

ORIGINAL

JS - Summit Chase - Sewer

Docket No. 060368-WS

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

Lake County, Florida

VOLUME I

Rate Base Workpapers

Utility Plant in Service

Accumulated Depreciation

CIAC

Accumulated Amortization of CIAC

DOCUMENT NUMBER DATE
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FPSC-COMMISSION CLERK

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

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

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

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 |
| | 58 | 58 | N/A | N/A |
| | 59 | 59 | N/A | N/A |
| | 60 | 60 | N/A | N/A |
| | 61 | 61 | N/A | N/A |
| 2005 | CIAC Additions | | | |
| | 62 | 62 | 62 | 62 |
| | 62 | 62 | 62 | 62 |
| | 63 a,b | 63 a,b | 63 a,b | 63 a,b |
| 2006 | CIAC Additions | | | |
| | 64 | 64 | 64 | 64 |
| | 64 | 64 | 64 | 64 |
| | 65 a,b | 65 a,b | 65 a,b | 65 a,b |
| 2007 | CIAC Additions | | | |
| | 66 | 66 | 66 | 66 |
| | 66 | 66 | 66 | 66 |
| | 67 a,b | 67 a,b | 67 a,b | 67 a,b |
| 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 |
| | 73 | 73 | N/A | N/A |
| | 74-76 | 74-76 | N/A | N/A |
| | 77 | 77 | N/A | N/A |
| | 77 | 77 | N/A | N/A |
| | 78 | 78 | N/A | N/A |
| | 78 | 78 | N/A | N/A |
| | 79 | 79 | N/A | N/A |
| 2005 | Calculate Amort Rates eff 1/1/05 | | | |
| | 80-82 | 80,81 | 80-82 | 80,81 |
| | 83 | 83 | 83 | 83 |
| | 83 | 83 | 83 | 83 |
| | 84 | 84 | 84 | 84 |
| | 84 | 84 | 84 | 84 |
| | 85 a,b | 85 a,b | 85 a,b | 85 a,b |
| 2006 | Calculate Amort Rates eff 1/1/06 | | | |
| | 86-88 | 86-88 | 86,87 | 86,87 |
| | 89-91 | 89, 90 | N/A | N/A |
| | 92 | 92 | 92 | 92 |
| | 92 | 92 | 92 | 92 |
| | 93 | 93 | 93 | 93 |
| | 93 | 93 | 93 | 93 |
| | 94 a,b | 94 a,b | 94 a,b | 94 a,b |
| 2007 | Calculate Amort Rates eff 1/1/07 | | | |
| | 95-97 | 95-96 | 95,96 | 95,96 |
| | 98 | 98 | 98 | 98 |
| | 98 | 98 | 98 | 98 |
| | 99 | 99 | 99 | 99 |
| | 99 | 99 | 99 | 99 |
| | 100 a,b | 100 a,b | 100 a,b | 100 a,b |

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

2b

| Schedule of Sewer Plant in Service By Primary Account-2005 | | (Per Books are per Lawson, Adjusted are per PowerPlant (which was used for AIR) | | | | | | | | | | Florida Public Service Commission | | | | |
|--|--------|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------------------------------|--------------|--------------|--------------|--------------|
| Monthly UPIS Balances per Books- 2005 | | Latter was correct. | | | | | | | | | | Schedule: A-6 | | | | |
| JS - Summit Chase - Sewer | | AS - Summit Chase - Sewer | | | | | | | | | | Page: 5 of 8 | | | | |
| Doccket No. 060858-WIS | | Explanation: Provide UPIS balances by account for the period beginning 12/31/04 through 12/31/05, and 13 month Average. | | | | | | | | | | Preparer: <name> | | | | |
| Schedule Year Ended: 2005 | | The following accounts are projected: | | | | | | | | | | | | | | |
| Historic [X] or Projected [] | | | | | | | | | | | | | | | | |
| Line | Acct | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
| No. | No. | Account Name | 12/31/04 | 01/31/05 | 02/28/05 | 03/31/05 | 04/30/05 | 05/31/05 | 06/30/05 | 07/31/05 | 08/31/05 | 09/30/05 | 10/31/05 | 11/30/05 | 12/31/05 | Average |
| 1 INTANGIBLE PLANT | | | | | | | | | | | | | | | | |
| 2 | 351.1 | Organization | | | | | | | | | | | | | | |
| 3 | 352.1 | Franchises | | | | | | | | | | | | | | |
| 4 | 389.1 | Other Plant & Misc. Equipment | | | | | | | | | | | | | | |
| 5 COLLECTION PLANT | | | | | | | | | | | | | | | | |
| 6 | 353.2 | Land & Land Rights | | | | | | | | | | | | | | |
| 7 | 354.2 | Structures & Improvements | | | | | | | | | | | | | | |
| 8 | 355.2 | Power Generation Equipment | | | | | | | | | | | | | | |
| 9 | 360.2 | Collection Sewers - Force | | | | | | | | | | | | | | |
| 10 | 361.2 | Collection Sewers - Gravity | | | | | | | | | | | | | | |
| 11 | 362.2 | Special Collecting Structures | | | | | | | | | | | | | | |
| 12 | 363.2 | Services to Customers | | | | | | | | | | | | | | |
| 13 | 364.2 | Flow Measuring Devices | | | | | | | | | | | | | | |
| 14 | 365.2 | Flow Measuring Installations | | | | | | | | | | | | | | |
| 15 | 389.2 | Other Plant & Misc. Equipment | | | | | | | | | | | | | | |
| 16 SYSTEM PUMPING PLANT | | | | | | | | | | | | | | | | |
| 17 | 353.3 | Land & Land Rights | | | | | | | | | | | | | | |
| 18 | 354.3 | Structures & Improvements | | | | | | | | | | | | | | |
| 19 | 355.3 | Power Generation Equipment | | | | | | | | | | | | | | |
| 20 | 370.3 | Receiving Wells | | | | | | | | | | | | | | |
| 21 | 371.3 | Pumping Equipment | | | | | | | | | | | | | | |
| 22 | 389.3 | Other Plant & Misc. Equipment | 4,728 | 4,728 | 4,728 | 4,728 | 4,728 | 4,728 | 4,728 | 4,728 | 4,728 | 4,728 | 4,728 | 4,728 | 4,728 | 4,728 |
| 23 TREATMENT AND DISPOSAL PLANT | | | | | | | | | | | | | | | | |
| 24 | 353.4 | Land & Land Rights | | | | | | | | | | | | | | |
| 25 | 354.4 | Structures & Improvements | | | | | | | | | | | | | | |
| 26 | 355.4 | Power Generation Equipment | | | | | | | | | | | | | | |
| 27 | 380.4 | Treatment & Disposal Equipment | | | | | | | | | | | | | | |
| 28 | 381.4 | Plant Sewers | | | | | | | | | | | | | | |
| 29 | 382.4 | Outfall Sewer Lines | | | | | | | | | | | | | | |
| 30 | 389.4 | Other Plant & Misc. Equipment | | | | | | | | | | | | | | |
| 31 RECLAIMED WATER TREATMENT PLANT | | | | | | | | | | | | | | | | |
| 32 | 353.5 | Land & Land Rights | | | | | | | | | | | | | | |
| 33 | 354.5 | Structures & Improvements | | | | | | | | | | | | | | |
| 34 | 355.5 | Power Generation Equipment | | | | | | | | | | | | | | |
| 35 | 371.5 | Pumping Equipment | | | | | | | | | | | | | | |
| 36 | 374.5 | Reuse Distribution Reservoirs | | | | | | | | | | | | | | |
| 37 | 380.5 | Treatment & Disposal Equipment | | | | | | | | | | | | | | |
| 38 | 381.5 | Plant Sewers | | | | | | | | | | | | | | |
| 39 | 389.5 | Other Plant & Misc. Equipment | | | | | | | | | | | | | | |
| 40 RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | | | | | | | |
| 41 | 352.6 | Franchises | | | | | | | | | | | | | | |
| 42 | 353.6 | Land & Land Rights | | | | | | | | | | | | | | |
| 43 | 354.6 | Structures & Improvements | | | | | | | | | | | | | | |
| 44 | 355.6 | Power Generation Equipment | | | | | | | | | | | | | | |
| 45 | 366.6 | Reuse Services | | | | | | | | | | | | | | |
| 46 | 367.6 | Reuse Meters & Meter Installations | | | | | | | | | | | | | | |
| 47 | 371.6 | Pumping Equipment | | | | | | | | | | | | | | |
| 48 | 375.6 | Reuse Transmission & Distr. Sys. | | | | | | | | | | | | | | |
| 49 | 389.6 | Other Plant & Misc. Equipment | | | | | | | | | | | | | | |
| 50 GENERAL PLANT | | | | | | | | | | | | | | | | |
| 51 | 353.7 | Land & Land Rights | | | | | | | | | | | | | | |
| 52 | 354.7 | Structures & Improvements | | | | | | | | | | | | | | |
| 53 | 390.7 | Office Furniture & Equipment | | | | | | | | | | | | | | |
| 54 | 390.72 | Computer Equipment | | | | | | | | | | | | | | |
| 55 | 391.7 | Transportation Equipment | | | | | | | | | | | | | | |
| 56 | 392.7 | Stores Equipment | | | | | | | | | | | | | | |
| 57 | 393.7 | Tools, Shop & Garage Equipment | | | | | | | | | | | | | | |
| 58 | 394.7 | Laboratory Equipment | | | | | | | | | | | | | | |
| 59 | 395.7 | Power Operated Equipment | | | | | | | | | | | | | | |
| 60 | 396.7 | Communication Equipment | | | | | | | | | | | | | | |
| 61 | 397.7 | Miscellaneous Equipment | | | | | | | | | | | | | | |
| 62 | 398.7 | Other Tangible Plant | | | | | | | | | | | | | | |
| TOTAL | | | 4,728 | 4,728 | 4,728 | 4,728 | 4,728 | 4,728 | 4,728 | 4,728 | 4,728 | 4,728 | 4,728 | 4,728 | 4,728 | 4,728 |

4a

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

JS - Summit Chase

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Schedule: A-6

Page: 2 of 5

Preparer: Robert M. Griffin

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.

| Line No. | Acct No. | (1) Account Name | (2) Prior Year 12/31/04 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) Average Balance |
|----------|----------|------------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|----------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 351.1 | Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 5,235 |
| 3 | 352.1 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 250 | 250 | 250 | 250 | 250 | 250 | 115 |
| 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 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 6,176 |
| 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 | 770 | 770 | 770 | 770 | 770 | 770 | 355 |
| 10 | 361.2 | Collection Sewers - Gravity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 26,887 |
| 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 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 4,268 |
| 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 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 3,738 |
| 15 | 389.2 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | SYSTEM PUMPING PLANT | | | | | | | | | | | | | | |
| 17 | 353.3 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 354.3 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 355.3 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 370.3 | Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 371.3 | Pumping Equipment | 4,728 | 4,728 | 4,728 | 4,728 | 4,728 | 4,728 | 4,728 | 79,956 | 79,956 | 79,956 | 79,956 | 79,956 | 79,956 | 39,449 |
| 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 | 12,160 | 12,160 | 12,160 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 12,086 |
| 26 | 355.4 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 380.4 | Treatment & Disposal Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 2,767 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 374.5 | Reuse Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 380.5 | Treatment & Disposal Equipment | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 375.6 | Reuse Transmission & Distr. Sys. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | 389.6 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 51 | 353.7 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | 354.7 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 5,612 |
| 53 | 390.7 | Office Furniture & Equipment | 0 | 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 | 0 |
| 55 | 391.7 | Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 2,663 |
| 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 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 991 |
| 62 | 398.7 | Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 1,220 |
| 63 | | TOTAL | 4,728 | 4,728 | 4,728 | 4,728 | 16,888 | 16,888 | 16,888 | 230,125 | 230,125 | 230,125 | 230,125 | 230,125 | 230,125 | 111,564 |
| 64 | | Subtotal Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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| Schedule of Sewer Plant in Service By Primary Account- 2006 | | | | | | | | | | | | | Florida Public Service Commission | | | |
|---|----------|------------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|---|----------|----------|-----------------|
| Monthly UPIS Balances per Books- 2006 | | | | | | | | | | | | | | | | |
| JS - Summit Chase - Sewer Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x] | | | | | | | | | | | | | Schedule: A-6 Page: 5 of 8 Preparer: <name> | | | |
| 101 6398 ASI JS - Summit Chase - Sewer Explanation: Provide UPIS balances by account for the period beginning 12/31/05 through 12/31/06, and 13 month Average. | | | | | | | | | | | | | | | | |
| Line No. | Acct No. | (1) | (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 | | | | | | | | | | | | | | |
| 3 | 352.1 | Franchises | | | | | | | | | | | | | | |
| 4 | 389.1 | Other Plant & Misc. Equipment | | | | | | | | | | | | | | |
| 5 | | COLLECTION PLANT | | | | | | | | | | | | | | |
| 6 | 353.2 | Land & Land Rights | | | | | | | | | | | | | | |
| 7 | 354.2 | Structures & Improvements | | | | | | | | | | | | | | |
| 8 | 355.2 | Power Generation Equipment | | | | | | | | | | | | | | |
| 9 | 360.2 | Collection Sewers - Force | | | | | | | | | | | | | | |
| 10 | 361.2 | Collection Sewers - Gravity | | | | | | | | | | | | | | |
| 11 | 362.2 | Special Collecting Structures | | | | | | | | | | | | | | |
| 12 | 363.2 | Services to Customers | | | | | | | | | | | | | | |
| 13 | 364.2 | Flow Measuring Devices | | | | | | | | | | | | | | |
| 14 | 365.2 | Flow Measuring Installations | | | | | | | | | | | | | | |
| 15 | 389.2 | Other Plant & Misc. Equipment | | | | | | | | | | | | | | |
| 16 | | SYSTEM PUMPING PLANT | | | | | | | | | | | | | | |
| 17 | 353.3 | Land & Land Rights | | | | | | | | | | | | | | |
| 18 | 354.3 | Structures & Improvements | | | | | | | | | | | | | | |
| 19 | 355.3 | Power Generation Equipment | | | | | | | | | | | | | | |
| 20 | 370.3 | Receiving Wells | | | | | | | | | | | | | | |
| 21 | 371.3 | Pumping Equipment | | | | | | | | | | | | | | |
| 22 | 389.3 | Other Plant & Misc. Equipment | | | | | | | | | | | | | | |
| 23 | | TREATMENT AND DISPOSAL PLANT | | | | | | | | | | | | | | |
| 24 | 353.4 | Land & Land Rights | | | | | | | | | | | | | | |
| 25 | 354.4 | Structures & Improvements | | | | | | | | | | | | | | |
| 26 | 355.4 | Power Generation Equipment | | | | | | | | | | | | | | |
| 27 | 380.4 | Treatment & Disposal Equipment | | | | | | | | | | | | | | |
| 28 | 381.4 | Plant Sewers | | | | | | | | | | | | | | |
| 29 | 382.4 | Outfall Sewer Lines | | | | | | | | | | | | | | |
| 30 | 389.4 | Other Plant & Misc. Equipment | | | | | | | | | | | | | | |
| 31 | | RECLAIMED WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 32 | 353.5 | Land & Land Rights | | | | | | | | | | | | | | |
| 33 | 354.5 | Structures & Improvements | | | | | | | | | | | | | | |
| 34 | 355.5 | Power Generation Equipment | | | | | | | | | | | | | | |
| 35 | 371.5 | Pumping Equipment | | | | | | | | | | | | | | |
| 36 | 374.5 | Reuse Distribution Reservoirs | | | | | | | | | | | | | | |
| 37 | 380.5 | Treatment & Disposal Equipment | | | | | | | | | | | | | | |
| 38 | 381.5 | Plant Sewers | | | | | | | | | | | | | | |
| 39 | 389.5 | Other Plant & Misc. Equipment | | | | | | | | | | | | | | |
| 40 | | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 41 | 352.6 | Franchises | | | | | | | | | | | | | | |
| 42 | 353.6 | Land & Land Rights | | | | | | | | | | | | | | |
| 43 | 354.6 | Structures & Improvements | | | | | | | | | | | | | | |
| 44 | 355.6 | Power Generation Equipment | | | | | | | | | | | | | | |
| 45 | 366.6 | Reuse Services | | | | | | | | | | | | | | |
| 46 | 367.6 | Reuse Meters & Meter Installations | | | | | | | | | | | | | | |
| 47 | 371.6 | Pumping Equipment | | | | | | | | | | | | | | |
| 48 | 375.6 | Reuse Transmission & Distr. Sys. | | | | | | | | | | | | | | |
| 49 | 389.6 | Other Plant & Misc. Equipment | | | | | | | | | | | | | | |
| 50 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 51 | 353.7 | Land & Land Rights | | | | | | | | | | | | | | |
| 52 | 354.7 | Structures & Improvements | | | | | | | | | | | | | | |
| 53 | 390.7 | Office Furniture & Equipment | | | | | | | | | | | | | | |
| 54 | 390.72 | Computer Equipment | | | | | | | | | | | | | | |
| 55 | 391.7 | Transportation Equipment | | | | | | | | | | | | | | |
| 56 | 392.7 | Stores Equipment | | | | | | | | | | | | | | |
| 57 | 393.7 | Tools, Shop & Garage Equipment | | | | | | | | | | | | | | |
| 58 | 394.7 | Laboratory Equipment | | | | | | | | | | | | | | |
| 59 | 395.7 | Power Operated Equipment | | | | | | | | | | | | | | |
| 60 | 396.7 | Communication Equipment | | | | | | | | | | | | | | |
| 61 | 397.7 | Miscellaneous Equipment | | | | | | | | | | | | | | |
| 62 | 398.7 | Other Tangible Plant | | | | | | | | | | | | | | |
| 63 | | TOTAL | 230,125 | 230,125 | 230,125 | 230,125 | 230,125 | 230,125 | | | | | | | | |

5

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

Florida Public Service Commission

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

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

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

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

ba

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

Florida Public Service Commission

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

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

Explanation: Schedule A-4 continued

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

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

61

| Schedule of Sewer Plant in Service By Primary Account- 2005 | | | | | | | | | | | | | Florida Public Service Commission | | | |
|---|----------|------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------------------------------|---------|--------------------|---------|
| Adjustments to UPIS-2005 | | | | | | | | | | | | | Schedule: A-6 | | | |
| JS - Summit Chase - Sewer | | | | | | | | | | | | | Page: 8 of 8 | | | |
| Docket No. 060368-WS | | | | | | | | | | | | | Preparer: <name> | | | |
| Explanation: Provide Adjustments to UPIS for 2005 | | | | | | | | | | | | | | | | |
| Schedule Year Ended: 2005 | | | | | | | | | | | | | | | | |
| Historic [x] or Projected [] | | | | | | | | | | | | | | | | |
| 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 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 0 | 0 | 0 | 0 | 0 | 0 | 6,108 |
| 3 | 352.1 | Franchises | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 0 | 0 | 0 | 0 | 0 | 0 | 135 |
| 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 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 0 | 0 | 0 | 0 | 0 | 0 | 7,205 |
| 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 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 0 | 0 | 0 | 0 | 0 | 0 | 415 |
| 10 | 361.2 | Collection Sewers - Gravity | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 0 | 0 | 0 | 0 | 0 | 0 | 31,369 |
| 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 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 0 | 0 | 0 | 0 | 0 | 0 | 4,980 |
| 13 | 364.2 | Flow Measuring Devices | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 |
| 14 | 365.2 | Flow Measuring Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (8,098) | (8,098) | (8,098) | (8,098) | (8,098) | (8,098) | (3,738) |
| 15 | 389.2 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | SYSTEM PUMPING PLANT | | | | | | | | | | | | | | |
| 17 | 353.3 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 354.3 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 355.3 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 370.3 | Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 371.3 | Pumping Equipment | 75,228 | 75,228 | 75,228 | 75,228 | 75,228 | 75,228 | 75,228 | 0 | 0 | 0 | 0 | 0 | 0 | 40,507 |
| 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 | 20,106 | 20,106 | 20,106 | 20,106 | 7,946 | 7,946 | 7,946 | 0 | 0 | 0 | 0 | 0 | 0 | 8,020 |
| 26 | 355.4 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 380.4 | Treatment & Disposal Equipment | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | (2,084) | (2,084) | (2,084) | (2,084) | (2,084) | (2,084) | 1,144 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 374.5 | Reuse Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 380.5 | Treatment & Disposal Equipment | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 |
| 38 | 381.5 | Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 389.5 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 41 | 352.6 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 353.6 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 354.6 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 355.6 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | 366.6 | Reuse Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 367.6 | Reuse Meters & Meter Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | 371.6 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 375.6 | Reuse Transmission & Distr. Sys. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | 389.6 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 51 | 353.7 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | 354.7 | Structures & Improvements | 0 | 0 | 0 | 0 | 12,160 | 12,160 | 12,160 | 0 | 0 | 0 | 0 | 0 | 0 | 2,806 |
| 53 | 390.7 | Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | 390.72 | Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | 391.7 | Transportation Equipment | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 0 | 0 | 0 | 0 | 0 | 0 | 3,107 |
| 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 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 0 | 0 | 0 | 0 | 0 | 0 | 1,157 |
| 62 | 398.7 | Other Tangible Plant | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 0 | 0 | 0 | 0 | 0 | 0 | 1,424 |
| 63 | | TOTAL | 213,237 | 213,237 | 213,237 | 213,237 | 213,237 | 213,237 | 213,237 | 0 | 0 | 0 | 0 | 0 | 0 | 114,820 |

7/1

| Schedule of Sewer Plant In Service By Primary Account- 2005 Adjusted UPIS Balances- 2005 | | | | | | | | | | | | | Florida Public Service Commission | | | |
|--|----------|------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|-----------------------------------|------------------|------------------------------|----------------------------|
| JS - Summit Chase - Sewer Docket No. 060368-W5 Schedule Year Ended: 2005 Historic [x] or Projected [] | | | | | | | | | | | | | Schedule: | UPIS 2005 | Workpapers | |
| Explanation: Provide the Adjusted UPIS Book Balances per books for the period 12/31/04 through 12/31/05 and 13 month averages | | | | | | | | | | | | | Page: | 8 of 11 | | |
| These are Adjusted Book numbers per CPR Organization, and include Reclassifications etc. | | | | | | | | | | | | | Preparer: | <name> | | |
| Line No. | Acct No. | (1) Account Name | (2) 12/31/04 | (3) 01/31/05 | (4) 02/28/05 | (5) 03/31/05 | (6) 04/30/05 | (7) 05/31/05 | (8) 06/30/05 | (9) 07/31/05 | (10) 08/31/05 | (11) 09/30/05 | (12) 10/31/05 | (13) 11/30/05 | (14) Year End 12/31/05 | (15) Average Balance |
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 351.1 | Organization | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 |
| 3 | 352.1 | Franchises | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 |
| 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 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 |
| 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 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 |
| 10 | 361.2 | Collection Sewers - Gravity | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 |
| 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 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 |
| 13 | 364.2 | Flow Measuring Devices | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 |
| 14 | 365.2 | Flow Measuring Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 389.2 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | SYSTEM PUMPING PLANT | | | | | | | | | | | | | | |
| 17 | 353.3 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 354.3 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 355.3 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 370.3 | Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 371.3 | Pumping Equipment | 79,956 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 86,880 |
| 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 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 |
| 26 | 355.4 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 380.4 | Treatment & Disposal Equipment | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 374.5 | Reuse Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 380.5 | Treatment & Disposal Equipment | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 |
| 38 | 381.5 | Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 389.5 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 41 | 352.6 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 353.6 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 354.6 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 355.6 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | 366.6 | Reuse Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 367.6 | Reuse Meters & Meter Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | 371.6 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 375.6 | Reuse Transmission & Distr. Sys. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | 389.6 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 51 | 353.7 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | 354.7 | Structures & Improvements | 0 | 0 | 0 | 0 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 8,418 |
| 53 | 390.7 | Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | 390.72 | Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | 391.7 | Transportation Equipment | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 |
| 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 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 |
| 62 | 398.7 | Other Tangible Plant | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 |
| 63 | | TOTAL | 217,965 | 225,466 | 225,466 | 225,466 | 237,626 | 237,626 | 237,626 | 237,626 | 237,626 | 237,626 | 237,626 | 237,626 | 237,626 | 233,307 |

1502

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

JS - Summit Chase

Schedule: A-6

Docket No. 060368-WS

Page: 3 of 5

Test Year Ending 12/31/05

Preparer: Robert M. Griffin

Historical [X] Projected []

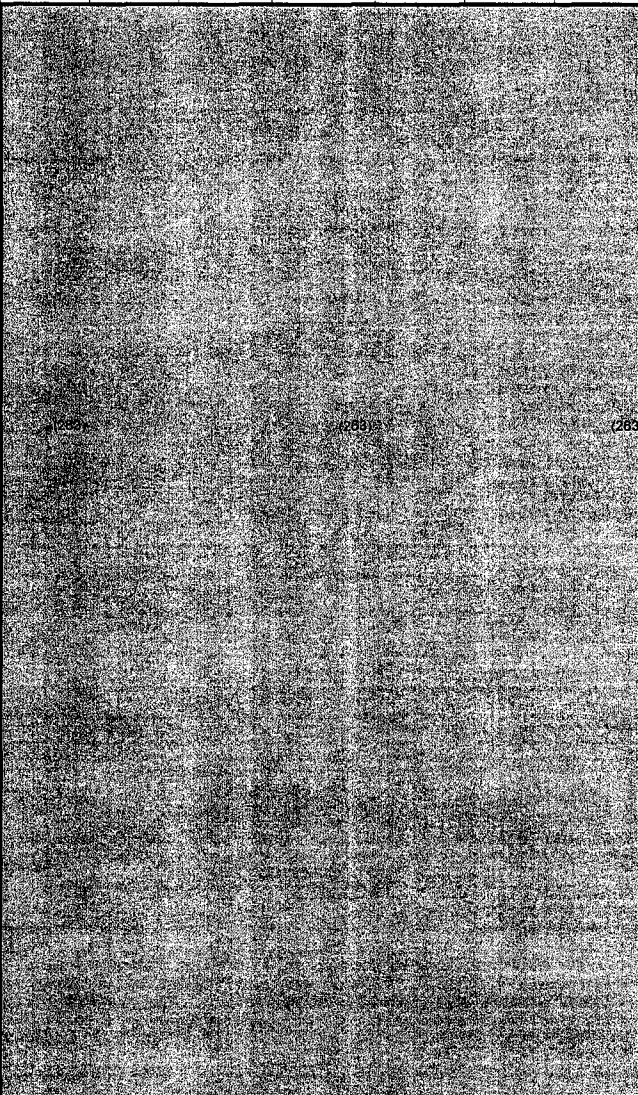
Explanation: Provide the month ending Adjusted balances for Sewer Plant in Service by primary account for each month of the Test Year and the ending balance for the prior year.

| Line No. | Acct No. | (1) Account Name | (2) Prior Year 12/31/04 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) Average Balance |
|----------|----------|------------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|----------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 351.1 | Organization | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 |
| 3 | 352.1 | Franchises | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 |
| 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 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 |
| 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 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 |
| 10 | 361.2 | Collection Sewers - Gravity | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 |
| 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 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 |
| 13 | 364.2 | Flow Measuring Devices | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 |
| 14 | 365.2 | Flow Measuring Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 389.2 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | SYSTEM PUMPING PLANT | | | | | | | | | | | | | | |
| 17 | 353.3 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 354.3 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 355.3 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 370.3 | Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 371.3 | Pumping Equipment | 79,956 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 86,980 |
| 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 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 |
| 26 | 355.4 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 380.4 | Treatment & Disposal Equipment | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 374.5 | Reuse Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 380.5 | Treatment & Disposal Equipment | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 |
| 38 | 381.5 | Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 389.5 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 41 | 352.6 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 353.6 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 354.6 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 355.6 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | 366.6 | Reuse Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 367.6 | Reuse Meters & Meter Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | 371.6 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 375.6 | Reuse Transmission & Distr. Sys. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | 389.6 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 51 | 353.7 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | 354.7 | Structures & Improvements | 0 | 0 | 0 | 0 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 8,418 |
| 53 | 390.7 | Office Furniture & Equipment | 0 | 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 | 232 | 1,527 | 1,930 | 2,482 | 475 |
| 55 | 391.7 | Transportation Equipment | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 |
| 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 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 |
| 62 | 398.7 | Other Tangible Plant | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 |
| 63 | | TOTAL | 217,965 | 225,466 | 225,466 | 225,466 | 237,626 | 237,626 | 237,626 | 237,626 | 237,626 | 237,858 | 239,153 | 239,556 | 240,108 | 233,782 |
| 64 | | Subtotal Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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| Schedule of Sewer Plant in Service By Primary Account- 2006 | | | | | | | | | | | | | Florida Public Service Commission | | | |
|---|----------|------------------------------------|-----|-----|-----|-----|-----|-----|--------|-----|------|--------|-----------------------------------|--------|--------|------------|
| CWIP to Plant - July through December 2006 | | | | | | | | | | | | | | | | |
| JS - Summit Chase - Sewer | | | | | | | | | | | | | Schedule: A-6 | | | |
| Docket No. 060368-WS | | | | | | | | | | | | | Page: 6 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) |
| | | AccountName | | | | | | | Jun | Jul | Aug | Sep | Oct | Nov | Dec | 2006 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 | | | | | | | 11,167 | | | | | 11,167 | | 33,501 |
| 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 | | | | | | | 11,167 | 0 | 0 | 11,167 | 0 | 0 | 11,167 | 33,501 |

| Schedule of Sewer Plant in Service By Primary Account- 2006 | | | | | | | | | | Florida Public Service Commission | | |
|---|----------|------------------------------------|---------|---------|----------|----------|----------|----------|----------|--|--------|---|
| Retirements | | | | | | | | | | Schedule: | A-6 | |
| JS - Summit Chase - Sewer | | | | | | | | | | Page: | 7 of 8 | |
| Docket No. 060368-WS | | | | | | | | | | Preparer: | <name> | |
| Schedule Year Ended: 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) 2006 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 | | | | | | | | | | 0 |
| 10 | 361.2 | Collection Sewers - Gravity | | | | | | | | | | 0 |
| 11 | 362.2 | Special Collecting Structures | | | | | | | | | | 0 |
| 12 | 363.2 | Services to Customers | | | | | | | | | | 0 |
| 13 | 364.2 | Flow Measuring Devices | | | | | | | | | | 0 |
| 14 | 365.2 | Flow Measuring Installations | | | | | | | | | | 0 |
| 15 | 389.2 | Other Plant & Misc. Equipment | | | | | | | | | | 0 |
| 16 | | SYSTEM PUMPING PLANT | | | | | | | | | | |
| 17 | 353.3 | Land & Land Rights | | | | | | | | | | 0 |
| 18 | 354.3 | Structures & Improvements | | | | | | | | | | 0 |
| 19 | 355.3 | Power Generation Equipment | | | | | | | | | | 0 |
| 20 | 370.3 | Receiving Wells | | | | | | | | | | 0 |
| 21 | 371.3 | Pumping Equipment | | | | | | | | | | 0 |
| 22 | 389.3 | Other Plant & Misc. Equipment | | | | | | | | | | 0 |
| 23 | | TREATMENT AND DISPOSAL PLANT | | | | | | | | | | |
| 24 | 353.4 | Land & Land Rights | | | | | | | | | | 0 |
| 25 | 354.4 | Structures & Improvements | | | | | | | | | | 0 |
| 26 | 355.4 | Power Generation Equipment | | | | | | | | | | 0 |
| 27 | 380.4 | Treatment & Disposal Equipment | | | | | | | | | | 0 |
| 28 | 381.4 | Plant Sewers | | | | | | | | | | 0 |
| 29 | 382.4 | Outfall Sewer Lines | | | | | | | | | | 0 |
| 30 | 389.4 | Other Plant & Misc. Equipment | | | | | | | | | | 0 |
| 31 | | RECLAIMED WATER TREATMENT PLANT | | | | | | | | | | |
| 32 | 353.5 | Land & Land Rights | | | | | | | | | | 0 |
| 33 | 354.5 | Structures & Improvements | | | | | | | | | | 0 |
| 34 | 355.5 | Power Generation Equipment | | | | | | | | | | 0 |
| 35 | 371.5 | Pumping Equipment | | | | | | | | | | 0 |
| 36 | 374.5 | Reuse Distribution Reservoirs | | | | | | | | | | 0 |
| 37 | 380.5 | Treatment & Disposal Equipment | | | | | | | | | | 0 |
| 38 | 381.5 | Plant Sewers | | | | | | | | | | 0 |
| 39 | 389.5 | Other Plant & Misc. Equipment | | | | | | | | | | 0 |
| 40 | | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | |
| 41 | 352.6 | Franchises | | | | | | | | | | 0 |
| 42 | 353.6 | Land & Land Rights | | | | | | | | | | 0 |
| 43 | 354.6 | Structures & Improvements | | | | | | | | | | 0 |
| 44 | 355.6 | Power Generation Equipment | | | | | | | | | | 0 |
| 45 | 366.6 | Reuse Services | | | | | | | | | | 0 |
| 46 | 367.6 | Reuse Meters & Meter Installations | | | | | | | | | | 0 |
| 47 | 371.6 | Pumping Equipment | | | | | | | | | | 0 |
| 48 | 375.6 | Reuse Transmission & Distr. Sys. | | | | | | | | | | 0 |
| 49 | 389.6 | Other Plant & Misc. Equipment | | | | | | | | | | 0 |
| 50 | | GENERAL PLANT | | | | | | | | | | |
| 51 | 353.7 | Land & Land Rights | | | | | | | | | | 0 |
| 52 | 354.7 | Structures & Improvements | | | | | | | | | | 0 |
| 53 | 390.7 | Office Furniture & Equipment | | | | | | | | | | 0 |
| 54 | 390.72 | Computer Equipment | | | | | | | | | | 0 |
| 55 | 391.7 | Transportation Equipment | | | | | | | | | | 0 |
| 56 | 392.7 | Stores Equipment | | | | | | | | | | 0 |
| 57 | 393.7 | Tools, Shop & Garage Equipment | | | | | | | | | | 0 |
| 58 | 394.7 | Laboratory Equipment | | | | | | | | | | 0 |
| 59 | 395.7 | Power Operated Equipment | | | | | | | | | | 0 |
| 60 | 396.7 | Communication Equipment | | | | | | | | | | 0 |
| 61 | 397.7 | Miscellaneous Equipment | | | | | | | | | | 0 |
| 62 | 398.7 | Other Tangible Plant | | | | | | | | | | 0 |
| 63 | | TOTAL | (263) | 0 | 0 | (263) | 0 | 0 | (263) | (789) | | |



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| Line No. | Account Name | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|----------|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 1 | INTANGIBLE PLANT | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 |
| 2 | 352.1 Organization | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 |
| 3 | 352.1 Franchises | 0 | 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 | 0 |
| 5 | COLLECTION PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 352.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 352.2 Structures & Improvements | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 |
| 8 | 352.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 350.2 Collection Sewers - Force | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 |
| 10 | 351.2 Collection Sewers - Gravity | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 |
| 11 | 351.2 Special Collecting Structures | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 350.2 Services to Customers | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 |
| 13 | 350.2 Flow Measuring Devices | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 |
| 14 | 350.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 350.2 Flow Measuring Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 353.3 SYSTEM PUMPING PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 353.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 353.3 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 370.3 Receiving Weirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 371.3 Pumping Equipment | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 |
| 22 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TREATMENT AND DISPOSAL PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 354.4 Structures & Improvements | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 |
| 26 | 354.4 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 380.4 Treatment & Disposal Equipment | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 |
| 28 | 381.4 Plant Sewers | 0 | 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 | 0 |
| 30 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | RECLAIMED WATER TREATMENT PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 353.5 Land & Land Rights | 0 | 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 | 0 |
| 34 | 353.5 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 353.5 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 374.5 Reuse Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 380.5 Treatment & Disposal Equipment | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 |
| 38 | 389.5 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | RECLAIMED WATER DISTRIBUTION PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 352.6 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 352.6 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 353.6 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 354.6 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 356.6 Reuse Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | 366.6 Reuse Motors & Meter Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 367.6 Pumping Equipment & Distr. Sys. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | 371.6 Reuse Transmission & Distr. Sys. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 375.6 Reuse Transmission & Distr. Sys. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | 389.6 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | GENERAL PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | 353.7 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | 354.7 Structures & Improvements | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 |
| 53 | 390.7 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | 390.7 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | 391.7 Transportation Equipment | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 |
| 56 | 392.7 Stores Equipment | 0 | 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 | 0 |
| 58 | 394.7 Laboratory Equipment | 0 | 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 | 0 |
| 60 | 396.7 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61 | 397.7 Miscellaneous Equipment | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 |
| 62 | 398.7 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | TOTAL | 247,691 | 247,691 | 247,691 | 247,691 | 247,691 | 247,691 | 247,691 | 247,691 | 247,691 | 247,691 | 247,691 | 247,691 | 247,691 | 247,691 | 247,691 |

Schedule of Sewer Plant in Service By Primary Account-2006

Adjusted UPIS Balances-2006

JS - Summit Chase - Sewer

Doc# No. 060368-W5

Historic [q] or Projected [r]

Explanation: Provide the Adjusted UPIS Book Balances per books for the period 12/31/04 through 12/31/06

Page: 8 of 11

Schedule: UPIS 2006 - Worksheets

Preparer: <name>

Average Balance

Florida Public Service Commission

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

JS - Summit Chase

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [] Projected [X]

Schedule: A-6

Page: 4 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 Intermediate Year and the ending balance for the prior year.

| Line No. | Acct No. | (1) Account Name | (2) Prior Year 12/31/05 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) Average Balance |
|----------|----------|------------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|----------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 351.1 | Organization | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 |
| 3 | 352.1 | Franchises | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 |
| 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 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 |
| 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 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 |
| 10 | 361.2 | Collection Sewers - Gravity | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 |
| 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 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 |
| 13 | 364.2 | Flow Measuring Devices | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 |
| 14 | 365.2 | Flow Measuring Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 389.2 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | SYSTEM PUMPING PLANT | | | | | | | | | | | | | | |
| 17 | 353.3 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 354.3 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 355.3 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 370.3 | Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 371.3 | Pumping Equipment | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 |
| 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 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 31,010 | 31,010 | 31,010 | 41,914 | 41,914 | 41,914 | 52,818 | 30,171 |
| 26 | 355.4 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 380.4 | Treatment & Disposal Equipment | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 374.5 | Reuse Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 380.5 | Treatment & Disposal Equipment | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 |
| 38 | 381.5 | Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 389.5 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 41 | 352.6 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 353.6 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 354.6 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 355.6 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | 366.6 | Reuse Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 367.6 | Reuse Meters & Meter Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | 371.6 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 375.6 | Reuse Transmission & Distr. Sys. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | 389.6 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 51 | 353.7 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | 354.7 | Structures & Improvements | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 |
| 53 | 390.7 | Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | 390.71 | Computer Equipment | 2,482 | 2,482 | 2,482 | 2,698 | 2,698 | 3,579 | 3,737 | 3,737 | 3,737 | 3,737 | 3,737 | 3,737 | 8,740 | 3,660 |
| 55 | 391.7 | Transportation Equipment | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 |
| 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 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 |
| 62 | 398.7 | Other Tangible Plant | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 |
| 63 | | TOTAL | 240,108 | 240,108 | 240,108 | 240,324 | 240,324 | 241,205 | 252,267 | 252,267 | 252,267 | 263,171 | 263,171 | 263,171 | 279,078 | 251,352 |
| 64 | | Subtotal Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

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| Schedule of Sewer Plant in Service By Primary Account- 2007 | | | | | | | | | | | | | Florida Public Service Commission | | |
|---|----------|------------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|---|-------------|---------------|
| Retirements- 2007 | | | | | | | | | | | | | | | |
| JS - Summit Chase - Sewer Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x] | | | | | | | | | | | | | Schedule: A-6 Page: 7 of 8 Preparer: <name> | | |
| Explanation: Provide planned Retirements for 2007 | | | | | | | | | | | | | | | |
| Line No. | Acct No. | AccountName | (1) Jan | (2) Feb | (3) Mar | (4) Apr | (5) May | (6) Jun | (7) Jul | (8) Aug | (9) Sep | (10) Oct | (11) Nov | (12) Dec | (13) Total |
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | |
| 2 | 351.1 | Organization | | | | | | | | | | | | | 0 |
| 3 | 352.1 | Franchises | | | | | | | | | | | | | 0 |
| 4 | 389.1 | Other Plant & Misc. Equipment | | | | | | | | | | | | | 0 |
| 5 | | COLLECTION PLANT | | | | | | | | | | | | | |
| 6 | 353.2 | Land & Land Rights | | | | | | | | | | | | | 0 |
| 7 | 354.2 | Structures & Improvements | | | | | | | | | | | | | 0 |
| 8 | 355.2 | Power Generation Equipment | | | | | | | | | | | | | 0 |
| 9 | 360.2 | Collection Sewers - Force | | | | | | | | | | | | | 0 |
| 10 | 361.2 | Collection Sewers - Gravity | | | | | | | | | | | | | 0 |
| 11 | 362.2 | Special Collecting Structures | | | | | | | | | | | | | 0 |
| 12 | 363.2 | Services to Customers | | | | | | | | | | | | | 0 |
| 13 | 364.2 | Flow Measuring Devices | | | | | | | | | | | | | 0 |
| 14 | 365.2 | Flow Measuring Installations | | | | | | | | | | | | | 0 |
| 15 | 389.2 | Other Plant & Misc. Equipment | | | | | | | | | | | | | 0 |
| 16 | | SYSTEM PUMPING PLANT | | | | | | | | | | | | | |
| 17 | 353.3 | Land & Land Rights | | | | | | | | | | | | | 0 |
| 18 | 354.3 | Structures & Improvements | | | | | | | | | | | | | 0 |
| 19 | 355.3 | Power Generation Equipment | | | | | | | | | | | | | 0 |
| 20 | 370.3 | Receiving Wells | | | | | | | | | | | | | 0 |
| 21 | 371.3 | Pumping Equipment | | | | | | | | | | | | | 0 |
| 22 | 389.3 | Other Plant & Misc. Equipment | | | | | | | | | | | | | 0 |
| 23 | | TREATMENT AND DISPOSAL PLANT | | | | | | | | | | | | | |
| 24 | 353.4 | Land & Land Rights | | | | | | | | | | | | | 0 |
| 25 | 354.4 | Structures & Improvements | | | (225) | | | (225) | | | (225) | | | (225) | (900) |
| 26 | 355.4 | Power Generation Equipment | | | 0 | | | 0 | | | 0 | | | 0 | 0 |
| 27 | 380.4 | Treatment & Disposal Equipment | | | | | | | | | | | | | 0 |
| 28 | 381.4 | Plant Sewers | | | | | | | | | | | | | 0 |
| 29 | 382.4 | Outfall Sewer Lines | | | | | | | | | | | | | 0 |
| 30 | 389.4 | Other Plant & Misc. Equipment | | | | | | | | | | | | | 0 |
| 31 | | RECLAIMED WATER TREATMENT PLANT | | | | | | | | | | | | | |
| 32 | 353.5 | Land & Land Rights | | | | | | | | | | | | | 0 |
| 33 | 354.5 | Structures & Improvements | | | | | | | | | | | | | 0 |
| 34 | 355.5 | Power Generation Equipment | | | | | | | | | | | | | 0 |
| 35 | 371.5 | Pumping Equipment | | | | | | | | | | | | | 0 |
| 36 | 374.5 | Reuse Distribution Reservoirs | | | | | | | | | | | | | 0 |
| 37 | 380.5 | Treatment & Disposal Equipment | | | | | | | | | | | | | 0 |
| 38 | 381.5 | Plant Sewers | | | | | | | | | | | | | 0 |
| 39 | 389.5 | Other Plant & Misc. Equipment | | | | | | | | | | | | | 0 |
| 40 | | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | | | | |
| 41 | 352.6 | Franchises | | | | | | | | | | | | | 0 |
| 42 | 353.6 | Land & Land Rights | | | | | | | | | | | | | 0 |
| 43 | 354.6 | Structures & Improvements | | | | | | | | | | | | | 0 |
| 44 | 355.6 | Power Generation Equipment | | | | | | | | | | | | | 0 |
| 45 | 366.6 | Reuse Services | | | | | | | | | | | | | 0 |
| 46 | 367.6 | Reuse Meters & Meter Installations | | | | | | | | | | | | | 0 |
| 47 | 371.6 | Pumping Equipment | | | | | | | | | | | | | 0 |
| 48 | 375.6 | Reuse Transmission & Distr. Sys. | | | | | | | | | | | | | 0 |
| 49 | 389.6 | Other Plant & Misc. Equipment | | | | | | | | | | | | | 0 |
| 50 | | GENERAL PLANT | | | | | | | | | | | | | |
| 51 | 353.7 | Land & Land Rights | | | | | | | | | | | | | 0 |
| 52 | 354.7 | Structures & Improvements | | | | | | | | | | | | | 0 |
| 53 | 390.7 | Office Furniture & Equipment | | | | | | | | | | | | | 0 |
| 54 | 390.72 | Computer Equipment | | | | | | | | | | | | | 0 |
| 55 | 391.7 | Transportation Equipment | | | | | | | | | | | | | 0 |
| 56 | 392.7 | Stores Equipment | | | | | | | | | | | | | 0 |
| 57 | 393.7 | Tools, Shop & Garage Equipment | | | | | | | | | | | | | 0 |
| 58 | 394.7 | Laboratory Equipment | | | | | | | | | | | | | 0 |
| 59 | 395.7 | Power Operated Equipment | | | | | | | | | | | | | 0 |
| 60 | 396.7 | Communication Equipment | | | | | | | | | | | | | 0 |
| 61 | 397.7 | Miscellaneous Equipment | | | | | | | | | | | | | 0 |
| 62 | 398.7 | Other Tangible Plant | | | | | | | | | | | | | 0 |
| 63 | | TOTAL | 0 | 0 | (225) | 0 | 0 | (225) | 0 | 0 | (225) | 0 | 0 | (225) | (900) |

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| Schedule of Sewer Plant in Service By Primary Account- 2007 | | | | | | | | | | | | | Florida Public Service Commission | | | |
|---|----------|------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|-----------------------------------|------|------|-------|
| Adjustments to UPIS-2007 | | | | | | | | | | | | | | | | |
| JS - Summit Chase - Sewer | | | | | | | | | | | | | Schedule: A-6 | | | |
| Docket No. 060368-W5 | | | | | | | | | | | | | 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 | 2007 | Total |
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 351.1 | Organization | | | | | | | | | | | | | | 0 |
| 3 | 352.1 | Franchises | | | | | | | | | | | | | | 0 |
| 4 | 389.1 | Other Plant & Misc. Equipment | | | | | | | | | | | | | | 0 |
| 5 | | COLLECTION PLANT | | | | | | | | | | | | | | 0 |
| 6 | 353.2 | Land & Land Rights | | | | | | | | | | | | | | 0 |
| 7 | 354.2 | Structures & Improvements | | | | | | | | | | | | | | 0 |
| 8 | 355.2 | Power Generation Equipment | | | | | | | | | | | | | | 0 |
| 9 | 360.2 | Collection Sewers - Force | | | | | | | | | | | | | | 0 |
| 10 | 361.2 | Collection Sewers - Gravity | | | | | | | | | | | | | | 0 |
| 11 | 362.2 | Special Collecting Structures | | | | | | | | | | | | | | 0 |
| 12 | 363.2 | Services to Customers | | | | | | | | | | | | | | 0 |
| 13 | 364.2 | Flow Measuring Devices | | | | | | | | | | | | | | 0 |
| 14 | 365.2 | Flow Measuring Installations | | | | | | | | | | | | | | 0 |
| 15 | 389.2 | Other Plant & Misc. Equipment | | | | | | | | | | | | | | 0 |
| 16 | | SYSTEM PUMPING PLANT | | | | | | | | | | | | | | 0 |
| 17 | 353.3 | Land & Land Rights | | | | | | | | | | | | | | 0 |
| 18 | 354.3 | Structures & Improvements | | | | | | | | | | | | | | 0 |
| 19 | 355.3 | Power Generation Equipment | | | | | | | | | | | | | | 0 |
| 20 | 370.3 | Receiving Wells | | | | | | | | | | | | | | 0 |
| 21 | 371.3 | Pumping Equipment | | | | | | | | | | | | | | 0 |
| 22 | 389.3 | Other Plant & Misc. Equipment | | | | | | | | | | | | | | 0 |
| 23 | | TREATMENT AND DISPOSAL PLANT | | | | | | | | | | | | | | 0 |
| 24 | 353.4 | Land & Land Rights | | | | | | | | | | | | | | 0 |
| 25 | 354.4 | Structures & Improvements | | | | | | | | | | | | | | 0 |
| 26 | 355.4 | Power Generation Equipment | | | | | | | | | | | | | | 0 |
| 27 | 380.4 | Treatment & Disposal Equipment | | | | | | | | | | | | | | 0 |
| 28 | 381.4 | Plant Sewers | | | | | | | | | | | | | | 0 |
| 29 | 382.4 | Outfall Sewer Lines | | | | | | | | | | | | | | 0 |
| 30 | 389.4 | Other Plant & Misc. Equipment | | | | | | | | | | | | | | 0 |
| 31 | | RECLAIMED WATER TREATMENT PLANT | | | | | | | | | | | | | | 0 |
| 32 | 353.5 | Land & Land Rights | | | | | | | | | | | | | | 0 |
| 33 | 354.5 | Structures & Improvements | | | | | | | | | | | | | | 0 |
| 34 | 355.5 | Power Generation Equipment | | | | | | | | | | | | | | 0 |
| 35 | 371.5 | Pumping Equipment | | | | | | | | | | | | | | 0 |
| 36 | 374.5 | Reuse Distribution Reservoirs | | | | | | | | | | | | | | 0 |
| 37 | 380.5 | Treatment & Disposal Equipment | | | | | | | | | | | | | | 0 |
| 38 | 381.5 | Plant Sewers | | | | | | | | | | | | | | 0 |
| 39 | 389.5 | Other Plant & Misc. Equipment | | | | | | | | | | | | | | 0 |
| 40 | | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | | | | | 0 |
| 41 | 352.6 | Franchises | | | | | | | | | | | | | | 0 |
| 42 | 353.6 | Land & Land Rights | | | | | | | | | | | | | | 0 |
| 43 | 354.6 | Structures & Improvements | | | | | | | | | | | | | | 0 |
| 44 | 355.6 | Power Generation Equipment | | | | | | | | | | | | | | 0 |
| 45 | 366.6 | Reuse Services | | | | | | | | | | | | | | 0 |
| 46 | 367.6 | Reuse Meters & Meter Installations | | | | | | | | | | | | | | 0 |
| 47 | 371.6 | Pumping Equipment | | | | | | | | | | | | | | 0 |
| 48 | 375.6 | Reuse Transmission & Distr. Sys. | | | | | | | | | | | | | | 0 |
| 49 | 389.6 | Other Plant & Misc. Equipment | | | | | | | | | | | | | | 0 |
| 50 | | GENERAL PLANT | | | | | | | | | | | | | | 0 |
| 51 | 353.7 | Land & Land Rights | | | | | | | | | | | | | | 0 |
| 52 | 354.7 | Structures & Improvements | | | | | | | | | | | | | | 0 |
| 53 | 390.7 | Office Furniture & Equipment | | | | | | | | | | | | | | 0 |
| 54 | 390.72 | Computer Equipment | | | | | | | | | | | | | | 0 |
| 55 | 391.7 | Transportation Equipment | | | | | | | | | | | | | | 0 |
| 56 | 392.7 | Stores Equipment | | | | | | | | | | | | | | 0 |
| 57 | 393.7 | Tools, Shop & Garage Equipment | | | | | | | | | | | | | | 0 |
| 58 | 394.7 | Laboratory Equipment | | | | | | | | | | | | | | 0 |
| 59 | 395.7 | Power Operated Equipment | | | | | | | | | | | | | | 0 |
| 60 | 396.7 | Communication Equipment | | | | | | | | | | | | | | 0 |
| 61 | 397.7 | Miscellaneous Equipment | | | | | | | | | | | | | | 0 |
| 62 | 398.7 | Other Tangible Plant | | | | | | | | | | | | | | 0 |
| 63 | | TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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| Schedule of Sewer Plant in Service By Primary Account- 2007 | | | | | | | | | | | | | | Florida Public Service Commission | | |
|---|----------|------------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|--|------------|-----------------|
| Adjusted UPIS Balances- 2007 | | | | | | | | | | | | | | Schedule: | A-6 | |
| JS - Summit Chase - Sewer | | | | | | | | | | | | | | Page: | after pg 8 | |
| Docket No. 060368-WS | | | | | | | | | | | | | | Preparer: | <name> | |
| Schedule Year Ended: 2007 | | | | | | | | | | | | | | Explanation: Provide the Adjusted UPIS Balances per books for the period 12/31/06 through 12/31/07 | | |
| Historic [] or Projected [x] | | | | | | | | | | | | | | and 13 month averages | | |
| Line No. | Acct No. | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
| | | Account Name | 12/31/06 | 01/31/07 | 02/28/07 | 03/31/07 | 04/30/07 | 05/31/07 | 06/30/07 | 07/31/07 | 08/31/07 | 09/30/07 | 10/31/07 | 11/30/07 | 12/31/07 | Average Balance |
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 351.1 | Organization | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 |
| 3 | 352.1 | Franchises | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 |
| 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 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 |
| 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 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 |
| 10 | 361.2 | Collection Sewers - Gravity | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 |
| 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 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 |
| 13 | 364.2 | Flow Measuring Devices | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 |
| 14 | 365.2 | Flow Measuring Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 389.2 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | SYSTEM PUMPING PLANT | | | | | | | | | | | | | | |
| 17 | 353.3 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 354.3 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 355.3 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 370.3 | Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 371.3 | Pumping Equipment | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 |
| 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 | 52,818 | 52,818 | 52,818 | 53,593 | 53,593 | 53,593 | 54,368 | 54,368 | 54,368 | 55,143 | 55,143 | 55,143 | 55,918 | 54,130 |
| 26 | 355.4 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 380.4 | Treatment & Disposal Equipment | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 374.5 | Reuse Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 380.5 | Treatment & Disposal Equipment | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 |
| 38 | 381.5 | Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 389.5 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 41 | 352.6 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 353.6 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 354.6 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 355.6 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | 366.6 | Reuse Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 367.6 | Reuse Meters & Meter Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | 371.6 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 375.6 | Reuse Transmission & Distr. Sys. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | 389.6 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 51 | 353.7 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | 354.7 | Structures & Improvements | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 |
| 53 | 390.7 | Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | 390.72 | Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | 391.7 | Transportation Equipment | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 |
| 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 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 |
| 62 | 398.7 | Other Tangible Plant | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 |
| 63 | | TOTAL | 270,338 | 270,338 | 270,338 | 271,113 | 271,113 | 271,113 | 271,888 | 271,888 | 271,888 | 272,663 | 272,663 | 272,663 | 273,438 | 271,650 |

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Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

JS - Summit Chase

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [] Projected [X]

Schedule: A-6

Page: 5 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 Projected Rate Year and the ending balance for the prior year.

| Line No. | Acct No. | (1) Account Name | (2) Prior Year 12/31/06 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) Average Balance |
|----------|----------|------------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|----------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 351.1 | Organization | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 |
| 3 | 352.1 | Franchises | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 |
| 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 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 |
| 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 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 |
| 10 | 361.2 | Collection Sewers - Gravity | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 |
| 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 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 |
| 13 | 364.2 | Flow Measuring Devices | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 |
| 14 | 365.2 | Flow Measuring Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 389.2 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | SYSTEM PUMPING PLANT | | | | | | | | | | | | | | |
| 17 | 353.3 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 354.3 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 355.3 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 370.3 | Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 371.3 | Pumping Equipment | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 |
| 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 | 52,818 | 52,818 | 52,818 | 53,593 | 53,593 | 53,593 | 54,368 | 54,368 | 54,368 | 55,143 | 55,143 | 55,143 | 55,918 | 54,130 |
| 26 | 355.4 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 380.4 | Treatment & Disposal Equipment | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 374.5 | Reuse Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 380.5 | Treatment & Disposal Equipment | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 |
| 38 | 381.5 | Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 389.5 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 41 | 352.6 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 353.6 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 354.6 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 355.6 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | 366.6 | Reuse Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 367.6 | Reuse Meters & Meter Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | 371.6 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 375.6 | Reuse Transmission & Distr. Sys. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | 389.6 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 51 | 353.7 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | 354.7 | Structures & Improvements | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 |
| 53 | 390.7 | Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | 390.71 | Computer Equipment | 8,740 | 8,914 | 9,143 | 9,579 | 9,930 | 10,207 | 10,484 | 10,697 | 10,886 | 11,229 | 11,411 | 11,586 | 11,809 | 10,355 |
| 55 | 391.7 | Transportation Equipment | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 |
| 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 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 |
| 62 | 398.7 | Other Tangible Plant | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 |
| 63 | | TOTAL | 279,078 | 279,252 | 279,481 | 280,692 | 281,043 | 281,320 | 282,372 | 282,585 | 282,774 | 283,892 | 284,074 | 284,249 | 285,247 | 282,005 |
| 64 | | Subtotal Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

23K

| Schedule of Sewer Accumulated Depreciation By Primary Account- 2005 | | NEED ADJUSTED BALANCES from Bon G | | | | | | | | | | | | | Florida Public Service Commission | |
|---|--|--|----------|----------|---------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------------------------------|--------|
| Monthly Accumulated Depreciation Balances- per books- 2005 | | | | | | | | | | | | | | | Schedule: | A-10 |
| JS - Summit Chase - Sewer | | 108 | 8398 | ASI | JS - Summit Chase - Sewer | | | | | | | | | | Page: | 2 of 8 |
| Docket No. 060368-WS | | Explanation: Provide Accumulated Depreciation balances by account PER BOOKS for the period | | | | | | | | | | | | | Preparer: | <name> |
| Schedule Year Ended: 2005 | | beginning 12/31/04 through 12/31/05, and 13 month average for 2005 | | | | | | | | | | | | | | |
| Historic [x] or Projected [] | | | | | | | | | | | | | | | | |
| Line No. | Acct No. | (1) | (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 | 12/31/05 | Average Balance | |
| 1 | INTANGIBLE PLANT | | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 2,131 | 2,169 | 2,205 | 2,244 | 2,282 | 2,320 | 2,358 | 2,395 | 2,433 | 2,471 | 2,509 | 2,547 | 2,584 | 2,358 | |
| 3 | 352.1 Franchises | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | |
| 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 | 260 | 297 | 334 | 371 | 408 | 446 | 483 | 520 | 557 | 594 | 631 | 668 | 705 | 483 | |
| 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 | 454 | 457 | 459 | 462 | 464 | 466 | 469 | 471 | 473 | 476 | 478 | 481 | 483 | 469 | |
| 10 | 361.2 Collection Sewers - Gravity | 23,493 | 23,615 | 23,736 | 23,858 | 23,979 | 24,100 | 24,222 | 24,343 | 24,464 | 24,586 | 24,707 | 24,829 | 24,950 | 24,222 | |
| 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 | 4,323 | 4,346 | 4,368 | 4,390 | 4,412 | 4,434 | 4,456 | 4,478 | 4,500 | 4,522 | 4,544 | 4,566 | 4,588 | 4,456 | |
| 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 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | |
| 15 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 16 | SYSTEM PUMPING PLANT | | | | | | | | | | | | | | | |
| 17 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 18 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 19 | 355.3 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 20 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 21 | 371.3 Pumping Equipment | 74,715 | 75,159 | 75,604 | 76,048 | 76,493 | 76,937 | 77,382 | 77,826 | 78,270 | 78,715 | 79,159 | 79,604 | 79,956 | 77,374 | |
| 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 | 4,714 | 4,776 | 4,838 | 4,900 | 4,962 | 5,024 | 5,086 | 5,148 | 5,210 | 5,272 | 5,334 | 5,396 | 5,458 | 5,086 | |
| 26 | 355.4 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 27 | 380.4 Treatment & Disposal Equipment | 318 | 340 | 361 | 383 | 405 | 427 | 448 | 470 | 492 | 514 | 535 | 557 | 579 | 448 | |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 36 | 374.5 Reuse Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 37 | 380.5 Treatment & Disposal Equipment | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 48 | 375.6 Reuse Transmission & Distr. Sys. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 49 | 389.6 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 50 | GENERAL PLANT | | | | | | | | | | | | | | | |
| 51 | 353.7 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 52 | 354.7 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 53 | 390.7 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 54 | 390.72 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 55 | 391.7 Transportation Equipment | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | |
| 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 | 1,435 | 1,453 | 1,471 | 1,489 | 1,506 | 1,524 | 1,542 | 1,560 | 1,578 | 1,596 | 1,614 | 1,632 | 1,650 | 1,542 | |
| 62 | 398.7 Other Tangible Plant | 0 | 0 | 0 | 22 | 44 | 66 | 88 | 110 | 132 | 154 | 176 | 198 | 220 | 93 | |
| 63 | TOTAL | 125,743 | 126,509 | 127,276 | 128,085 | 128,854 | 129,643 | 130,431 | 131,220 | 132,009 | 132,798 | 133,587 | 134,375 | 135,072 | 130,429 | |

25/05

Schedule of Sewer Accumulated Depreciation By Primary Account

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

Historical [X] Projected []

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

| Line Acct | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|-----------|--|----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| No. | Account Name | 12/31/04 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Average |
| 1 | INTANGIBLE PLANT | 2,131 | 2,169 | 2,206 | 2,244 | 2,282 | 2,320 | 2,358 | 2,395 | 2,433 | 2,471 | 2,509 | 2,547 | 2,594 | 2,358 |
| 2 | 351.1 Organization | | | | | | | | | | | | | | |
| 3 | 352.1 Franchises | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | COLLECTION PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 352.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 260 | 297 | 334 | 371 | 408 | 446 | 483 | 520 | 557 | 594 | 631 | 668 | 705 | 483 |
| 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 | 454 | 457 | 459 | 462 | 466 | 469 | 471 | 473 | 476 | 478 | 481 | 483 | 483 | 469 |
| 10 | 361.2 Collection Sewers - Gravity | 23,493 | 23,615 | 23,736 | 23,858 | 23,979 | 24,100 | 24,222 | 24,343 | 24,464 | 24,586 | 24,707 | 24,829 | 24,950 | 24,222 |
| 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 | 4,223 | 4,346 | 4,366 | 4,390 | 4,412 | 4,434 | 4,456 | 4,478 | 4,500 | 4,522 | 4,544 | 4,566 | 4,588 | 4,456 |
| 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 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 355.3 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 371.3 Pumping Equipment | 74,715 | 75,159 | 75,604 | 76,048 | 76,493 | 76,937 | 77,382 | 77,826 | 78,270 | 78,715 | 79,159 | 79,604 | 79,956 | 77,374 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 4,714 | 4,776 | 4,838 | 4,900 | 4,962 | 5,024 | 5,086 | 5,148 | 5,210 | 5,272 | 5,334 | 5,396 | 5,458 | 5,086 |
| 26 | 355.4 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 380.4 Treatment & Disposal Equipment | 318 | 340 | 361 | 383 | 405 | 427 | 448 | 470 | 492 | 514 | 535 | 557 | 579 | 448 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 353.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 354.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 355.5 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 371.5 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 374.5 Reuse Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 380.5 Treatment & Disposal Equipment | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 352.6 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 353.6 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 354.6 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 355.6 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | 366.6 Reuse Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 367.6 Reuse Meters & Meter Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | 371.6 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 375.6 Reuse Transmission & Distr. Sys. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | 389.6 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | GENERAL PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 390.71 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | 391.7 Transportation Equipment | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 |
| 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 | 1,435 | 1,453 | 1,471 | 1,489 | 1,506 | 1,524 | 1,542 | 1,560 | 1,578 | 1,596 | 1,614 | 1,632 | 1,650 | 1,542 |
| 62 | 398.7 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | TOTAL | 125,743 | 126,509 | 127,276 | 128,065 | 128,854 | 129,643 | 130,431 | 131,220 | 132,009 | 132,798 | 133,587 | 134,375 | 135,072 | 130,429 |
| 64 | Subtotal Land & Land Rights | 125,743 | 126,509 | 127,276 | 128,065 | 128,854 | 129,643 | 130,431 | 131,220 | 132,009 | 132,798 | 133,587 | 134,375 | 135,072 | 130,429 |

Florida Public Service Commission

Schedule: A-10

Page: 2 of 5

Preparer: Robert M. Griffin

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| Schedule of Sewer Accumulated Depreciation By Primary Account- 2006 | | | | | | | | | | | | | Florida Public Service Commission | | | |
|---|----------|------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|--|------------------|------------------|-------------------------|
| Monthly Accumulated Depreciation Balances- per books- 2006 | | | | | | | | | | | | | | | | |
| JS - Summit Chase - Sewer 108 6398 ASI JS - Summit Chase - Sewer Docket No. 060368-WS Explanation: Provide Accumulated Depreciation balances by account for the period Schedule Year Ended: 2006 beginning 12/31/05 through 12/31/06, and 13 month averages for 2006 Historic [x] or Projected [x] | | | | | | | | | | | | | Schedule: A-10 Page: 2 of 8 Preparer: <name> | | | |
| Line No. | Acct No. | (1) Account Name | (2) 12/31/05 | (3) 01/31/06 | (4) 02/28/06 | (5) 03/31/06 | (6) 04/30/06 | (7) 05/31/06 | (8) 06/30/06 | (9) 07/31/06 | (10) 08/31/06 | (11) 09/30/06 | (12) 10/31/06 | (13) 11/30/06 | (14) 12/31/06 | (15) Average Balance |
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 351.1 | Organization | | | | | | | | | | | | | | |
| 3 | 352.1 | Franchises | | | | | | | | | | | | | | |
| 4 | 389.1 | Other Plant & Misc. Equipment | | | | | | | | | | | | | | |
| 5 | | COLLECTION PLANT | | | | | | | | | | | | | | |
| 6 | 353.2 | Land & Land Rights | | | | | | | | | | | | | | |
| 7 | 354.2 | Structures & Improvements | | | | | | | | | | | | | | |
| 8 | 355.2 | Power Generation Equipment | | | | | | | | | | | | | | |
| 9 | 360.2 | Collection Sewers - Force | | | | | | | | | | | | | | |
| 10 | 361.2 | Collection Sewers - Gravity | | | | | | | | | | | | | | |
| 11 | 362.2 | Special Collecting Structures | | | | | | | | | | | | | | |
| 12 | 363.2 | Services to Customers | | | | | | | | | | | | | | |
| 13 | 364.2 | Flow Measuring Devices | | | | | | | | | | | | | | |
| 14 | 365.2 | Flow Measuring Installations | | | | | | | | | | | | | | |
| 15 | 389.2 | Other Plant & Misc. Equipment | | | | | | | | | | | | | | |
| 16 | | SYSTEM PUMPING PLANT | | | | | | | | | | | | | | |
| 17 | 353.3 | Land & Land Rights | | | | | | | | | | | | | | |
| 18 | 354.3 | Structures & Improvements | | | | | | | | | | | | | | |
| 19 | 355.3 | Power Generation Equipment | | | | | | | | | | | | | | |
| 20 | 370.3 | Receiving Wells | | | | | | | | | | | | | | |
| 21 | 371.3 | Pumping Equipment | | | | | | | | | | | | | | |
| 22 | 389.3 | Other Plant & Misc. Equipment | | | | | | | | | | | | | | |
| 23 | | TREATMENT AND DISPOSAL PLANT | | | | | | | | | | | | | | |
| 24 | 353.4 | Land & Land Rights | | | | | | | | | | | | | | |
| 25 | 354.4 | Structures & Improvements | | | | | | | | | | | | | | |
| 26 | 355.4 | Power Generation Equipment | | | | | | | | | | | | | | |
| 27 | 380.4 | Treatment & Disposal Equipment | | | | | | | | | | | | | | |
| 28 | 381.4 | Plant Sewers | | | | | | | | | | | | | | |
| 29 | 382.4 | Outfall Sewer Lines | | | | | | | | | | | | | | |
| 30 | 389.4 | Other Plant & Misc. Equipment | | | | | | | | | | | | | | |
| 31 | | RECLAIMED WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 32 | 353.5 | Land & Land Rights | | | | | | | | | | | | | | |
| 33 | 354.5 | Structures & Improvements | | | | | | | | | | | | | | |
| 34 | 355.5 | Power Generation Equipment | | | | | | | | | | | | | | |
| 35 | 371.5 | Pumping Equipment | | | | | | | | | | | | | | |
| 36 | 374.5 | Reuse Distribution Reservoirs | | | | | | | | | | | | | | |
| 37 | 380.5 | Treatment & Disposal Equipment | | | | | | | | | | | | | | |
| 38 | 381.5 | Plant Sewers | | | | | | | | | | | | | | |
| 39 | 389.5 | Other Plant & Misc. Equipment | | | | | | | | | | | | | | |
| 40 | | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 41 | 352.6 | Franchises | | | | | | | | | | | | | | |
| 42 | 353.6 | Land & Land Rights | | | | | | | | | | | | | | |
| 43 | 354.6 | Structures & Improvements | | | | | | | | | | | | | | |
| 44 | 355.6 | Power Generation Equipment | | | | | | | | | | | | | | |
| 45 | 366.6 | Reuse Services | | | | | | | | | | | | | | |
| 46 | 367.6 | Reuse Meters & Meter Installations | | | | | | | | | | | | | | |
| 47 | 371.6 | Pumping Equipment | | | | | | | | | | | | | | |
| 48 | 375.6 | Reuse Transmission & Distr. Sys. | | | | | | | | | | | | | | |
| 49 | 389.6 | Other Plant & Misc. Equipment | | | | | | | | | | | | | | |
| 50 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 51 | 353.7 | Land & Land Rights | | | | | | | | | | | | | | |
| 52 | 354.7 | Structures & Improvements | | | | | | | | | | | | | | |
| 53 | 390.7 | Office Furniture & Equipment | | | | | | | | | | | | | | |
| 54 | 390.72 | Computer Equipment | | | | | | | | | | | | | | |
| 55 | 391.7 | Transportation Equipment | | | | | | | | | | | | | | |
| 56 | 392.7 | Stores Equipment | | | | | | | | | | | | | | |
| 57 | 393.7 | Tools, Shop & Garage Equipment | | | | | | | | | | | | | | |
| 58 | 394.7 | Laboratory Equipment | | | | | | | | | | | | | | |
| 59 | 395.7 | Power Operated Equipment | | | | | | | | | | | | | | |
| 60 | 396.7 | Communication Equipment | | | | | | | | | | | | | | |
| 61 | 397.7 | Miscellaneous Equipment | | | | | | | | | | | | | | |
| 62 | 398.7 | Other Tangible Plant | | | | | | | | | | | | | | |
| 63 | | TOTAL | 135,072 | 135,867 | 135,779 | 135,509 | 134,970 | 134,430 | | | | | | | | |

26

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

Florida Public Service Commission

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

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

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

| Line No. | (1) Description | (2) | (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 | | |
| | 1993 | | |
| 2 | Additions | | |
| 3 | Retirements | | |
| 4 | Adjustments | | |
| 5 | 12/31/93 Balance | | 0 |
| | 1994 | | |
| 6 | Additions | | |
| 7 | Retirements | | |
| 8 | Adjustments | | |
| 9 | 12/31/94 Balance | | 0 |
| | 1995 | | |
| 10 | Additions | | |
| 11 | Retirements | | |
| 12 | Adjustments | | |
| 13 | 12/31/95 Balance | | 0 |
| | 1996 | | |
| 14 | Additions | | |
| 15 | Retirements | | |
| 16 | Adjustments | | |
| 17 | 12/31/96 Balance | | 0 |
| | 1997 | | |
| 18 | Additions | | |
| 19 | Retirements | | |
| 20 | Adjustments | | |
| 21 | 12/31/97 Balance | 47,075 | 62,797 |
| | 1998 | | |
| 22 | Additions | 6,536 | 7,996 |
| 23 | Retirements | 0 | 0 |
| 24 | Adjustments | 0 | 0 |
| 25 | 12/31/98 Balance | 53,611 | 70,793 |
| | 1999 | | |
| 26 | Additions | 10,391 | 8,289 |
| 27 | Retirements | 0 | 0 |
| 28 | Adjustments | 0 | 0 |
| 29 | 12/31/99 Balance | 64,002 | 79,082 |

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

Florida Public Service Commission

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

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

Explanation: Schedule A-8 continued

| Line No. | (1) Description | (2) Water Year End Balance | (3) Sewer Year End Balance |
|----------|--------------------|-------------------------------------|-------------------------------------|
| 2000 | | | |
| 30 | Additions | 10,608 | 8,320 |
| 31 | Retirements | 0 | 0 |
| 32 | Adjustments | 0 | 0 |
| 33 | 12/31/00 Balance | <u>74,610</u> | <u>87,402</u> |
| 2001 | | | |
| 34 | Additions | 12,531 | 8,320 |
| 35 | Retirements | 0 | 0 |
| 36 | Adjustments | 0 | 0 |
| 37 | 12/31/01 Balance | <u>87,141</u> | <u>95,722</u> |
| 2002 | | | |
| 38 | Additions | 15,011 | 10,542 |
| 39 | Retirements | 0 | 0 |
| 40 | Adjustments | 0 | 0 |
| 41 | 12/31/02 Balance | <u>102,152</u> | <u>106,264</u> |
| 2003 | | | |
| 42 | Additions | 14,363 | 10,162 |
| 43 | Retirements | (2,433) | (331) |
| 44 | Adjustments | 0 | 0 |
| 45 | 12/31/03 Balance | <u>114,082</u> | <u>116,095</u> |
| 2004 | | | |
| 46 | Additions | 15,795 | 9,648 |
| 47 | Retirements | 0 | (1) |
| 48 | Adjustments | 1 | 0 |
| 49 | 12/31/04 Balance | <u>129,878</u> | <u>125,742</u> |
| 2005 | | | |
| 50 | Additions | 17,225 | 9,330 |
| 51 | Retirements | (262) | 0 |
| 52 | Adjustments | (23,270) | 17,916 |
| 53 | 12/31/05 Balance | <u>123,571</u> | <u>152,988</u> |
| 2006 | | | |
| 54 | Additions | 16,028 | 5,181 |
| 55 | Retirements | (3,693) | (789) |
| 56 | Adjustments | 632 | 626 |
| 57 | 12/31/06 Balance | <u>136,538</u> | <u>158,007</u> |
| 2007 | | | |
| 58 | Additions | 9,789 | 6,040 |
| 59 | Retirements | (872) | (900) |
| 60 | Adjustments | 1,764 | 1,748 |
| 61 | 12/31/07 Balance | <u>147,220</u> | <u>164,895</u> |

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

| Schedule of Sewer Accumulated Depreciation By Primary Account- 2005 | | | | | | | | | | | | | | | Florida Public Service Commission | |
|---|----------|------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|-----------------------------------|-------------------------|
| Adjusted 2005 UPIS Balances for Depn Exp Calc | | | | | | | | | | | | | | | Schedule: | A-10 |
| JS - Summit Chase - Sewer | | | | | | | | | | | | | | | Page: | UPIS 4 of 8 |
| Docket No. 060368-WS | | | | | | | | | | | | | | | Preparer: | <name> |
| Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/05. | | | | | | | | | | | | | | | | |
| Schedule Year Ended: 2005 | | | | | | | | | | | | | | | | |
| Historic [x] or Projected [] | | | | | | | | | | | | | | | | |
| Line No. | Acct No. | (1) Account Name | (2) 12/31/04 | (3) 01/31/05 | (4) 02/28/05 | (5) 03/31/05 | (6) 04/30/05 | (7) 05/31/05 | (8) 06/30/05 | (9) 07/31/05 | (10) 08/31/05 | (11) 09/30/05 | (12) 10/31/05 | (13) 11/30/05 | (14) 12/31/05 | (15) Average Balance |
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 351.1 | Organization | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 |
| 3 | 352.1 | Franchises | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 |
| 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 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 |
| 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 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 |
| 10 | 361.2 | Collection Sewers - Gravity | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 |
| 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 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 |
| 13 | 364.2 | Flow Measuring Devices | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 |
| 14 | 365.2 | Flow Measuring Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 389.2 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | SYSTEM PUMPING PLANT | | | | | | | | | | | | | | |
| 17 | 353.3 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 354.3 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 355.3 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 370.3 | Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 371.3 | Pumping Equipment | 79,956 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 86,880 |
| 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 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 |
| 26 | 355.4 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 380.4 | Treatment & Disposal Equipment | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 374.5 | Reuse Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 380.5 | Treatment & Disposal Equipment | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 |
| 38 | 381.5 | Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 389.5 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 41 | 352.6 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 353.6 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 354.6 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 355.6 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | 366.6 | Reuse Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 367.6 | Reuse Meters & Meter Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | 371.6 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 375.6 | Reuse Transmission & Distr. Sys. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | 389.6 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 51 | 353.7 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | 354.7 | Structures & Improvements | 0 | 0 | 0 | 0 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 8,418 |
| 53 | 390.7 | Office Furniture & Equipment | 0 | 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 | 0 |
| 55 | 391.7 | Transportation Equipment | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 |
| 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 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 |
| 62 | 398.7 | Other Tangible Plant | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 |
| 63 | | TOTAL | 217,965 | 225,466 | 225,466 | 225,466 | 237,626 | 237,626 | 237,626 | 237,626 | 237,626 | 237,626 | 237,626 | 237,626 | 237,626 | 233,307 |

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| Schedule of Sewer Accumulated Depreciation By Primary Account- 2005 | | | | | | | | | | | | | Florida Public Service Commission | | | |
|---|----------|------------------------------------|--------------------|-------------------|---------|---------|---------|---------|---------|----------|----------|----------|-----------------------------------|----------|----------|-------|
| Depreciation Rates for Sewer Accounts- 2005 | | | | | | | | | | | | | Schedule: A-10 | | | |
| JS - Summit Chase - Sewer | | | | | | | | | | | | | Page: 2b | | | |
| Docket No. 060368-W3 | | | | | | | | | | | | | Preparer: <name> | | | |
| This Schedule shows the Commission Authorized Depreciation rates for 2005 | | | | | | | | | | | | | | | | |
| Schedule Year Ended: 2005 | | | | | | | | | | | | | | | | |
| Historic [x] or Projected [] | | | | | | | | | | | | | | | | |
| Line No. | Acct No. | (1) Account Name | (2) Annual Rate | (7) Monthly Rates | | | | | | | | | | | | |
| | | | | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (8) May | (9) Jun | (10) Jul | (11) Aug | (12) Sep | (13) Oct | (14) Nov | (15) Dec | |
| 1 | | INTANGIBLE PLANT | Per Annual Report | | | | | | | | | | | | | |
| 2 | 351.1 | Organization | 0.33% | 0.33% | 0.33% | 0.33% | 0.33% | 0.33% | 0.33% | 0.33% | 0.33% | 0.33% | 0.33% | 0.33% | 0.33% | 0.33% |
| 3 | 352.1 | Franchises | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% |
| 4 | 389.1 | Other Plant & Misc. Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 5 | | COLLECTION PLANT | | | | | | | | | | | | | | |
| 6 | 353.2 | Land & Land Rights | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 7 | 354.2 | Structures & Improvements | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% |
| 8 | 355.2 | Power Generation Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 9 | 360.2 | Collection Sewers - Force | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% |
| 10 | 361.2 | Collection Sewers - Gravity | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% |
| 11 | 362.2 | Special Collecting Structures | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 12 | 363.2 | Services to Customers | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% |
| 13 | 364.2 | Flow Measuring Devices | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 14 | 365.2 | Flow Measuring Installations | 1.67% | 1.67% | 1.67% | 1.67% | 1.67% | 1.67% | 1.67% | 1.67% | 1.67% | 1.67% | 1.67% | 1.67% | 1.67% | 1.67% |
| 15 | 389.2 | Other Plant & Misc. Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 16 | | SYSTEM PUMPING PLANT | | | | | | | | | | | | | | |
| 17 | 353.3 | Land & Land Rights | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 18 | 354.3 | Structures & Improvements | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% |
| 19 | 355.3 | Power Generation Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 20 | 370.3 | Receiving Wells | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 21 | 371.3 | Pumping Equipment | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% |
| 22 | 389.3 | Other Plant & Misc. Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 23 | | TREATMENT AND DISPOSAL PLANT | | | | | | | | | | | | | | |
| 24 | 353.4 | Land & Land Rights | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 25 | 354.4 | Structures & Improvements | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% |
| 26 | 355.4 | Power Generation Equipment | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% |
| 27 | 380.4 | Treatment & Disposal Equipment | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% |
| 28 | 381.4 | Plant Sewers | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 29 | 382.4 | Outfall Sewer Lines | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 30 | 389.4 | Other Plant & Misc. Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 31 | | RECLAIMED WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 32 | 353.5 | Land & Land Rights | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 33 | 354.5 | Structures & Improvements | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% |
| 34 | 355.5 | Power Generation Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 35 | 371.5 | Pumping Equipment | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% |
| 36 | 374.5 | Reuse Distribution Reservoirs | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 37 | 380.5 | Treatment & Disposal Equipment | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% |
| 38 | 381.5 | Plant Sewers | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 39 | 389.5 | Other Plant & Misc. Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 40 | | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 41 | 352.6 | Franchises | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 42 | 353.6 | Land & Land Rights | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 43 | 354.6 | Structures & Improvements | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% |
| 44 | 355.6 | Power Generation Equipment | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% |
| 45 | 366.6 | Reuse Services | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 46 | 367.6 | Reuse Meters & Meter Installations | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47 | 371.6 | Pumping Equipment | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% |
| 48 | 375.6 | Reuse Transmission & Distr. Sys. | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 49 | 389.6 | Other Plant & Misc. Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 50 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 51 | 353.7 | Land & Land Rights | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 52 | 354.7 | Structures & Improvements | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% |
| 53 | 390.7 | Office Furniture & Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 54 | 390.71 | Computer Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 55 | 391.7 | Transportation Equipment | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% |
| 56 | 392.7 | Stores Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 57 | 393.7 | Tools, Shop & Garage Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 58 | 394.7 | Laboratory Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 59 | 395.7 | Power Operated Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 60 | 396.7 | Communication Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 61 | 397.7 | Miscellaneous Equipment | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% |
| 62 | 398.7 | Other Tangible Plant | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% |

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| Schedule of Sewer Accumulated Depreciation By Primary Account- 2005 Depreciation Expense- 2005 | | | | | | | | | | | | | Florida Public Service Commission | | | |
|---|----------|------------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|--|-------------|-----------------------|--------------------|
| JS - Summit Chase - Sewer Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected [] | | | | | | | | | | | | | Schedule: A-10 Page: 6 of 8 Preparer: <name> | | | |
| Explanation: Provide the monthly Depreciation Expense for 2005 | | | | | | | | | | | | | | | | |
| Line No. | Acct No. | (1) AccountName | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Test Year End | (15) 2005 Total |
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 351.1 | Organization | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | | 454 |
| 3 | 352.1 | Franchises | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | 6 |
| 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 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | | 495 |
| 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 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | | 28 |
| 10 | 361.2 | Collection Sewers - Gravity | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | | 1,456 |
| 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 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | | 264 |
| 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 | 486 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 486 |
| 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 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | | 744 |
| 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 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | | 261 |
| 28 | 381.4 | Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 29 | 382.4 | Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 30 | 389.4 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 31 | | RECLAIMED WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 32 | 353.5 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 33 | 354.5 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 34 | 355.5 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 35 | 371.5 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 36 | 374.5 | Reuse Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 37 | 380.5 | Treatment & Disposal Equipment | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | | 139 |
| 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 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | | 337 |
| 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 | 0 | 0 | 0 | 0 | | 0 |
| 56 | 392.7 | Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 57 | 393.7 | Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 58 | 394.7 | Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 59 | 395.7 | Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 60 | 396.7 | Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 61 | 397.7 | Miscellaneous Equipment | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | | 215 |
| 62 | 398.7 | Other Tangible Plant | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | | 264 |
| 63 | | TOTAL | 847 | 361 | 361 | 398 | 398 | 398 | 398 | 398 | 398 | 398 | 398 | 398 | | 5,151 |

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| Schedule of Sewer Accumulated Depreciation By Primary Account- 2005 | | | | | | | | | | | | | Florida Public Service Commission | | | |
|---|----------|------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|----------|----------|-----------------------------------|----------|--------------------|-----------------|
| Retirements- 2005 | | | | | | | | | | | | | | | | |
| JS - Summit Chase - Sewer | | | | | | | | | | | | | Schedule: A-10 | | | |
| Docket No. 060368-WS | | | | | | | | | | | | | Page: 7 of 8 | | | |
| Explanation: Provide Retirements for 2005 | | | | | | | | | | | | | Preparer: <name> | | | |
| 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) Dec | (14) Test Year End | (15) 2005 Total |
| 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 | 0 | 0 | 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 | 0 | 0 | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 374.5 | Reuse Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 380.5 | Treatment & Disposal Equipment | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 375.6 | Reuse Transmission & Distr. Sys. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | 389.6 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 51 | 353.7 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | 354.7 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | 390.7 | Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | 390.71 | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | 392.7 | Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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| Schedule of Sewer Accumulated Depreciation By Primary Account- 2005 | | | | | | | | | | | | | Florida Public Service Commission | | | |
|---|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------------------------------|--------------|-----------|------|
| Adjustments to Accumulated Depreciation-2005 | | | | | | | | | | | | | Schedule: A-10 | | | |
| JS - Summit Chase - Sewer | | | | | | | | | | | | | Page: 8 of 8 | | | |
| Docket No. 060368-WS | | | | | | | | | | | | | Preparer: <name> | | | |
| Explanation: Provide Adjustments to the Accumulated Depreciation Balances | | | | | | | | | | | | | | | | |
| Schedule Year Ended: 2005 | | | | | | | | | | | | | | | | |
| Historic [x] or Projected [] | | | | | | | | | | | | | | | | |
| Line No. | Acct No. | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
| | AccountName | | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Year End Dec | Total | |
| 1 | INTANGIBLE PLANT | | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | (2,131) | (2,169) | (2,206) | (2,244) | (2,282) | (2,320) | (2,358) | (2,395) | (2,433) | (2,471) | (2,509) | (2,547) | 0 | (2,159) | |
| 3 | 352.1 Franchises | (31) | (31) | (31) | (31) | (31) | (31) | (31) | (31) | (31) | (31) | (31) | (31) | 0 | (29) | |
| 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 | (280) | (297) | (334) | (371) | (408) | (446) | (483) | (520) | (557) | (594) | (631) | (668) | 0 | (428) | |
| 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 | (454) | (457) | (459) | (462) | (464) | (466) | (469) | (471) | (473) | (476) | (478) | (481) | 0 | (432) | |
| 10 | 361.2 Collection Sewers - Gravity | (23,493) | (23,615) | (23,736) | (23,858) | (23,979) | (24,100) | (24,222) | (24,343) | (24,464) | (24,585) | (24,707) | (24,829) | 0 | (22,302) | |
| 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 | (4,323) | (4,346) | (4,368) | (4,390) | (4,412) | (4,434) | (4,456) | (4,478) | (4,500) | (4,522) | (4,544) | (4,566) | 0 | (4,103) | |
| 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 | (8,098) | (8,098) | (8,098) | (8,098) | (8,098) | (8,098) | (8,098) | (8,098) | (8,098) | (8,098) | (8,098) | (8,098) | 0 | (7,475) | |
| 15 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 16 | SYSTEM PUMPING PLANT | | | | | | | | | | | | | | | |
| 17 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 18 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 19 | 355.3 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 20 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 21 | 371.3 Pumping Equipment | (74,715) | (75,159) | (75,604) | (76,048) | (76,493) | (76,937) | (77,382) | (77,826) | (78,270) | (78,715) | (79,159) | (79,604) | 0 | (71,224) | |
| 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 | (4,714) | (4,776) | (4,838) | (4,900) | (4,962) | (5,024) | (5,086) | (5,148) | (5,210) | (5,272) | (5,334) | (5,396) | 0 | (4,666) | |
| 26 | 355.4 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 27 | 380.4 Treatment & Disposal Equipment | (318) | (340) | (361) | (383) | (405) | (427) | (448) | (470) | (492) | (514) | (535) | (557) | 0 | (404) | |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 36 | 374.5 Reuse Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 37 | 380.5 Treatment & Disposal Equipment | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 48 | 375.6 Reuse Transmission & Distr. Sys. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 49 | 389.6 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 50 | GENERAL PLANT | | | | | | | | | | | | | | | |
| 51 | 353.7 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 52 | 354.7 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 53 | 390.7 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 54 | 390.72 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 55 | 391.7 Transportation Equipment | (5,770) | (5,770) | (5,770) | (5,770) | (5,770) | (5,770) | (5,770) | (5,770) | (5,770) | (5,770) | (5,770) | (5,770) | 0 | (5,328) | |
| 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 | (1,435) | (1,453) | (1,471) | (1,489) | (1,506) | (1,524) | (1,542) | (1,560) | (1,578) | (1,596) | (1,614) | (1,632) | 0 | (1,415) | |
| 62 | 398.7 Other Tangible Plant | 0 | 0 | 0 | (22) | (44) | (66) | (88) | (110) | (132) | (154) | (176) | (198) | 0 | (79) | |
| 63 | TOTAL | (125,743) | (126,509) | (127,276) | (128,043) | (128,810) | (129,577) | (130,344) | (131,111) | (131,878) | (132,645) | (133,412) | (134,179) | 0 | (120,039) | |

52

| Schedule of Sewer Accumulated Depreciation By Primary Account- 2005 | | | | | | | | | | | | | | Florida Public Service Commission | | |
|---|----------|------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|---------------|-----------------------------------|---------------|----------------------|
| Adjusted Accumulated Depreciation Balances - December 2004 through December 2005 | | | | | | | | | | | | | | | | |
| JS - Summit Chase - Sewer | | | | | | | | | | | | | | Schedule: A-10 | | |
| Docket No. 060368-W5 | | | | | | | | | | | | | | Page: 4 of 8 | | |
| Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning | | | | | | | | | | | | | | Preparer: <name> | | |
| Schedule Year Ended: 2005 | | | | | | | | | | | | | | | | |
| Historic [x] or Projected [] | | | | | | | | | | | | | | | | |
| Start with per books | | | | | | | | | | | | | | | | |
| Line No. | Acct No. | (1) Account Name | (2) 12/31/04 | (3) 01/31/05 | (4) 02/28/05 | (5) 03/31/05 | (6) 04/30/05 | (7) 05/31/05 | (8) 06/30/05 | (9) 07/31/05 | (10) 08/31/05 | (11) 09/30/05 | (12) 10/31/05 | (13) 11/30/05 | (14) 12/31/05 | (15) Average Balance |
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 351.1 | Organization | 2,131 | 2,169 | 2,206 | 2,244 | 2,282 | 2,320 | 2,358 | 2,395 | 2,433 | 2,471 | 2,509 | 2,547 | 2,584 | 2,358 |
| 3 | 352.1 | Franchises | 31 | 32 | 32 | 33 | 33 | 34 | 34 | 35 | 35 | 36 | 36 | 37 | 37 | 34 |
| 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 | 260 | 301 | 342 | 384 | 425 | 466 | 507 | 549 | 590 | 631 | 672 | 714 | 755 | 507 |
| 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 | 454 | 457 | 459 | 462 | 464 | 466 | 469 | 471 | 473 | 476 | 478 | 481 | 483 | 469 |
| 10 | 361.2 | Collection Sewers - Gravity | 23,493 | 23,615 | 23,736 | 23,858 | 23,979 | 24,100 | 24,222 | 24,343 | 24,464 | 24,586 | 24,707 | 24,828 | 24,950 | 24,222 |
| 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 | 4,323 | 4,346 | 4,368 | 4,390 | 4,412 | 4,434 | 4,456 | 4,478 | 4,500 | 4,522 | 4,544 | 4,566 | 4,588 | 4,456 |
| 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 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 |
| 15 | 389.2 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | SYSTEM PUMPING PLANT | | | | | | | | | | | | | | |
| 17 | 353.3 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 354.3 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 355.3 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 370.3 | Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 371.3 | Pumping Equipment | 74,715 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 95,480 |
| 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 | 4,714 | 4,776 | 4,838 | 4,900 | 4,962 | 5,024 | 5,086 | 5,148 | 5,210 | 5,272 | 5,334 | 5,396 | 5,458 | 5,086 |
| 26 | 355.4 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 380.4 | Treatment & Disposal Equipment | 318 | 340 | 361 | 383 | 405 | 427 | 448 | 470 | 492 | 514 | 535 | 557 | 579 | 448 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 374.5 | Reuse Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 380.5 | Treatment & Disposal Equipment | 0 | 12 | 23 | 35 | 46 | 58 | 70 | 81 | 93 | 104 | 116 | 127 | 139 | 70 |
| 38 | 381.5 | Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 389.5 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 41 | 352.6 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 353.6 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 354.6 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 355.6 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | 366.6 | Reuse Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 367.6 | Reuse Meters & Meter Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | 371.6 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 375.6 | Reuse Transmission & Distr. Sys. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | 389.6 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 51 | 353.7 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | 354.7 | Structures & Improvements | 0 | 0 | 0 | 0 | 37 | 75 | 112 | 150 | 187 | 225 | 262 | 300 | 337 | 130 |
| 53 | 390.7 | Office Furniture & Equipment | 0 | 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 | 0 |
| 55 | 391.7 | Transportation Equipment | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 |
| 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 | 1,435 | 1,453 | 1,471 | 1,489 | 1,506 | 1,524 | 1,542 | 1,560 | 1,578 | 1,596 | 1,614 | 1,632 | 1,650 | 1,542 |
| 62 | 398.7 | Other Tangible Plant | 0 | 22 | 44 | 66 | 88 | 110 | 132 | 154 | 176 | 198 | 220 | 242 | 264 | 132 |
| 63 | | TOTAL | 125,743 | 148,598 | 148,959 | 149,320 | 149,718 | 150,116 | 150,514 | 150,912 | 151,310 | 151,708 | 152,106 | 152,504 | 152,903 | 148,801 |

402

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

JS - Summit Chase

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Schedule: A-10

Page: 3 of 5

Preparer: Robert M. Griffin

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

| Line No. | Acct No. | (1) Account Name | (2) Prior Year 12/31/04 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) Average Balance |
|----------|----------|------------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|----------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 351.1 | Organization | 2,131 | 2,169 | 2,206 | 2,244 | 2,282 | 2,320 | 2,358 | 2,395 | 2,433 | 2,471 | 2,509 | 2,547 | 2,584 | 2,358 |
| 3 | 352.1 | Franchises | 31 | 32 | 32 | 33 | 33 | 34 | 34 | 35 | 35 | 36 | 36 | 37 | 37 | 34 |
| 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 | 260 | 301 | 342 | 384 | 425 | 466 | 507 | 549 | 590 | 631 | 672 | 714 | 755 | 507 |
| 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 | 454 | 457 | 459 | 462 | 464 | 466 | 469 | 471 | 473 | 476 | 478 | 481 | 483 | 469 |
| 10 | 361.2 | Collection Sewers - Gravity | 23,493 | 23,615 | 23,736 | 23,858 | 23,979 | 24,100 | 24,222 | 24,343 | 24,464 | 24,586 | 24,707 | 24,828 | 24,950 | 24,222 |
| 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 | 4,323 | 4,346 | 4,368 | 4,390 | 4,412 | 4,434 | 4,456 | 4,478 | 4,500 | 4,522 | 4,544 | 4,566 | 4,588 | 4,456 |
| 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 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 |
| 15 | 389.2 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | SYSTEM PUMPING PLANT | | | | | | | | | | | | | | |
| 17 | 353.3 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 354.3 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 355.3 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 370.3 | Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 371.3 | Pumping Equipment | 74,715 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 95,480 |
| 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 | 4,714 | 4,776 | 4,838 | 4,900 | 4,962 | 5,024 | 5,086 | 5,148 | 5,210 | 5,272 | 5,334 | 5,396 | 5,458 | 5,086 |
| 26 | 355.4 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 380.4 | Treatment & Disposal Equipment | 318 | 340 | 361 | 383 | 405 | 427 | 448 | 470 | 492 | 514 | 535 | 557 | 579 | 448 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 374.5 | Reuse Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 380.5 | Treatment & Disposal Equipment | 0 | 12 | 23 | 35 | 46 | 58 | 70 | 81 | 93 | 104 | 116 | 127 | 139 | 70 |
| 38 | 381.5 | Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 389.5 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 41 | 352.6 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 353.6 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 354.6 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 355.6 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | 366.6 | Reuse Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 367.6 | Reuse Meters & Meter Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | 371.6 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 375.6 | Reuse Transmission & Distr. Sys. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | 389.6 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 51 | 353.7 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | 354.7 | Structures & Improvements | 0 | 0 | 0 | 0 | 37 | 75 | 112 | 150 | 187 | 225 | 262 | 300 | 337 | 130 |
| 53 | 390.7 | Office Furniture & Equipment | 0 | 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 | 3 | 24 | 51 | 86 | 13 |
| 55 | 391.7 | Transportation Equipment | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 |
| 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 | 1,435 | 1,453 | 1,471 | 1,489 | 1,506 | 1,524 | 1,542 | 1,560 | 1,578 | 1,596 | 1,614 | 1,632 | 1,650 | 1,542 |
| 62 | 398.7 | Other Tangible Plant | 0 | 22 | 44 | 66 | 88 | 110 | 132 | 154 | 176 | 198 | 220 | 242 | 264 | 132 |
| 63 | | TOTAL | 125,743 | 148,598 | 148,959 | 149,320 | 149,718 | 150,116 | 150,514 | 150,912 | 151,310 | 151,711 | 152,131 | 152,556 | 152,988 | 148,813 |
| 64 | | Subtotal Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

404

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

Florida Public Service Commission

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

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

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

| Line No. | Acct No. | (1) Account Name | (2) 12/31/05 | (3) 01/31/06 | (4) 02/28/06 | (5) 03/31/06 | (6) 04/30/06 | (7) 05/31/06 | (8) 06/30/06 | (9) 07/31/06 | (10) 08/31/06 | (11) 09/30/06 | (12) 10/31/06 | (13) 11/30/06 | (14) 12/31/06 |
|----------|----------|------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | |
| 2 | 351.1 | Organization | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 |
| 3 | 352.1 | Franchises | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 |
| 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 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 |
| 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 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 |
| 10 | 361.2 | Collection Sewers - Gravity | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 |
| 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 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 |
| 13 | 364.2 | Flow Measuring Devices | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 |
| 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 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 79,956 | 79,956 | 79,956 | 79,956 | 79,956 | 79,956 | 79,956 |
| 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 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 20,106 | 31,010 | 31,010 | 31,010 | 41,914 | 41,914 | 41,914 | 52,818 |
| 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 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 | 5,995 |
| 28 | 381.4 | Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 382.4 | Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 389.4 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | | RECLAIMED WATER TREATMENT PLANT | | | | | | | | | | | | | |
| 32 | 353.5 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 354.5 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 355.5 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 371.5 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 374.5 | Reuse Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 380.5 | Treatment & Disposal Equipment | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 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 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 |
| 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 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 |
| 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 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 |
| 62 | 398.7 | Other Tangible Plant | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 |
| 63 | | TOTAL | 237,626 | 237,626 | 237,626 | 237,626 | 237,626 | 237,626 | 241,029 | 241,029 | 241,029 | 251,933 | 251,933 | 251,933 | 262,837 |

17

Schedule of Sewer Accumulated Depreciation By Primary Account-2005

Depreciation Rates for UPLS Water Accounts-2005

JS - Summit Chase - Sewer

Doc# 060358-W5

Schedule Year Ended: 2006

Historic [x] or Projected [x]

This Schedule Shows Commission Approved Depreciation Rates

Florida Public Service Commission

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

| Line No | Account Name | Annual Rate | Monthly Rates | | | | | | | | | | | |
|---------|---|-------------|---------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| 1 | INTANGIBLE PLANT | 4.00% | 0.33% | 0.33% | 0.33% | 0.33% | 0.33% | 0.33% | 0.33% | 0.33% | 0.33% | 0.33% | 0.33% | 0.33% |
| 2 | 3511 Organization | 2.50% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% |
| 3 | 3521 Franchises | 2.50% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% |
| 4 | 3891 Other Plant & Misc. Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 5 | COLLECTION PLANT | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 6 | 3532 Land & Land Rights | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 7 | 3542 Structures & Improvements | 3.70% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% |
| 8 | 3552 Power Generation Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 9 | 3552 Collection Sewers - Force | 3.70% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% |
| 10 | 3612 Collection Sewers - Gravity | 2.50% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% |
| 11 | 3622 Special Collecting Structures | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 12 | 3632 Services to Customers | 2.86% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% |
| 13 | 3642 Flow Measuring Devices | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 14 | 3652 Flow Measuring Installations | 20.00% | 1.67% | 1.67% | 1.67% | 1.67% | 1.67% | 1.67% | 1.67% | 1.67% | 1.67% | 1.67% | 1.67% | 1.67% |
| 15 | 3892 Other Plant & Misc. Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 16 | SYSTEM PUMPING PLANT | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 17 | 3533 Land & Land Rights | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 18 | 3543 Structures & Improvements | 3.70% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% |
| 19 | 3553 Power Generation Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 20 | 3703 Receiving Wells | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 21 | 3713 Pumping Equipment | 6.67% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% |
| 22 | 3893 Other Plant & Misc. Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 23 | TREATMENT AND DISPOSAL PLANT | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 24 | 3534 Land & Land Rights | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 25 | 3544 Structures & Improvements | 3.70% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% |
| 26 | 3554 Power Generation Equipment | 5.00% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% |
| 27 | 3804 Treatment & Disposal Equipment | 6.67% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% |
| 28 | 3814 Part Sewers | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 29 | 3824 Outfall Sewer Lines | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 30 | 3894 Other Plant & Misc. Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 31 | RECLAIMED WATER TREATMENT PLANT | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 32 | 3535 Land & Land Rights | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 33 | 3545 Structures & Improvements | 3.70% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% |
| 34 | 3555 Power Generation Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 35 | 3555 Power Generation Equipment | 6.67% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% |
| 36 | 3745 Reuse Distribution Reservoirs | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 37 | 3805 Treatment & Disposal Equipment | 6.67% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% |
| 38 | 3815 Part Sewers | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 39 | 3895 Other Plant & Misc. Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 40 | RECLAIMED WATER DISTRIBUTION PLANT | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 41 | 3526 Franchises | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 42 | 3536 Land & Land Rights | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 43 | 3546 Structures & Improvements | 3.70% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% |
| 44 | 3556 Power Generation Equipment | 5.00% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% |
| 45 | 3666 Reuse Services | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 46 | 3676 Reuse Meters & Meter Installations | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47 | 3716 Pumping Equipment | 6.67% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% |
| 48 | 3756 Reuse Transmission & Dist. Sys. | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 49 | 3896 Other Plant & Misc. Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 50 | GENERAL PLANT | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 51 | 3537 Land & Land Rights | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 52 | 3547 Structures & Improvements | 3.70% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% |
| 53 | 3607 Office Furniture & Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 54 | 3907 Computer Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 55 | 3917 Transportation Equipment | 16.67% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% |
| 56 | 3927 Stores Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 57 | 3937 Tools, Shop & Garage Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 58 | 3947 Laborator Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 59 | 3957 Power Operated Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 60 | 3967 Communication Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 61 | 3977 Miscellaneous Equipment | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% |
| 62 | 3987 Other Tangible Plant | 10.00% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% |
| 63 | TOTAL | | | | | | | | | | | | | |

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| Line | Acct | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|------|------|--|------------------|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|-------|
| No. | No. | AccountName | INTANGIBLE PLANT | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | Total |
| 1 | | INTANGIBLE PLANT | | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 454 |
| 2 | | 351.1 Organization | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 6 |
| 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 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | | 353.2 Land & Land Rights | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | 354.2 Structures & Improvements | | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 485 |
| 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 | | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 28 |
| 10 | | 361.2 Collection Sewers - Gravity | | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 1,456 |
| 11 | | 362.2 Special Collecting Structures | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | | 364.2 Services to Customers | | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 264 |
| 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 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | | 353.3 Land & Land Rights | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | | 354.3 Structures & Improvements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | | 355.3 Power Generation Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | | 370.3 Receiving Wells | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | | 371.3 Pumping Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | 389.3 Other Plant & Misc. Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | | TREATMENT AND DISPOSAL PLANT | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | | 353.4 Land & Land Rights | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | | 354.4 Structures & Improvements | | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 1,147 |
| 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 | | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 342 |
| 28 | | 381.4 Plant Sewers | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | | 382.4 Outfall Sewer Lines | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | | 389.4 Other Plant & Misc. Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | | RECLAIMED WATER TREATMENT PLANT | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 58 |
| 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 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | | 353.7 Land & Land Rights | | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 450 |
| 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 | | 390.7 Computer Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | | 391.7 Transportation Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | | 392.7 Stores Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | | 393.7 Tools, Shop & Garage Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | | 394.7 Laboratory Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59 | | 395.7 Power Operator 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 | | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 215 |
| 62 | | 398.7 Other Tangible Plant | | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 264 |
| 63 | | TOTAL | | 388 | 388 | 388 | 388 | 388 | 388 | 388 | 388 | 388 | 388 | 388 | 388 | 5,181 |

Schedule of Sewer Accumulated Depreciation By Primary Account- 2006

Retirements- 2006

input field

Florida Public Service Commission

JS - Summit Chase - Sewer

Docket No. 060368-WS

Explanation: Provide Retirements for 2006

Schedule: A-10

Page: 7 of 8

Preparer: <name>

Schedule Year Ended: 2006

Historic [x] or Projected [x]

| Line No. | Acct No. | (1) AccountName | (2) - (13) | | | | | | | | | | | | (14) Year End 2006 | (15) 2006 Total |
|----------|----------|------------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------|--------------------------|-----------------------|
| | | | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | | | |
| 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 | 0 | 0 | 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 | (263) | 0 | 0 | (263) | 0 | 0 | (263) | (789) | 0 |
| 26 | 355.4 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 380.4 | Treatment & Disposal Equipment | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 374.5 | Reuse Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 380.5 | Treatment & Disposal Equipment | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 375.6 | Reuse Transmission & Distr. Sys. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | 389.6 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 51 | 353.7 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | 354.7 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | 390.7 | Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | 390.72 | Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | 391.7 | Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | 392.7 | Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 | (263) | 0 | 0 | (263) | 0 | 0 | (263) | (789) |

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

Florida Public Service Commission

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

Explanation: Provide Adjustments to the Accumulated Depreciation Balances

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

| Line No. | Acct No. | (1) AccountName | (2) | | | | | | | | | | | | (15) 2006 Total | |
|----------|----------|------------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|-----------------------|---|
| | | | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | | |
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 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 |

5

Schedule of Sewer Accumulated Depreciation By Primary Account- 2006

Adjusted Accumulated Depreciation Balances- 2006

Florida Public Service Commission

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

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

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

| Line No. | Acct No. | (1) Account Name | (2) 12/31/05 | (3) 01/31/06 | (4) 02/28/06 | (5) 03/31/06 | (6) 04/30/06 | (7) 05/31/06 | (8) 06/30/06 | (9) 07/31/06 | (10) 08/31/06 | (11) 09/30/06 | (12) 10/31/06 | (13) 11/30/06 | (14) 12/31/06 | (15) Average Balance |
|----------|----------|------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|------------------|-------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 351.1 | Organization | 2,584 | 2,022 | 2,680 | 2,698 | 2,736 | 2,773 | 2,811 | 2,849 | 2,887 | 2,925 | 2,963 | 3,000 | 3,038 | 2,811 |
| 3 | 352.1 | Franchises | 37 | 38 | 38 | 39 | 39 | 40 | 40 | 41 | 41 | 42 | 42 | 43 | 44 | 40 |
| 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 | 755 | 798 | 838 | 879 | 920 | 961 | 1,003 | 1,044 | 1,085 | 1,126 | 1,168 | 1,209 | 1,250 | 1,003 |
| 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 | 483 | 485 | 488 | 490 | 492 | 495 | 497 | 500 | 502 | 504 | 507 | 509 | 511 | 497 |
| 10 | 361.2 | Collection Sewers - Gravity | 24,950 | 25,071 | 25,193 | 25,314 | 25,435 | 25,557 | 25,678 | 25,799 | 25,921 | 26,042 | 26,164 | 26,285 | 26,406 | 25,678 |
| 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 | 4,588 | 4,810 | 4,832 | 4,654 | 4,676 | 4,698 | 4,720 | 4,742 | 4,764 | 4,786 | 4,808 | 4,830 | 4,852 | 4,720 |
| 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 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 |
| 15 | 389.2 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | SYSTEM PUMPING PLANT | | | | | | | | | | | | | | |
| 17 | 353.3 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 354.3 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 355.3 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 370.3 | Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 371.3 | Pumping Equipment | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 |
| 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 | 5,458 | 5,520 | 5,582 | 5,644 | 5,706 | 5,768 | 5,800 | 5,899 | 5,792 | 5,658 | 5,787 | 5,916 | 5,816 | 5,688 |
| 26 | 355.4 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 380.4 | Treatment & Disposal Equipment | 579 | 600 | 622 | 644 | 666 | 687 | 721 | 754 | 787 | 821 | 854 | 887 | 921 | 734 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 374.5 | Reuse Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 380.5 | Treatment & Disposal Equipment | 139 | 151 | 162 | 174 | 185 | 197 | 197 | 197 | 197 | 197 | 197 | 197 | 197 | 184 |
| 38 | 381.5 | Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 389.5 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 41 | 352.6 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 353.6 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 354.6 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 355.6 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | 366.6 | Reuse Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 367.6 | Reuse Meters & Meter Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | 371.6 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 375.6 | Reuse Transmission & Distr. Sys. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | 389.6 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 51 | 353.7 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | 354.7 | Structures & Improvements | 337 | 375 | 412 | 450 | 487 | 525 | 562 | 600 | 637 | 675 | 712 | 750 | 787 | 562 |
| 53 | 390.7 | Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | 390.72 | Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | 391.7 | Transportation Equipment | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 |
| 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 | 1,650 | 1,668 | 1,685 | 1,703 | 1,721 | 1,739 | 1,757 | 1,775 | 1,793 | 1,811 | 1,829 | 1,847 | 1,864 | 1,757 |
| 62 | 398.7 | Other Tangible Plant | 284 | 286 | 308 | 331 | 353 | 375 | 397 | 419 | 441 | 463 | 485 | 507 | 529 | 397 |
| 63 | | TOTAL | 152,903 | 153,301 | 153,699 | 154,097 | 154,495 | 154,893 | 155,082 | 155,484 | 155,825 | 156,128 | 156,593 | 157,058 | 157,294 | 155,149 |

46

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

JS - Summit Chase

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [] Projected [X]

Schedule: A-10

Page: 4 of 5

Preparer: Robert M. Griffin

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

| Line No | Acct No | (1) Account Name | (2) Prior Year 01/00/00 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) Average Balance |
|---------|---------|------------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|----------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 351.1 | Organization | 2,584 | 2,622 | 2,660 | 2,698 | 2,736 | 2,773 | 2,811 | 2,849 | 2,887 | 2,925 | 2,963 | 3,000 | 3,038 | 2,811 |
| 3 | 352.1 | Franchises | 37 | 38 | 38 | 39 | 39 | 40 | 41 | 41 | 41 | 42 | 42 | 43 | 44 | 40 |
| 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 | 755 | 796 | 838 | 879 | 920 | 961 | 1,003 | 1,044 | 1,085 | 1,126 | 1,168 | 1,209 | 1,250 | 1,003 |
| 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 | 483 | 485 | 488 | 490 | 492 | 495 | 497 | 500 | 502 | 504 | 507 | 509 | 511 | 497 |
| 10 | 361.2 | Collection Sewers - Gravity | 24,950 | 25,071 | 25,193 | 25,314 | 25,435 | 25,557 | 25,678 | 25,799 | 25,921 | 26,042 | 26,164 | 26,285 | 26,406 | 25,678 |
| 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 | 4,588 | 4,610 | 4,632 | 4,654 | 4,676 | 4,698 | 4,720 | 4,742 | 4,764 | 4,786 | 4,808 | 4,830 | 4,852 | 4,720 |
| 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 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 |
| 15 | 389.2 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | SYSTEM PUMPING PLANT | | | | | | | | | | | | | | |
| 17 | 353.3 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 354.3 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 355.3 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 370.3 | Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 371.3 | Pumping Equipment | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 |
| 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 | 5,458 | 5,520 | 5,582 | 5,644 | 5,706 | 5,768 | 5,830 | 5,892 | 5,954 | 6,016 | 6,078 | 6,140 | 6,202 | 5,688 |
| 26 | 355.4 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 380.4 | Treatment & Disposal Equipment | 579 | 600 | 622 | 644 | 666 | 687 | 721 | 754 | 787 | 821 | 854 | 887 | 921 | 734 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 374.5 | Reuse Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 380.5 | Treatment & Disposal Equipment | 139 | 151 | 162 | 174 | 185 | 197 | 197 | 197 | 197 | 197 | 197 | 197 | 197 | 184 |
| 38 | 381.5 | Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 389.5 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 41 | 352.6 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 353.6 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 354.6 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 355.6 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | 366.6 | Reuse Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 367.6 | Reuse Meters & Meter Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | 371.6 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 375.6 | Reuse Transmission & Distr. Sys. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | 389.6 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 51 | 353.7 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | 354.7 | Structures & Improvements | 337 | 375 | 412 | 450 | 487 | 525 | 562 | 600 | 637 | 675 | 712 | 750 | 787 | 562 |
| 53 | 390.7 | Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | 390.71 | Computer Equipment | 86 | 120 | 155 | 192 | 230 | 279 | 331 | 383 | 435 | 487 | 539 | 591 | 712 | 349 |
| 55 | 391.7 | Transportation Equipment | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 |
| 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 | 1,650 | 1,668 | 1,685 | 1,703 | 1,721 | 1,739 | 1,757 | 1,775 | 1,793 | 1,811 | 1,829 | 1,847 | 1,864 | 1,757 |
| 62 | 398.7 | Other Tangible Plant | 264 | 286 | 308 | 331 | 353 | 375 | 397 | 419 | 441 | 463 | 485 | 507 | 529 | 397 |
| 63 | | TOTAL | 152,998 | 153,421 | 153,853 | 154,289 | 154,725 | 155,172 | 155,393 | 155,877 | 156,360 | 156,815 | 157,132 | 157,649 | 158,007 | 155,499 |
| 64 | | Subtotal Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

AK

| Schedule of Sewer Accumulated Depreciation By Primary Account- 2007 | | | | | | | | | | | | | | | Florida Public Service Commission | |
|---|----------|------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|-----------------------------------|----------------------|
| Adjusted 2007 UPIS Balances for Depn Exp Calc | | | | | | | | | | | | | | | Schedule: | A-10 |
| JS - Summit Chase - Sewer | | | | | | | | | | | | | | | Page: | UPIS 4 of 8 |
| Docket No. 060368-WS | | | | | | | | | | | | | | | Preparer: | <name> |
| Schedule Year Ended: 2007 | | | | | | | | | | | | | | | | |
| Historic [] or Projected [x] | | | | | | | | | | | | | | | | |
| Line No. | Acct No. | (1) Account Name | (2) 12/31/06 | (3) 01/31/07 | (4) 02/28/07 | (5) 03/31/07 | (6) 04/30/07 | (7) 05/31/07 | (8) 06/30/07 | (9) 07/31/07 | (10) 08/31/07 | (11) 09/30/07 | (12) 10/31/07 | (13) 11/30/07 | (14) 12/31/07 | (15) Average Balance |
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 351.1 | Organization | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 | 11,343 |
| 3 | 352.1 | Franchises | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 |
| 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 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 | 13,381 |
| 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 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 |
| 10 | 361.2 | Collection Sewers - Gravity | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 | 58,256 |
| 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 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 | 9,248 |
| 13 | 364.2 | Flow Measuring Devices | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 |
| 14 | 365.2 | Flow Measuring Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 389.2 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | SYSTEM PUMPING PLANT | | | | | | | | | | | | | | |
| 17 | 353.3 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 354.3 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 355.3 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 370.3 | Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 371.3 | Pumping Equipment | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 | 87,457 |
| 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 | 52,818 | 52,818 | 52,818 | 53,593 | 53,593 | 53,593 | 54,368 | 54,368 | 54,368 | 55,143 | 55,143 | 55,143 | 55,918 | 54,130 |
| 26 | 355.4 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 380.4 | Treatment & Disposal Equipment | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 374.5 | Reuse Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 380.5 | Treatment & Disposal Equipment | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 | 2,084 |
| 38 | 381.5 | Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 389.5 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 41 | 352.6 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 353.6 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 354.6 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 355.6 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | 366.6 | Reuse Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 367.6 | Reuse Meters & Meter Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | 371.6 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 375.6 | Reuse Transmission & Distr. Sys. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | 389.6 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 51 | 353.7 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | 354.7 | Structures & Improvements | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 | 12,160 |
| 53 | 390.7 | Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | 390.72 | Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | 391.7 | Transportation Equipment | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 |
| 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 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 | 2,148 |
| 62 | 398.7 | Other Tangible Plant | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 | 2,644 |
| 63 | | TOTAL | 270,338 | 270,338 | 270,338 | 271,113 | 271,113 | 271,113 | 271,888 | 271,888 | 271,888 | 272,663 | 272,663 | 272,663 | 273,438 | 271,650 |

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| Schedule of Sewer Accumulated Depreciation By Primary Account-2007 | | | | | | | | | | | | | Florida Public Service Commission | | |
|--|----------|------------------------------------|--------------------|------------|------------|------------|------------|-----------------------------|------------|------------|-------------|-------------|-----------------------------------|-------------|-------------|
| Depreciation Rates for UPIS Water Accounts-2007 | | | | | | | | | | | | | Schedule: | A-10 | |
| JS - Summit Chase - Sewer | | | | | | | | | | | | | Page: | 2b | |
| Docket No. 060368-WS | | | | | | | | | | | | | Preparer: | <name> | |
| Schedule Year Ended: 2007 | | | | | | | | | | | | | | | |
| Historic [] or Projected [x] | | | | | | | | | | | | | | | |
| This Schedule shows the Depreciation rates for 2007 | | | | | | | | | | | | | | | |
| Line No. | Acct No. | (1) Account Name | (2) Annual Rate | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) Monthly Rates May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec |
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | |
| 2 | 351.1 | Organization | 4.00% | 0.33% | 0.33% | 0.33% | 0.33% | 0.33% | 0.33% | 0.33% | 0.33% | 0.33% | 0.33% | 0.33% | 0.33% |
| 3 | 352.1 | Franchises | 2.50% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% |
| 4 | 388.1 | Other Plant & Misc. Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 5 | | COLLECTION PLANT | | | | | | | | | | | | | |
| 6 | 353.2 | Land & Land Rights | 0.00% | | | | | | | | | | | | |
| 7 | 354.2 | Structures & Improvements | 3.70% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% |
| 8 | 355.2 | Power Generation Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 9 | 360.2 | Collection Sewers - Force | 3.70% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% |
| 10 | 361.2 | Collection Sewers - Gravity | 2.50% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% |
| 11 | 362.2 | Special Collecting Structures | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 12 | 363.2 | Services to Customers | 2.86% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% |
| 13 | 364.2 | Flow Measuring Devices | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 14 | 365.2 | Flow Measuring Installations | 20.00% | 1.67% | 1.67% | 1.67% | 1.67% | 1.67% | 1.67% | 1.67% | 1.67% | 1.67% | 1.67% | 1.67% | 1.67% |
| 15 | 389.2 | Other Plant & Misc. Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 16 | | SYSTEM PUMPING PLANT | | | | | | | | | | | | | |
| 17 | 353.3 | Land & Land Rights | 0.00% | | | | | | | | | | | | |
| 18 | 354.3 | Structures & Improvements | 3.70% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% |
| 19 | 355.3 | Power Generation Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 20 | 370.3 | Receiving Wells | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 21 | 371.3 | Pumping Equipment | 6.67% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% |
| 22 | 389.3 | Other Plant & Misc. Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 23 | | TREATMENT AND DISPOSAL PLANT | | | | | | | | | | | | | |
| 24 | 353.4 | Land & Land Rights | 0.00% | | | | | | | | | | | | |
| 25 | 354.4 | Structures & Improvements | 3.70% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% |
| 26 | 355.4 | Power Generation Equipment | 5.00% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% |
| 27 | 380.4 | Treatment & Disposal Equipment | 6.67% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% |
| 28 | 381.4 | Plant Sewers | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 29 | 382.4 | Outfall Sewer Lines | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 30 | 389.4 | Other Plant & Misc. Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 31 | | RECLAIMED WATER TREATMENT PLANT | | | | | | | | | | | | | |
| 32 | 353.5 | Land & Land Rights | 0.00% | | | | | | | | | | | | |
| 33 | 354.5 | Structures & Improvements | 3.70% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% |
| 34 | 355.5 | Power Generation Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 35 | 371.5 | Pumping Equipment | 6.67% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% |
| 36 | 374.5 | Reuse Distribution Reservoirs | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 37 | 380.5 | Treatment & Disposal Equipment | 6.67% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% |
| 38 | 381.5 | Plant Sewers | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 39 | 389.5 | Other Plant & Misc. Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 40 | | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | | | | |
| 41 | 352.6 | Franchises | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 42 | 353.6 | Land & Land Rights | 0.00% | | | | | | | | | | | | |
| 43 | 354.6 | Structures & Improvements | 3.70% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% |
| 44 | 355.6 | Power Generation Equipment | 5.00% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% | 0.42% |
| 45 | 366.6 | Reuse Services | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 46 | 367.6 | Reuse Meters & Meter Installations | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47 | 371.6 | Pumping Equipment | 6.67% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% |
| 48 | 375.6 | Reuse Transmission & Distr. Sys | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 49 | 389.6 | Other Plant & Misc. Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 50 | | GENERAL PLANT | | | | | | | | | | | | | |
| 51 | 353.7 | Land & Land Rights | 0.00% | | | | | | | | | | | | |
| 52 | 354.7 | Structures & Improvements | 3.70% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% |
| 53 | 390.7 | Office Furniture & Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 54 | 390.72 | Computer Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 55 | 391.7 | Transportation Equipment | 16.67% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% | 1.39% |
| 56 | 392.7 | Stores Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 57 | 393.7 | Tools, Shop & Garage Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 58 | 394.7 | Laboratory Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 59 | 395.7 | Power Operated Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 60 | 396.7 | Communication Equipment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 61 | 397.7 | Miscellaneous Equipment | 10.00% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% |
| 62 | 398.7 | Other Tangible Plant | 10.00% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% | 0.83% |
| 63 | | | | | | | | | | | | | | | |

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| Schedule of Sewer Accumulated Depreciation By Primary Account- 2007 | | | | | | | | | | | | | Florida Public Service Commission | | |
|---|----------|------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|----------|----------|--|----------|-----------------|
| Depreciation Expense- 2007 | | | | | | | | | | | | | Schedule: | A-10 | |
| JS - Summit Chase - Sewer | | | | | | | | | | | | | Page: | 6 of 8 | |
| Docket No. 060368-WS | | | | | | | | | | | | | Preparer: | <name> | |
| Schedule Year Ended: 2007 | | | | | | | | | | | | | Explanation: Provide the monthly Depreciation Expense for 2007 | | |
| Historic [] or Projected [x] | | | | | | | | | | | | | | | |
| Line No. | Acct No. | (1) AccountName | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 2007 Total |
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | |
| 2 | 351.1 | Organization | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 454 |
| 3 | 352.1 | Franchises | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 6 |
| 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 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 495 |
| 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 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 28 |
| 10 | 361.2 | Collection Sewers - Gravity | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 1,456 |
| 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 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 264 |
| 13 | 364.2 | Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 365.2 | Flow Measuring Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 389.2 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | SYSTEM PUMPING PLANT | | | | | | | | | | | | | |
| 17 | 353.3 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 354.3 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 355.3 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 370.3 | Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 371.3 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 389.3 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | | TREATMENT AND DISPOSAL PLANT | | | | | | | | | | | | | |
| 24 | 353.4 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 354.4 | Structures & Improvements | 183 | 183 | 165 | 165 | 185 | 188 | 188 | 188 | 170 | 170 | 170 | 172 | 2,007 |
| 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 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 261 |
| 28 | 381.4 | Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 382.4 | Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 389.4 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | | RECLAIMED WATER TREATMENT PLANT | | | | | | | | | | | | | |
| 32 | 353.5 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 354.5 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 355.5 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 371.5 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 374.5 | Reuse Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 380.5 | Treatment & Disposal Equipment | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 139 |
| 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 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 450 |
| 53 | 390.7 | Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | 390.72 | Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | 391.7 | Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | 392.7 | Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | 393.7 | Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | 394.7 | Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59 | 395.7 | Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | 396.7 | Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61 | 397.7 | Miscellaneous Equipment | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 215 |
| 62 | 398.7 | Other Tangible Plant | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 264 |
| 63 | | TOTAL | 499 | 499 | 501 | 501 | 501 | 504 | 504 | 504 | 508 | 506 | 506 | 509 | 6,040 |

b7

Schedule of Sewer Accumulated Depreciation By Primary Account- 2007

Florida Public Service Commission

Retirements- 2007

Input field

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

JS - Summit Chase - Sewer
Docket No. 060368-W5
Schedule Year Ended: 2007

Explanation: Provide Retirements for 2007

Historic [] or Projected [x]

| Line No. | Acct No. | (1) AccountName | (2) | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Test Year End Dec | (15) 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 | 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 | | 0 | 0 | (225) | 0 | 0 | (225) | 0 | 0 | (225) | 0 | 0 | (225) | (900) |
| 26 | 355.4 | Power Generation Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 380.4 | Treatment & Disposal Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 381.4 | Plant Sewers | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 382.4 | Outfall Sewer Lines | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 389.4 | Other Plant & Misc. Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | | RECLAIMED WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 32 | 353.5 | Land & Land Rights | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 354.5 | Structures & Improvements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 355.5 | Power Generation Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 371.5 | Pumping Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 374.5 | Reuse Distribution Reservoirs | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 380.5 | Treatment & Disposal Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 381.5 | Plant Sewers | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 389.5 | Other Plant & Misc. Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 41 | 352.6 | Franchises | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 353.6 | Land & Land Rights | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 354.6 | Structures & Improvements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 355.6 | Power Generation Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | 366.6 | Reuse Services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 367.6 | Reuse Meters & Meter Installations | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | 371.6 | Pumping Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 375.6 | Reuse Transmission & Distr. Sys. | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | 389.6 | Other Plant & Misc. Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 51 | 353.7 | Land & Land Rights | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | 354.7 | Structures & Improvements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | 390.7 | Office Furniture & Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | 390.72 | Computer Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | 391.7 | Transportation Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | 392.7 | Stores Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | 393.7 | Tools, Shop & Garage Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | 394.7 | Laboratory Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59 | 395.7 | Power Operated Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | 396.7 | Communication Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61 | 397.7 | Miscellaneous Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62 | 398.7 | Other Tangible Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | | TOTAL | | 0 | 0 | (225) | 0 | 0 | (225) | 0 | 0 | (225) | 0 | 0 | (225) | (900) |

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| Schedule of Sewer Accumulated Depreciation By Primary Account- 2007 | | | | | | | | | | | | | Florida Public Service Commission | | | |
|---|----------|------------------------------------|-----|---------|---------|---------|---------|---------|---------|---------|----------|----------|-----------------------------------|----------|----------|-----------------|
| Adjustments to Accumulated Depreciation-2007 | | | | | | | | | | | | | | | | |
| JS - Summit Chase - Sewer | | | | | | | | | | | | | Schedule: A-10 | | | |
| Docket No. 060368-WS | | | | | | | | | | | | | Page: 8 of 8 | | | |
| Schedule Year Ended: 2007 | | | | | | | | | | | | | Preparer: <name> | | | |
| Historic [] or Projected [x] | | | | | | | | | | | | | | | | |
| Line No. | Acct No. | (1) AccountName | (2) | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) 2007 Total |
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 351.1 | Organization | | | | | | | | | | | | | | 0 |
| 3 | 352.1 | Franchises | | | | | | | | | | | | | | 0 |
| 4 | 389.1 | Other Plant & Misc. Equipment | | | | | | | | | | | | | | 0 |
| 5 | | COLLECTION PLANT | | | | | | | | | | | | | | 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 | | | | | | | | | | | | | Florida Public Service Commission | | | |
|---|----------|------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|---|---------------|---------------|----------------------|
| Adjusted Accumulated Depreciation Balances- 2007 | | | | | | | | | | | | | Schedule: A-10 | | | |
| JS - Summit Chase - Sewer | | | | | | | | | | | | | Page: 4 of 8 | | | |
| Docket No. 060368-WS | | | | | | | | | | | | | Preparer: <name> | | | |
| Schedule Year Ended: 2007 | | | | | | | | | | | | | Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning | | | |
| Historic [] or Projected [x] | | | | | | | | | | | | | 12/31/06 through the year ended 12/31/07, and 13 month averages. | | | |
| Line No. | Acct No. | (1) Account Name | (2) 12/31/06 | (3) 01/31/07 | (4) 02/28/07 | (5) 03/31/07 | (6) 04/30/07 | (7) 05/31/07 | (8) 06/30/07 | (9) 07/31/07 | (10) 08/31/07 | (11) 09/30/07 | (12) 10/31/07 | (13) 11/30/07 | (14) 12/31/07 | (15) Average Balance |
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 351.1 | Organization | 3,038 | 3,076 | 3,114 | 3,152 | 3,189 | 3,227 | 3,265 | 3,303 | 3,341 | 3,378 | 3,416 | 3,454 | 3,492 | 3,265 |
| 3 | 352.1 | Franchises | 44 | 44 | 45 | 45 | 46 | 46 | 47 | 47 | 48 | 48 | 49 | 49 | 50 | 47 |
| 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 | 1,250 | 1,291 | 1,333 | 1,374 | 1,415 | 1,456 | 1,498 | 1,539 | 1,580 | 1,621 | 1,663 | 1,704 | 1,745 | 1,498 |
| 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 | 511 | 514 | 516 | 519 | 521 | 523 | 526 | 528 | 530 | 533 | 535 | 538 | 540 | 526 |
| 10 | 361.2 | Collection Sewers - Gravity | 26,406 | 26,528 | 26,649 | 26,770 | 26,892 | 27,013 | 27,134 | 27,256 | 27,377 | 27,499 | 27,620 | 27,741 | 27,863 | 27,134 |
| 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 | 4,852 | 4,875 | 4,897 | 4,919 | 4,941 | 4,963 | 4,985 | 5,007 | 5,029 | 5,051 | 5,073 | 5,095 | 5,117 | 4,985 |
| 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 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 |
| 15 | 389.2 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | SYSTEM PUMPING PLANT | | | | | | | | | | | | | | |
| 17 | 353.3 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 354.3 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 355.3 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 370.3 | Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 371.3 | Pumping Equipment | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 |
| 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 | 5,816 | 5,979 | 6,142 | 6,082 | 6,247 | 6,413 | 6,355 | 6,523 | 6,691 | 6,636 | 6,806 | 6,976 | 6,923 | 6,430 |
| 26 | 355.4 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 380.4 | Treatment & Disposal Equipment | 921 | 942 | 964 | 986 | 1,008 | 1,029 | 1,051 | 1,073 | 1,095 | 1,116 | 1,138 | 1,160 | 1,182 | 1,051 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 374.5 | Reuse Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 380.5 | Treatment & Disposal Equipment | 197 | 209 | 220 | 232 | 243 | 255 | 266 | 278 | 290 | 301 | 313 | 324 | 336 | 266 |
| 38 | 381.5 | Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 389.5 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 41 | 352.6 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 353.6 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 354.6 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 355.6 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | 366.6 | Reuse Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 367.6 | Reuse Meters & Meter Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | 371.6 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 375.6 | Reuse Transmission & Distr. Sys. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | 389.6 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 51 | 353.7 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | 354.7 | Structures & Improvements | 787 | 825 | 862 | 900 | 937 | 975 | 1,012 | 1,050 | 1,087 | 1,125 | 1,162 | 1,200 | 1,237 | 1,012 |
| 53 | 390.7 | Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | 390.72 | Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | 391.7 | Transportation Equipment | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 |
| 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 | 1,864 | 1,882 | 1,900 | 1,918 | 1,936 | 1,954 | 1,972 | 1,990 | 2,008 | 2,026 | 2,043 | 2,061 | 2,079 | 1,972 |
| 62 | 398.7 | Other Tangible Plant | 529 | 551 | 573 | 595 | 617 | 639 | 661 | 683 | 705 | 727 | 749 | 771 | 793 | 661 |
| 63 | | TOTAL | 157,294 | 157,793 | 158,292 | 158,589 | 159,070 | 159,571 | 159,850 | 160,354 | 160,858 | 161,139 | 161,645 | 162,151 | 162,435 | 159,925 |

5202

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

JS - Summit Chase

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [] Projected [X]

Schedule: A-10

Page: 5 of 5

Preparer: Robert M. Griffin

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

| Line No. | Acct No. | (1) Account Name | (2) Prior Year 12/31/06 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | (15) Average Balance |
|----------|----------|------------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|----------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 351.1 | Organization | 3,038 | 3,076 | 3,114 | 3,152 | 3,189 | 3,227 | 3,265 | 3,303 | 3,341 | 3,378 | 3,416 | 3,454 | 3,492 | 3,265 |
| 3 | 352.1 | Franchises | 44 | 44 | 45 | 45 | 46 | 46 | 47 | 47 | 48 | 48 | 49 | 49 | 50 | 47 |
| 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 | 1,250 | 1,291 | 1,333 | 1,374 | 1,415 | 1,456 | 1,498 | 1,539 | 1,580 | 1,621 | 1,663 | 1,704 | 1,745 | 1,498 |
| 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 | 511 | 514 | 516 | 519 | 521 | 523 | 526 | 528 | 530 | 533 | 535 | 538 | 540 | 526 |
| 10 | 361.2 | Collection Sewers - Gravity | 26,406 | 26,528 | 26,649 | 26,770 | 26,892 | 27,013 | 27,134 | 27,256 | 27,377 | 27,499 | 27,620 | 27,741 | 27,863 | 27,134 |
| 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 | 4,852 | 4,875 | 4,897 | 4,919 | 4,941 | 4,963 | 4,985 | 5,007 | 5,029 | 5,051 | 5,073 | 5,095 | 5,117 | 4,985 |
| 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 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 | 8,098 |
| 15 | 389.2 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | SYSTEM PUMPING PLANT | | | | | | | | | | | | | | |
| 17 | 353.3 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 354.3 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 355.3 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 370.3 | Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 371.3 | Pumping Equipment | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 | 97,210 |
| 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 | 5,816 | 5,979 | 6,142 | 6,082 | 6,247 | 6,413 | 6,355 | 6,523 | 6,691 | 6,636 | 6,806 | 6,976 | 6,923 | 6,430 |
| 26 | 355.4 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 380.4 | Treatment & Disposal Equipment | 921 | 942 | 964 | 986 | 1,008 | 1,029 | 1,051 | 1,073 | 1,095 | 1,116 | 1,138 | 1,160 | 1,182 | 1,051 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 374.5 | Reuse Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 380.5 | Treatment & Disposal Equipment | 197 | 209 | 220 | 232 | 243 | 255 | 266 | 278 | 290 | 301 | 313 | 324 | 336 | 266 |
| 38 | 381.5 | Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 389.5 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 41 | 352.6 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 353.6 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 354.6 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 355.6 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | 366.6 | Reuse Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 367.6 | Reuse Meters & Meter Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | 371.6 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 375.6 | Reuse Transmission & Distr. Sys. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | 389.6 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 51 | 353.7 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | 354.7 | Structures & Improvements | 787 | 825 | 862 | 900 | 937 | 975 | 1,012 | 1,050 | 1,087 | 1,125 | 1,162 | 1,200 | 1,237 | 1,012 |
| 53 | 390.7 | Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | 390.71 | Computer Equipment | 712 | 836 | 963 | 1,096 | 1,234 | 1,376 | 1,521 | 1,670 | 1,821 | 1,977 | 2,135 | 2,296 | 2,460 | 1,546 |
| 55 | 391.7 | Transportation Equipment | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 | 5,770 |
| 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 | 1,864 | 1,882 | 1,900 | 1,918 | 1,936 | 1,954 | 1,972 | 1,990 | 2,008 | 2,026 | 2,043 | 2,061 | 2,079 | 1,972 |
| 62 | 398.7 | Other Tangible Plant | 529 | 551 | 573 | 595 | 617 | 639 | 661 | 683 | 705 | 727 | 749 | 771 | 793 | 661 |
| 63 | | TOTAL | 158,007 | 158,629 | 159,255 | 159,665 | 160,304 | 160,947 | 161,371 | 162,024 | 162,679 | 163,116 | 163,780 | 164,448 | 164,895 | 161,471 |
| 64 | | Subtotal Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

526

Schedule of Water Contributions in Aid of Construction By Classification

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

Florida Public Service Commission

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

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

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

545

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

Florida Public Service Commission

JS - Summit Chase

Schedule: A-11

Docket No. 060368-WS

Page: 1 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

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

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

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

Florida Public Service Commission

JS - Summit Chase

Schedule: A-11

Docket No. 060368-WS

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

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

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

| Schedule of Sewer Contributions in Aid of Construction by Classification- 2006 | | | | Florida Public Service Commission | | | |
|---|---------------------------------|-------------------------|--|---|---------------------------------|--|--|
| JS - Summit Chase - Sewer Docket No. 060388-WS Schedule Year Ended: 2006 Historic [X] or Projected [] | | | | Input field Schedule: A-12 Page: Preparer: | | | |
| Explanation: Calculate CIAC at 12/31/04 | | | | | | | |
| Cronin Jackson 12/31/04 | | Cronin Jackson 12/31/04 | | Categories-lines 24 to 35 below | | | |
| Cash CIAC: | | | | | | | |
| 1 | Capacity Charges | 271.1 | | 0 | Water Treatment Equipment | | |
| 2 | Meter Fees | | | 0 | Meter Fees | | |
| 3 | CIAC-1999 Acquisition | | | 143,377 | 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 | 143,377 | | 143,377 | | | |
| Property CIAC 271.5: 271.5 | | | | | | | |
| 8 | Structures & Improvements | 390.4 | | 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 | 143,377 | | 143,377 | | | |
| Explanation: Rearrange the categories into new Categories that combine certain data | | | | Categories shown above into | | | |
| Line No. | Description | | | New Categories as Calculated | | | |
| Cash CIAC: | | | | | | | |
| 19 | Water Treatment Equipment | | | 143,377 | | | |
| 20 | Meter Fees | | | 0 | | | |
| 21 | Main Extension Charge | | | 0 | | | |
| 22 | Service Installation Fees | | | 0 | | | |
| 23 | Total Cash CIAC | | | 143,377 | | | |
| 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 | | | 143,377 | | | |

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| Schedule of Sewer Contributions in Aid of Construction by Classification- 2005 | | | | | | | | | | | | | | Florida Public Service Commission | | |
|--|-----------------------------|------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|---|--------------------|---------|
| Adjusted CIAC Balances- 2005 | | | | | | | | | | | | | | Schedule: | A-5 | |
| JS - Summit Chase - Sewer | | | | | | | | | | | | | | Page: | 4 of 8 | |
| Docket No. 060388-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 | 143,377 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,133 |
| 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 | 143,377 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,133 | |
| Property CIAC: | | | | | | | | | | | | | | | | |
| 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 | 143,377 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,133 | |

632

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

JS - Summit Chase

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: A-12

Page: 3 of 5

Preparer: Robert M. Griffin

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

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

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| Schedule of Sewer Contributions in Aid of Construction by Classification- 2006 | | | | | | | | | | | | Florida Public Service Commission | | | |
|--|-----------------------------|------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------------------------------|----------|---------------|-----------------|
| Adjusted CIAC Balances- 2006 | | | | | | | | | | | | Schedule: A-5 | | | |
| JS - Summit Chase - Sewer | | | | | | | | | | | | Page: 4 of 8 | | | |
| Docket No. 080364-WS | | | | | | | | | | | | Preparer: | | | |
| Schedule Year Ended: 2006 | | | | | | | | | | | | Test Year End | | | |
| Historic [] or Projected [X] | | | | | | | | | | | | 12/31/06 | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | |
| Line No. | Description | Prior Year | 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 | Average Balance |
| | Cash CIAC: | | | | | | | | | | | | | | |
| 1 | Treatment & Disposal Equipm | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 |
| 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 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 |
| | Property CIAC: | | | | | | | | | | | | | | |
| 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 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 |

65a

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

JS - Summit Chase

Docket No. 060368-WS

Test Year Ending 12/31/06

Schedule: A-12

Page: 4 of 5

Preparer: Robert M. Griffin

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

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

15A

| Line | Description | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total | |
|----------------|---------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|-------|------|
| 12 | Total Sewer CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 11 | Total Property CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 14 | Other Plant Misc Equip | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 13 | Reuse Transmission & Dist Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 12 | Reuse Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 11 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 10 | Lift Stations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 9 | Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 8 | Collection Sewers- Gravity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | Collection Sewers- Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 6 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Property CIAC: | | | | | | | | | | | | | | | |
| 5 | Total Cash CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2 | 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: | | | | | | | | | | | | | | | |
| No. | Description | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total | |
| Line | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |

Schedule of Sewer Contributions in Aid of Construction by Classification-2007
 Adjustments to CIAC-2007
 JS - Summit Chase - Sewer
 Docket No. 060368-MS
 Schedule Year Ended: 2007
 Explanation: Provide Adjustments to CIAC for 2007 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 | |
|----------------|---------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|-------|------|
| 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 | 363 | | | | | | | | | | | | | |
| 3 | Main Extension Charge | 361 | | | | | | | | | | | | | |
| 2 | Meter Fees | 367 | | | | | | | | | | | | | |
| 1 | Treatment & Disposal Equipm | 380 | | | | | | | | | | | | | |
| Cash CIAC: | | | | | | | | | | | | | | | |
| No. | Description | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total | |
| Line | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |

Schedule of Sewer Contributions in Aid of Construction by Classification-2007
 Adjustments to CIAC-2007
 JS - Summit Chase - Sewer
 Docket No. 060368-MS
 Schedule Year Ended: 2007
 Explanation: Additions to CIAC by Month for use in calculating the Book balances (not otherwise readily available)
 Schedule: A-5
 Page: 8 of 8
 Preparer: <name>
 Florida Public Service Commission

Schedule of Sewer Contributions in Aid of Construction by Classification-2007
Adjusted CIAC Balances-2007

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

Explanation: Provide Adjusted CIAC balances by account for 2007

Florida Public Service Commission

Schedule: A-5
Page: 4 of 8
Preparer: <name>

| Line No | (1) Description | (2) Prior Year 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 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 |
| 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 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 |
| Property CIAC: | | | | | | | | | | | | | | | |
| 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 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 |

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

JS - Summit Chase

Schedule: A-12

Docket No. 060368-WS

Page: 5 of 5

Test Year Ending 12/31/07

Preparer: Robert M. Griffin

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

| Line No. | (1) Description | (2) Prior Year 12/31/06 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Test Year Enc Dec | (15) Average Balance |
|----------------|---------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|------------------------------|----------------------------|
| WATER | | | | | | | | | | | | | | | |
| Cash CIAC: | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | 80,556 | 80,556 | 80,556 | 80,556 | 80,556 | 80,556 | 80,556 | 80,556 | 80,556 | 80,556 | 80,556 | 80,556 | 80,556 | 80,556 |
| 2 | Meler Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Total Cash CIAC | 80,556 | 80,556 | 80,556 | 80,556 | 80,556 | 80,556 | 80,556 | 80,556 | 80,556 | 80,556 | 80,556 | 80,556 | 80,556 | 80,556 |
| Property CIAC: | | | | | | | | | | | | | | | |
| 6 | Dist Reservoirs & Standpipes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | T&D Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Meters/Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | Total Property CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Total Water CIAC | 80,556 | 80,556 | 80,556 | 80,556 | 80,556 | 80,556 | 80,556 | 80,556 | 80,556 | 80,556 | 80,556 | 80,556 | 80,556 | 80,556 |
| SEWER | | | | | | | | | | | | | | | |
| Cash CIAC: | | | | | | | | | | | | | | | |
| 13 | Treatment & Disposal Equipment | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 |
| 14 | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | Total Cash CIAC | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 |
| Property CIAC: | | | | | | | | | | | | | | | |
| 18 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | Collection Sewers- Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | Collection Sewers- Gravity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | Lift Stations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | Reuse Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | Reuse Transmission & Dist Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | Other Plant Misc Equip | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | Total Property CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | Total Sewer CIAC | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 |

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| Schedule of Sewer Amortization of CIAC by Classification- 2005 | | | | | | | | | | | | | Florida Public Service Commission | | |
|---|------------------------------|-------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|-----------------------------------|--------------------------------|-------------------------|
| Accum Amort CIAC Balances per Books- 2005 | | | | | | | | | | | | | Schedule: | A-9 | |
| JS - Summit Chase - Sewer Docket No. 060368-WS Schedule Year Ended: 2005 Historical [X] or Projected [] | | | | | | | | | | | | | Page: | 2 of | |
| Explanation: Provide the Amort of CIAC Balances per books by month by Classification for the year ended 12/31/05. | | | | | | | | | | | | | Preparer: | <name> | |
| Line No. | Description | (2) 12/31/04 | (3) 01/31/05 | (4) 02/28/05 | (5) 03/31/05 | (6) 04/30/05 | (7) 05/31/05 | (8) 06/30/05 | (9) 07/31/05 | (10) 08/31/05 | (11) 09/30/05 | (12) 10/31/05 | (13) 11/30/05 | (14) Test Year End 12/31/05 | (15) Average Balance |
| Cash CIAC: | | From calc at far bottom | | | | | | | | | | | | | |
| 1 | Treatment & Disposal Equipm | 96,034 | 96,756 | 97,479 | 98,201 | 98,924 | 99,646 | 100,369 | 101,091 | 101,814 | 102,536 | 103,259 | 103,981 | 104,704 | 100,369 |
| 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 | 96,034 | 96,756 | 97,479 | 98,201 | 98,924 | 99,646 | 100,369 | 101,091 | 101,814 | 102,536 | 103,259 | 103,981 | 104,704 | 100,369 |
| Property CIAC: | | | | | | | | | | | | | | | |
| 6 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | Collection Sewers- Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Collection Sewers- Gravity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Lift Stations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Reuse Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | Reuse Transmission & Dist Ma | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | Other Plant Misc Equip | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | Total Property CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Total Sewer CIAC | 96,034 | 96,756 | 97,479 | 98,201 | 98,924 | 99,646 | 100,369 | 101,091 | 101,814 | 102,536 | 103,259 | 103,981 | 104,704 | 100,369 |

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

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

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 | 28,391 | 28,634 | 28,876 | 29,119 | 29,362 | 29,604 | 29,847 | 30,089 | 30,332 | 30,574 | 30,817 | 31,059 | 31,302 | 29,847 |
| 2 | Meter Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Total Cash | 28,391 | 28,634 | 28,876 | 29,119 | 29,362 | 29,604 | 29,847 | 30,089 | 30,332 | 30,574 | 30,817 | 31,059 | 31,302 | 29,847 |
| Property | | | | | | | | | | | | | | | |
| 6 | Dist Reservoirs & Standpipes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | T&D Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Meters/Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | Total Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Total Water | 28,391 | 28,634 | 28,876 | 29,119 | 29,362 | 29,604 | 29,847 | 30,089 | 30,332 | 30,574 | 30,817 | 31,059 | 31,302 | 29,847 |
| SEWER | | | | | | | | | | | | | | | |
| Cash | | | | | | | | | | | | | | | |
| 13 | Treatment & Disposal Equipment | 96,034 | 96,756 | 97,479 | 98,201 | 98,924 | 99,646 | 100,369 | 101,091 | 101,814 | 102,536 | 103,259 | 103,981 | 104,704 | 100,369 |
| 14 | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | Total Cash | 96,034 | 96,756 | 97,479 | 98,201 | 98,924 | 99,646 | 100,369 | 101,091 | 101,814 | 102,536 | 103,259 | 103,981 | 104,704 | 100,369 |
| Property | | | | | | | | | | | | | | | |
| 18 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | Collection Sewers- Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | Collection Sewers- Gravity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | Lift Stations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | Reuse Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | Reuse Transmission & Dist Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | Other Plant Misc Equip | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | Total Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | Total Sewer | 96,034 | 96,756 | 97,479 | 98,201 | 98,924 | 99,646 | 100,369 | 101,091 | 101,814 | 102,536 | 103,259 | 103,981 | 104,704 | 100,369 |

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| Schedule of Sewer Amortization of CIAC by Classification-2006 | | | | | | | |
|---|-----------------------------|--|----------|----------|----------|---------------------------|----------|
| Accum Amort CIAC Balances per Books- 2006 | | | | | | | |
| | | 272 | | 6396 | | =input field | |
| JS - Summit Chase - Sewer | | | | ASI | | JS - Summit Chase - 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 | 104,704 | 105,402 | 106,100 | 106,798 | 107,496 | 108,194 |
| 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 | 104,704 | 105,402 | 106,100 | 106,798 | 107,496 | 108,194 |
| 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 | 104,704 | 105,402 | 106,100 | 106,798 | 107,496 | 108,194 |

WV

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

Florida Public Service Commission

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

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

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

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

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

Florida Public Service Commission

JS - Summit Chase

Schedule: A-13

Docket No. 060368-WS

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

| Line No. | (1) Description | (2) Water Year End Balance | (3) Sewer Year End Balance |
|----------|--------------------|-------------------------------------|-------------------------------------|
| 2000 | | | |
| 23 | Additions | 0 | 0 |
| 24 | Adjustments | 0 | 0 |
| 25 | 12/31/00 Balance | <u>47,874</u> | <u>143,377</u> |
| 2001 | | | |
| 26 | Additions | 0 | 0 |
| 27 | Adjustments | 0 | 0 |
| 28 | 12/31/01 Balance | <u>47,874</u> | <u>143,377</u> |
| 2002 | | | |
| 29 | Additions | 0 | 0 |
| 30 | Adjustments | 0 | 0 |
| 31 | 12/31/02 Balance | <u>47,874</u> | <u>143,377</u> |
| 2003 | | | |
| 32 | Additions | 0 | 0 |
| 33 | Adjustments | 0 | 0 |
| 34 | 12/31/03 Balance | <u>47,874</u> | <u>143,377</u> |
| 2004 | | | |
| 35 | Additions | 0 | 0 |
| 36 | Adjustments | 0 | 0 |
| 37 | 12/31/04 Balance | <u>47,874</u> | <u>143,377</u> |
| 2005 | | | |
| 38 | Additions | 0 | 0 |
| 39 | Adjustments | (9,577) | (77,536) |
| 40 | 12/31/05 Balance | <u>38,297</u> | <u>65,841</u> |
| 2006 | | | |
| 41 | Additions | 2,894 | 8,377 |
| 42 | Adjustments | 0 | 0 |
| 43 | 12/31/06 Balance | <u>41,191</u> | <u>74,218</u> |
| 2007 | | | |
| 44 | Additions | 2,884 | 5,665 |
| 45 | Adjustments | 0 | 0 |
| 46 | 12/31/07 Balance | <u>44,075</u> | <u>79,882</u> |

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

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| Line | Description | No | Cash CIAC | Property CIAC | Total Cash CIAC | 96.034 | Order Balances as Calculated | 96.034 | 96.034 | 96.034 |
|------|--------------------------------|-------|-----------|---------------|-----------------|--------|------------------------------|--------|--------|--------|
| 30 | Total Sewer CIAC | | | | | | | | | |
| 29 | Total Property CIAC | | | | | | | | | |
| 28 | Other Plant Misc Equip | | | | | | | | | |
| 27 | Ruse Transmission & Dist Mains | | | | | | | | | |
| 26 | Ruse Services | | | | | | | | | |
| 25 | Pumping Equipment | | | | | | | | | |
| 24 | Lift Stations | | | | | | | | | |
| 23 | Services to Customers | | | | | | | | | |
| 22 | Collection Sewers- Gravity | | | | | | | | | |
| 21 | Collection Sewers- Force | | | | | | | | | |
| 20 | Structures & Improvements | | | | | | | | | |
| 19 | Property CIAC: | | | | | | | | | |
| 18 | Total Water CIAC | | | | | | | | | |
| 17 | Total Property CIAC | | | | | | | | | |
| 16 | Other Plant Misc Equip | | | | | | | | | |
| 15 | Ruse Transmission & Dist Ma | | | | | | | | | |
| 14 | Ruse Services | | | | | | | | | |
| 13 | Pumping Equipment | | | | | | | | | |
| 12 | Lift Stations | | | | | | | | | |
| 11 | Services to Customers | | | | | | | | | |
| 10 | Collection Sewers- Gravity | | | | | | | | | |
| 9 | Collection Sewers- Force | | | | | | | | | |
| 8 | Structures & Improvements | | | | | | | | | |
| 7 | Property CIAC: | | | | | | | | | |
| 6 | Total Cash CIAC | | | | | | | | | |
| 5 | Sev Instal Charge | | | | | | | | | |
| 4 | Main Ext Charge | | | | | | | | | |
| 3 | Unclaimed Returns | | | | | | | | | |
| 2 | CIAC-1999 Acquisition | | | | | | | | | |
| 1 | Meter Fees | | | | | | | | | |
| | Capacity Charges | 271.1 | | | | | | | | |
| | Cash CIAC: | | | | | | | | | |
| | Capacity Charges | | 271.5 | | | | | | | |
| | Structures & Improvements | | 330.4 | | | | | | | |
| | Collection Sewers- Force | | | | | | | | | |
| | Collection Sewers- Gravity | | | | | | | | | |
| | Services to Customers | | | | | | | | | |
| | Lift Stations | | | | | | | | | |
| | Pumping Equipment | | 331.4 | | | | | | | |
| | Ruse Transmission & Dist Ma | | 334.4 | | | | | | | |
| | Ruse Services | | 334.4 | | | | | | | |
| | Other Plant Misc Equip | | 335.4 | | | | | | | |
| | Total Property CIAC | | 96.034 | | | | | | | |
| | Total Water CIAC | | 96.034 | | | | | | | |
| | Total Cash CIAC | | 96.034 | | | | | | | |
| | Service Installation Charge | | 0 | | | | | | | |
| | Main Extension Charge | | 0 | | | | | | | |
| | Treatment & Disposal Equipment | | 0 | | | | | | | |
| | Treatment & Disposal Equipment | | 0 | | | | | | | |
| | Meter Fees | | 96.034 | | | | | | | |
| | Treatment & Disposal Equipment | | 0 | | | | | | | |
| | Capacity Charges | | 271.1 | | | | | | | |
| | Cash CIAC: | | 96.034 | | | | | | | |
| | Property CIAC: | | 271.5 | | | | | | | |
| | Structures & Improvements | | 0 | | | | | | | |
| | Collection Sewers- Force | | | | | | | | | |
| | Collection Sewers- Gravity | | | | | | | | | |
| | Services to Customers | | | | | | | | | |
| | Lift Stations | | | | | | | | | |
| | Pumping Equipment | | 0 | | | | | | | |
| | Ruse Transmission & Dist Mains | | 0 | | | | | | | |
| | Ruse Services | | 0 | | | | | | | |
| | Other Plant Misc Equip | | 0 | | | | | | | |
| | Total Property CIAC | | 96.034 | | | | | | | |
| | Total Water CIAC | | 96.034 | | | | | | | |
| | Total Cash CIAC | | 96.034 | | | | | | | |
| | Service Installation Charge | | 0 | | | | | | | |
| | Main Extension Charge | | 0 | | | | | | | |
| | Treatment & Disposal Equipment | | 0 | | | | | | | |
| | Treatment & Disposal Equipment | | 0 | | | | | | | |
| | Meter Fees | | 96.034 | | | | | | | |
| | Treatment & Disposal Equipment | | 0 | | | | | | | |
| | Capacity Charges | | 271.1 | | | | | | | |
| | Cash CIAC: | | 96.034 | | | | | | | |
| | Property CIAC: | | 271.5 | | | | | | | |
| | Structures & Improvements | | 0 | | | | | | | |
| | Collection Sewers- Force | | | | | | | | | |
| | Collection Sewers- Gravity | | | | | | | | | |
| | Services to Customers | | | | | | | | | |
| | Lift Stations | | | | | | | | | |
| | Pumping Equipment | | 0 | | | | | | | |
| | Ruse Transmission & Dist Mains | | 0 | | | | | | | |
| | Ruse Services | | 0 | | | | | | | |
| | Other Plant Misc Equip | | 0 | | | | | | | |
| | Total Property CIAC | | 96.034 | | | | | | | |
| | Total Water CIAC | | 96.034 | | | | | | | |
| | Total Cash CIAC | | 96.034 | | | | | | | |
| | Service Installation Charge | | 0 | | | | | | | |
| | Main Extension Charge | | 0 | | | | | | | |
| | Treatment & Disposal Equipment | | 0 | | | | | | | |
| | Treatment & Disposal Equipment | | 0 | | | | | | | |
| | Meter Fees | | 96.034 | | | | | | | |
| | Treatment & Disposal Equipment | | 0 | | | | | | | |
| | Capacity Charges | | 271.1 | | | | | | | |
| | Cash CIAC: | | 96.034 | | | | | | | |
| | Property CIAC: | | 271.5 | | | | | | | |
| | Structures & Improvements | | 0 | | | | | | | |
| | Collection Sewers- Force | | | | | | | | | |
| | Collection Sewers- Gravity | | | | | | | | | |
| | Services to Customers | | | | | | | | | |
| | Lift Stations | | | | | | | | | |
| | Pumping Equipment | | 0 | | | | | | | |
| | Ruse Transmission & Dist Mains | | 0 | | | | | | | |
| | Ruse Services | | 0 | | | | | | | |
| | Other Plant Misc Equip | | 0 | | | | | | | |
| | Total Property CIAC | | 96.034 | | | | | | | |
| | Total Water CIAC | | 96.034 | | | | | | | |
| | Total Cash CIAC | | 96.034 | | | | | | | |
| | Service Installation Charge | | 0 | | | | | | | |
| | Main Extension Charge | | 0 | | | | | | | |
| | Treatment & Disposal Equipment | | 0 | | | | | | | |
| | Treatment & Disposal Equipment | | 0 | | | | | | | |
| | Meter Fees | | 96.034 | | | | | | | |
| | Treatment & Disposal Equipment | | 0 | | | | | | | |
| | Capacity Charges | | 271.1 | | | | | | | |
| | Cash CIAC: | | 96.034 | | | | | | | |
| | Property CIAC: | | 271.5 | | | | | | | |
| | Structures & Improvements | | 0 | | | | | | | |
| | Collection Sewers- Force | | | | | | | | | |
| | Collection Sewers- Gravity | | | | | | | | | |
| | Services to Customers | | | | | | | | | |
| | Lift Stations | | | | | | | | | |
| | Pumping Equipment | | 0 | | | | | | | |
| | Ruse Transmission & Dist Mains | | 0 | | | | | | | |
| | Ruse Services | | 0 | | | | | | | |
| | Other Plant Misc Equip | | 0 | | | | | | | |
| | Total Property CIAC | | 96.034 | | | | | | | |
| | Total Water CIAC | | 96.034 | | | | | | | |
| | Total Cash CIAC | | 96.034 | | | | | | | |
| | Service Installation Charge | | 0 | | | | | | | |
| | Main Extension Charge | | 0 | | | | | | | |
| | Treatment & Disposal Equipment | | 0 | | | | | | | |
| | Treatment & Disposal Equipment | | 0 | | | | | | | |
| | Meter Fees | | 96.034 | | | | | | | |
| | Treatment & Disposal Equipment | | 0 | | | | | | | |
| | Capacity Charges | | 271.1 | | | | | | | |
| | Cash CIAC: | | 96.034 | | | | | | | |
| | Property CIAC: | | 271.5 | | | | | | | |
| | Structures & Improvements | | 0 | | | | | | | |
| | Collection Sewers- Force | | | | | | | | | |
| | Collection Sewers- Gravity | | | | | | | | | |
| | Services to Customers | | | | | | | | | |
| | Lift Stations | | | | | | | | | |
| | Pumping Equipment | | 0 | | | | | | | |
| | Ruse Transmission & Dist Mains | | 0 | | | | | | | |
| | Ruse Services | | 0 | | | | | | | |
| | Other Plant Misc Equip | | 0 | | | | | | | |
| | Total Property CIAC | | 96.034 | | | | | | | |
| | Total Water CIAC | | 96.034 | | | | | | | |
| | Total Cash CIAC | | 96.034 | | | | | | | |
| | Service Installation Charge | | 0 | | | | | | | |
| | Main Extension Charge | | 0 | | | | | | | |
| | Treatment & Disposal Equipment | | 0 | | | | | | | |
| | Treatment & Disposal Equipment | | 0 | | | | | | | |
| | Meter Fees | | 96.034 | | | | | | | |
| | Treatment & Disposal Equipment | | 0 | | | | | | | |
| | Capacity Charges | | 271.1 | | | | | | | |
| | Cash CIAC: | | 96.034 | | | | | | | |
| | Property CIAC: | | 271.5 | | | | | | | |
| | Structures & Improvements | | 0 | | | | | | | |
| | Collection Sewers- Force | | | | | | | | | |
| | Collection Sewers- Gravity | | | | | | | | | |
| | Services to Customers | | | | | | | | | |
| | Lift Stations | | | | | | | | | |
| | Pumping Equipment | | 0 | | | | | | | |
| | Ruse Transmission & Dist Mains | | 0 | | | | | | | |
| | Ruse Services | | 0 | | | | | | | |
| | Other Plant Misc Equip | | 0 | | | | | | | |
| | Total Property CIAC | | 96.034 | | | | | | | |
| | Total Water CIAC | | 96.034 | | | | | | | |
| | Total Cash CIAC | | 96.034 | | | | | | | |
| | Service Installation Charge | | 0 | | | | | | | |
| | Main Extension Charge | | 0 | | | | | | | |
| | Treatment & Disposal Equipment | | | | | | | | | |

| CALCULATE CIAC AMORTIZATION RATES | | | | | | | | | |
|---|-----------------------------------|--------|--------|--------|---|-------|-------|-------|--|
| Schedule of Sewer Amortization of CIAC by Classification- 2005 | | | | | | | | | |
| Calculate Amortization Rates for Calendar Year 2005 | | | | | | | | | |
| Florida Public Service Commission | | | | | | | | | |
| Schedule: A-12 | | | | | | | | | |
| Page: | | | | | | | | | |
| Preparer: | | | | | | | | | |
| JS - Summit Chase - Sewer | | | | | | | | | |
| Docket No. 060368-WS | | | | | | | | | |
| Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates | | | | | | | | | |
| Schedule Year Ended: 2006 | | | | | | | | | |
| Historic [x] or Projected [] | | | | | | | | | |
| Categories-lines 22 to 36 below | | | | | | | | | |
| Cash CIAC: | | | | | | | | | |
| Annual Dep'n Rate | | | | | | | | | |
| Monthly Dep'n Rate | | | | | | | | | |
| Property CIAC 271.5: | | | | | | | | | |
| Composite Rate Calculation: | | | | | | | | | |
| UPIS Balance 12/31/04 - | | | | | | | | | |
| Depreciation Rate 1/1/05 | | | | | | | | | |
| Depreciation Expense | | | | | | | | | |
| Annual Depn Rates from 2006 Schedule (use 2006 AD Tab as the input field) | | | | | | | | | |
| 1 | Capacity Charges | 271.1 | | | Treatment & Disp Equip (see Composite Calc) | 5.84% | | 0.49% | |
| 2 | CIAC-1999 Acquisition | | | | Treatment & Disp Equip (see Composite Calc) | 5.84% | | 0.49% | |
| 3 | Unclaimed Refunds | | | | Treatment & Disp Equip (see Composite Calc) | 5.84% | | 0.49% | |
| 4 | Main Ext Charge (Coll Swr-Grav) | | | | Main Extension Charge acct 361.2 | 2.50% | | 0.21% | |
| 5 | Serv Install Charge (Svc to Cust) | | | | Service Installation Charge acct 363.2 | 2.86% | | 0.24% | |
| 6 | Reuse Meter Fees | | | | Meter Fees | 0.00% | | 0.00% | |
| 7 | Total Cash CIAC | | | | | | | | |
| 8 | Structures & Improvements | 271.5 | | | Structures & Improvements (line 27) | 3.70% | | 0.31% | |
| 9 | Structures & Improvements | 354.2 | | | Structures & Improvements (line 27) | 3.70% | | 0.31% | |
| 10 | Structures & Improvements | 354.3 | | | Structures & Improvements (line 27) | 3.70% | | 0.31% | |
| 11 | Collection Sewers- Force | 360.2 | | | Collection Sewers- Force | 3.70% | | 0.31% | |
| 12 | Collection Sewers- Gravity | 361.2 | | | Collection Sewers- Gravity | 2.50% | | 0.21% | |
| 13 | Services to Customers | 363.2 | | | Services to Customers | 2.86% | | 0.24% | |
| 14 | Lift Stations | 370.3 | | | Lift Stations | 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 Ma | 375.6 | | | Reuse Transmission & Dist Mains | 0.00% | | 0.00% | |
| 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) | 0.00% | | 0.00% | |
| 1 | INTANGIBLE PLANT | | | | | | | | |
| 2 | Organization | 351.1 | | | | | | | |
| 3 | Franchises | 352.1 | 11,343 | | | | | | |
| 4 | Other Plant & Misc. Equipment | 389.1 | 290 | | | | | | |
| 5 | COLLECTION PLANT | | 0 | | | | | | |
| 6 | Land & Land Rights | 353.2 | 0 | | | | | | |
| 7 | Structures & Improvements | 354.2 | 13,381 | 13,381 | | | | | |
| 8 | Power Generation Equipment | 355.2 | 0 | | | | 0.31% | 495 | |
| 9 | Collection Sewers - Force | 360.2 | 770 | | | | | | |
| 10 | Collection Sewers - Gravity | 361.2 | 58,256 | | | | | | |
| 11 | Special Collecting Structures | 362.2 | 0 | 0 | | | | | |
| 12 | Services to Customers | 363.2 | 0 | 0 | | | 0.00% | 0 | |
| 13 | Flow Measuring Devices | 364.2 | 9,248 | | | | | | |
| 14 | Flow Measuring Installations | 365.2 | 8,098 | | | | | | |
| 15 | Other Plant & Misc. Equipment | 389.2 | 0 | | | | | | |
| 16 | SYSTEM PUMPING PLANT | | 0 | 0 | | | | | |
| 17 | Land & Land Rights | 353.3 | 0 | | | | | | |
| 18 | Structures & Improvements | 354.3 | 0 | | | | | | |
| 19 | Power Generation Equipment | 355.3 | 0 | 0 | | | 0.31% | 0 | |
| 20 | Receiving Wells | 370.3 | 0 | 0 | | | | | |
| 21 | Pumping Equipment | 371.3 | 79,956 | 79,956 | | | 0.00% | 0 | |
| 22 | Other Plant & Misc. Equipment | 389.3 | 0 | 0 | | | 0.56% | 5333 | |

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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 | 0 | 0.00% | | | |
| 25 | Structures & Improvements | 354.4 | 20,106 | 3.70% | 0.31% | 744 | |
| 26 | Power Generation Equipment | 355.4 | 0 | 0.00% | 0.42% | 0 | |
| 27 | Treatment & Disposal Equipm | 380.4 | 3,911 | 6.4% | 0.56% | 261 | |
| 28 | Plant Sewers | 381.4 | 0 | 0.00% | 0.00% | 0 | |
| 29 | Outfall Sewer Lines | 382.4 | 0 | 0.00% | 0.00% | 0 | |
| 30 | Other Plant & Misc. Equipment | 389.4 | 0 | 0.00% | 0.00% | 0 | |
| 31 | RECLAIMED WATER TREATMENT PLANT | | | | | | |
| 32 | Land & Land Rights | 353.5 | 0 | 0.00% | | | |
| 33 | Structures & Improvements | 354.5 | 0 | 0.00% | 0.31% | 0 | |
| 34 | Power Generation Equipment | 355.5 | 0 | 0.00% | 0.00% | 0 | |
| 35 | Pumping Equipment | 371.5 | 0 | 6.67% | 0.56% | 0 | |
| 36 | Reuse Distribution Reservoirs | 374.5 | 0 | 0.00% | 0.00% | 0 | |
| 37 | Treatment & Disposal Equipm | 380.5 | 2,084 | 6.47% | 0.56% | 139 | |
| 38 | Plant Sewers | 381.5 | 0 | 0.00% | 0.00% | 0 | |
| 39 | Other Plant & Misc. Equipment | 389.5 | 0 | 0.00% | | | |
| 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 | 0.00% | 0.31% | 0 | |
| 44 | Power Generation Equipment | 355.6 | 0 | 0.00% | | | |
| 45 | Reuse Services | 366.6 | 0 | 0.00% | | | |
| 46 | Reuse Meters & Meter Installat | 367.6 | 0 | 0.00% | | | |
| 47 | Pumping Equipment | 371.6 | 0 | 6.67% | | | |
| 48 | Reuse Transmission & Distr. S | 375.6 | 0 | 0.00% | 0.00% | 0 | |
| 49 | Other Plant & Misc. Equipment | 389.6 | 0 | 0.00% | | | |
| 50 | GENERAL PLANT | | | | | | |
| 51 | Land & Land Rights | 353.7 | 0 | 0.00% | | | |
| 52 | Structures & Improvements | 354.7 | 0 | 0.00% | 0.31% | 0 | |
| 53 | Office Furniture & Equipment | 390.7 | 0 | 0.00% | | | |
| 54 | Computer Equipment | 390.72 | 0 | 0.00% | | | |
| 55 | Transportation Equipment | 391.7 | 5,770 | 6.67% | | | |
| 56 | Stores Equipment | 392.7 | 0 | 0.00% | | | |
| 57 | Tools, Shop & Garage Equipm | 393.7 | 0 | 0.00% | | | |
| 58 | Laboratory Equipment | 394.7 | 0 | 0.00% | | | |
| 59 | Power Operated Equipment | 395.7 | 0 | 0.00% | | | |
| 60 | Communication Equipment | 396.7 | 0 | 0.00% | | | |
| 61 | Miscellaneous Equipment | 397.7 | 2,148 | 0.8% | | | |
| 62 | Other Tangible Plant | 398.7 | 2,644 | 0.00% | | | |
| 63 | UPIS/Dep Exp Totals and Composite Rate for CIAC Amortzation | | 119438 | | | 6972 | Composite Rate: 0.58% |
| 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 | | | 5.84% | 0.49% | | |
| 65 | Meter Fees | | | 0.00% | 0.00% | | |
| 66 | Main Extension Charge | | | 2.50% | 0.21% | | |
| 67 | Service Installation Fees | | | 2.86% | 0.24% | | |
| Property CIAC: | | | | | | | |
| 1 | Structures & Improvements | | | 3.70% | 0.31% | | |
| 2 | Collection Sewers- Force | | | 3.70% | 0.31% | | |
| 3 | Collection Sewers- Gravity | | | 2.50% | 0.21% | | |
| 4 | Services to Customers | | | 2.86% | 0.24% | | |
| 5 | Lift Stations | | | 0.00% | 0.00% | | |
| 6 | Pumping Equipment | | | 6.67% | 0.56% | | |
| 7 | Reuse Services | | | 0.00% | 0.00% | | |
| 8 | Reuse Transmission & Dist Mains | | | 0.00% | 0.00% | | |
| 9 | Other Plant Misc Equip | | | 0.00% | 0.00% | | |

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| Schedule of Sewer Amortization of CIAC by Classification- 2006 | | | | | | | | | | | | | | Florida Public Service Commission | |
|---|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|-----------------------------------|----------------------------|
| Adjusted CIAC Balances- 2006 | | | | | | | | | | | | | | Schedule: | A-5 |
| JS - Summit Chase - Sewer | | | | | | | | | | | | | | Page: | 4 of 8 |
| Docket No. 060368-WS | | | | | | | | | | | | | | Preparer: | <name> |
| Explanation: Provide Adjusted CIAC balances by account for 2006 | | | | | | | | | | | | | | | |
| Schedule Year Ended: 2006 | | | | | | | | | | | | | | | |
| Historic [x] or Projected [] | | | | | | | | | | | | | | | |
| Line No. | Description | (2) 12/31/04 | (3) 01/31/05 | (4) 02/28/05 | (5) 03/31/05 | (6) 04/30/05 | (7) 05/31/05 | (8) 06/30/05 | (9) 07/31/05 | (10) 08/31/05 | (11) 09/30/05 | (12) 10/31/05 | (13) 11/30/05 | (14) Test Year End 12/31/05 | (15) Average Balance |
| Cash CIAC: | | | | | | | | | | | | | | | |
| 1 | Treatment & Disposal Equipm | 143,377 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,133 |
| 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 | 143,377 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,133 |
| Property CIAC: | | | | | | | | | | | | | | | |
| 6 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | Collection Sewers- Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Collection Sewers- Gravity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Lift Stations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Reuse Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | Reuse Transmission & Dist Ma | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | Other Plant Misc Equip | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | Total Property CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Total Sewer CIAC | 143,377 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,529 | 148,133 |

| Schedule of Sewer Amortization of CIAC by Classification- 2006 | | | | | | | | | | | | | | Florida Public Service Commission | |
|--|------------------------------|---------------------|------------|------------|------------|-----------------------------|------------|------------|------------|-------------|-------------|-------------|-------------|-----------------------------------|--------|
| CIAC Amortization Rates - 2006 | | | | | | | | | | | | | | Schedule: | A-5 |
| JS - Summit Chase - Sewer | | | | | | | | | | | | | | Page: | 6 of 8 |
| Docket No. 060368-WS | | | | | | | | | | | | | | Preparer: | <name> |
| Explanation: Provide a Schedule showing Amortization Rates by CIAC | | | | | | | | | | | | | | | |
| Categories | | | | | | | | | | | | | | | |
| Historic [x] or Projected [] | | | | | | | | | | | | | | | |
| Line No. | Description | (2) Annual Rates | (3) Jan | (4) Feb | (5) Mar | (6) Monthly Rates Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec | |
| Cash CIAC: | | | | | | | | | | | | | | | |
| 1 | Treatment & Disposal Equipm | 5.84% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | 0.49% | |
| 2 | Meter Fees | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 3 | Main Extension Charge | 2.50% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | |
| 4 | Service Installation Fees | 2.86% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | |
| 5 | Total Cash CIAC | | | | | | | | | | | | | | |
| Property CIAC: | | | | | | | | | | | | | | | |
| 6 | Structures & Improvements | 3.70% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | |
| 7 | Collection Sewers- Force | 3.70% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | 0.31% | |
| 8 | Collection Sewers- Gravity | 2.50% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | 0.21% | |
| 9 | Services to Customers | 2.86% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | 0.24% | |
| 10 | Lift Stations | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 11 | Pumping Equipment | 6.67% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | |
| 12 | Reuse Services | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 13 | Reuse Transmission & Dist Ma | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 14 | Other Plant Misc Equip | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |

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Florida Public Service Commission
Schedule: A-6
Page: 8 of 8
Preparer: <name>

Doclet No. 060368-W5
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 2006

Input field

| Line | No. | Description | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total |
|------|------|---------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| (1) | (2) | | | | | | | | | | | | | | |
| (3) | (4) | | | | | | | | | | | | | | |
| (5) | (6) | | | | | | | | | | | | | | |
| (7) | (8) | | | | | | | | | | | | | | |
| (9) | (10) | | | | | | | | | | | | | | |
| (11) | (12) | | | | | | | | | | | | | | |
| (13) | (14) | | | | | | | | | | | | | | |
| (15) | (15) | | | | | | | | | | | | | | |
| 1 | | Treatment & Disposal Equipment | 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 |
| 3 | | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | Total Cash CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | | Property CIAC: | | | | | | | | | | | | | |
| 7 | | Collection Sewers- Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | | Collection Sewers- Gravity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | | Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | | Lift Stations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | | Reuse Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | | Reuse Transmission & Dist Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | | Other Plant Misc Equip | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | | Total Property CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | | Total Sewer CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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Florida Public Service Commission
Schedule: A-6
Page: 6 of 8
Preparer: <name>

Doclet No. 060368-W5
Schedule Year Ended: 2005
Historic [X] or Projected []

Explanation: Provide a schedule showing additions to monthly CIAC Amortization during 2006

Input field

| Line | No. | Description | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total |
|------|------|---------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| (1) | (2) | | | | | | | | | | | | | | |
| (3) | (4) | | | | | | | | | | | | | | |
| (5) | (6) | | | | | | | | | | | | | | |
| (7) | (8) | | | | | | | | | | | | | | |
| (9) | (10) | | | | | | | | | | | | | | |
| (11) | (11) | | | | | | | | | | | | | | |
| (12) | (12) | | | | | | | | | | | | | | |
| (13) | (13) | | | | | | | | | | | | | | |
| (14) | (14) | | | | | | | | | | | | | | |
| (15) | (15) | | | | | | | | | | | | | | |
| 1 | | Treatment & Disposal Equipment | 723 | 723 | 723 | 723 | 723 | 723 | 723 | 723 | 723 | 723 | 723 | 723 | 8,670 |
| 2 | | Meter Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | Total Cash CIAC | 723 | 723 | 723 | 723 | 723 | 723 | 723 | 723 | 723 | 723 | 723 | 723 | 8,670 |
| 6 | | Property CIAC: | | | | | | | | | | | | | |
| 7 | | Collection Sewers- Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | | Collection Sewers- Gravity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | | Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | | Lift Stations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | | Reuse Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | | Reuse Transmission & Dist Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | | Other Plant Misc Equip | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | | Total Property CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | | Total Sewer CIAC | 723 | 723 | 723 | 723 | 723 | 723 | 723 | 723 | 723 | 723 | 723 | 723 | 8,670 |

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83a

| 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 | 12/31/05 | Average Balance |
|----------|--------------------------------|---------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------------|
| 1 | Treatment & Disposal Equipment | 96,034 | 57,893 | 58,616 | 59,338 | 60,061 | 60,783 | 61,506 | 62,228 | 62,951 | 63,673 | 64,396 | 65,118 | 65,841 | 64,495 |
| 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 | 96,034 | 57,893 | 58,616 | 59,338 | 60,061 | 60,783 | 61,506 | 62,228 | 62,951 | 63,673 | 64,396 | 65,118 | 65,841 | 64,495 |
| 6 | Property CIAC: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | Structures & Improvements | 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 |
| 9 | Collection Sewers- Gravity | 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 | Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | Reuse Sewers- Gravity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | Reuse Sewers- Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Reuse Transmission & Dist Ma | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Other Plant Misc Equip | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | Total Property CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | Total Sewer CIAC | 96,034 | 57,893 | 58,616 | 59,338 | 60,061 | 60,783 | 61,506 | 62,228 | 62,951 | 63,673 | 64,396 | 65,118 | 65,841 | 64,495 |

Schedule of Sewer Amortization of CIAC by Classification- 2005
 JS - Summit Chase - Sewer
 Booklet No. 060368-WS
 Schedule Year End: 2005
 Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month average.
 Historic [x] or Projected []
 (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13) (14) (15)
 Prior Year 12/31/04
 01/31/05
 02/28/05
 03/31/05
 04/30/05
 05/31/05
 06/30/05
 07/31/05
 08/31/05
 09/30/05
 10/31/05
 11/30/05
 12/31/05
 Average Balance
 Schedule: A-6
 Page: 4 of 8
 Preparer: <name>
 Florida Public Service Commission

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 JS - Summit Chase
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-14
 Page: 3 of 5
 Preparer: Robert M. Griffin

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

| Line No. | (1) Description | (2) Prior Year 12/31/04 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Test Year End Dec | (15) Average Balance |
|--------------|---------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|------------------------------|----------------------------|
| WATER | | | | | | | | | | | | | | | |
| Cash | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | 28,391 | 35,629 | 35,871 | 36,114 | 36,357 | 36,599 | 36,842 | 37,084 | 37,327 | 37,569 | 37,812 | 38,054 | 38,297 | 36,304 |
| 2 | Meter Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Total Cash | 28,391 | 35,629 | 35,871 | 36,114 | 36,357 | 36,599 | 36,842 | 37,084 | 37,327 | 37,569 | 37,812 | 38,054 | 38,297 | 36,304 |
| Property | | | | | | | | | | | | | | | |
| 6 | Dist Reservoirs & Standpipes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | T&D Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Meters/Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | Total Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Total Water | 28,391 | 35,629 | 35,871 | 36,114 | 36,357 | 36,599 | 36,842 | 37,084 | 37,327 | 37,569 | 37,812 | 38,054 | 38,297 | 36,304 |
| SEWER | | | | | | | | | | | | | | | |
| Cash | | | | | | | | | | | | | | | |
| 13 | Treatment & Disposal Equipment | 96,034 | 57,893 | 58,616 | 59,338 | 60,061 | 60,783 | 61,506 | 62,228 | 62,951 | 63,673 | 64,396 | 65,118 | 65,841 | 64,495 |
| 14 | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | Total Cash | 96,034 | 57,893 | 58,616 | 59,338 | 60,061 | 60,783 | 61,506 | 62,228 | 62,951 | 63,673 | 64,396 | 65,118 | 65,841 | 64,495 |
| Property | | | | | | | | | | | | | | | |
| 18 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | Collection Sewers- Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | Collection Sewers- Gravity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | Lift Stations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | Reuse Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | Reuse Transmission & Dist Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | Other Plant Misc Equip | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | Total Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | Total Sewer | 96,034 | 57,893 | 58,616 | 59,338 | 60,061 | 60,783 | 61,506 | 62,228 | 62,951 | 63,673 | 64,396 | 65,118 | 65,841 | 64,495 |

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| CALCULATE CIAC AMORTIZATION RATES | | | | | | | | | |
|---|-----------------------------------|--------|--------|--------|-------|--------|-------|--------|-------|
| Schedule of Sewer Amortization of CIAC by Classification- 2006 | | | | | | | | | |
| Florida Public Service Commission | | | | | | | | | |
| Schedule: A-12 | | | | | | | | | |
| Page: Preparer: | | | | | | | | | |
| Docket No. 060368-MS | | | | | | | | | |
| Schedule Year Ended: 2006 | | | | | | | | | |
| Historic [] or Projected [x] | | | | | | | | | |
| US - Summit Chase - Sewer | | | | | | | | | |
| 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 | | | | | | | | |
| 2 | CIAC-1999 Acquisition | | | | | | | | |
| 3 | Unclaimed Funds | | | | | | | | |
| 4 | Main Ext Charge (Coll Swr-Grav) | | | | | | | | |
| 5 | Serv Install Charge (Svc to Cust) | | | | | | | | |
| 6 | Reuse Meter Fees | | | | | | | | |
| 7 | Total Cash CIAC | | | | | | | | |
| 8 | Property CIAC 271.5: | | | | | | | | |
| 9 | Structures & Improvements | 354.2 | 3.70% | 3.70% | 0.31% | 3.70% | 0.31% | 3.70% | 0.31% |
| 10 | Structures & Improvements | 354.3 | 3.70% | 3.70% | 0.31% | 3.70% | 0.31% | 3.70% | 0.31% |
| 11 | Structures & Improvements | 354.40 | 3.70% | 3.70% | 0.31% | 3.70% | 0.31% | 3.70% | 0.31% |
| 12 | Collection Sewers- Force | 350.2 | 3.70% | 3.70% | 0.31% | 3.70% | 0.31% | 3.70% | 0.31% |
| 13 | Collection Sewers- Gravity | 361.2 | 2.50% | 2.50% | 0.21% | 2.50% | 0.21% | 2.50% | 0.21% |
| 14 | Lift Stations | 370.3 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 15 | Pumping Equipment | 371.3 | 6.67% | 6.67% | 0.56% | 6.67% | 0.56% | 6.67% | 0.56% |
| 16 | Reuse Services | 366.6 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 17 | Reuse Transmission & Dist M | 375.6 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 18 | Other Plant Misc Equip | 389.2 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 19 | Other Plant Misc Equip (line 35) | 389.40 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Composite Rate Calculation: | | | | | | | | | |
| UPIs Balance 12/31/05 | | | | | | | | | |
| Depreciation Rate 1/1/06 | | | | | | | | | |
| Annual Monthly Expense | | | | | | | | | |
| 1 | INTANGIBLE PLANT | 351.1 | 11.343 | 11.343 | 0.00% | 11.343 | 0.00% | 11.343 | 0.00% |
| 2 | Organization | 352.1 | 250 | 250 | 0.00% | 250 | 0.00% | 250 | 0.00% |
| 3 | Franchises | 389.1 | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| 4 | Other Plant & Misc. Equipmen | 389.1 | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| 5 | COLLECTION PLANT | 352.2 | 13.381 | 13.381 | 0.31% | 13.381 | 0.31% | 13.381 | 0.31% |
| 6 | Land & Land Rights | 353.2 | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| 7 | Structures & Improvements | 354.2 | 0.31% | 0.31% | 495 | 0.31% | 495 | 0.31% | 495 |
| 8 | Power Generation Equipment | 355.2 | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| 9 | Collection Sewers - Force | 360.2 | 770 | 770 | 0.00% | 770 | 0.00% | 770 | 0.00% |
| 10 | Collection Sewers - Gravity | 361.2 | 58,256 | 58,256 | 0.00% | 58,256 | 0.00% | 58,256 | 0.00% |
| 11 | Special Collecting Structures | 362.2 | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| 12 | Services to Customers | 363.2 | 9,248 | 9,248 | 0.00% | 9,248 | 0.00% | 9,248 | 0.00% |
| 13 | Flow Measuring Installations | 364.2 | 8,098 | 8,098 | 0.00% | 8,098 | 0.00% | 8,098 | 0.00% |
| 14 | Flow Measuring Installations | 365.2 | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| 15 | Other Plant & Misc. Equipmen | 389.2 | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| 16 | SYSTEM PUMPING PLANT | 353.3 | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| 17 | Land & Land Rights | 353.3 | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| 18 | Structures & Improvements | 354.3 | 0.31% | 0.31% | 0 | 0.31% | 0 | 0.31% | 0 |
| 19 | Power Generation Equipment | 355.3 | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| 20 | Receiving Weils | 370.3 | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| 21 | Pumping Equipment | 371.3 | 79,956 | 79,956 | 0.56% | 79,956 | 0.56% | 79,956 | 0.56% |
| 22 | Other Plant & Misc. Equipmen | 389.3 | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |

| Composite Rate Calculation: (Continued) | | UPIS | | Depreciation Rate | | Depreciation |
|--|--|---------|--------|-------------------|--------------|---------------|
| | | Balance | Annual | Monthly | Expense | |
| 23 | TREATMENT AND DISPOSAL PLANT | | | | | |
| 24 | Land & Land Rights | 353.4 | 0 | 0.00% | | |
| 25 | Structures & Improvements | 354.4 | 20,106 | 3.70% | 0.31% | 744 |
| 26 | Power Generation Equipment | 355.4 | 0 | 0.00% | 0.42% | 0 |
| 27 | Treatment & Disposal Equipm | 380.4 | 3,911 | 6.67% | 0.56% | 261 |
| 28 | Plant Sewers | 381.4 | 0 | 0.00% | 0.00% | 0 |
| 29 | Outfall Sewer Lines | 382.4 | 0 | 0.00% | 0.00% | 0 |
| 30 | Other Plant & Misc. Equipment | 389.4 | 0 | 0.00% | 0.00% | 0 |
| 31 | RECLAIMED WATER TREATMENT PLANT | | | | | |
| 32 | Land & Land Rights | 353.5 | 0 | 0.00% | | |
| 33 | Structures & Improvements | 354.5 | 0 | 0.00% | | |
| 34 | Power Generation Equipment | 355.5 | 0 | 0.00% | 0.31% | 0 |
| 35 | Pumping Equipment | 371.5 | 0 | 0.00% | 0.00% | 0 |
| 36 | Reuse Distribution Reservoirs | 374.5 | 0 | 0.00% | 0.56% | 0 |
| 37 | Treatment & Disposal Equipm | 380.5 | 2,084 | 6.67% | 0.00% | 0 |
| 38 | Plant Sewers | 381.5 | 0 | 0.00% | 0.56% | 139 |
| 39 | Other Plant & Misc. Equipment | 389.5 | 0 | 0.00% | 0.00% | 0 |
| 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 | 0.00% | | |
| 44 | Power Generation Equipment | 355.6 | 0 | 3.70% | 0.31% | 0 |
| 45 | Reuse Services | 366.6 | 0 | 0.00% | | |
| 46 | Reuse Meters & Meter Installa | 367.6 | 0 | 0.00% | | |
| 47 | Pumping Equipment | 371.6 | 0 | 0.00% | | |
| 48 | Reuse Transmission & Distr. s | 375.6 | 0 | 6.87% | | |
| 49 | Other Plant & Misc. Equipment | 389.6 | 0 | 0.00% | 0.00% | 0 |
| 50 | GENERAL PLANT | | | | | |
| 51 | Land & Land Rights | 353.7 | 0 | 0.00% | | |
| 52 | Structures & Improvements | 354.7 | 12,160 | 3.70% | 0.31% | 450 |
| 53 | Office Furniture & Equipment | 390.7 | 0 | 0.00% | | |
| 54 | Computer Equipment | 390.72 | 0 | 0.00% | | |
| 55 | Transportation Equipment | 391.7 | 5,770 | 18.87% | | |
| 56 | Stores Equipment | 392.7 | 0 | 0.00% | | |
| 57 | Tools, Shop & Garage Equipm | 393.7 | 0 | 0.00% | | |
| 58 | Laboratory Equipment | 394.7 | 0 | 0.00% | | |
| 59 | Power Operated Equipment | 395.7 | 0 | 0.00% | | |
| 60 | Communication Equipment | 396.7 | 0 | 0.00% | | |
| 61 | Miscellaneous Equipment | 397.7 | 2,148 | 10.00% | | |
| 62 | Other Tangible Plant | 398.7 | 2,644 | 10.00% | | |
| 63 | UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization | | 131598 | | | 7422 5.64% |
| 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 | | | | | |
| 65 | Meter Fees | | | 5.64% | 0.47% | |
| 66 | Main Extension Charge | | | 0.00% | 0.00% | |
| 67 | Service Installation Fees | | | 2.50% | 0.21% | |
| Property CIAC: | | | | | | |
| 68 | Structures & Improvements | | | | | |
| 69 | Collection Sewers- Force | | | 3.70% | 0.31% | |
| 70 | Collection Sewers- Gravity | | | 3.70% | 0.31% | |
| 71 | Services to Customers | | | 2.50% | 0.21% | |
| 72 | Lift Stations | | | 2.86% | 0.24% | |
| 73 | Pumping Equipment | | | 0.00% | 0.00% | |
| 74 | Reuse Services | | | 6.67% | 0.56% | |
| 75 | Reuse Transmission & Dist Mains | | | 0.00% | 0.00% | |
| 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-6 | | | |
| JS - Summit Chase - Sewer | | | | | | | | | | | | Page: 4 of 8 | | | |
| Docket No. 060368-WS | | | | | | | | | | | | Preparer: <name> | | | |
| Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/06 through the year ended 12/31/06, and 15 month average. | | | | | | | | | | | | | | | |
| Schedule Year Ended: 2006 | | | | | | | | | | | | | | | |
| Historic [] or Projected [x] | | | | | | | | | | | | | | | |
| Line No. | Description | (2) 12/31/05 | (3) 01/31/06 | (4) 02/28/06 | (5) 03/31/06 | (6) 04/30/06 | (7) 05/31/06 | (8) 06/30/06 | (9) 07/31/06 | (10) 08/31/06 | (11) 09/30/06 | (12) 10/31/06 | (13) 11/30/06 | (14) Test Year End 12/31/06 | (15) Average Balance |
| Cash CIAC: | | | | | | | | | | | | | | | |
| 1 | Treatment & Disposal Equipm | 65,841 | 66,539 | 67,237 | 67,935 | 68,633 | 69,331 | 70,029 | 70,727 | 71,425 | 72,123 | 72,821 | 73,519 | 74,218 | 70,029 |
| 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 | 65,841 | 66,539 | 67,237 | 67,935 | 68,633 | 69,331 | 70,029 | 70,727 | 71,425 | 72,123 | 72,821 | 73,519 | 74,218 | 70,029 |
| Property 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 | 65,841 | 66,539 | 67,237 | 67,935 | 68,633 | 69,331 | 70,029 | 70,727 | 71,425 | 72,123 | 72,821 | 73,519 | 74,218 | 70,029 |

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Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 JS - Summit Chase
 Docket No. 060368-WS
 Test Year Ending 12/31/06

Florida Public Service Commission

Schedule: A-14
 Page: 4 of 5
 Preparer: Robert M. Griffin

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

| Line No. | (1) Description | (2) Prior Year 12/31/05 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Test Year End Dec | (15) Average Balance |
|--------------|---------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|------------------------------|----------------------------|
| WATER | | | | | | | | | | | | | | | |
| Cash | | | | | | | | | | | | | | | |
| 1 | Water Treatment Equipment | 38,297 | 38,538 | 38,779 | 39,020 | 39,261 | 39,503 | 39,744 | 39,985 | 40,226 | 40,467 | 40,708 | 40,950 | 41,191 | 39,744 |
| 2 | Meter Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Total Cash | 38,297 | 38,538 | 38,779 | 39,020 | 39,261 | 39,503 | 39,744 | 39,985 | 40,226 | 40,467 | 40,708 | 40,950 | 41,191 | 39,744 |
| Property | | | | | | | | | | | | | | | |
| 6 | Dist Reservoirs & Standpipes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | T&D Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Meters/Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | Total Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Total Water | 38,297 | 38,538 | 38,779 | 39,020 | 39,261 | 39,503 | 39,744 | 39,985 | 40,226 | 40,467 | 40,708 | 40,950 | 41,191 | 39,744 |
| SEWER | | | | | | | | | | | | | | | |
| Cash | | | | | | | | | | | | | | | |
| 13 | Treatment & Disposal Equipment | 65,841 | 66,539 | 67,237 | 67,935 | 68,633 | 69,331 | 70,029 | 70,727 | 71,425 | 72,123 | 72,821 | 73,519 | 74,218 | 70,029 |
| 14 | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | Total Cash | 65,841 | 66,539 | 67,237 | 67,935 | 68,633 | 69,331 | 70,029 | 70,727 | 71,425 | 72,123 | 72,821 | 73,519 | 74,218 | 70,029 |
| Property | | | | | | | | | | | | | | | |
| 18 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | Collection Sewers- Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | Collection Sewers- Gravity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | Lift Stations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | Reuse Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | Reuse Transmission & Dist Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | Other Plant Misc Equip | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | Total Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | Total Sewer | 65,841 | 66,539 | 67,237 | 67,935 | 68,633 | 69,331 | 70,029 | 70,727 | 71,425 | 72,123 | 72,821 | 73,519 | 74,218 | 70,029 |

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| CALCULATE CIAC AMORTIZATION RATES | | | | | | | | | | |
|-----------------------------------|---|-----------------------|---------------|---|------------|----------------------|--|-------|-----------------------------------|--------------------|
| #REF! | Calculate Amortization Rates for Calendar Year 2006 | | | | | | | | 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) | | | | 3.95% | 0.33% | |
| 2 | CIAC-1999 Acquisition | | | Treatment & Disp Equip (see Composite Calc) | | | | 3.95% | 0.33% | |
| 3 | Unclaimed Refunds | | | Treatment & Disp Equip (see Composite Calc) | | | | 3.95% | 0.33% | |
| 4 | Main Ext Charge (Coll Swr-Grav) | | | Main Extension Charge | acct 361.2 | | | 2.50% | 0.21% | |
| 5 | Serv Install Charge (Svc to Cust) | | | Service Installation Charge | acct 363.2 | | | 2.88% | 0.24% | |
| 6 | Reuse Meter Fees | | | Meter Fees | | | | 0.00% | 0.00% | |
| 7 | Total Cash CIAC | | | | | | | | | |
| Property CIAC 271.5: | | | | | | | | | | |
| 8 | Structures & Improvements | 354.2 | | Structures & Improvements (line 27) | | | | 3.70% | 0.31% | |
| 9 | Structures & Improvements | 354.3 | | Structures & Improvements (line 27) | | | | 3.70% | 0.31% | |
| 10 | Structures & Improvements | 354.40 | | Structures & Improvements (line 27) | | | | 3.70% | 0.31% | |
| 11 | Collection Sewers- Force | 360.2 | | Collection Sewers- Force | | | | 3.70% | 0.31% | |
| 12 | Collection Sewers- Gravity | 361.2 | | Collection Sewers- Gravity | | | | 2.50% | 0.21% | |
| 13 | Services to Customers | 363.2 | | Services to Customers | | | | 2.88% | 0.24% | |
| 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 | | | | 0.00% | 0.00% | |
| 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) | | | | 0.00% | 0.00% | |
| Composite Rate Calculation: | | | | | | | | | | |
| | | UPIS Balance 12/31/06 | | Depreciation Rate 1/1/07 | | Depreciation Expense | | | | |
| | | Adj Bal | For Comp Calc | Annual | Monthly | | | | | |
| 1 | INTANGIBLE PLANT | | | | | | | | | |
| 2 | Organization | 351.1 | 0 | 4.00% | | | | | | |
| 3 | Franchises | 352.1 | 0 | 2.50% | | | | | | |
| 4 | Other Plant & Misc. Equipmer | 389.1 | 0 | 0.00% | | | | | | |
| 5 | COLLECTION PLANT | | | | | | | | | |
| 6 | Land & Land Rights | 353.2 | 0 | 0.00% | | | | | | |
| 7 | Structures & Improvements | 354.2 | 0 | 3.70% | 0.31% | 0 | | | | |
| 8 | Power Generation Equipment | 355.2 | 0 | 0.00% | | | | | | |
| 9 | Collection Sewers - Force | 360.2 | 0 | 3.70% | | | | | | |
| 10 | Collection Sewers - Gravity | 361.2 | 0 | 2.50% | | | | | | |
| 11 | Special Collecting Structures | 362.2 | 0 | 0.00% | 0.00% | 0 | | | | |
| 12 | Services to Customers | 363.2 | 0 | 2.88% | | | | | | |
| 13 | Flow Measuring Devices | 364.2 | 0 | 0.00% | | | | | | |
| 14 | Flow Measuring Installations | 365.2 | 0 | 20.00% | | | | | | |
| 15 | Other Plant & Misc. Equipmer | 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 | 0 | 3.70% | 0.31% | 0 | | | | |
| 19 | Power Generation Equipment | 355.3 | 0 | 0.00% | | | | | | |
| 20 | Receiving Wells | 370.3 | 0 | 0.00% | 0.00% | 0 | | | | |
| 21 | Pumping Equipment | 371.3 | 0 | 6.67% | 0.56% | 0 | | | | |
| 22 | Other Plant & Misc. Equipmer | 389.3 | 0 | 0.00% | | | | | | |
| Composite Rate Calculation: | | | | | | | | | | |

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| (Continued) | | UPIS | | Depreciation Rate | | Depreciation |
|---|--|---------|--------|-------------------|--------------|----------------------|
| | | Balance | Annual | Monthly | Expense | |
| 23 | TREATMENT AND DISPOSAL PLANT | | | | | |
| 24 | Land & Land Rights | 353.4 | 0 | 0.00% | | |
| 25 | Structures & Improvements | 354.4 | 52,818 | 3.70% | 0.31% | 1954 |
| 26 | Power Generation Equipment | 355.4 | 0 | 5.00% | 0.42% | 0 |
| 27 | Treatment & Disposal Equipm | 380.4 | 5,995 | 6.67% | 0.56% | 400 |
| 28 | Plant Sewers | 381.4 | 0 | 0.00% | 0.00% | 0 |
| 29 | Outfall Sewer Lines | 382.4 | 0 | 0.00% | 0.00% | 0 |
| 30 | Other Plant & Misc. Equipment | 389.4 | 0 | 0.00% | 0.00% | 0 |
| 31 | RECLAIMED WATER TREATMENT PLANT | | | | | |
| 32 | Land & Land Rights | 353.5 | 0 | 0.00% | | |
| 33 | Structures & Improvements | 354.5 | 0 | 3.70% | 0.31% | 0 |
| 34 | Power Generation Equipment | 355.5 | 0 | 0.00% | 0.00% | 0 |
| 35 | Pumping Equipment | 371.5 | 0 | 6.67% | 0.56% | 0 |
| 36 | Reuse Distribution Reservoirs | 374.5 | 0 | 0.00% | 0.00% | 0 |
| 37 | Treatment & Disposal Equipm | 380.5 | 0 | 6.67% | 0.56% | 0 |
| 38 | Plant Sewers | 381.5 | 0 | 0.00% | 0.00% | 0 |
| 39 | Other Plant & Misc. Equipment | 389.5 | 0 | 0.00% | | |
| 40 | RECLAIMED WATER DISTRIBUTION PLANT | | | | | |
| 41 | Franchises | 352.6 | 0 | 0.00% | | |
| 42 | Land & Land Rights | 353.6 | 0 | 0.00% | | |
| 43 | Structures & Improvements | 354.6 | 0 | 3.70% | 0.31% | 0 |
| 44 | Power Generation Equipment | 355.6 | 0 | 5.00% | | |
| 45 | Reuse Services | 366.6 | 0 | 0.00% | | |
| 46 | Reuse Meters & Meter Installa | 367.6 | 0 | 0.00% | | |
| 47 | Pumping Equipment | 371.6 | 0 | 6.67% | | |
| 48 | Reuse Transmission & Distr. S | 375.6 | 0 | 0.00% | 0.00% | 0 |
| 49 | Other Plant & Misc. Equipment | 389.6 | 0 | 0.00% | | |
| 50 | GENERAL PLANT | | | | | |
| 51 | Land & Land Rights | 353.7 | 0 | 0.00% | | |
| 52 | Structures & Improvements | 354.7 | 12,160 | 3.70% | 0.31% | 450 |
| 53 | Office Furniture & Equipment | 390.7 | 0 | 0.00% | | |
| 54 | Computer Equipment | 390.72 | 0 | 0.00% | | |
| 55 | Transportation Equipment | 391.7 | 5,770 | 16.67% | | |
| 56 | Stores Equipment | 392.7 | 0 | 0.00% | | |
| 57 | Tools, Shop & Garage Equipm | 393.7 | 0 | 0.00% | | |
| 58 | Laboratory Equipment | 394.7 | 0 | 0.00% | | |
| 59 | Power Operated Equipment | 395.7 | 0 | 0.00% | | |
| 60 | Communication Equipment | 396.7 | 0 | 0.00% | | |
| 61 | Miscellaneous Equipment | 397.7 | 2,148 | 10.00% | | |
| 62 | Other Tangible Plant | 398.7 | 2,644 | 10.00% | | |
| 63 | UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization | | 70973 | | | 2804 |
| | | | | | | Composite Rate 3.95% |
| Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data | | | | | | |
| Line No. | Description | | | Annual Depr Rate | Mo Depr Rate | |
| Cash CIAC: | | | | | | |
| 64 | Treatment & Disposal Equipment | | | 3.95% | 0.33% | |
| 65 | Meter Fees | | | 0.00% | 0.00% | |
| 66 | Main Extension Charge | | | 2.50% | 0.21% | |
| 67 | Service Installation Fees | | | 2.88% | 0.24% | |
| Property CIAC: | | | | | | |
| 1 | Structures & Improvements | | | 3.70% | 0.31% | |
| 2 | Collection Sewers- Force | | | 3.70% | 0.31% | |
| 3 | Collection Sewers- Gravity | | | 2.50% | 0.21% | |
| 4 | Services to Customers | | | 2.88% | 0.24% | |
| 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 | | | 0.00% | 0.00% | |
| 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 | | |
|--|---------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|-----------------------------------|-------|-------|
| CIAC Amortization- 2007 | | | | | | | | | | | | | | | | |
| JS - Summit Chase - Sewer | | | | | | | | | | | | | | Schedule: A-5 | | |
| Docket No. 060368-WS | | | | | | | | | | | | | | Page: 6 of 8 | | |
| Historic [] or Projected [x] | | | | | | | | | | | | | | Preparer: <name> | | |
| Explanation: Provide a Schedule showing additions to monthly CIAC Amortization during 2007 | | | | | | | | | | | | | | | | |
| Amort Rates times Adjusted CIAC Balances for 2007 | | | | | | | | | | | | | | | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | |
| Line No. | Description | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total | 2005 | |
| Cash CIAC: | | | | | | | | | | | | | | | | |
| 1 | Treatment & Disposal Equipment | | 472 | 472 | 472 | 472 | 472 | 472 | 472 | 472 | 472 | 472 | 472 | 472 | 5,665 | |
| 2 | Meter Fees | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3 | Main Extension Charge | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4 | Service Installation Fees | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5 | Total Cash CIAC | | 472 | 472 | 472 | 472 | 472 | 472 | 472 | 472 | 472 | 472 | 472 | 472 | 5,665 | |
| Property CIAC: | | | | | | | | | | | | | | | | |
| 6 | Structures & Improvements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | Collection Sewers- Force | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 8 | Collection Sewers- Gravity | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 9 | Services to Customers | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 10 | Lift Stations | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 11 | Pumping Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 12 | Reuse Services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 13 | Reuse Transmission & Dist Mains | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 14 | Other Plant Misc Equip | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 11 | Total Property CIAC | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 12 | Total Sewer CIAC | | 472 | 472 | 472 | 472 | 472 | 472 | 472 | 472 | 472 | 472 | 472 | 472 | 5,665 | 5,665 |

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| Schedule of Sewer Amortization of CIAC by Classification- 2007 | | | | | | | | | | | | | | Florida Public Service Commission | | |
|---|---------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|-----------------------------------|------|---|
| Adjustments to CIAC Amort Bal-2007 | | | | | | | | | | | | | | | | |
| JS - Summit Chase - Sewer | | | | | | | | | | | | | | Schedule: A-5 | | |
| Docket No. 060368-WS | | | | | | | | | | | | | | Page: 8 of 8 | | |
| Historic [] or Projected [x] | | | | | | | | | | | | | | Preparer: <name> | | |
| Explanation: Provide Adjustments to CIAC Accumulated Depreciation balances per books-other than changes resulting from CIAC Amortization for 2007 | | | | | | | | | | | | | | | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | |
| Line No. | Description | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total | 2005 | |
| Cash CIAC: | | | | | | | | | | | | | | | | |
| 1 | Treatment & Disposal Equipment | | | | | | | | | | | | | | 0 | |
| 2 | Meter Fees | | | | | | | | | | | | | | 0 | |
| 3 | Main Extension Charge | | | | | | | | | | | | | | 0 | |
| 4 | Service Installation Fees | | | | | | | | | | | | | | 0 | |
| 5 | Total Cash CIAC | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Property CIAC: | | | | | | | | | | | | | | | | |
| 6 | Structures & Improvements | | | | | | | | | | | | | | 0 | |
| 7 | Collection Sewers- Force | | | | | | | | | | | | | | 0 | |
| 8 | Collection Sewers- Gravity | | | | | | | | | | | | | | 0 | |
| 9 | Services to Customers | | | | | | | | | | | | | | 0 | |
| 10 | Lift Stations | | | | | | | | | | | | | | 0 | |
| 11 | Pumping Equipment | | | | | | | | | | | | | | 0 | |
| 12 | Reuse Services | | | | | | | | | | | | | | 0 | |
| 13 | Reuse Transmission & Dist Mains | | | | | | | | | | | | | | 0 | |
| 14 | Other Plant Misc Equip | | | | | | | | | | | | | | 0 | |
| 11 | Total Property CIAC | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 12 | Total Sewer CIAC | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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| Schedule of Sewer Amortization of CIAC by Classification- 2007 | | | | | | | | | | | | | Florida Public Service Commission | | |
|--|-----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|---|--------------------------------|-------------------------|
| Adjusted Accumulated Amortization of CIAC Balances for Rate Case- 2007 | | | | | | | | | | | | | Schedule: | A-5 | |
| JS - Summit Chase - 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 | 74,218 | 74,690 | 75,162 | 75,634 | 76,106 | 76,578 | 77,050 | 77,522 | 77,994 | 78,466 | 78,938 | 79,410 | 79,882 | 77,050 |
| 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 | 74,218 | 74,690 | 75,162 | 75,634 | 76,106 | 76,578 | 77,050 | 77,522 | 77,994 | 78,466 | 78,938 | 79,410 | 79,882 | 77,050 |
| Property 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 | 74,218 | 74,690 | 75,162 | 75,634 | 76,106 | 76,578 | 77,050 | 77,522 | 77,994 | 78,466 | 78,938 | 79,410 | 79,882 | 77,050 |

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

Florida Public Service Commission

Schedule: A-14
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 Preparer: Robert M. Griffin

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

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

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