures	362.2	27,832	2.70%	0.23%	751			
12	Services to Customers	363.2	0	0.00%					
13	Flow Measuring Devices	364.2	4,765	20.00%					
14	Flow Measuring Installations	365.2	749	6.67%					
15	Other Plant & Misc. Equipmen	389.2	0	0.00%	0.00%	0			
16	SYSTEM PUMPING PLANT								
17	Land & Land Rights	353.3	0	0.00%					
18	Structures & Improvements	354.3	50,446	3.70%	0.31%	1867			
19	Power Generation Equipment	355.3	41,466	5.00%					
20	Receiving Wells	370.3	0	0.00%	0.00%	0			
21	Pumping Equipment	371.3	410,325	6.67%	0.56%	27369			
22	Other Plant & Misc. Equipmen	389.3	0	6.67%					

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Composite Rate Calculation: (Continued)				UPIS	Depreciation Rate		Depreciation	
				Balance	Annual	Monthly	Expense	
23	TREATMENT AND DISPOSAL PLANT							
24	Land & Land Rights	353.4	60,000		0.00%			
25	Structures & Improvements	354.4	350,841	350,841	3.70%	0.31%	12981	
26	Power Generation Equipment	355.4	11,231	11,231	5.00%	0.42%	562	
27	Treatment & Disposal Equipm	380.4	1,277,739	1,277,739	5.56%	0.46%	70986	
28	Plant Sewers	381.4	1,714	1,714	2.86%	0.24%	49	
29	Outfall Sewer Lines	382.4	71,879	71,879	3.33%	0.28%	2394	
30	Other Plant & Misc. Equipment	389.4	80,684	80,684	6.67%	0.56%	5382	
31	RECLAIMED WATER TREATMENT PLANT							
32	Land & Land Rights	353.5	0		0.00%			
33	Structures & Improvements	354.5	0	0	3.70%	0.31%	0	
34	Power Generation Equipment	355.5	0	0	5.00%	0.42%	0	
35	Pumping Equipment	371.5	0	0	6.67%	0.56%	0	
36	Reuse Distribution Reservoirs	374.5	33,131	33,131	6.67%	0.56%	2210	
37	Treatment & Disposal Equipm	380.5	382,940	382,940	6.67%	0.56%	25542	
38	Plant Sewers	381.5	0	0	2.86%	0.24%	0	
39	Other Plant & Misc. Equipmen	389.5	479		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	0	3.70%	0.31%	0	
44	Power Generation Equipment	355.6	403		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	30,296		6.67%			
48	Reuse Transmission & Distr. S	375.6	14,379	14,379	6.67%	0.56%	959	
49	Other Plant & Misc. Equipmen	389.6	0		6.67%			
50	GENERAL PLANT							
51	Land & Land Rights	353.7	0		0.00%			
52	Structures & Improvements	354.7	9,061	9,061	3.70%	0.31%	335	
53	Office Furniture & Equipment	390.7	0		0.00%			
54	Computer Equipment	390.72	0		0.00%			
55	Transportation Equipment	391.7	16,444		16.67%			
56	Stores Equipment	392.7	0		0.00%			
57	Tools, Shop & Garage Equipm	393.7	912		6.25%			
58	Laboratory Equipment	394.7	11,399		6.67%			
59	Power Operated Equipment	395.7	1,493		10.00%			
60	Communication Equipment	396.7	1,498		10.00%			
61	Miscellaneous Equipment	397.7	0		6.67%			
62	Other Tangible Plant	398.7	12,961		20.00%			
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			2728345			151613	5.58%
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				5.56%	0.46%		
65	Meter Fees				0.00%	0.00%		
66	Main Extension Charge				2.22%	0.19%		
67	Service Installation Fees				0.00%	0.00%		
Property CIAC:								
68	Structures & Improvements				3.70%	0.31%		
69	Collection Sewers- Force				3.70%	0.31%		
70	Collection Sewers- Gravity				2.22%	0.19%		
71	Services to Customers				0.00%	0.00%		
72	Lift Stations				0.00%	0.00%		
73	Pumping Equipment				6.67%	0.56%		
74	Reuse Services				0.00%	0.00%		
75	Reuse Transmission & Dist Mains				6.67%	0.56%		
76	Other Plant Misc Equip				0.00%	0.00%		

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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
South Seas - Sewer														Page:	4 of 8
Docket No. 060368-WS														Preparer:	<name>
Schedule Year Ended: 2006															
Historic [] or Projected [x]															
Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average.															
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year End 12/31/06	(15) Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipm	369,099	371,057	373,015	374,973	376,931	378,889	380,848	382,806	384,764	386,722	388,680	390,638	392,597	380,848
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	369,099	371,057	373,015	374,973	376,931	378,889	380,848	382,806	384,764	386,722	388,680	390,638	392,597	380,848
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	369,099	371,057	373,015	374,973	376,931	378,889	380,848	382,806	384,764	386,722	388,680	390,638	392,597	380,848

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

South Seas

Schedule: A-14

Docket No. 060368-WS

Page: 4 of 5

Test Year Ending 12/31/06

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
6	Dist Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER															
Cash															
13	Treatment & Disposal Equipment	369,099	371,057	373,015	374,973	376,931	378,889	380,848	382,806	384,764	386,722	388,680	390,638	392,597	380,848
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	369,099	371,057	373,015	374,973	376,931	378,889	380,848	382,806	384,764	386,722	388,680	390,638	392,597	380,848
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	369,099	371,057	373,015	374,973	376,931	378,889	380,848	382,806	384,764	386,722	388,680	390,638	392,597	380,848

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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								Schedule:	A-12
#REF!									Page:	
#REF!									Preparer:	
#REF!									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)				5.46%	0.45%	
2	CIAC-1999 Acquisition			Treatment & Disp Equip (see Composite Calc)				5.46%	0.45%	
3	Unclaimed Refunds			Treatment & Disp Equip (see Composite Calc)				5.46%	0.45%	
4	Main Ext Charge (Coll Swr-Grav)			Main Extension Charge acct 361.2				2.22%	0.19%	
5	Serv Install Charge (Svc to Cust)			Service Installation Charge acct 363.2				0.00%	0.00%	
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				2.22%	0.19%	
13	Services to Customers	363.2		Services to Customers				0.00%	0.00%	
14	Lift Stations	370.3		Lift Stations				0.00%	0.00%	
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				6.67%	0.56%	
18	Other Plant Misc Equip	389.2		Other Plant Misc Equip (line 35)				0.00%	0.00%	
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 Annual	Monthly	Expense				
1	INTANGIBLE PLANT			Calc						
2	Organization	351.1	0		0.00%					
3	Franchises	352.1	0		0.00%					
4	Other Plant & Misc. Equipmer	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		5.00%					
9	Collection Sewers - Force	360.2	0		3.70%					
10	Collection Sewers - Gravity	361.2	0		2.22%					
11	Special Collecting Structures	362.2	0	0	2.70%	0.23%	0			
12	Services to Customers	363.2	0		0.00%					
13	Flow Measuring Devices	364.2	0		20.00%					
14	Flow Measuring Installations	365.2	0		6.67%					
15	Other Plant & Misc. Equipmer	389.2	0	0	0.00%	0.00%	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		5.00%					
20	Receiving Wells	370.3	0	0	0.00%	0.00%	0			
21	Pumping Equipment	371.3	0	0	6.67%	0.56%	0			
22	Other Plant & Misc. Equipmer	389.3	0		6.67%					
Composite Rate Calculation:										

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	(Continued)			UPIS		Depreciation Rate		Depreciation Expense						
				Balance	Annual	Monthly	Monthly							
23	TREATMENT AND DISPOSAL PLANT													
24	Land & Land Rights	353.4	60,000			0.00%								
25	Structures & Improvements	354.4	354,714	354,714		3.70%	0.31%	13124						
26	Power Generation Equipment	355.4	50,297	50,297		5.00%	0.42%	2515						
27	Treatment & Disposal Equipm	380.4	1,603,926	1,603,926		5.56%	0.46%	89108						
28	Plant Sewers	381.4	1,714	1,714		2.86%	0.24%	49						
29	Outfall Sewer Lines	382.4	71,879	71,879		3.33%	0.28%	2394						
30	Other Plant & Misc. Equipmer	389.4	80,684	80,684		6.67%	0.56%	5382						
31	RECLAIMED WATER TREATMENT PLANT													
32	Land & Land Rights	353.5	0			0.00%								
33	Structures & Improvements	354.5	0	0		3.70%	0.31%	0						
34	Power Generation Equipment	355.5	0	0		5.00%	0.42%	0						
35	Pumping Equipment	371.5	30,296	30,296		6.67%	0.56%	2021						
36	Reuse Distribution Reservoirs	374.5	33,131	33,131		6.67%	0.56%	2210						
37	Treatment & Disposal Equipm	380.5	382,940	382,940		6.67%	0.56%	25542						
38	Plant Sewers	381.5	0	0		2.86%	0.24%	0						
39	Other Plant & Misc. Equipmer	389.5	479			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	0		3.70%	0.31%	0						
44	Power Generation Equipment	355.6	403			5.00%								
45	Reuse Services	366.6	0			0.00%								
46	Reuse Meters & Meter Install	367.6	0			0.00%								
47	Pumping Equipment	371.6	0			6.67%								
48	Reuse Transmission & Distr. S	375.6	14,379	14,379		6.67%	0.56%	959						
49	Other Plant & Misc. Equipmer	389.6	0			6.67%								
50	GENERAL PLANT													
51	Land & Land Rights	353.7	0			0.00%								
52	Structures & Improvements	354.7	9,061	9,061		3.70%	0.31%	335						
53	Office Furniture & Equipment	390.7	0			0.00%								
54	Computer Equipment	390.72	0			0.00%								
55	Transportation Equipment	391.7	16,444			16.67%								
56	Stores Equipment	392.7	0			0.00%								
57	Tools, Shop & Garage Equipm	393.7	912			6.25%								
58	Laboratory Equipment	394.7	11,399			6.67%								
59	Power Operated Equipment	395.7	1,493			10.00%								
60	Communication Equipment	396.7	1,498			10.00%								
61	Miscellaneous Equipment	397.7	0			6.67%								
62	Other Tangible Plant	398.7	12,961			20.00%								
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			2633021					143638	5.46%				
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								5.46%	0.45%				
65	Meter Fees								0.00%	0.00%				
66	Main Extension Charge								2.22%	0.19%				
67	Service Installation Fees								0.00%	0.00%				
Property CIAC:														
1	Structures & Improvements								3.70%	0.31%				
2	Collection Sewers- Force								3.70%	0.31%				
3	Collection Sewers- Gravity								2.22%	0.19%				
4	Services to Customers								0.00%	0.00%				
5	Lift Stations								0.00%	0.00%				
6	Pumping Equipment								6.67%	0.56%				
7	Reuse Services								0.00%	0.00%				
8	Reuse Transmission & Dist Mains								6.67%	0.56%				
9	Other Plant Misc Equip								0.00%	0.00%				

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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	
South Seas - Sewer													Page:	4 of 8	
Docket No. 060368-WS													Preparer:	<name>	
Historic [] or Projected [x]													Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average.		
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	392,597	394,519	396,441	398,363	400,286	402,208	404,130	406,053	407,975	409,897	411,820	413,742	415,664	404,130
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	392,597	394,519	396,441	398,363	400,286	402,208	404,130	406,053	407,975	409,897	411,820	413,742	415,664	404,130
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	392,597	394,519	396,441	398,363	400,286	402,208	404,130	406,053	407,975	409,897	411,820	413,742	415,664	404,130

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Schedule: A-14

South Seas

Page: 5 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending 12/31/07

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
6	Dist Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER															
Cash															
13	Treatment & Disposal Equipment	392,597	394,519	396,441	398,363	400,286	402,208	404,130	406,053	407,975	409,897	411,820	413,742	415,664	404,130
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	392,597	394,519	396,441	398,363	400,286	402,208	404,130	406,053	407,975	409,897	411,820	413,742	415,664	404,130
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	392,597	394,519	396,441	398,363	400,286	402,208	404,130	406,053	407,975	409,897	411,820	413,742	415,664	404,130

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