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**Arredondo Estates/Farms
Water and Sewer**

Docket No. 060368-WS

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

Alachua County, Florida

VOLUME 1

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

For Historical Test Year Ending December 31, 2005
Projected Rate Year Ending December 31, 2007
Year-End Balances and 13-Month Averages

Aqua Utilities Florida, Inc.

CMP	_____
COM	<u>5</u> _____
CTR	_____
ECR	<u> </u> _____
GCL	<u>2</u> _____
OPC	<u>1</u> _____
RCA	<u>1</u> _____
SCR	_____
SGA	_____
SEC	<u>1</u> _____
OTH	_____

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Arredondo Estates/Farms
RATE BASE

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Schedule of Water Rate Base

Florida Public Service Commission

Arredondo Estates/Farms

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Schedule: A-1

Page: 1 of 1

Preparer: Robert M. Griffin

Explanation: Provide the calculation of the average Water rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

(1) Line No. Description	(2) Historical Base Year 2005		(4) Adjusted Average Balance		(5) Intermediate Year 2006		(6) Adjusted Average Balance		(7) Projected Test Year 2007		(8) Adjusted Average Balance	(9) Supporting Schedules
	Average Balance Per Books	Adjustments	Average Balance	Adjustments	Average Balance	Adjustments	Adjusted Average Balance	Adjustments				
1 Utility Plant in Service	404,226	2,568	406,794		62,680		469,475	92,248	561,723		A-5	
2 Utility Land & Land Rights	2,960	0	2,960		0		2,960	0	2,960		A-5	
3 Less: Non-Used & Useful Plant	0	0	0		0		0	0	0		A-7	
4 Construction Work in Progress	0	0	0		0		0	0	0			
5 Less: Accumulated Depreciation	(248,117)	(382)	(248,499)		(11,419)		(259,918)	9,852	(250,066)		A-9	
6 Less: CIAC	(15,916)	0	(15,916)		(102)		(16,017)	(322)	(16,339)		A-12	
7 Accumulated Amortization of CIAC	12,583	0	12,583		844		13,427	847	14,274		A-14	
8 Acquisition Adjustments	0	0	0		0		0	0	0			
9 Less: Accum. Amort. of Acq. Adjustments	0	0	0		0		0	0	0			
10 Less: Advances For Construction		0	0		0		0	0	0		A-16	
11 Working Capital Allowance	0	33,174	33,174		(1,074)		32,099	25,265	57,364		A-17	
12 Total Rate Base	<u>155,738</u>	<u>35,359</u>	<u>191,097</u>		<u>50,930</u>		<u>242,027</u>	<u>127,890</u>	<u>369,917</u>			

Schedule of Sewer Rate Base

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

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

Explanation: Provide the calculation of the average Sewer rate base for the test year, showing all adjustments.
 All non-used and useful items should be reported as Plant Held For Future Use.

(1) Line No. Description	(2) Historical Base Year 2005		(4) Adjusted Average Balance	(5) Intermediate Year 2006		(6) Adjusted Average Balance	(7) Projected Test Year 2007		(8) Adjusted Average Balance	(9) Supporting Schedules
	Average Balance Per Books	(3) Adjustments		Adjustments			Adjustments			
1 Utility Plant in Service	275,820	775	276,596	54,232	330,828	148,872	479,699	A-6		
2 Utility Land & Land Rights	7,232	0	7,232	0	7,232	0	7,232	A-6		
3 Less: Non-Used & Useful Plant	0	0	0	0	0	0	0	A-7		
4 Construction Work in Progress	0	0	0	0	0	0	0			
5 Less: Accumulated Depreciation	(192,871)	(559)	(193,430)	(7,826)	(201,256)	(5,415)	(206,671)	A-10		
6 Less: CIAC	0	0	0	0	0	0	0	A-12		
7 Accumulated Amortization of CIAC	0	0	0	0	0	0	0	A-14		
8 Acquisition Adjustments	0	0	0	0	0	0	0			
9 Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	0	0			
10 Less: Advances For Construction		0	0	0	0	0	0	A-16		
11 Working Capital Allowance	0	17,490	17,490	(353)	17,137	15,292	32,429	A-17		
12 Total Rate Base	90,181	17,707	107,888	46,052	153,940	158,749	312,689			

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Schedule Year Ending 12/31/05
 Interim [X] Final []
 Historical [X] Projected []

Schedule: A-3
 Page: 1 of 3
 Preparer: Robert M. Griffin

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	2,568	774	
3		0	1	
4	Total Adjustments	<u>2,568</u>	<u>775</u>	
5				
6	UTILITY LAND & LAND RIGHTS			A-5, A-6
7	Additions and retirements	0	0	
8	Record 6/30/04 Balances per PSC 2/27/06 Amendatory Order	0	0	
9	Total Adjustments	<u>0</u>	<u>0</u>	
10				
11	(-)NON-USED & USEFUL			A-7
12	Plant & CIAC additions, retirements, depreciation and amortization	0	0	
13				
14	CONSTRUCTION WORK IN PROGRESS			
15	Not Applicable	0	0	
16				
17	(-)ACCUMULATED DEPRECIATION			A-9, A-10
18	Depreciation and retirements	(382)	(559)	
19	Record 6/30/04 Balances per PSC 2/27/06 Amendatory Order	0	0	
20	Total Adjustments	<u>(382)</u>	<u>(559)</u>	
21				
22	(-)CIAC			A-12
23	New connections	0	0	
24	Record 6/30/04 Balances per PSC 2/27/06 Amendatory Order	0	0	
25	Total Adjustments	<u>0</u>	<u>0</u>	
26				
27	ACCUMULATED AMORTIZATION OF CIAC			A-14
28	Amortization	0	0	
29	Record 6/30/04 Balances per PSC 2/27/06 Amendatory Order	0	0	
30		<u>0</u>	<u>0</u>	
31				
32	ACQUISITION ADJUSTMENTS			
33	Not Applicable	0	0	
34				
35	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
36	Not Applicable	0	0	
37				
38	(-)ADVANCES FOR CONSTRUCTION			A-16
39	Not Applicable	0	0	
40				
41	WORKING CAPITAL ALLOWANCE			A-17
42	Based on Balance Sheet method	33,174	17,490	
43				
44	OTHER			
45	Not Applicable	0	0	
46				
47	TOTAL RATE BASE ADJUSTMENTS	<u>35,359</u>	<u>17,707</u>	

Arredondo Estates/Farms
Docket No. 060368-WS
Schedule Year Ending 12/31/06
Interim [] Final [X]
Historical [] Projected [X]

Schedule: A-3
Page: 2 of 3
Preparer: Robert M. Griffin

Explanation: Provide a detailed description of all adjustments to rate base, with a total for each rate base line item.

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	62,680	54,232	
3				
4	UTILITY LAND & LAND RIGHTS			A-5, A-6
5	Additions and retirements	0	0	
6				
7	(-)NON-USED & USEFUL			A-7
8	Plant & CIAC additions, retirements, depreciation and amortization	0	0	
9				
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12				
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	(11,419)	(7,826)	
15				
16	(-)CIAC			A-12
17	New connections	(102)	0	
18				
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	844	0	
21				
22	ACQUISITION ADJUSTMENTS			
23	Not Applicable	0	0	
24				
25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable	0	0	
27				
28	(-)ADVANCES FOR CONSTRUCTION			A-16
29	Not Applicable	0	0	
30				
31	WORKING CAPITAL ALLOWANCE			A-17
32	Based on Balance Sheet method	(1,074)	(353)	
33				
34	OTHER			
35	Not Applicable	0	0	
36				
37	TOTAL RATE BASE ADJUSTMENTS	50,930	46,052	

UPIS Water Note:
#N/A

UPIS Sewer Note:
#N/A

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Arredondo Estates/Farms

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Interim [] Final [X]

Historical [] Projected [X]

Schedule: A-3

Page: 3 of 3

Preparer: Robert M. Griffin

Explanation: Provide a detailed description of all adjustments to rate base, with a total for each rate base line item.

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	92,248	148,872	
3				
4	UTILITY LAND & LAND RIGHTS			A-5, A-6
5	Additions and retirements	0	0	
6				
7	(-)NON-USED & USEFUL			A-7
8	Plant & CIAC additions, retirements, depreciation and amortization	0	0	
9				
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12				
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	9,852	(5,415)	
15				
16	(-)CIAC			A-12
17	New connections	(322)	0	
18				
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	847	0	
21				
22	ACQUISITION ADJUSTMENTS			
23	Not Applicable	0	0	
24				
25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable	0	0	
27				
28	(-)ADVANCES FOR CONSTRUCTION			A-16
29	Not Applicable	0	0	
30				
31	WORKING CAPITAL ALLOWANCE			A-17
32	Based on Balance Sheet method	25,265	15,292	
33				
34	OTHER			
35	Not Applicable	0	0	
36				
37	TOTAL RATE BASE ADJUSTMENTS	127,890	158,749	

UPIS Water Note:

Two submersible sump pumps were replaced. Replacements of distribution lines, electrical equipment, services and meters.

UPIS Sewer Note:

Replacements of collection lines, upgrades to lift stations and manholes.

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

Florida Public Service Commission

Arredondo Estates/Farms
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	271,425	185,671
	1996		
14	Additions	14,080	0
15	Retirements	(14,363)	(3,594)
16	Adjustments	0	0
17	12/31/96 Balance	271,142	182,077
	1997		
18	Additions	42,415	42,219
19	Retirements	(4,328)	0
20	Adjustments	0	0
21	12/31/97 Balance	309,229	224,296
	1998		
22	Additions	2,227	0
23	Retirements	(1,194)	0
24	Adjustments	0	0
25	12/31/98 Balance	310,262	224,296
	1999		
26	Additions	13,865	13,865
27	Retirements	0	0
28	Adjustments	0	0
29	12/31/99 Balance	324,127	238,161

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

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: A-4

Docket No. 060368-WS

Page: 2 of 2

Projected Test Year Ending 12/31/07

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	2,514	4,290
31	Retirements	0	(903)
32	Adjustments	0	0
33	12/31/00 Balance	<u>326,641</u>	<u>241,548</u>
	2001		
34	Additions	6,125	0
35	Retirements	(797)	0
36	Adjustments	0	0
37	12/31/01 Balance	<u>331,969</u>	<u>241,548</u>
	2002		
38	Additions	13,240	3,860
39	Retirements	0	(400)
40	Adjustments	0	0
41	12/31/02 Balance	<u>345,209</u>	<u>245,008</u>
	2003		
42	Additions	0	0
43	Retirements	(13,865)	(13,865)
44	Adjustments	0	0
45	12/31/03 Balance	<u>331,344</u>	<u>231,143</u>
	2004		
46	Additions	64,289	49,382
47	Retirements	0	0
48	Adjustments	0	0
49	12/31/04 Balance	<u>395,633</u>	<u>280,525</u>
	2005		
50	Additions	26,464	27,960
51	Retirements	0	0
52	Adjustments	6,946	4,054
53	12/31/05 Balance	<u>429,043</u>	<u>312,539</u>
	2006		
54	Additions	142,376	158,499
55	Retirements	(38,761)	(7,313)
56	Adjustments	17,510	10,219
57	12/31/06 Balance	<u>550,169</u>	<u>473,944</u>
	2007		
58	Additions	28,824	28,500
59	Retirements	(6,690)	(4,036)
60	Adjustments	8,586	5,011
61	12/31/07 Balance	<u>580,888</u>	<u>503,419</u>

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

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-5

Arredondo Estates/Farms

Page: 1 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Explanation: Provide the Average Water Plant in Service by Primary Account and the calculation of the Average Non-Used and Useful Plant in Service

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Adjusted	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	3,028	0.00%	0	9,497	0.00%	0	10,036	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	9,519	0.00%	0	9,519	0.00%	0	9,519	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	16,198	0.00%	0	16,198	0.00%	0	16,198	0.00%	0
13	310.2	Power Generation Equipment	30,068	0.00%	0	30,068	0.00%	0	30,068	0.00%	0
14	311.2	Pumping Equipment	13,031	0.00%	0	13,031	0.00%	0	15,050	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	2,960	0.00%	0	2,960	0.00%	0	2,960	0.00%	0
18	304.3	Structures & Improvements	28,245	0.00%	0	40,382	0.00%	0	40,710	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	26,898	0.00%	0	30,318	0.00%	0	71,359	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	29,046	0.00%	0	29,046	0.00%	0	29,046	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	50,803	0.00%	0	50,803	0.00%	0	50,803	0.00%	0
27	331.4	Transm. & Distribution Mains	89,869	0.00%	0	113,687	0.00%	0	123,084	0.00%	0
28	333.4	Services	23,448	0.00%	0	23,448	0.00%	0	23,448	0.00%	0
29	334.4	Meters & Meter Installations	67,558	0.00%	0	75,480	0.00%	0	93,906	0.00%	0
30	335.4	Hydrants	2,288	0.00%	0	2,288	0.00%	0	4,051	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	1,018	0.00%	0	1,018	0.00%	0	1,018	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	7,183	0.00%	0	7,183	0.00%	0	7,183	0.00%	0
36	340.5	Office Furniture & Equipment	2,599	0.00%	0	2,599	0.00%	0	2,599	0.00%	0
37	340.51	Computer Equipment	1,328	0.00%	0	10,242	0.00%	0	28,975	0.00%	0
38	341.5	Transportation Equipment	1,046	0.00%	0	1,046	0.00%	0	1,046	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	608	0.00%	0	608	0.00%	0	608	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	3,014	0.00%	0	3,013	0.00%	0	3,013	0.00%	0
46		TOTAL	<u>409,754</u>		<u>0</u>	<u>472,435</u>		<u>0</u>	<u>564,683</u>		<u>0</u>
		Total Land and Land Rights	<u>2,960</u>		<u>0</u>	<u>2,960</u>		<u>0</u>	<u>2,960</u>		<u>0</u>

Schedule of Water Plant in Service By Primary Account

Test Year Average balance
 Arredondo Estates/Farms
 Docket No. 060368-W5
 Test Year Ending 12/31/05
 Historical [X] Projected []

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	3,028	3,028	3,028	3,028	3,028	3,028	3,028	3,028	3,028	3,028	3,028	3,028	3,028	3,028
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198
13	310.2	Power Generation Equipment	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068
14	311.2	Pumping Equipment	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960
18	304.3	Structures & Improvements	23,456	23,456	23,456	23,456	23,457	23,457	23,457	23,457	29,756	29,756	31,761	31,761	40,382	27,005
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046
26	330.4	Distr. Reservoirs & Standpipes	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803
27	331.4	Transm. & Distribution Mains	83,636	83,636	83,636	86,478	92,323	92,323	92,323	92,323	92,323	92,323	92,323	92,323	92,323	89,869
28	333.4	Services	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448
29	334.4	Meters & Meter Installations	65,787	65,787	65,787	68,250	68,250	68,250	68,250	68,250	68,250	68,250	68,250	68,250	66,637	67,558
30	335.4	Hydrants	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	7,183	7,183	7,183	7,183	7,183	7,183	7,183	7,183	7,183	7,183	7,183	7,183	7,183	7,183
36	340.5	Office Furniture & Equipment	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	608	608	608	608	608	608	608	608	608	608	608	608	608	608
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014
46		TOTAL	395,634	395,634	395,634	400,939	406,785	406,785	406,785	406,785	413,084	413,084	415,089	415,089	422,097	407,186
47		Subtotal Land & Land Rights	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960

Schedule of Water Plant in Service By Primary Account

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	3,028	3,028	3,028	3,028	3,028	3,028	3,028	3,028	3,028	3,028	3,028	3,028	3,028	3,028
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198
13	310.2	Power Generation Equipment	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068
14	311.2	Pumping Equipment	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960
18	304.3	Structures & Improvements	25,068	25,068	25,068	25,068	25,068	25,068	25,068	25,068	31,367	31,367	31,760	31,760	40,382	28,245
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046
26	330.4	Distr. Reservoirs & Standpipes	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803
27	331.4	Transm. & Distribution Mains	83,636	83,636	83,636	86,478	92,323	92,323	92,323	92,323	92,323	92,323	92,323	92,323	92,323	89,869
28	333.4	Services	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448
29	334.4	Meters & Meter Installations	65,787	65,787	65,787	68,250	68,250	68,250	68,250	68,250	68,250	68,250	68,250	68,250	66,637	67,558
30	335.4	Hydrants	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	7,183	7,183	7,183	7,183	7,183	7,183	7,183	7,183	7,183	7,183	7,183	7,183	7,183	7,183
36	340.5	Office Furniture & Equipment	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	649	4,274	5,401	6,946	1,328
38	341.5	Transportation Equipment	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	608	608	608	608	608	608	608	608	608	608	608	608	608	608
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014
46		TOTAL	397,246	397,246	397,246	402,551	408,396	408,396	408,396	408,396	414,695	415,344	419,362	420,489	429,043	409,754
47		Subtotal Land & Land Rights	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960

Schedule of Water Plant in Service By Primary Account

Test Year Average balance
 Arredondo Estates/Farms
 Docket No. 060368-WS
 Schedule Year Ending 12/31/06
 Historical [] Projected [X]

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	3,028	10,036	10,036	10,036	10,036	10,036	10,036	10,036	10,036	10,036	10,036	10,036	10,036	9,497
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198
13	310.2	Power Generation Equipment	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068
14	311.2	Pumping Equipment	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960
18	304.3	Structures & Improvements	40,382	40,382	40,382	40,382	40,382	40,382	40,382	40,382	40,382	40,382	40,382	40,382	40,382	40,382
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	30,318
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046
26	330.4	Distr. Reservoirs & Standpipes	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803
27	331.4	Transm. & Distribution Mains	92,323	113,541	113,544	113,544	113,544	113,544	115,467	115,467	115,467	117,390	117,390	117,390	119,313	113,687
28	333.4	Services	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448
29	334.4	Meters & Meter Installations	66,637	68,425	68,429	68,429	68,429	68,429	76,217	76,217	76,217	84,005	84,005	84,005	91,793	75,480
30	335.4	Hydrants	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	7,183	7,183	7,183	7,183	7,183	7,183	7,183	7,183	7,183	7,183	7,183	7,183	7,183	7,183
36	340.5	Office Furniture & Equipment	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599
37	340.51	Computer Equipment	6,946	6,946	6,946	7,550	7,550	10,014	10,457	10,457	10,457	10,457	10,457	10,457	24,457	10,242
38	341.5	Transportation Equipment	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	608	608	608	608	608	608	608	608	608	608	608	608	608	608
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	3,014	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013
46		TOTAL	429,043	459,057	459,064	459,668	459,668	462,132	472,286	472,286	472,286	481,997	481,997	481,997	550,169	472,435
47		Subtotal Land & Land Rights	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960

Schedule of Water Plant in Service By Primary Account

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	10,036	10,036	10,036	10,036	10,036	10,036	10,036	10,036	10,036	10,036	10,036	10,036	10,036	10,036
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198
13	310.2	Power Generation Equipment	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068
14	311.2	Pumping Equipment	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960
18	304.3	Structures & Improvements	40,382	40,382	40,382	40,576	40,576	40,576	40,770	40,770	40,770	40,964	40,964	40,964	41,158	40,710
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	71,359	71,359	71,359	71,359	71,359	71,359	71,359	71,359	71,359	71,359	71,359	71,359	71,359	71,359
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046
26	330.4	Distr. Reservoirs & Standpipes	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803
27	331.4	Transm. & Distribution Mains	119,313	119,313	119,313	121,541	121,541	121,541	123,769	123,769	123,769	125,997	125,997	125,997	128,225	123,084
28	333.4	Services	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448
29	334.4	Meters & Meter Installations	91,793	91,793	91,793	93,042	93,042	93,042	94,291	94,291	94,291	95,540	95,540	95,540	96,789	93,906
30	335.4	Hydrants	2,288	2,288	2,288	3,330	3,330	3,330	4,372	4,372	4,372	5,414	5,414	5,414	6,456	4,051
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	7,183	7,183	7,183	7,183	7,183	7,183	7,183	7,183	7,183	7,183	7,183	7,183	7,183	7,183
36	340.5	Office Furniture & Equipment	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599
37	340.51	Computer Equipment	24,457	24,943	25,584	26,805	27,786	28,562	29,336	29,931	30,462	31,419	31,930	32,420	33,042	28,975
38	341.5	Transportation Equipment	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	608	608	608	608	608	608	608	608	608	608	608	608	608	608
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013
46		TOTAL	550,169	550,655	551,296	557,230	558,211	562,269	567,756	568,351	568,882	574,552	575,063	575,553	580,888	564,683
47		Subtotal Land & Land Rights	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance
 Arredondo Estates/Farms
 Docket No. 060368-WS

Schedule: A-6
 Page: 1 of 5
 Preparer: Robert M. Griffin

Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

Explanation: Provide the Average Sewer Plant in Service by Primary Account and the calculation of the Average Non-Used and Useful Plant in Service

Line No.	Acct No.	Account Name	(1) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Useful Adjusted	(5) Adjusted Balance	(6) Non-Used & Useful %	(7) Useful Amount	(8) Adjusted Balance	(9) Non-Used & Useful %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	4,172	0.00%	0	4,172	0.00%	0	4,172	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	81,199	0.00%	0	94,271	0.00%	0	193,881	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	2,135	0.00%	0	2,135	0.00%	0	2,135	0.00%	0
13	364.2	Flow Measuring Devices	635	0.00%	0	635	0.00%	0	635	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	23,795	0.00%	0	50,839	0.00%	0	67,355	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	7,232	0.00%	0	7,232	0.00%	0	7,232	0.00%	0
25	354.4	Structures & Improvements	14,104	0.00%	0	23,017	0.00%	0	44,829	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	101,444	0.00%	0	101,444	0.00%	0	101,444	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	663	0.00%	0	663	0.00%	0	663	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	1,257	0.00%	0	1,257	0.00%	0	1,257	0.00%	0
54	390.71	Computer Equipment	775	0.00%	0	5,978	0.00%	0	16,910	0.00%	0
55	391.7	Transportation Equipment	417	0.00%	0	417	0.00%	0	417	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	311	0.00%	0	311	0.00%	0	311	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	44,132	0.00%	0	44,132	0.00%	0	44,132	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	1,557	0.00%	0	1,557	0.00%	0	1,557	0.00%	0
63		TOTAL	<u>283,828</u>		<u>0</u>	<u>338,060</u>		<u>0</u>	<u>486,931</u>		<u>0</u>
64		Total Land and Land Rights	<u>7,232</u>		<u>0</u>	<u>7,232</u>		<u>0</u>	<u>7,232</u>		<u>0</u>

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Arredondo Estates/Farms

Docket No. 060368-W5

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

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	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	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172
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	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135
13	364.2	Flow Measuring Devices	635	635	635	635	635	635	635	635	635	635	635	635	635	635
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	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	49,604	23,795
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	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232
25	354.4	Structures & Improvements	13,727	13,727	13,727	13,727	13,727	13,727	13,727	14,706	14,706	14,706	14,706	14,706	13,727	14,104
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	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444
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	663	663	663	663	663	663	663	663	663	663	663	663	663	663
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	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	417	417	417	417	417	417	417	417	417	417	417	417	417	417
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	311	311	311	311	311	311	311	311	311	311	311	311	311	311
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	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132
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	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557
63		TOTAL	280,525	280,525	280,525	280,525	280,525	280,525	280,525	281,504	281,504	281,504	281,504	281,504	308,485	283,052
64		Subtotal Land & Land Rights	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232

Schedule of Sewer Plant in Service By Primary Account
 Test Year Average balance
 Arredondo Estates/Farms
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Florida Public Service Commission
 Schedule: A-6
 Page: 3 of 5
 Preparer: Robert M. Griffin

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

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	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	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172
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	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135
13	364.2	Flow Measuring Devices	635	635	635	635	635	635	635	635	635	635	635	635	635	635
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	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	49,604	23,795
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	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232
25	354.4	Structures & Improvements	13,727	13,727	13,727	13,727	13,727	13,727	13,727	13,727	14,706	14,706	14,706	14,706	13,727	14,104
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	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444
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	663	663	663	663	663	663	663	663	663	663	663	663	663	663
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	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	379	2,494	3,152	4,054	775
55	391.7	Transportation Equipment	417	417	417	417	417	417	417	417	417	417	417	417	417	417
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	311	311	311	311	311	311	311	311	311	311	311	311	311	311
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	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132
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	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557
63		TOTAL	280,525	280,525	280,525	280,525	280,525	280,525	280,525	281,504	281,504	281,883	283,998	284,656	312,539	283,828
64		Subtotal Land & Land Rights	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance
 Arredondo Estates/Farms
 Docket No. 060368-WS
 Schedule Year Ending 12/31/06
 Historical [] Projected [X]

Florida Public Service Commission

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	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	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172
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	81,199	81,199	81,199	81,199	81,199	81,199	88,485	88,485	88,485	95,771	95,771	95,771	185,557	94,271
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135
13	364.2	Flow Measuring Devices	635	635	635	635	635	635	635	635	635	635	635	635	635	635
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	49,604	49,604	49,604	49,604	49,604	49,604	49,604	49,604	49,604	49,604	49,604	49,604	65,658	50,839
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	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232
25	354.4	Structures & Improvements	13,727	13,727	13,727	13,727	13,727	13,727	23,727	23,727	23,727	33,727	33,727	33,727	44,501	23,017
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	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444
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	663	663	663	663	663	663	663	663	663	663	663	663	663	663
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	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257
54	390.71	Computer Equipment	4,054	4,054	4,054	4,406	4,406	5,844	6,103	6,103	6,103	6,103	6,103	6,103	14,273	5,978
55	391.7	Transportation Equipment	417	417	417	417	417	417	417	417	417	417	417	417	417	417
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	311	311	311	311	311	311	311	311	311	311	311	311	311	311
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	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132
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	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557
63		TOTAL	312,539	312,539	312,539	312,891	312,891	314,329	331,874	331,874	331,874	349,160	349,160	349,160	473,944	338,060
64		Subtotal Land & Land Rights	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Arredondo Estates/Farms

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	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	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172
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	185,557	185,557	185,557	190,476	190,476	190,476	195,395	195,395	195,395	200,314	200,314	200,314	205,233	193,881
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135
13	364.2	Flow Measuring Devices	635	635	635	635	635	635	635	635	635	635	635	635	635	635
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	65,658	65,658	65,658	66,661	66,661	66,661	67,664	67,664	67,664	68,667	68,667	68,667	69,670	67,355
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	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232
25	354.4	Structures & Improvements	44,501	44,501	44,501	44,695	44,695	44,695	44,889	44,889	44,889	45,083	45,083	45,083	45,277	44,829
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	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444
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	663	663	663	663	663	663	663	663	663	663	663	663	663	663
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	390.5	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	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257
54	390.71	Computer Equipment	14,273	14,557	14,931	15,643	16,216	16,669	17,120	17,468	17,778	18,337	18,635	18,921	19,284	16,910
55	391.7	Transportation Equipment	417	417	417	417	417	417	417	417	417	417	417	417	417	417
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	311	311	311	311	311	311	311	311	311	311	311	311	311	311
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	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132
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	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557
63		TOTAL	473,944	474,228	474,602	481,430	482,003	482,456	489,023	489,371	489,681	496,356	496,654	496,940	503,419	486,931
64		Subtotal Land & Land Rights	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

Schedule: A-7
 Page: 1 of 1
 Preparer: Robert M. Griffin

Explanation: Provide a summary of the items included in non-used and useful plant for the year. Provide additional support schedules, if necessary.

(1) Line No.	(2) Description	(3) Intermediate Year 2006		(5) Projected Rate Year 2007		(9) Supporting Schedules
		(4) Adjusted Balance	Adjusted Balance	(6) Adjusted Balance	Adjusted Balance	
Water						
1	Plant in Service	0	0	0	0	A-5
2	Land	0	0	0	0	A-5
3	Less: Accumulated Depreciation	0	0	0	0	A-9
4	Less: CIAC	0	0	0	0	A-12
5	Accumulated Amort. of CIAC	0	0	0	0	A-14
6	Less: Advances for Construction	0	0	0	0	A-16
7	Other (Explain)		0		0	
8	TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Sewer						
9	Plant in Service	0	0	0	0	A-6
10	Land	0	0	0	0	A-6
11	Less: Accumulated Depreciation	0	0	0	0	A-10
12	Less: CIAC	0	0	0	0	A-12
13	Accumulated Amort. Of CIAC	0	0	0	0	A-14
14	Less: Advances for Construction	0	0	0	0	A-16
15	Other (Explain)		0		0	
16	TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

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

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: A-8

Docket No. 060368-WS

Page: 1 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/92 Balance		
	1993		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/93 Balance		0
	1994		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/94 Balance		0
	1995		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/95 Balance	138,380	104,352
	1996		
14	Additions	14,259	7,851
15	Retirements	(10,402)	(3,594)
16	Adjustments	0	2,040
17	12/31/96 Balance	142,237	110,649
	1997		
18	Additions	14,429	8,831
19	Retirements	(16,336)	1,979
20	Adjustments	0	0
21	12/31/97 Balance	140,330	121,459
	1998		
22	Additions	15,161	10,169
23	Retirements	(1,194)	0
24	Adjustments	0	0
25	12/31/98 Balance	154,297	131,628
	1999		
26	Additions	14,900	10,171
27	Retirements	0	0
28	Adjustments	0	0
29	12/31/99 Balance	169,197	141,799

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

Florida Public Service Commission

Arredondo Estates/Farms
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	15,476	10,358
31	Retirements	0	0
32	Adjustments	0	0
33	12/31/00 Balance	<u>184,673</u>	<u>152,157</u>
	2001		
34	Additions	15,053	10,394
35	Retirements	(797)	(903)
36	Adjustments	0	0
37	12/31/01 Balance	<u>198,929</u>	<u>161,648</u>
	2002		
38	Additions	14,735	10,530
39	Retirements	0	(400)
40	Adjustments	0	0
41	12/31/02 Balance	<u>213,664</u>	<u>171,778</u>
	2003		
42	Additions	14,537	10,236
43	Retirements	(1,213)	(1,213)
44	Adjustments	0	0
45	12/31/03 Balance	<u>226,988</u>	<u>180,801</u>
	2004		
46	Additions	15,897	8,012
47	Retirements	0	2
48	Adjustments	0	0
49	12/31/04 Balance	<u>242,885</u>	<u>188,815</u>
	2005		
50	Additions	15,841	8,142
51	Retirements	0	(2)
52	Adjustments	(1,386)	735
53	12/31/05 Balance	<u>257,340</u>	<u>197,690</u>
	2006		
54	Additions	19,143	9,245
55	Retirements	(38,761)	(7,313)
56	Adjustments	1,753	1,023
57	12/31/06 Balance	<u>239,475</u>	<u>200,645</u>
	2007		
58	Additions	22,978	12,841
59	Retirements	(6,690)	(4,036)
60	Adjustments	4,892	2,855
61	12/31/07 Balance	<u>260,655</u>	<u>212,305</u>

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

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-9

Arredondo Estates/Farms

Page: 1 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Explanation: Provide the Average Water Accumulated Depreciation by Primary Account and the calculation of the Average Non-Used and Useful amounts.

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			(3) Adjusted Balance	(4) Non-Used & Useful %	(4) Adjusted	(5) Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	(8) Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	192	0.00%	0	425	0.00%	0	783	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	9,519	0.00%	0	9,519	0.00%	0	9,519	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	4,759	0.00%	0	5,266	0.00%	0	5,773	0.00%	0
13	310.2	Power Generation Equipment	19,106	0.00%	0	20,874	0.00%	0	22,642	0.00%	0
14	311.2	Pumping Equipment	7,944	0.00%	0	8,710	0.00%	0	8,463	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	6,863	0.00%	0	8,130	0.00%	0	9,481	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	22,460	0.00%	0	22,587	0.00%	0	8,014	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	1,701	0.00%	0	3,410	0.00%	0	5,120	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	27,999	0.00%	0	29,690	0.00%	0	31,382	0.00%	0
27	331.4	Transm. & Distribution Mains	63,061	0.00%	0	65,439	0.00%	0	67,362	0.00%	0
28	333.4	Services	16,353	0.00%	0	17,024	0.00%	0	17,694	0.00%	0
29	334.4	Meters & Meter Installations	60,697	0.00%	0	59,115	0.00%	0	49,970	0.00%	0
30	335.4	Hydrants	1,861	0.00%	0	1,911	0.00%	0	1,836	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	1,018	0.00%	0	1,019	0.00%	0	1,019	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	385	0.00%	0	641	0.00%	0	898	0.00%	0
36	340.5	Office Furniture & Equipment	2,595	0.00%	0	2,620	0.00%	0	2,620	0.00%	0
37	340.51	Computer Equipment	35	0.00%	0	977	0.00%	0	4,326	0.00%	0
38	341.5	Transportation Equipment	1,046	0.00%	0	1,046	0.00%	0	1,046	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	603	0.00%	0	609	0.00%	0	609	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	301	0.00%	0	904	0.00%	0	1,507	0.00%	0
46		TOTAL	248,499		0	259,918		0	250,066		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

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

Schedule: A-9
 Page: 2 of 5
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	138	144	150	157	163	169	176	182	188	195	201	207	213	176
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	4,506	4,544	4,581	4,619	4,657	4,695	4,733	4,771	4,808	4,846	4,884	4,922	4,960	4,733
13	310.2	Power Generation Equipment	18,222	18,369	18,517	18,664	18,811	18,959	19,106	19,253	19,401	19,548	19,695	19,843	19,990	19,106
14	311.2	Pumping Equipment	7,561	7,624	7,688	7,752	7,816	7,880	7,944	8,007	8,071	8,135	8,199	8,263	8,327	7,944
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	6,391	6,443	6,496	6,548	6,600	6,652	6,704	6,757	6,822	6,887	6,954	7,020	7,104	6,721
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	21,670	21,801	21,933	22,065	22,197	22,329	22,460	22,592	22,724	22,856	22,988	23,119	23,251	22,460
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	847	968	1,089	1,210	1,331	1,452	1,573	1,694	1,815	1,936	2,057	2,178	2,299	1,573
26	330.4	Distr. Reservoirs & Standpipes	27,153	27,294	27,435	27,576	27,717	27,858	27,999	28,140	28,281	28,422	28,563	28,704	28,845	27,999
27	331.4	Transm. & Distribution Mains	61,890	62,074	62,257	62,447	62,649	62,851	63,054	63,256	63,458	63,661	63,863	64,065	64,268	63,061
28	333.4	Services	16,018	16,074	16,130	16,185	16,241	16,297	16,353	16,409	16,465	16,521	16,577	16,632	16,688	16,353
29	334.4	Meters & Meter Installations	58,712	59,116	59,521	59,937	60,353	60,770	61,186	61,603	62,019	62,435	62,851	63,267	63,683	60,975
30	335.4	Hydrants	1,835	1,840	1,845	1,850	1,854	1,859	1,864	1,869	1,873	1,878	1,883	1,888	1,892	1,864
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	1,011	1,015	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,017
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	257	278	299	321	342	363	385	406	428	449	470	492	513	385
36	340.5	Office Furniture & Equipment	2,512	2,534	2,555	2,577	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,582
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	584	589	594	599	604	608	608	608	608	608	608	608	608	603
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	239,871	241,273	242,674	244,090	245,518	246,925	248,327	249,729	251,144	252,281	253,419	254,556	255,711	248,117
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

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

Schedule: A-9
 Page: 3 of 5
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	138	147	156	165	174	183	192	201	210	219	228	237	246	192
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	4,506	4,548	4,590	4,633	4,675	4,717	4,759	4,802	4,844	4,886	4,928	4,971	5,013	4,759
13	310.2	Power Generation Equipment	18,222	18,369	18,517	18,664	18,811	18,959	19,106	19,253	19,401	19,548	19,695	19,843	19,990	19,106
14	311.2	Pumping Equipment	7,561	7,624	7,688	7,752	7,816	7,880	7,944	8,007	8,071	8,135	8,199	8,263	8,327	7,944
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	6,391	6,466	6,540	6,615	6,689	6,764	6,839	6,913	7,006	7,100	7,194	7,289	7,409	6,863
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	21,670	21,801	21,933	22,065	22,197	22,329	22,460	22,592	22,724	22,856	22,988	23,119	23,251	22,460
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	847	989	1,132	1,274	1,416	1,559	1,701	1,843	1,986	2,128	2,270	2,413	2,555	1,701
26	330.4	Distr. Reservoirs & Standpipes	27,153	27,294	27,435	27,576	27,717	27,858	27,999	28,140	28,281	28,422	28,563	28,704	28,844	27,999
27	331.4	Transm. & Distribution Mains	61,890	62,074	62,257	62,447	62,649	62,851	63,054	63,256	63,458	63,661	63,863	64,065	64,268	63,061
28	333.4	Services	16,018	16,074	16,130	16,185	16,241	16,297	16,353	16,409	16,465	16,521	16,577	16,633	16,688	16,353
29	334.4	Meters & Meter Installations	58,712	59,034	59,357	59,691	60,026	60,360	60,694	61,029	61,363	61,698	62,032	62,367	62,693	60,697
30	335.4	Hydrants	1,835	1,839	1,844	1,848	1,852	1,856	1,861	1,865	1,869	1,873	1,878	1,882	1,886	1,861
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	1,011	1,015	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,018
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	257	278	299	321	342	363	385	406	428	449	470	492	513	385
36	340.5	Office Furniture & Equipment	2,512	2,534	2,555	2,577	2,599	2,620	2,620	2,620	2,620	2,620	2,620	2,620	2,620	2,595
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	9	68	143	240	35
38	341.5	Transportation Equipment	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	584	589	594	599	604	609	609	609	609	609	609	609	609	603
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	50	100	151	201	251	301	352	402	452	502	553	603	301
46		TOTAL	239,871	241,291	242,712	244,146	245,594	247,041	248,462	249,882	251,322	252,770	254,270	255,785	257,340	248,499
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
 Arredondo Estates/Farms
 Docket No. 060368-WS
 Schedule Year Ending 12/31/06
 Historical [] Projected [X]

Schedule: A-9
 Page: 4 of 5
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	246	276	306	335	365	395	425	455	485	515	544	574	604	425
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	5,013	5,055	5,097	5,140	5,182	5,224	5,266	5,309	5,351	5,393	5,435	5,478	5,520	5,266
13	310.2	Power Generation Equipment	19,990	20,137	20,285	20,432	20,579	20,727	20,874	21,021	21,169	21,316	21,463	21,611	21,758	20,874
14	311.2	Pumping Equipment	8,327	8,391	8,454	8,518	8,582	8,646	8,710	8,774	8,838	8,901	8,965	9,029	9,093	8,710
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	7,409	7,529	7,649	7,769	7,889	8,010	8,130	8,250	8,370	8,490	8,610	8,730	8,851	8,130
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	23,251	23,383	23,515	23,647	23,778	23,910	24,042	24,174	24,306	24,437	24,569	24,701	5,916	22,587
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	2,555	2,697	2,840	2,982	3,124	3,267	3,409	3,551	3,694	3,836	3,979	4,123	4,266	3,410
26	330.4	Distr. Reservoirs & Standpipes	28,844	28,985	29,126	29,267	29,408	29,549	29,690	29,831	29,972	30,113	30,254	30,395	30,536	29,690
27	331.4	Transm. & Distribution Mains	64,268	64,516	64,765	65,014	65,263	65,512	65,761	66,010	66,259	66,508	66,757	67,006	67,255	65,439
28	333.4	Services	16,688	16,744	16,800	16,856	16,912	16,968	17,024	17,080	17,135	17,191	17,247	17,303	17,359	17,024
29	334.4	Meters & Meter Installations	62,693	63,028	63,364	63,699	64,034	64,370	64,705	65,041	65,376	65,712	66,047	66,383	66,718	65,115
30	335.4	Hydrants	1,886	1,890	1,894	1,898	1,902	1,906	1,910	1,914	1,918	1,922	1,926	1,930	1,934	1,911
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	513	534	556	577	598	620	641	663	684	705	727	748	769	641
36	340.5	Office Furniture & Equipment	2,620	2,620	2,620	2,620	2,620	2,620	2,620	2,620	2,620	2,620	2,620	2,620	2,620	2,620
37	340.51	Computer Equipment	240	336	433	538	643	748	853	957	1,062	1,167	1,272	1,377	1,482	977
38	341.5	Transportation Equipment	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	609	609	609	609	609	609	609	609	609	609	609	609	609	609
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	603	653	703	753	804	854	904	954	1,005	1,055	1,105	1,155	1,205	904
46		TOTAL	257,340	258,971	260,602	262,241	263,880	265,519	267,158	268,807	270,446	272,085	273,724	275,363	277,002	259,918
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	604	634	664	694	724	753	783	813	843	873	903	933	962	783
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519	9,519
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	5,520	5,562	5,604	5,647	5,689	5,731	5,773	5,816	5,858	5,900	5,942	5,985	6,027	5,773
13	310.2	Power Generation Equipment	21,758	21,905	22,053	22,200	22,347	22,495	22,642	22,789	22,937	23,084	23,231	23,379	23,526	22,642
14	311.2	Pumping Equipment	9,093	9,157	9,221	9,284	9,348	7,710	7,790	7,870	7,950	8,030	8,110	8,190	8,270	8,463
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	8,851	8,971	9,091	9,156	9,276	9,397	9,462	9,584	9,705	9,771	9,893	10,014	10,081	9,481
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	5,916	6,265	6,615	6,965	7,314	7,664	8,014	8,363	8,713	9,063	9,412	9,762	10,112	8,014
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	4,266	4,409	4,551	4,693	4,836	4,978	5,120	5,263	5,405	5,547	5,690	5,832	5,974	5,120
26	330.4	Distr. Reservoirs & Standpipes	30,536	30,677	30,818	30,959	31,100	31,241	31,382	31,523	31,664	31,805	31,946	32,087	32,228	31,382
27	331.4	Transm. & Distribution Mains	66,218	66,480	66,741	66,736	67,002	67,269	67,268	67,539	67,810	67,814	68,091	68,367	68,376	67,362
28	333.4	Services	17,359	17,415	17,471	17,527	17,583	17,638	17,694	17,750	17,806	17,862	17,918	17,974	18,030	17,694
29	334.4	Meters & Meter Installations	48,635	49,084	49,534	49,158	49,614	50,070	49,700	50,162	50,624	50,260	50,728	51,196	50,839	49,970
30	335.4	Hydrants	1,937	1,941	1,945	1,869	1,875	1,881	1,806	1,814	1,822	1,749	1,759	1,769	1,698	1,836
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	769	791	812	834	855	876	898	919	940	962	983	1,005	1,026	898
36	340.5	Office Furniture & Equipment	2,620	2,620	2,620	2,620	2,620	2,620	2,620	2,620	2,620	2,620	2,620	2,620	2,620	2,620
37	340.51	Computer Equipment	1,993	2,339	2,694	3,067	3,453	3,849	4,257	4,673	5,096	5,532	5,975	6,426	6,885	4,326
38	341.5	Transportation Equipment	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	609	609	609	609	609	609	609	609	609	609	609	609	609	609
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	1,205	1,256	1,306	1,356	1,406	1,457	1,507	1,557	1,607	1,657	1,708	1,758	1,808	1,507
46		TOTAL	239,475	241,700	243,935	244,957	247,236	247,824	248,911	251,249	253,594	254,724	257,103	259,490	260,655	250,066
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account
 Test Year Average balance
 Arredondo Estates/Farms
 Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-10
 Page: 1 of 5
 Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			(3) Adjusted Balance	(4) Non-Used & Useful %	(4) Adjusted	(5) Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	(8) Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	158	0.00%	0	313	0.00%	0	467	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	64,183	0.00%	0	65,305	0.00%	0	65,639	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	1,864	0.00%	0	1,926	0.00%	0	1,988	0.00%	0
13	364.2	Flow Measuring Devices	635	0.00%	0	635	0.00%	0	635	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	5,236	0.00%	0	5,879	0.00%	0	3,305	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	12,826	0.00%	0	13,420	0.00%	0	14,478	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	101,966	0.00%	0	102,010	0.00%	0	102,010	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	666	0.00%	0	667	0.00%	0	667	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	1,244	0.00%	0	1,266	0.00%	0	1,266	0.00%	0
54	390.71	Computer Equipment	21	0.00%	0	570	0.00%	0	2,525	0.00%	0
55	391.7	Transportation Equipment	417	0.00%	0	417	0.00%	0	417	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	311	0.00%	0	311	0.00%	0	311	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	2,574	0.00%	0	6,988	0.00%	0	11,401	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	1,328	0.00%	0	1,550	0.00%	0	1,562	0.00%	0
63		TOTAL	193,430		0	201,256		0	206,671		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

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

Schedule: A-10
 Page: 2 of 5
 Preparer: Robert M. Griffin

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 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	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	81	93	104	116	127	139	151	162	174	185	197	208	220	151
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	63,168	63,337	63,506	63,675	63,844	64,013	64,183	64,352	64,521	64,690	64,859	65,028	65,198	64,183
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	1,833	1,838	1,843	1,848	1,853	1,859	1,864	1,869	1,874	1,879	1,884	1,889	1,894	1,864
13	364.2	Flow Measuring Devices	635	635	635	635	635	635	635	635	635	635	635	635	635	635
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	4,961	5,006	5,051	5,096	5,141	5,186	5,231	5,276	5,321	5,366	5,411	5,457	5,560	5,236
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	12,568	12,610	12,652	12,695	12,737	12,779	12,822	12,867	12,912	12,958	13,003	13,048	13,091	12,826
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	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444
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	663	663	663	663	663	663	663	663	663	663	663	663	663	663
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	1,193	1,203	1,214	1,224	1,235	1,245	1,256	1,257	1,257	1,257	1,257	1,257	1,257	1,240
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	417	417	417	417	417	417	417	417	417	417	417	417	417	417
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	311	311	311	311	311	311	311	311	311	311	311	311	311	311
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	368	736	1,103	1,471	1,839	2,207	2,574	2,942	3,310	3,678	4,045	4,413	4,781	2,574
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	1,173	1,198	1,224	1,250	1,276	1,302	1,328	1,354	1,380	1,406	1,432	1,458	1,484	1,328
63		TOTAL	188,813	189,491	190,168	190,846	191,523	192,201	192,878	193,550	194,220	194,890	195,560	196,230	196,955	192,871
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
 Arredondo Estates/Farms
 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	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	81	94	107	120	133	145	158	171	184	197	210	223	235	158
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	63,168	63,337	63,506	63,675	63,844	64,014	64,183	64,352	64,521	64,690	64,859	65,029	65,198	64,183
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	1,833	1,838	1,843	1,849	1,854	1,859	1,864	1,869	1,874	1,880	1,885	1,890	1,895	1,864
13	364.2	Flow Measuring Devices	635	635	635	635	635	635	635	635	635	635	635	635	635	635
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	4,961	5,006	5,051	5,096	5,141	5,186	5,231	5,276	5,321	5,366	5,411	5,457	5,502	5,236
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	12,568	12,610	12,652	12,695	12,737	12,779	12,822	12,867	12,912	12,958	13,003	13,049	13,091	12,826
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	101,444	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	101,966
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	663	667	667	667	667	667	667	667	667	667	667	667	667	666
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	1,193	1,203	1,214	1,224	1,235	1,245	1,256	1,266	1,266	1,266	1,266	1,266	1,266	1,244
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	5	40	84	140	21
55	391.7	Transportation Equipment	417	417	417	417	417	417	417	417	417	417	417	417	417	417
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	311	311	311	311	311	311	311	311	311	311	311	311	311	311
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	368	736	1,103	1,471	1,839	2,207	2,574	2,942	3,310	3,678	4,045	4,413	4,781	2,574
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	1,173	1,198	1,224	1,250	1,276	1,302	1,328	1,354	1,380	1,406	1,432	1,458	1,484	1,328
63		TOTAL	188,813	190,062	190,741	191,420	192,099	192,777	193,456	194,138	194,809	195,486	196,192	196,907	197,690	193,430
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
 Arredondo Estates/Farms
 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	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	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	235	248	261	274	287	300	313	325	338	351	364	377	390	313
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	65,198	65,367	65,536	65,705	65,874	66,043	65,181	65,365	65,550	64,702	64,902	65,101	64,441	65,305
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	1,895	1,900	1,905	1,910	1,916	1,921	1,926	1,931	1,936	1,941	1,947	1,952	1,957	1,926
13	364.2	Flow Measuring Devices	635	635	635	635	635	635	635	635	635	635	635	635	635	635
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	5,560	5,663	5,767	5,870	5,973	6,077	6,180	6,283	6,387	6,490	6,593	6,697	2,887	5,879
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	13,091	13,133	13,175	13,218	13,260	13,302	13,376	13,449	13,522	13,626	13,730	13,834	13,745	13,420
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	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010
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	667	667	667	667	667	667	667	667	667	667	667	667	667	667
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	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266
54	390.71	Computer Equipment	140	196	253	314	375	456	541	626	710	795	880	965	1,163	570
55	391.7	Transportation Equipment	417	417	417	417	417	417	417	417	417	417	417	417	417	417
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	311	311	311	311	311	311	311	311	311	311	311	311	311	311
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	4,781	5,149	5,517	5,884	6,252	6,620	6,988	7,355	7,723	8,091	8,459	8,826	9,194	6,988
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	1,484	1,510	1,536	1,562	1,562	1,562	1,562	1,562	1,562	1,562	1,562	1,562	1,562	1,550
63		TOTAL	197,690	198,473	199,256	200,043	200,805	201,587	201,371	202,203	203,034	202,865	203,742	204,619	200,645	201,256
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
 Arredondo Estates/Farms
 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	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	390	403	416	428	441	454	467	480	493	506	518	531	544	467
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	64,441	64,827	65,214	64,905	65,301	65,698	65,399	65,806	66,214	65,925	66,342	66,759	66,481	65,639
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	1,957	1,962	1,967	1,972	1,978	1,983	1,988	1,993	1,998	2,003	2,009	2,014	2,019	1,988
13	364.2	Flow Measuring Devices	635	635	635	635	635	635	635	635	635	635	635	635	635	635
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	2,887	3,024	3,161	3,053	3,192	3,331	3,225	3,366	3,507	3,403	3,546	3,689	3,587	3,305
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	13,745	13,882	14,020	14,101	14,239	14,377	14,459	14,598	14,736	14,819	14,958	15,097	15,181	14,478
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	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010
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	667	667	667	667	667	667	667	667	667	667	667	667	667	667
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	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266
54	390.71	Computer Equipment	1,163	1,365	1,573	1,790	2,015	2,247	2,484	2,727	2,974	3,229	3,487	3,750	4,018	2,525
55	391.7	Transportation Equipment	417	417	417	417	417	417	417	417	417	417	417	417	417	417
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	311	311	311	311	311	311	311	311	311	311	311	311	311	311
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	9,194	9,562	9,930	10,297	10,665	11,033	11,401	11,769	12,136	12,504	12,872	13,240	13,607	11,401
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	1,562	1,562	1,562	1,562	1,562	1,562	1,562	1,562	1,562	1,562	1,562	1,562	1,562	1,562
63		TOTAL	200,645	201,894	203,147	203,415	204,699	205,990	206,291	207,606	208,925	209,256	210,600	211,948	212,305	206,671
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

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

Line No.	(1) Description	(2)	(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	Adjustments		
4	12/31/93 Balance	<hr/>	<hr/> 0
	1994		
5	Additions		
6	Adjustments		
7	12/31/94 Balance	<hr/>	<hr/> 0
	1995		
8	Additions		
9	Adjustments		
10	12/31/95 Balance	<hr/> 69,350	<hr/> 77,430
	1996		
11	Additions	1,320	0
12	Adjustments	0	0
13	12/31/96 Balance	<hr/> 70,670	<hr/> 77,430
	1997		
14	Additions	1,760	0
15	Adjustments	(58,274)	(77,430)
16	12/31/97 Balance	<hr/> 14,156	<hr/> 0
	1998		
17	Additions	1,760	
18	Adjustments	0	
19	12/31/98 Balance	<hr/> 15,916	<hr/> 0
	1999		
20	Additions	0	
21	Adjustments	0	
22	12/31/99 Balance	<hr/> 15,916	<hr/> 0

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

Florida Public Service Commission

Arredondo Estates/Farms

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	15,916	0
	2001		
26	Additions	0	0
27	Adjustments	0	0
28	12/31/01 Balance	15,916	0
	2002		
29	Additions	0	0
30	Adjustments	0	0
31	12/31/02 Balance	15,916	0
	2003		
32	Additions	0	0
33	Adjustments	0	0
34	12/31/03 Balance	15,916	0
	2004		
35	Additions	0	0
36	Adjustments	0	0
37	12/31/04 Balance	15,916	0
	2005		
38	Additions	110	0
39	Adjustments	(110)	0
40	12/31/05 Balance	15,916	0
	2006		
41	Additions	330	0
42	Adjustments	0	0
43	12/31/06 Balance	16,246	0
	2007		
44	Additions	220	0
45	Adjustments	0	0
46	12/31/07 Balance	16,466	0

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

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Arredondo Estates/Farms

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Schedule: A-12

Page: 1 of 5

Preparer: Robert M. Griffin

Explanation: Provide the average CIAC balances by classification and Non-Used & useful calculations.
If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

Line No.	(1) Description	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
		Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
WATER										
Cash CIAC:										
1	Water Treatment Equipment	5,191	0.00%	0	5,191	0.00%	0	5,191	0.00%	0
2	Meter Fees	10,725	0.00%	0	10,826	0.00%	0	11,148	0.00%	0
3	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash CIAC	15,916		0	16,017		0	16,339		0
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property CIAC	0		0	0		0	0		0
12	Total Water CIAC	15,916		0	16,017		0	16,339		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash CIAC	0		0	0		0	0		0
Property CIAC:										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
 Arredondo Estates/Farms
 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	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191
2	Meter Fees	10,725	10,725	10,725	10,725	10,725	10,725	10,725	10,725	10,725	10,725	10,725	10,725	10,725	10,725
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	15,916	15,916	15,916	15,916	15,916	15,916	15,916	15,916	15,916	15,916	15,916	15,916	15,916	15,916
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	15,916	15,916	15,916	15,916	15,916	15,916	15,916	15,916	15,916	15,916	15,916	15,916	15,916	15,916
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Contributions in Aid of Construction By Classification
 Test Year Average balance
 Arredondo Estates/Farms
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Florida Public Service Commission
 Schedule: A-12
 Page: 3 of 5
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191
2	Meter Fees	10,725	10,725	10,725	10,725	10,725	10,725	10,725	10,725	10,725	10,725	10,725	10,725	10,725	10,725
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	15,916	15,916	15,916	15,916	15,916	15,916	15,916	15,916	15,916	15,916	15,916	15,916	15,916	15,916
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	15,916	15,916	15,916	15,916	15,916	15,916	15,916	15,916	15,916	15,916	15,916	15,916	15,916	15,916
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
 Arredondo Estates/Farms
 Docket No. 060368-WS
 Test Year Ending 12/31/06

Florida Public Service Commission

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 End Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191
2	Meter Fees	10,725	10,725	10,725	10,725	10,725	10,725	10,835	10,835	10,835	10,945	10,945	10,945	11,055	10,826
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	15,916	15,916	15,916	15,916	15,916	15,916	16,026	16,026	16,026	16,136	16,136	16,136	16,246	16,017
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	15,916	15,916	15,916	15,916	15,916	15,916	16,026	16,026	16,026	16,136	16,136	16,136	16,246	16,017
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Contributions in Aid of Construction By Classification
 Test Year Average balance
 Arredondo Estates/Farms
 Docket No. 060368-WS
 Test Year Ending 12/31/07

Florida Public Service Commission
 Schedule: A-12
 Page: 5 of 5
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191
2	Meter Fees	11,055	11,055	11,055	11,110	11,110	11,110	11,165	11,165	11,165	11,220	11,220	11,220	11,275	11,148
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	16,246	16,246	16,246	16,301	16,301	16,301	16,356	16,356	16,356	16,411	16,411	16,411	16,466	16,339
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	16,246	16,246	16,246	16,301	16,301	16,301	16,356	16,356	16,356	16,411	16,411	16,411	16,466	16,339
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

Arredondo Estates/Farms
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	69,350	77,430
	1996		
11	Additions	1,320	0
12	Adjustments	0	0
13	12/31/96 Balance	70,670	77,430
	1997		
14	Additions	1,760	0
15	Adjustments	(58,274)	(77,430)
16	12/31/97 Balance	14,156	0
	1998		
17	Additions	1,760	
18	Adjustments	0	
19	12/31/98 Balance	15,916	0
	1999		
20	Additions	0	
21	Adjustments	0	
22	12/31/99 Balance	15,916	0

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

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2000		
23	Additions	0	0
24	Adjustments	0	0
25	12/31/00 Balance	<u>15,916</u>	<u>0</u>
	2001		
26	Additions	0	0
27	Adjustments	0	0
28	12/31/01 Balance	<u>15,916</u>	<u>0</u>
	2002		
29	Additions	0	0
30	Adjustments	0	0
31	12/31/02 Balance	<u>15,916</u>	<u>0</u>
	2003		
32	Additions	0	0
33	Adjustments	0	0
34	12/31/03 Balance	<u>15,916</u>	<u>0</u>
	2004		
35	Additions	0	0
36	Adjustments	0	0
37	12/31/04 Balance	<u>15,916</u>	<u>0</u>
	2005		
38	Additions	110	0
39	Adjustments	(3,020)	0
40	12/31/05 Balance	<u>13,006</u>	<u>0</u>
	2006		
41	Additions	843	0
42	Adjustments	0	0
43	12/31/06 Balance	<u>13,849</u>	<u>0</u>
	2007		
44	Additions	851	0
45	Adjustments	0	0
46	12/31/07 Balance	<u>14,700</u>	<u>0</u>

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

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance
 Arredondo Estates/Farms
 Docket No. 060368-WS

Schedule: A-14
 Page: 1 of 5
 Preparer: Robert M. Griffin

Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

Explanation: Provide the average Accumulated Amortization of CIAC balances by classification and Non-Used & useful calculations.
 If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

Line No.	(1) Description	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected rate Year 2007		
		(3) Adjusted Balance	(4) Non-Used & Useful %	(4) Adjusted	(5) Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	(8) Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
WATER										
Cash										
1	Water Treatment Equipment	5,298	0.00%	0	5,512	0.00%	0	5,728	0.00%	0
2	Meter Fees	7,285	0.00%	0	7,916	0.00%	0	8,546	0.00%	0
3	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash	12,583		0	13,427		0	14,274		0
Property										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property	0		0	0		0	0		0
12	Total Water	12,583		0	13,427		0	14,274		0
SEWER										
Cash										
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash	0		0	0		0	0		0
Property										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property	0		0	0		0	0		0
28	Total Sewer	0		0	0		0	0		0

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Arredondo Estates/Farms
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Florida Public Service Commission
 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	5,191	5,209	5,227	5,245	5,263	5,280	5,298	5,316	5,334	5,352	5,370	5,388	5,406	5,298
2	Meter Fees	6,970	7,022	7,075	7,127	7,180	7,233	7,285	7,338	7,390	7,443	7,495	7,548	7,600	7,285
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	12,161	12,231	12,302	12,372	12,443	12,513	12,583	12,654	12,724	12,795	12,865	12,936	13,006	12,583
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	12,161	12,231	12,302	12,372	12,443	12,513	12,583	12,654	12,724	12,795	12,865	12,936	13,006	12,583
SEWER															
Cash															
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance
 Arredondo Estates/Farms
 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	5,191	5,209	5,227	5,245	5,263	5,280	5,298	5,316	5,334	5,352	5,370	5,388	5,406	5,298
2	Meter Fees	6,970	7,022	7,075	7,127	7,180	7,233	7,285	7,338	7,390	7,443	7,495	7,548	7,600	7,285
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	12,161	12,231	12,302	12,372	12,443	12,513	12,583	12,654	12,724	12,795	12,865	12,936	13,006	12,583
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	12,161	12,231	12,302	12,372	12,443	12,513	12,583	12,654	12,724	12,795	12,865	12,936	13,006	12,583
SEWER															
Cash															
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance
 Arredondo Estates/Farms
 Docket No. 060368-WS
 Test Year Ending 12/31/06

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

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	5,406	5,423	5,441	5,459	5,476	5,494	5,512	5,529	5,547	5,565	5,582	5,600	5,618	5,512
2	Meter Fees	7,600	7,653	7,706	7,758	7,811	7,863	7,916	7,968	8,021	8,073	8,126	8,178	8,231	7,916
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	13,006	13,076	13,147	13,217	13,287	13,357	13,427	13,498	13,568	13,638	13,708	13,778	13,849	13,427
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	13,006	13,076	13,147	13,217	13,287	13,357	13,427	13,498	13,568	13,638	13,708	13,778	13,849	13,427
SEWER															
Cash															
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance
 Arredondo Estates/Farms
 Docket No. 060368-WS
 Test Year Ending 12/31/07

Florida Public Service Commission

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

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

Line No	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	5,618	5,636	5,654	5,673	5,691	5,710	5,728	5,746	5,765	5,783	5,802	5,820	5,838	5,728
2	Meter Fees	8,231	8,284	8,336	8,389	8,441	8,494	8,546	8,599	8,651	8,704	8,757	8,809	8,862	8,546
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	13,849	13,920	13,991	14,062	14,132	14,203	14,274	14,345	14,416	14,487	14,558	14,629	14,700	14,274
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&I 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	13,849	13,920	13,991	14,062	14,132	14,203	14,274	14,345	14,416	14,487	14,558	14,629	14,700	14,274
SEWER															
Cash															
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: A-15

Docket No. 060368-WS

Page: 1 of 1

Projected Test Years Ending 12/31/06 & 12/31/07

Preparer: Robert M. Griffin

Explanation: Provide the annual AFUDC rates used 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. Include a description of practices and authority of rate(s) used.

<u>Year</u>	<u>Water Rate</u>	<u>Sewer Rate</u>
effective 1/1/06	#N/A	8.18%

Note: AFUDC has not been applied to balances closed to Utility Plant in Service for years prior to 2006. The above rate has been applied to selected qualifying projects beginning January 1, 2006 based on an AFUDC filing with the Florida Public Service Commission dated October 19, 2006. This rate remains in effect until a Corporate Restructuring takes effect based on the company's October 2, 2006 Consolidated Filing. Subsequent AFUDC rate changes will result from future filings with the PSC.

**Schedule of Water and Sewer Advances for Construction
Annual Balances Subsequent to Last Established Rate Base**

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

Schedule: A-16
Page: 1 of 1
Preparer: Robert M. Griffin

Explanation: Provide the annual book balance of Water Advances For 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 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 additions and/or retirements specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

(1)	(2)	(3)
Line No. Description	Water Year End Balance	Sewer Year End Balance

Not Applicable. Advances For Constructuon are not being and have not been collected.

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: A-17

Docket No. 060368-WS

Page: 1 of 1

Test Year Ending December 31 of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 & 2007

Explanation: Provide the calculation of working capital using the balance sheet method.

The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) Historical Test Year 2005 Average	(3) Intermediate Year 2006 Average	(4) Projected Rate Year 2007 Average
	Balance Sheet Accounts			
	For All Systems:			
1	Accounts Rec'd - Customer	1,554,936	1,356,338	1,731,634
2	Allowance for Bad Debts	(193,973)	(28,531)	(35,533)
3	Temporary Investments	27,141	581	(0)
4	Materials & Supplies	9,893	0	0
5	Unbilled Revenues	642,613	695,977	891,916
6	Prepayments	126,208	133,991	140,000
7	TOTAL CURRENT ASSETS	<u>2,166,818</u>	<u>2,158,355</u>	<u>2,728,017</u>
	Less:			
8	Accounts Payable	445,567	646,110	409,615
9	Accrued Taxes	(255,913)	298,129	693,933
10	Accrued Interest	12,822	14,193	17,385
11	Misc. Current & Accrued Liabilities	444,996	395,963	406,834
12	TOTAL CURRENT & ACC. LIABILITIES	<u>647,472</u>	<u>1,354,396</u>	<u>1,527,768</u>
	Total Working Capital Balance Sheet			
13	Accounts- All Systems	<u>1,519,346</u>	<u>803,960</u>	<u>1,200,249</u>
	Allocation for this System:			
	Note: Allocation is by number of customers of all systems in Aqua Utilities FL, Inc..			
14	Allocation Percentage - Water	1.645%	1.645%	1.645%
15	Assets Allocated - Water (line 7 x line 14)	35,655	35,516	44,889
16	Liabilities Allocated - Water (line 12 x line 14)	10,654	22,286	25,139
17	Allocation Percentage - Sewer	0.960%	0.960%	0.960%
18	Assets Allocated - Sewer (line 7 x line 17)	20,808	20,727	26,198
19	Liabilities Allocated - Sewer (line 12 x line 17)	6,218	13,007	14,671
	Direct Assignment of CWC Accounts:			
	Deferred Rate Case Expense			
20	Water	4,969	16,135	35,816
21	Sewer	2,900	9,417	20,903
	Other Regulatory Assets			
22	Water	0	0	0
23	Sewer	0	0	0
	Other Deferred Debits			
24	Water	3,204	2,735	1,798
25	Sewer	0	0	0
	Total Balance Sheet CWC-this system			
26	Water (Lines 15-16+20+22+24)	<u>33,174</u>	<u>32,099</u>	<u>57,364</u>
27	Sewer (Lines 18-19+21+23+25)	<u>17,490</u>	<u>17,137</u>	<u>32,429</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Test Year Ended: 2005
 Historical [X] Projected []

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
 Page: 1 of 3
 Preparer: Robert M. Griffin

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ASSETS	12/31/04	1/31/05	2/28/05	3/31/05	4/30/05	5/31/05	6/30/05	7/31/05	8/31/05	9/30/05	10/31/05	11/30/05	12/31/05	Average Balance
1	Utility Plant	72,950,136	72,950,136	72,950,136	71,913,317	72,453,874	72,716,902	72,740,118	72,745,554	72,793,037	72,844,085	72,571,168	72,641,242	74,040,794	72,793,115
2	Construction Work in Progress	1,811,581	1,850,284	2,103,492	3,006,366	2,981,605	3,110,516	4,264,021	4,945,503	5,361,503	5,698,734	6,644,403	8,983,714	10,504,654	4,712,798
3	Utility Plant Acquisition	(11,572)	(11,621)	(11,584)	(11,547)	(11,510)	(11,473)	(11,436)	(11,399)	(11,362)	(11,325)	(11,288)	(11,251)	(1,056,914)	(91,868)
4	GROSS UTILITY PLANT	74,750,145	74,788,799	75,042,044	74,908,136	75,423,969	75,815,946	76,992,703	77,679,658	78,143,178	78,531,494	79,204,283	81,613,704	83,488,534	77,414,046
5	Less: Accumulated Depreciation	(24,978,029)	(25,173,813)	(25,375,464)	(25,483,914)	(25,642,253)	(25,801,460)	(26,152,719)	(26,360,444)	(26,541,969)	(26,748,897)	(26,437,500)	(26,644,929)	(27,117,048)	(26,035,264)
6	NET UTILITY PLANT	49,772,116	49,614,986	49,666,580	49,424,222	49,781,716	50,014,486	50,839,985	51,319,214	51,601,209	51,782,597	52,766,783	54,968,775	56,371,486	51,378,781
7	OTHER PHYSICAL PROPERTY	2,007,361	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,566
8	Cash	3,477	3,477	3,477	0	0	0	(24)	0	0	0	0	0	0	801
9	Accounts Receivable Customer	1,815,677	1,614,863	1,784,975	1,576,855	1,818,013	1,773,654	1,673,614	1,605,553	1,482,366	1,495,775	1,196,584	1,168,243	1,208,001	1,554,936
10	Allowance for Bad Debts	(319,546)	(229,818)	(237,436)	(268,058)	(280,819)	(282,063)	(271,710)	(248,014)	(240,092)	(42,343)	(38,808)	(27,757)	(35,188)	(193,973)
11	Accounts Receivable Other	3,956	2,150	2,150	2,150	1,000	1,000	1,000	1,000	1,000	4,741	1,659	10,151	17,983	3,842
12	Materials & Supplies	14,693	14,693	14,693	14,693	14,693	14,693	14,693	12,881	12,881	0	0	0	0	9,893
13	Temporary Investments	51,742	56,812	47,883	30,215	30,215	30,215	22,661	22,661	15,107	15,107	15,107	7,554	7,554	27,141
14	Unbilled Revenue	655,756	671,431	665,719	632,217	666,946	658,976	636,726	636,726	636,726	632,224	623,159	640,757	596,599	642,613
15	Prepayments	111,578	124,542	111,290	126,641	127,376	132,007	105,322	114,345	160,330	125,120	136,081	131,107	134,962	126,208
16	TOTAL CURRENT ASSETS	2,337,334	2,258,151	2,392,752	2,114,714	2,377,424	2,328,482	2,182,282	2,145,152	2,068,319	2,230,625	1,933,783	1,930,054	1,929,910	2,171,460
17	Prelim Survey & Investigation Chgs	4,240	4,240	4,240	16,045	18,325	18,325	15,100	18,275	20,205	18,595	18,595	18,595	18,595	14,875
18	Deferred Rate Case Expense	254,016	247,871	267,224	299,338	335,456	401,769	410,728	432,807	447,113	470,506	489,534	498,134	520,603	390,392
19	Regulatory Assets	1,959,931	1,924,301	1,888,671	1,853,041	1,817,411	1,781,781	1,746,151	1,695,602	1,670,504	1,645,407	1,620,309	1,595,211	1,570,114	1,751,418
20	Other Deferred Debits	169,174	165,945	175,864	181,223	194,537	193,495	195,247	222,430	189,991	367,569	356,460	306,152	302,077	232,320
21	RWIP	0	0	0	0	0	(13,780)	(13,780)	(13,780)	(15,280)	(21,630)	(21,630)	(21,630)	(8,430)	(9,995)
22															
23															
24	TOTAL DEFERRED DEBITS	2,387,360	2,342,357	2,335,998	2,349,647	2,365,728	2,381,590	2,353,446	2,355,334	2,312,533	2,480,447	2,463,268	2,396,461	2,402,958	2,379,010
25	TOTAL ASSETS	56,504,172	56,215,493	56,395,330	55,888,582	56,524,868	56,724,558	57,375,713	57,819,700	57,982,061	58,493,670	59,163,834	61,295,290	62,704,354	57,929,817

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Test Year Ended: 2006
 Historical [] Projected [X]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
 Page: 2 of 3
 Preparer: Robert M. Griffin

Line No.	(1) ASSETS	(2) Prior Year 12/31/05	(3) 1/31/06	(4) 2/28/06	(5) 3/31/06	(6) 4/30/06	(7) 5/31/06	(8) 6/30/06	(9) 7/31/06	(10) 8/31/06	(11) 9/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year Enc 12/31/06	(15) Average Balance
1	Utility Plant	74,040,794	74,655,534	74,893,273	75,399,796	75,436,181	77,417,336	77,249,303	76,976,721	76,950,257	77,272,592	77,282,592	78,012,592	90,892,592	77,421,505
2	Construction Work in Progress	10,504,654	10,311,539	11,141,392	12,394,416	13,848,877	13,446,934	13,706,283	14,892,529	15,815,014	16,576,655	16,576,655	16,576,655	9,576,655	13,489,866
3	Utility Plant Acquisition	(1,056,914)	(1,052,167)	(1,047,420)	(2,491,666)	(2,472,276)	(2,452,887)	(2,433,498)	(2,414,109)	(2,394,720)	(2,375,331)	(2,355,942)	(2,336,553)	(2,317,164)	(2,092,357)
4	GROSS UTILITY PLANT	83,488,534	83,914,906	84,987,246	85,302,546	86,812,782	88,411,384	88,522,088	89,455,141	90,370,551	91,473,916	91,503,305	92,252,694	98,152,083	88,819,014
5	Less: Accumulated Depreciation	(27,117,048)	(27,337,985)	(27,565,528)	(28,735,457)	(28,979,537)	(29,280,240)	(29,182,911)	(29,149,185)	(29,329,139)	(29,809,589)	(30,034,997)	(30,262,533)	(29,727,637)	(28,962,445)
6	NET UTILITY PLANT	56,371,486	56,576,921	57,421,717	56,567,089	57,833,245	59,131,143	59,339,177	60,305,956	61,041,412	61,664,327	61,468,309	61,990,161	68,424,447	59,856,569
7	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
8	Cash	0	0	0	(25,297)	(19,291)	(12,445)	(14,829)	46,112	101,862	40,714	25,000	25,000	25,000	14,756
9	Accounts Receivable Customer	1,208,001	1,353,476	1,404,317	1,259,539	1,528,336	1,316,267	1,387,814	1,311,640	1,209,048	1,396,400	1,419,184	1,419,184	1,419,184	1,356,338
10	Allowance for Bad Debts	(35,188)	(34,469)	(23,650)	(19,487)	(21,808)	(27,403)	(26,754)	(31,854)	(30,098)	(32,831)	(29,122)	(29,122)	(29,122)	(28,531)
11	Accounts Receivable Other	17,983	27,047	10,905	20,871	13,169	20,176	10,842	12,216	17,103	17,707	0	0	0	12,925
12	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Temporary Investments	7,554	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	581
14	Unbilled Revenue	596,599	684,821	689,920	686,114	752,018	710,160	707,524	678,101	658,971	690,529	730,982	730,982	730,982	695,977
15	Prepayments	134,962	113,059	108,716	112,645	106,078	138,213	136,550	143,652	166,987	161,023	140,000	140,000	140,000	133,991
16	TOTAL CURRENT ASSETS	1,929,910	2,143,933	2,190,207	2,034,384	2,358,501	2,144,968	2,201,147	2,159,867	2,123,873	2,273,542	2,286,044	2,286,044	2,286,044	2,186,036
17	Prelim Survey & Investigation Chgs	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	0	0	0	14,304
18	Deferred Rate Case Expense	520,603	542,441	551,416	562,099	578,182	602,932	631,379	786,460	835,947	878,906	973,333	1,142,760	1,262,187	759,127
19	Regulatory Assets	1,570,114	1,545,016	1,519,918	2,231,106	2,194,560	2,158,015	2,121,469	2,084,923	2,048,377	2,011,831	1,975,285	1,938,739	1,902,193	1,946,273
20	Other Deferred Debits	302,077	327,468	309,455	298,726	289,362	294,932	293,460	304,833	328,477	395,097	354,757	314,417	274,077	314,395
21	RWIP	(8,430)	(13,630)	(13,630)	(13,630)	(13,630)	0	0	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	0	(5,419)
22															
23															
24	TOTAL DEFERRED DEBITS	2,402,958	2,419,890	2,385,755	3,096,896	3,067,070	3,074,474	3,064,903	3,193,311	3,229,896	3,302,929	3,301,876	3,394,417	3,438,458	3,028,679
25	TOTAL ASSETS	62,704,354	63,140,744	63,997,679	63,698,369	65,258,816	66,350,585	66,605,226	67,659,134	68,395,181	69,240,798	69,056,228	69,670,622	76,148,948	67,071,284

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Test Year Ended: 2007
 Historical [] Projected [X]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
 Page: 3 of 3
 Preparer: Robert M. Griffin

Line No.	(1) ASSETS	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) Test Year Enc 12/31/07	(15) Average Balance
1	Utility Plant	90,892,592	94,922,592	94,962,592	95,857,592	95,952,592	96,027,592	97,917,592	97,957,592	98,477,592	99,412,592	99,442,592	99,472,592	100,342,592	97,049,130
2	Construction Work in Progress	9,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,884,347
3	Utility Plant Acquisition	(2,317,164)	(2,297,775)	(2,278,386)	(2,258,997)	(2,239,608)	(2,220,219)	(2,200,830)	(2,181,441)	(2,162,052)	(2,142,663)	(2,123,274)	(2,103,885)	(2,084,496)	(2,200,830)
4	GROSS UTILITY PLANT	98,152,083	98,201,472	98,260,861	99,175,250	99,289,639	99,384,028	101,293,417	101,352,806	101,892,195	102,846,584	102,895,973	102,945,362	103,834,751	100,732,648
5	Less: Accumulated Depreciation	(29,727,637)	(30,004,494)	(30,281,468)	(30,456,053)	(30,730,915)	(31,010,995)	(31,136,588)	(31,422,298)	(31,699,524)	(31,874,478)	(32,164,519)	(32,454,647)	(32,642,313)	(31,200,456)
6	NET UTILITY PLANT	68,424,447	68,196,978	67,979,393	68,719,197	68,558,725	68,373,033	70,156,829	69,930,508	70,192,671	70,972,107	70,731,455	70,490,715	71,192,439	69,532,192
7	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
8	Cash	25,000	16,667	8,333	0	0	0	0	0	0	0	0	0	0	3,846
9	Accounts Receivable Customer	1,419,184	1,573,747	1,739,494	1,720,055	1,881,243	1,826,816	1,799,594	1,716,980	1,701,794	1,758,198	1,785,877	1,791,085	1,797,171	1,731,634
10	Allowance for Bad Debts	(29,122)	(32,293)	(35,694)	(35,296)	(38,603)	(37,486)	(36,928)	(35,232)	(34,921)	(36,078)	(36,646)	(36,753)	(36,878)	(35,533)
11	Accounts Receivable Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Temporary Investments	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
14	Unbilled Revenue	730,982	810,593	895,965	885,953	968,976	940,942	926,921	884,369	876,547	905,599	919,856	922,538	925,673	891,916
15	Prepayments	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000
16	TOTAL CURRENT ASSETS	2,286,044	2,508,714	2,748,097	2,710,712	2,951,615	2,870,271	2,829,586	2,706,116	2,683,420	2,767,718	2,809,086	2,816,869	2,825,965	2,731,863
17	Prelim Survey & Investigation Chgs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Deferred Rate Case Expense	1,262,187	1,337,344	1,393,229	1,424,114	1,455,000	1,485,885	1,516,770	1,547,656	1,578,541	1,566,980	1,522,866	1,478,751	1,434,636	1,461,843
19	Regulatory Assets	1,902,193	1,865,647	1,829,101	1,792,555	1,756,010	1,719,464	1,682,918	1,646,372	1,609,826	1,573,280	1,536,734	1,500,188	1,463,642	1,682,918
20	Other Deferred Debits	274,077	271,744	269,410	267,077	264,744	262,410	260,077	257,744	255,410	253,077	250,744	248,410	246,077	260,077
21	RWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22															
23															
24	TOTAL DEFERRED DEBITS	3,438,458	3,474,735	3,491,741	3,483,747	3,475,753	3,467,759	3,459,765	3,451,771	3,443,777	3,393,337	3,310,343	3,227,349	3,144,355	3,404,838
25	TOTAL ASSETS	76,148,948	76,180,426	76,219,230	76,913,656	76,986,093	76,711,063	78,446,180	78,088,395	78,319,868	79,133,162	78,850,884	78,534,934	79,162,759	77,668,892

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Test Year Ended: 2005
 Historical [X] Projected []

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
 Page: 1 of 3
 Preparer: Robert M. Griffin

Line No.	(1) Liabilities	(2) Prior Year 12/31/04	(3) 1/31/05	(4) 2/28/05	(5) 3/31/05	(6) 4/30/05	(7) 5/31/05	(8) 6/30/05	(9) 7/31/05	(10) 8/31/05	(11) 9/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued														0
3	Additional Paid in Capital											3,396,411	3,396,411	6,927,553	1,055,413
4	Retained Earnings	(14,801,624)	(14,709,858)	(14,656,402)	(14,638,887)	(14,483,792)	(14,438,060)	(14,466,151)	(14,473,470)	(14,667,845)	(14,568,454)	(14,570,913)	(14,659,171)	(14,614,037)	(14,596,051)
5	Other Equity Capital														0
6	TOTAL EQUITY CAPITAL	37,923,118	38,014,884	38,068,340	38,085,855	38,240,950	38,286,681	38,258,591	38,251,271	38,056,897	38,156,288	41,550,240	41,461,982	45,038,257	39,184,104
7	TOTAL LONG TERM DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Accounts Payable	1,003,999	55,136	212,005	175,410	141,251	150,167	168,509	77,068	77,898	285,925	689,364	1,288,015	1,467,620	445,567
9	Accts & Int. Payable-Assoc Cos	1,195,311	1,816,001	1,504,799	1,263,685	1,760,535	1,539,120	2,401,733	3,002,592	3,312,695	3,197,336	(3,739)	2,211,744	0	1,784,755
10	Customer Deposits	566,194	563,075	567,855	575,841	583,474	589,151	579,781	581,790	589,578	591,713	599,513	604,418	625,567	585,996
11	Accrued Taxes	(574,975)	(605,149)	(419,810)	(278,010)	(212,845)	(93,342)	(32,296)	(123,716)	(128,804)	24,563	73,838	(631,904)	(324,416)	(255,913)
12	Accrued Interest	15,804	12,270	13,697	11,141	5,265	7,110	9,152	11,343	12,658	14,736	16,924	19,202	17,385	12,822
13	Accrued Dividends	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Misc. Current & Accrued Liabilities	605,374	616,560	694,676	295,474	287,816	301,124	326,905	418,091	479,975	374,101	394,465	468,901	521,482	444,996
15	TOTAL CURRENT & ACC LIABILITIES	2,811,707	2,457,893	2,573,223	2,043,541	2,565,496	2,493,331	3,453,784	3,967,169	4,344,001	4,488,373	1,770,365	3,960,377	2,307,638	3,018,223
16	Other Deferred Credits & Oper. Reserves	14,300	14,300	14,300	14,300	14,300	14,300	0	0	0	0	0	0	0	6,600
17	Contributions in Aid of Construction	24,893,071	24,913,354	24,974,314	25,018,316	25,018,316	25,285,204	25,329,684	25,331,370	25,375,013	25,706,598	25,769,915	25,863,472	26,035,036	25,347,205
18	Less: Accum Amort of CIAC	(9,474,261)	(9,521,175)	(9,571,083)	(9,609,666)	(9,650,430)	(9,691,195)	(10,002,582)	(10,066,347)	(10,130,086)	(10,193,825)	(10,262,923)	(10,326,776)	(10,525,056)	(9,925,031)
19	Accumulated Deferred Income Taxes	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	(151,521)	298,717
20	Total CIAC & Def Taxes	15,755,047	15,728,416	15,739,467	15,744,886	15,704,122	15,930,246	15,663,338	15,601,260	15,581,164	15,849,010	15,843,229	15,872,932	15,358,459	15,720,890
21	TOTAL EQUITY CAPITAL & LIABILITIES	56,504,172	56,215,493	56,395,330	55,888,582	56,524,868	56,724,558	57,375,713	57,819,700	57,982,061	58,493,670	59,163,834	61,295,290	62,704,354	57,929,817

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Test Year Ended 2006
 Historical [] Projected [X]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
 Page: 2 of 3
 Preparer: Robert M. Griffin

Line No.	(1) Liabilities	(2) Prior Year 12/31/05	(3) 1/31/06	(4) 2/28/06	(5) 3/31/06	(6) 4/30/06	(7) 5/31/06	(8) 6/30/06	(9) 7/31/06	(10) 8/31/06	(11) 9/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year End 12/31/06	(15) Average Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued														0
3	Additional Paid in Capital	6,927,553	6,931,392	8,171,620	8,996,527	8,352,772	9,347,932	10,155,891	11,158,353	11,971,525	11,677,611	(8,243,785)	(7,013,863)	(4,849,688)	5,660,295
4	Retained Earnings	(14,614,037)	(14,434,244)	(14,317,005)	(14,220,746)	(14,086,928)	(14,081,027)	(14,002,606)	(13,999,732)	(13,996,858)	(13,993,984)	(13,920,854)	(13,847,723)	(13,774,593)	(14,099,257)
5	Other Equity Capital														0
6	TOTAL EQUITY CAPITAL	45,038,257	45,221,891	46,579,358	47,500,523	46,990,586	47,991,646	48,878,027	49,883,363	50,699,409	50,408,369	30,560,103	31,863,156	34,100,461	44,285,781
7	TOTAL LONG TERM DEBT	0	0	0	0	0	0	0	0	0	0	20,163,348	20,163,348	22,733,641	4,850,795
8	Accounts Payable	1,467,620	588,143	352,026	361,616	632,190	803,444	397,975	782,029	741,362	698,018	525,000	525,000	525,000	646,110
9	Accts & Int. Payable-Assoc Cos	0	1,236,389	822,812	(662,984)	990,233	803,106	898,341	724,883	705,606	996,372	750,000	750,000	750,000	674,212
10	Customer Deposits	625,567	632,356	629,657	624,200	626,598	634,358	623,482	600,000	600,000	600,000	600,000	600,000	600,000	615,094
11	Accrued Taxes	(324,416)	(327,377)	(147,644)	(38,433)	124,128	233,054	155,389	42,070	168,641	938,167	958,212	312,212	1,781,680	298,129
12	Accrued Interest	17,385	13,635	13,056	12,566	5,686	7,730	10,144	17,385	17,385	17,385	17,385	17,385	17,385	14,193
13	Accrued Dividends														0
14	Misc. Current & Accrued Liabilities	521,482	450,083	476,753	336,125	357,110	403,902	376,263	420,862	351,297	344,148	321,500	356,500	431,500	395,963
15	TOTAL CURRENT & ACC LIABILITIES	2,307,638	2,593,229	2,146,660	633,089	2,735,945	2,885,595	2,461,594	2,587,229	2,584,291	3,594,090	3,172,097	2,561,097	4,105,565	2,643,701
16	Other Deferred Credits & Oper. Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Contributions in Aid of Construction	26,035,036	26,065,848	26,094,056	26,483,709	26,522,798	26,552,878	26,421,227	26,509,977	26,601,147	26,462,949	26,462,949	26,462,949	26,612,949	26,406,806
18	Less: Accum Amort of CIAC	(10,525,056)	(10,588,703)	(10,670,874)	(10,767,430)	(10,838,993)	(10,928,013)	(11,004,101)	(11,081,163)	(11,158,225)	(11,235,884)	(11,348,462)	(11,432,899)	(11,517,815)	(11,007,509)
19	Accumulated Deferred Income Taxes	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	1,757,224	(4,694)
20	Total CIAC & Def Taxes	15,358,459	15,325,624	15,271,661	15,564,758	15,532,284	15,473,344	15,265,605	15,188,543	15,111,481	15,238,339	15,160,680	15,083,022	15,209,283	15,291,006
21	TOTAL EQUITY CAPITAL & LIABILITIES	62,704,354	63,140,744	63,997,679	63,698,369	65,258,815	66,350,585	66,605,227	67,659,135	68,395,181	69,240,798	69,056,228	69,670,621	76,148,948	67,071,283

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

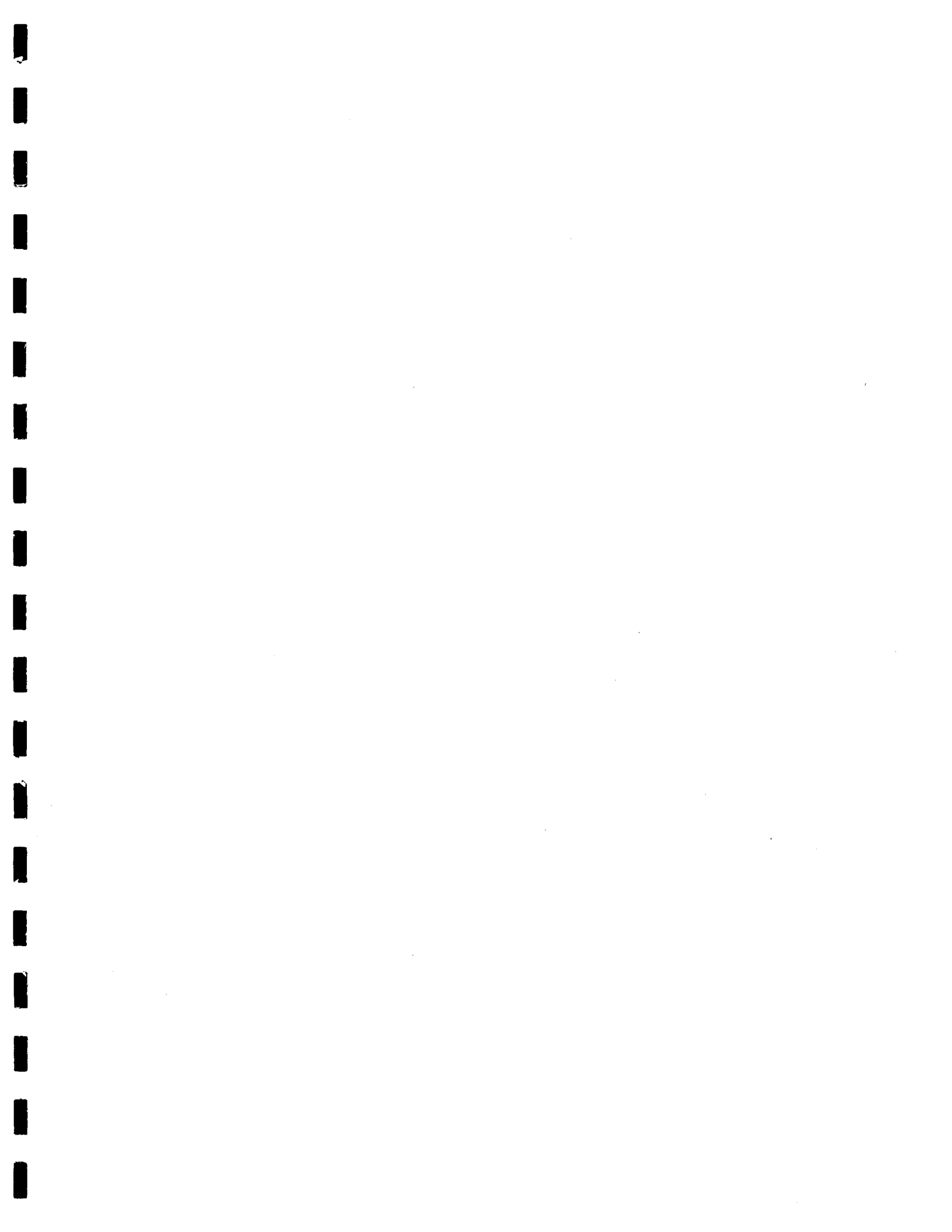
Arredondo Estates/Farms
 Docket No. 060368-WS
 Test Year Ended 2007
 Historical [] Projected [X]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
 Page: 3 of 3
 Preparer: Robert M. Griffin

Line No.	(1) Liabilities	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) Test Year End 12/31/07	(15) Average Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued														0
3	Additional Paid in Capital	(4,849,688)	(4,978,068)	(5,301,355)	(5,213,296)	(5,196,875)	(5,855,930)	(4,968,251)	(5,471,716)	(5,529,259)	(5,257,893)	(5,762,795)	(5,662,552)	(3,136,939)	(5,168,047)
4	Retained Earnings	(13,774,593)	(13,574,593)	(13,374,593)	(13,174,593)	(12,974,593)	(12,774,593)	(12,574,593)	(12,374,593)	(12,174,593)	(11,974,593)	(11,774,593)	(11,574,593)	(13,847,516)	(12,764,817)
5	Other Equity Capital														0
6	TOTAL EQUITY CAPITAL	34,100,461	34,172,081	34,048,794	34,336,853	34,553,274	34,094,219	35,181,898	34,878,433	35,020,890	35,492,256	35,187,354	35,487,597	35,740,287	34,791,877
7	TOTAL LONG TERM DEBT	22,733,641	22,733,641	22,733,641	22,891,235	22,891,235	22,891,235	23,454,599	23,454,599	23,454,599	23,661,504	23,661,504	23,661,504	23,826,858	23,234,600
8	Accounts Payable	525,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	409,615
9	Accts & Int. Payable- Assoc Cos	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
10	Customer Deposits	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
11	Accrued Taxes	1,781,680	249,650	451,011	650,567	552,672	755,688	672,753	640,576	871,605	818,952	935,176	352,053	288,750	693,933
12	Accrued Interest	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385
13	Accrued Dividends														0
14	Misc. Current & Accrued Liabilities	431,500	472,587	500,591	352,931	374,965	424,097	395,076	441,905	368,862	361,355	337,575	374,325	453,075	406,834
15	TOTAL CURRENT & ACC LIABILITIES	4,105,565	2,489,622	2,718,986	2,770,883	2,695,022	2,947,169	2,835,214	2,849,866	3,007,852	2,947,693	3,040,136	2,493,763	2,509,210	2,877,768
16	Other Deferred Credits & Oper. Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Contributions in Aid of Construction	26,612,949	26,612,949	26,612,949	26,877,949	26,877,949	26,877,949	27,142,949	27,142,949	27,142,949	27,407,949	27,407,949	27,407,949	27,672,949	27,061,411
18	Less- Accum Amort of CIAC	(11,517,815)	(11,602,976)	(11,688,138)	(11,774,147)	(11,860,157)	(11,946,166)	(12,033,024)	(12,119,881)	(12,206,738)	(12,294,444)	(12,382,149)	(12,469,855)	(12,558,408)	(12,034,915)
19	Accumulated Deferred Income Taxes	1,757,224	1,775,110	1,792,997	1,810,884	1,828,770	1,846,657	1,864,543	1,882,430	1,900,317	1,918,203	1,936,090	1,953,976	1,971,863	1,864,543
20	Total CIAC & Def Taxes	15,209,283	16,785,083	16,717,808	16,914,685	16,846,562	16,778,440	16,974,469	16,905,498	16,836,527	17,031,708	16,961,889	16,892,070	17,086,404	16,764,648
23	TOTAL EQUITY CAPITAL & LIABILITIES	76,148,948	76,180,426	76,219,230	76,913,656	76,986,093	76,711,063	78,446,180	78,088,395	78,319,868	79,133,162	78,850,884	78,534,934	79,162,759	77,668,892







**Arredondo Estates/Farms
NET OPERATING INCOME**

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Schedule of Water Net Operating Income

Florida Public Service Commission

Arredondo Estates/Farms

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Schedule: B-1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Per Books 2005	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2005	(5) Adjustments 2005-06	(6) Adjusted Intermd. Yr 2006	(7) Adjustments 2006-07	(8) Adjusted Rate Year 2007	(9) Requested Revenue Adjustment	(10) Requested Annual Revenues	(11) Supporting Schedules
1	OPERATING REVENUES	152,171	3,836	156,007	4,802	160,809	577	161,386	119,793	281,179	B-4
2	Operation & Maintenance	127,147	26,221	153,368	12,493	165,861	21,968	187,829	1,769	189,598	B-5
3	Depreciation, net of CIAC Amort.,U&U	15,643	981	16,624	3,429	20,053	6,966	27,019	0	27,019	B-13
4	Amortization	0	0	0	0	0	0	0	0	0	B-3
5	Taxes Other Than Income	14,789	0	14,789	968	15,757	691	16,447	5,391	21,838	B-15
6	Provision for Income Taxes	(2,086)	(7,839)	(9,925)	(8,242)	(18,167)	(12,100)	(30,267)	43,194	12,927	C-1
7	OPERATING EXPENSES	155,493	19,363	174,856	8,648	183,504	17,524	201,028	50,354	251,382	
8	NET OPERATING INCOME	(3,322)	(15,527)	(18,849)	(3,846)	(22,695)	(16,947)	(39,642)	69,439	29,798	
9	RATE BASE	155,738	35,359	191,097	50,930	242,027	127,890	369,917		369,917	A-1
10	RATE OF RETURN	-2.13%		-9.86%						8.06%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Schedule Year Ended December 31 of:
 Historical 2005, Projected 2006 & 2007

Schedule: B-2
 Page: 1 of 1
 Preparer: Jack Schreyer

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Per Books 2005	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2005	(5) Adjustments 2005-06	(6) Adjusted Intermd. Yr 2006	(7) Adjustments 2006-07	(8) Adjusted Rate Year 2007	(9) Requested Revenue Adjustment	(10) Requested Annual Revenues	(11) Supporting Schedules
1	OPERATING REVENUES	99,837	1,432	101,268	3,435	104,703	644	105,347	109,788	215,135	B-4
2	Operation & Maintenance	117,342	2,103	119,446	(1,260)	118,186	24,802	142,988	1,621	144,610	B-6
3	Depreciation, net of CIAC Amort.,U&U	7,480	1,397	8,877	1,392	10,268	5,428	15,696	0	15,696	B-14
4	Amortization	0	0	0	0	0	0	0	0	0	B-3
5	Taxes Other Than Income	7,219	0	7,219	48	7,266	5,136	12,402	4,940	17,343	B-15
6	Provision for Income Taxes	(12,599)	172	(12,427)	(1,126)	(13,553)	(14,747)	(28,301)	39,937	11,636	C-1
7	OPERATING EXPENSES	119,441	3,672	123,114	(946)	122,167	20,618	142,786	46,499	189,285	
8	NET OPERATING INCOME	(19,605)	(2,241)	(21,845)	4,381	(17,465)	(19,975)	(37,439)	63,289	25,850	
9	RATE BASE	90,181	17,707	107,888	46,052	153,940	158,749	312,689		312,689	A-2
10	RATE OF RETURN	-21.74%		-20.25%						8.27%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005

Schedule: B-3
 Page: 1 of 5
 Preparer: Jack Schreyer

Historical [X] Projected []

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
UTILITY TEST YEAR ADJUSTMENTS - 2005				
1	A. REVENUES			E-2
2	To reconcile booked revenues with billing analysis	3,836	1,432	
3	TOTAL	<u>3,836</u>	<u>1,432</u>	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Materials & Supplies	Remove non-recurring hurricane expense from prior periods.	621	0
7	Contractual Services - Legal	2004 Accrual true up - Non-recurring	1,613	0
8	Contractual Services - Other	Remove non-recurring hurricane expense from prior periods.	17,017	0
9	Transportation Expenses	Non-recurring True-up entry-2004 Accrual-(Out of Period) & Non-recurring Vehicle tax refund.	191	112
10	Bad Debt Expense	Out of Period Bad Debt accrual true-up	2,448	1,430
11	Miscellaneous Expense	Non-recurring transfer from Parent to Utility	<u>4,332</u>	<u>562</u>
12	TOTAL	<u>26,221</u>	<u>2,103</u>	
13				
14	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
15	UPIS depreciation based on adjusted plant balances and PSC lives	1,629	1,397	
16	CIAC amortization based on adjusted balances and rates based on PSC UPIS lives	<u>(648)</u>	<u>0</u>	
17	TOTAL	<u>981</u>	<u>1,397</u>	
18				
19	D. AMORTIZATION			
20	-	0	0	
21	-	<u>0</u>	<u>0</u>	
22	TOTAL	<u>0</u>	<u>0</u>	
23				
24	E. TAXES OTHER THAN INCOME TAX			B-15
25	1. Payroll tax adjustment	0	0	
26	2. Property Tax adjustment for Future Use plant	<u>0</u>	<u>0</u>	
27	TOTAL	<u>0</u>	<u>0</u>	
28				
29	F. INCOME TAXES			
30	1. Income tax impact of the adjustments to per book income	<u>(7,839)</u>	<u>172</u>	C-1
31	TOTAL	<u>(7,839)</u>	<u>172</u>	
32				
33	TOTAL INCOME ADJUSTMENTS	<u><u>23,199</u></u>	<u><u>5,104</u></u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2006
 Historical [] Projected [X]

Schedule: B-3
 Page: 2 of 5
 Preparer: Jack Schreyer

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	(1) Description	(2) 2006 Water	(3) 2006 Sewer	(4) Supporting Schedules
UTILITY TEST YEAR ADJUSTMENTS - 2006				
1	A. REVENUES			E-2, E-13
2	Customer growth	4,802	3,435	
3	TOTAL	4,802	3,435	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees	Adjustment for open positions (1,251)	(4,104)	
7	Salaries & Wages - Officers, Exec.	Adjustment for open positions (131)	(89)	
8	Employee Pensions & Benefits	Adj. for open positions, less capitalized benefits 186	(103)	
9	Purchased Water / Sewer Treatment	Adj. for usually wet weather, plus increase for growth and inflationary increases (889)	(472)	
10	Sludge Removal Expense	Adj. for upgraded plants, growth and inflationary increases 0	2,818	
11	Purchased Power	Adj. for increase in cost due to storm damage recover surcharges and fuel charges (986)	53	
12	Fuel for Purchased Power	Adj. for increase in cost due to fuel charges (5)	2,208	
13	Chemicals	Adj. for increase in chlorine costs 339	(1,149)	
14	Materials & Supplies	Adj. for increase in spending to improvement and repairs that are not capital in nature. 1,080	445	
15	Contractual Services - Engineering	Adj. for the cost of CCR's that were previously paid by the corporate office. 535	99	
16	Contractual Services - Accounting	Adj. for the cost of setting up Sarbane-Oxley procedures, along with a reduction of cost for the process of the Annual Reports to the FPSC. (1,103)	(235)	
17	Contractual Services - Legal	Adj. to account for fees that were previously included in the corporate charges in the past. 6,083	1,444	
18	Contractual Services - Mgmt. Fees	Adj. for several items (engineering, legal & acctg) that were previously recorded in Mgmt Fees that are now recorded on the proper lines. (8,709)	(6,429)	
19	Contractual Services - Testing	Fluctuation between monthly and tri-annual testing. (1,232)	(672)	
20	Contractual Services - Other	Adj. for changes occurring due to moving the call center from Florida to Cary, NC (4,504)	(2,059)	
21	Rental of Building/Real Prop.	Change in the admin/operations office rent. (58)	(220)	
22	Rental of Equipment	Adj. for fluctuation for the rental of equipment that is volatile from year to year. (4)	463	
23	Transportation Expenses	Adj. for the new procedure that transfers a portion of transportation cost to capital. (4,807)	(3,514)	
24	Insurance - Vehicle	Adj. for the new procedure that transfers a portion of transportation cost to capital. (317)	(151)	
25	Insurance - General Liability	Adj. for increase in liability with additional UPIS 465	244	
26	Insurance - Workman's Comp.	Adj. for decrease related to open positions. (389)	(248)	
27	Insurance - Other	Adj. for volatile charges from year to year. (221)	(190)	
28	Advertising Expense	Adj. for additional advertising for open positions and customer notices for NOV's (3)	(0)	
29	Reg. Comm. Exp. - Rate Case Amort.	None 0	0	
30	Reg. Comm. Exp. - Rate Case Other	None 0	0	
31	Bad Debt Expense	Adj. for improved delinquencies 12,431	(391)	
32	Miscellaneous Expense	Adj. for various additional expenses (i.e. cellular phones, long distance charges, relocation charges, seminars, travel, and fines. 14,708	9,889	
33	Non-recurring 2005 Bonus True-up	174	102	
34	Purchased Power Rate Increase Pass Through	1,088	994	
35	Non-recurring 2005 Miscellaneous Expense reclassifications	13	8	
36	TOTAL	12,493	(1,260)	
37				
38	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
39	Depreciation expense adjusted for plant additions and retirements	3,426	1,392	
40	CIAC amortization adjusted for additional contributions	3	0	
41	TOTAL	3,429	1,392	
42				

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: B-3

Docket No. 060368-WS

Page: 3 of 5

Schedule Year Ended: 12/31/2006 - continued

Preparer: Jack Schreyer

Historical [] Projected [X]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	(1) Description	(2) 2006 Water	(3) 2006 Sewer	(4) Supporting Schedules
43	D. AMORTIZATION			
44		0	0	
45	-	0	0	
46	TOTAL	<u>0</u>	<u>0</u>	
47				
48	E. TAXES OTHER THAN INCOME TAX			B-15
49	1. RAF on revenue from customer growth and rate index	216	155	
50	2. Payroll tax adjustment	(100)	(339)	
51	3. Property taxes associated with plant additions	852	232	
52	4. Property Tax adjustment for Future Use plant	<u>0</u>	<u>0</u>	
53	TOTAL	<u>968</u>	<u>48</u>	
54				
55	F. INCOME TAXES			C-1
56	1. Income tax impact of the adjustments to per book income	<u>(8,242)</u>	<u>(1,126)</u>	
57	TOTAL	<u>(8,242)</u>	<u>(1,126)</u>	
58				
59	TOTAL INCOME ADJUSTMENTS	<u>13,450</u>	<u>2,488</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/07
 Historical [] Projected [X]

Schedule: B-3
 Page: 4 of 5
 Preparer: Jack Schreyer

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
UTILITY TEST YEAR ADJUSTMENTS - 2007				
1	A. REVENUES			E-13
2	Customer growth	577	644	
3	TOTAL	577	644	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees	Adj. to include filling open positions and to add 2,935	1,424	
7	Salaries & Wages - Officers, Exec.	Adj. to include filling open positions and to add (329)	(244)	
8	Employee Pensions & Benefits	Adj. to include filling open positions and to add 2,888	1,604	
9	Purchased Water / Sewer Treatment	Adj. to '07plan, allocated by ERCs, increase is 8.536% for water and 2.003 for sewer 2,105	269	
10	Sludge Removal Expense	Adj. to '07plan, alloc'd by ERCs, increase 19.286% 0	6,728	
11	Purchased Power	Adj. to '07plan, alloc'd by ERCs, increase 14.219% 333	572	
12	Fuel for Purchased Power	Adj. to '07plan, alloc'd by ERCs, increase 14.219% 13	462	
13	Chemicals	Adj. to '07plan, alloc'd by ERCs, increase 8.271% 255	383	
14	Materials & Supplies	Adj. to '07plan, alloc'd by ERCs, increase 17.589% 454	187	
15	Contractual Services - Engineering	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 34	72	
16	Contractual Services - Accounting	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 245	19	
17	Contractual Services - Legal	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 48	315	
18	Contractual Services - Mgmt. Fees	Adj. to '07plan, alloc'd by ERCs, increase 13.351% 1,818	723	
19	Contractual Services - Testing	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 239	70	
20	Contractual Services - Other	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 854	182	
21	Rental of Building/Real Prop.	Adj. to '07plan, alloc'd by ERCs, increase 1.755% 137	24	
22	Rental of Equipment	Adj. to '07plan, alloc'd by ERCs, increase 1.755% 10	129	
23	Transportation Expenses	Adj. to '07plan, alloc'd by ERCs, increase 29.843% 1,022	382	
24	Insurance - Vehicle	Adj. to '07plan, alloc'd by ERCs, increase 7.195% 47	22	
25	Insurance - General Liability	Adj. to '07plan, alloc'd by ERCs, increase 7.195% 155	68	
26	Insurance - Workman's Comp.	Adj. to '07plan, alloc'd by ERCs, increase 7.195% 15	18	
27	Insurance - Other	Adj. to '07plan, alloc'd by ERCs, increase 7.195% 79	20	
28	Advertising Expense	Adj. to '07plan, allocated by ERCs. 7	0	
29	Reg. Comm. Exp. - Rate Case Amort.	See MFR Schedule B-12 0	0	
30	Reg. Comm. Exp. - Rate Case Other	None 0	0	
31	Bad Debt Expense	Adj. to '07plan, allocated by ERCs. Anticipated reduction of delinquencies in 2007. (10,580)	(261)	
32	Miscellaneous Expense	Adj. to '07plan, alloc'd by ERCs, increase 2.571% 4,193	2,505	
33	Non-recurring 2005 Bonus True-up	179	105	
34	Purchased Power Rate Increase Pass Through	1,120	1,024	
35	Contractual Services - Other	Customer Call Center conversion 4,267	2,493	
36	Reg. Comm. Exp. - Rate Case Amort.	9,807	5,730	
37	Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion	(383)	(224)	
38	TOTAL	21,968	24,802	
39				
40	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
41	Depreciation expense adjusted for plant additions and retirements	6,975	5,428	
42	CIAC amortization adjusted for additional contributions	(9)	0	
43	TOTAL	6,966	5,428	
44				
45	D. AMORTIZATION			
46	-	0	0	
47	-	0	0	
48	TOTAL	0	0	
49				
50	E. TAXES OTHER THAN INCOME TAX			B-15
51	1. RAF on revenue from customer growth and rate index	26	29	
52	2. Payroll tax adjustment	231	106	
53	3. Property taxes associated with plant additions	434	5,000	
54	4. Property Tax adjustment for Future Use plant	0	0	
55	TOTAL	691	5,136	
56				
57	F. INCOME TAXES			
58	1. Income tax impact of the adjustments to per book income	(12,100)	(14,747)	C-1
59	TOTAL	(12,100)	(14,747)	
60				
61	TOTAL INCOME ADJUSTMENTS	18,101	21,263	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/07
 Historical [] Projected [X]

Schedule: B-3
 Page: 5 of 5
 Preparer: Jack Schreyer

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007				
1	NET OPERATING REVENUE			
2	Required Revenue Adjustment	<u>119,793</u>	<u>109,788</u>	
3				
4	OPERATION & MAINTENANCE EXPENSE			
5	Bad Debt Adjustment Due To Proposed Rate Increase	<u>1,769</u>	<u>1,621</u>	
6				
7	TAXES OTHER THAN INCOME TAX			
8	RAF on Revenue Adjustment @	4.50% <u>5,391</u>	<u>4,940</u>	
9				
10	INCOME TAX ADJUSTMENT			
11	Rate Year Revenue at Present Rates	161,386	105,347	
12	Plus Required Revenue Adjustment	<u>119,793</u>	<u>109,788</u>	
13	Rate Year Revenue at Proposed Rates	281,179	215,135	
14				
15	Less Operating Expenses Before Income Taxes	(238,455)	(177,648)	
16	Less Interest Expense	(9,217)	(7,324)	
17	Taxable Income	<u>33,508</u>	<u>30,162</u>	
18	Income Tax at Composite Rate of	38.58% 12,926	11,635	
19	Less Income Tax at Present Rates	30,267	28,301	
20				
21	Income Tax Adjustment	<u>43,193</u>	<u>39,936</u>	

Test Year Operating Revenues

Arredondo Estates/Farms
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/05

Florida Public Service Commission

Schedule: B-4
 Page: 1 of 1
 Preparer: Jack Schreyer

Historical [X] Projected []

Explanation: Complete the following revenue schedule for the historical test year or base year.

Line No.	(1) WATER		(3) SEWER	
	Account No. and Description	Revenues	Account No. and Description	Revenues
1	WATER SALES		SEWER SALES	
2	460	Unmetered Water Revenue	521.1	Flat Rate - Residential 0
3	461.1	Metered - Residential 149,060	521.2	Flat Rate - Commercial
4	461.2	Metered - Commercial 3,787	521.3	Flat Rate - Industrial
5	461.3	Metered - Industrial	521.4	Flat Rate - Public Authorities
6	461.4	Metered - Public Authorities	521.5	Flat Rate - Multi-Family
7	461.5	Metered - Multi-Family 0	521.6	Flat Rate - Other
8	462.1	Public Fire Protection 0	522.1	Measured - Residential 97,460
9	462.2	Private Fire Protection	522.2	Measured - Commercial 3,808
10	464	Other Sales - Public Authorities	522.3	Measured - Industrial
11	465	Irrigation Customers	522.4	Measured - Public Authorities
12	466	Sales for Resale	522.5	Measured - Multi-Family 0
13	467	Interdepartmental Sales	523	Other Sales - Public Authorities
14	475	Unbilled Revenues 0	524	Revenues From Other Systems
15			525	Interdepartmental Sales
16			526	Effluent
17			527	Unbilled Revenues 0
18	TOTAL WATER SALES 152,847		TOTAL SEWER SALES 101,268	
19				
20	OTHER WATER REVENUES		OTHER SEWER REVENUES	
21	470	Forfeited Discounts	531	Sale Of Sludge
22	471	Misc. Service Revenues 3,160	532	Forfeited Discounts
23	472	Rents From Water Property	534	Rents From Sewer Property
24	473	Interdepartmental Rents	535	Interdepartmental Rents
25	474	Other Water Revenues 0	536	Other Sewer Revenues 0
26	TOTAL OTHER WATER REVENUES 3,160		TOTAL OTHER SEWER REVENUES 0	
27				
28	TOTAL WATER OPERATING REVENUES 156,007		TOTAL SEWER OPERATING REVENUES 101,268	

Detail of Operation & Maintenance Expenses By Month - Water
SUMMARY OF TOTAL ANNUAL UTILITY ADJUSTED WATER O & M

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 060368-WS

Schedule: B-5
Page: 1 of 4
Preparer: Jack Schreyer

Schedule Year Ended: 12/31/2005, 2006, 2007
Historical [X] Projected [X]

Explanation: Provide a schedule that shows adjusted O & M expenses.

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		2005 Per Books	2005 Adjustments	2005 Adjusted	2006 Forecast	2005-06 Forecast Incr (5)-(4)	2006 Adjustments	2006 Adjusted	2007 Budgeted	2006-07 Forecast Incr (9)-(8)	2007 Adjustments	2007 Adjusted
1	601 Salaries & Wages - Employees	29,269	0	29,269	28,018	(1,251)	174	28,192	31,128	2,935	179	31,307
2	603 Salaries & Wages - Officers, Exec.	1,237	0	1,237	1,106	(131)	0	1,106	776	(329)	0	776
3	604 Employee Pensions & Benefits	8,316	0	8,316	8,502	186	0	8,502	11,389	2,888	0	11,389
4	610 Purchased Water	11,014	0	11,014	10,125	(889)	0	10,125	12,230	2,105	0	12,230
5	615 Purchased Power	10,108	0	10,108	9,121	(986)	1,088	10,209	10,542	333	1,120	11,662
6	616 Fuel for Purchased Power	65	0	65	60	(5)	0	60	73	13	0	73
7	618 Chemicals	1,787	0	1,787	2,127	339	0	2,127	2,382	255	0	2,382
8	620 Materials & Supplies	791	621	1,412	2,492	1,080	0	2,492	2,946	454	0	2,946
9	631 Contractual Services - Engineering	651	0	651	1,186	535	0	1,186	1,220	34	0	1,220
10	632 Contractual Services - Accounting	4,523	0	4,523	3,420	(1,103)	0	3,420	3,665	245	0	3,665
11	633 Contractual Services - Legal	(1,604)	1,613	9	6,092	6,083	0	6,092	6,140	48	0	6,140
12	634 Contractual Services - Mgmt. Fees	20,285	0	20,285	11,576	(8,709)	0	11,576	13,394	1,818	0	13,394
13	635 Contractual Services - Testing	5,607	0	5,607	4,374	(1,232)	0	4,374	4,614	239	0	4,614
14	636 Contractual Services - Other	7,688	17,017	24,705	20,201	(4,504)	0	20,201	21,055	854	4,267	25,321
15	641 Rental of Building/Real Prop.	716	0	716	658	(58)	0	658	795	137	0	795
16	642 Rental of Equipment	52	0	52	47	(4)	0	47	57	10	0	57
17	650 Transportation Expenses	8,612	191	8,803	3,997	(4,807)	0	3,997	5,019	1,022	0	5,019
18	656 Insurance - Vehicle	599	0	599	281	(317)	0	281	328	47	0	328
19	657 Insurance - General Liability	1,124	0	1,124	1,589	465	0	1,589	1,744	155	0	1,744
20	658 Insurance - Workman's Comp.	599	0	599	210	(389)	0	210	225	15	0	225
21	659 Insurance - Other	831	0	831	610	(221)	0	610	690	79	0	690
22	660 Advertising Expense	36	0	36	33	(3)	0	33	40	7	0	40
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	9,807	9,807
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	13,654	2,448	16,102	28,533	12,431	0	28,533	17,952	(10,580)	0	17,952
26	675 Miscellaneous Expense	1,189	4,332	5,520	20,228	14,708	13	20,241	24,435	4,193	(383)	24,052
27	TOTAL WATER O & M EXPENSES	127,147	26,221	153,368	164,586	11,217	1,275	165,861	172,838	6,977	14,991	187,829

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

Schedule: B-5
 Page: 2 of 4
 Preparer: Jack Schreyer

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year (unadjusted Per Books).

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2005 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2005 Dec	Total Per Books Annual	
1	601 Salaries & Wages - Employees	992	1,863	3,994	2,025	2,212	1,774	2,202	1,755	3,484	2,413	2,968	3,587	29,269	
2	603 Salaries & Wages - Officers, Exec.	0	96	248	152	147	190	158	95	203	131	152	(334)	1,237	
3	604 Employee Pensions & Benefits	816	885	1,242	1,037	1,105	670	590	483	829	(19)	579	99	8,316	
4	610 Purchased Water	0	0	2,394	888	796	1,476	986	0	1,694	622	895	1,263	11,014	
5	615 Purchased Power	293	686	1,504	420	785	996	892	740	1,494	346	944	1,008	10,108	
6	616 Fuel for Purchased Power	0	0	14	5	5	9	6	0	10	4	5	8	65	
7	618 Chemicals	0	0	265	196	49	304	61	95	179	156	307	177	1,787	
8	620 Materials & Supplies	0	0	114	42	38	70	74	636	81	146	(578)	168	791	
9	631 Contractual Services - Engineering	0	0	23	9	8	14	10	0	152	142	145	148	651	
10	632 Contractual Services - Accounting	0	97	359	194	184	1,274	379	271	670	275	369	451	4,523	
11	633 Contractual Services - Legal	0	0	(1,611)	1	1	1	1	0	1	0	1	1	(1,604)	
12	634 Contractual Services - Mgmt. Fees	0	951	2,434	1,659	1,829	1,980	1,739	1,622	1,734	1,776	2,311	2,251	20,285	
13	635 Contractual Services - Testing	80	120	606	271	316	152	551	180	534	2,034	452	310	5,607	
14	636 Contractual Services - Other	576	6,592	1,943	560	1,235	3,317	1,691	1,751	1,520	1,758	(14,704)	1,449	7,688	
15	641 Rental of Building/Real Prop.	0	0	156	58	52	96	64	0	110	40	58	82	716	
16	642 Rental of Equipment	0	0	11	4	4	7	5	0	8	3	4	6	52	
17	650 Transportation Expenses	0	453	1,017	680	708	811	880	589	1,077	818	929	649	8,612	
18	656 Insurance - Vehicle	0	39	77	53	52	63	54	38	65	48	52	58	599	
19	657 Insurance - General Liability	0	72	144	99	96	116	102	72	123	91	99	110	1,124	
20	658 Insurance - Workman's Comp.	0	55	55	55	55	55	54	54	54	54	54	54	599	
21	659 Insurance - Other	0	54	107	74	72	87	75	53	90	67	73	81	831	
22	660 Advertising Expense	0	0	8	3	3	5	3	0	6	2	3	4	36	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	5,461	2,272	(125)	2,674	1,429	2,055	16	0	27	10	(186)	20	13,654	
26	675 Miscellaneous Expense	199	199	694	(2,992)	350	482	386	278	520	377	409	287	1,189	
27	TOTAL WATER O & M EXPENSES	8,417	14,434	15,672	8,167	11,528	16,003	10,977	8,712	14,665	11,294	(4,660)	11,936	127,147	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2006
 Historical [] Projected [X]

Schedule: B-5
 Page: 3 of 4
 Preparer: Jack Schreyer

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2006 (unadjusted Forecast).

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2006 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2006 Dec	Forecast Annual	
1	601 Salaries & Wages - Employees	2,016	2,548	3,096	2,634	2,952	2,878	2,458	2,032	1,866	1,972	1,958	1,607	28,018	
2	603 Salaries & Wages - Officers, Exec.	152	135	(59)	151	114	150	171	64	60	64	63	41	1,106	
3	604 Employee Pensions & Benefits	639	729	944	816	732	723	886	623	608	620	617	565	8,502	
4	610 Purchased Water	873	618	859	862	277	856	1,185	1,004	952	1,002	986	649	10,125	
5	615 Purchased Power	1,704	890	943	8	401	874	773	737	744	705	702	641	9,121	
6	616 Fuel for Purchased Power	5	4	5	5	2	5	7	6	6	6	6	4	60	
7	618 Chemicals	650	117	288	53	158	199	73	120	120	124	124	103	2,127	
8	620 Materials & Supplies	42	29	185	308	13	41	57	375	380	360	359	343	2,492	
9	631 Contractual Services - Engineering	144	142	144	144	139	144	147	37	37	37	37	33	1,186	
10	632 Contractual Services - Accounting	201	547	380	380	168	380	416	206	208	192	190	153	3,420	
11	633 Contractual Services - Legal	1	0	1	1	0	1	1	1	1	1	1	6,085	6,092	
12	634 Contractual Services - Mgmt. Fees	1,485	1,493	1,485	1,429	1,395	1,620	1,003	365	346	364	358	235	11,576	
13	635 Contractual Services - Testing	270	244	88	269	209	583	212	518	523	499	497	463	4,374	
14	636 Contractual Services - Other	1,578	1,342	1,450	1,486	800	1,233	1,518	2,230	2,259	2,144	2,139	2,022	20,201	
15	641 Rental of Building/Real Prop.	57	40	56	56	18	56	77	65	62	65	64	42	658	
16	642 Rental of Equipment	4	3	4	4	1	4	6	5	4	5	5	3	47	
17	650 Transportation Expenses	807	710	740	442	51	189	218	183	174	183	180	118	3,997	
18	656 Insurance - Vehicle	32	27	31	31	21	31	36	16	15	16	16	10	281	
19	657 Insurance - General Liability	212	202	209	209	191	209	219	30	29	30	30	20	1,589	
20	658 Insurance - Workman's Comp.	30	30	30	30	30	30	30	0	0	0	0	0	210	
21	659 Insurance - Other	76	69	74	74	61	74	81	22	21	22	22	14	610	
22	660 Advertising Expense	3	2	3	3	1	3	4	3	3	3	3	2	33	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	14	10	14	14	25,489	1,044	526	264	290	291	291	285	28,533	
26	675 Miscellaneous Expense	202	192	216	211	172	275	278	3,829	3,904	3,673	3,670	3,606	20,228	
27	TOTAL WATER O & M EXPENSES	11,198	10,123	11,185	9,620	33,394	11,600	10,380	12,735	12,614	12,377	12,315	17,045	164,586	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

Schedule: B-5
 Page: 4 of 4
 Preparer: Jack Schreyer

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2007 (unadjusted Budget).

Line No.	Account No. and Name	2007												Total Budgeted Annual
		(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	
1	601 Salaries & Wages - Employees	2,625	2,361	2,610	2,613	2,009	2,607	2,947	2,760	2,706	2,758	2,741	2,393	31,128
2	603 Salaries & Wages - Officers, Exec.	67	47	66	66	21	66	91	77	73	77	76	50	776
3	604 Employee Pensions & Benefits	873	970	1,213	1,070	969	965	1,154	854	838	851	848	786	11,389
4	610 Purchased Water	1,055	747	1,038	1,041	335	1,034	1,431	1,213	1,150	1,211	1,191	784	12,230
5	615 Purchased Power	1,955	1,023	1,088	20	461	1,009	897	854	862	818	815	740	10,542
6	616 Fuel for Purchased Power	6	4	6	6	2	6	9	7	7	7	7	5	73
7	618 Chemicals	711	131	319	64	174	222	88	137	138	141	141	116	2,382
8	620 Materials & Supplies	50	36	219	364	16	49	68	443	449	425	424	404	2,946
9	631 Contractual Services - Engineering	148	145	148	148	141	148	152	39	39	39	39	35	1,220
10	632 Contractual Services - Accounting	222	565	401	402	176	401	444	230	230	214	212	168	3,665
11	633 Contractual Services - Legal	1	1	1	1	0	1	1	1	1	1	1	6,131	6,140
12	634 Contractual Services - Mgmt. Fees	1,708	1,709	1,706	1,643	1,588	1,858	1,169	440	417	439	432	284	13,394
13	635 Contractual Services - Testing	291	259	107	289	216	605	238	542	545	523	520	479	4,614
14	636 Contractual Services - Other	1,650	1,393	1,520	1,558	824	1,302	1,612	2,317	2,342	2,230	2,223	2,083	21,055
15	641 Rental of Building/Real Prop.	69	49	67	68	22	67	93	79	75	79	77	51	795
16	642 Rental of Equipment	5	3	5	5	2	5	7	6	5	6	6	4	57
17	650 Transportation Expenses	1,034	910	946	560	61	232	263	222	210	221	217	143	5,019
18	656 Insurance - Vehicle	36	31	36	36	24	35	42	19	18	19	19	12	328
19	657 Insurance - General Liability	232	218	227	227	206	227	239	37	35	36	36	24	1,744
20	658 Insurance - Workman's Comp.	33	32	32	32	32	32	32	0	0	0	0	0	225
21	659 Insurance - Other	83	76	83	83	67	83	92	27	25	27	26	17	690
22	660 Advertising Expense	3	2	3	3	1	3	5	4	4	4	4	3	40
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	17	12	17	17	15,955	662	340	175	190	191	191	185	17,952
26	675 Miscellaneous Expense	243	233	261	254	207	333	334	4,626	4,717	4,438	4,434	4,357	24,435
27	TOTAL WATER O & M EXPENSES	13,116	10,957	12,118	10,568	23,509	11,953	11,747	15,108	15,077	14,755	14,679	19,251	172,838

Detail of Operation & Maintenance Expenses By Month - Sewer
SUMMARY OF TOTAL ANNUAL UTILITY ADJUSTED SEWER O & M

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS

Schedule Year Ended: 12/31/2005, 2006, 2007
 Historical [X] Projected [X]

Schedule: B-6
 Page: 1 of 4
 Preparer: Jack Schreyer

Explanation: Provide a schedule that shows adjusted O & M expenses.

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		2005 Per Books	2005 Adjustments	2005 Adjusted	2006 Forecast	2005-06 Forecast Incr (5)-(4)	2006 Adjustments	2006 Adjusted	2007 Budgeted	2006-07 Forecast Incr (9)-(8)	2007 Adjustments	2007 Adjusted
1	701 Salaries & Wages - Employees	14,401	0	14,401	10,297	(4,104)	102	10,398	11,823	1,424	105	11,927
2	703 Salaries & Wages - Officers, Exec.	492	0	492	403	(89)	0	403	159	(244)	0	159
3	704 Employee Pensions & Benefits	4,385	0	4,385	4,282	(103)	0	4,282	5,886	1,604	0	5,886
4	710 Purchased Sewage Treatment	1,768	0	1,768	1,296	(472)	0	1,296	1,565	269	0	1,565
5	711 Sludge Removal Expense	31,878	0	31,878	34,696	2,818	0	34,696	41,423	6,728	0	41,423
6	715 Purchased Power	10,054	0	10,054	10,107	53	994	11,102	11,674	572	1,024	12,698
7	716 Fuel for Power Production	16	0	16	2,223	2,208	0	2,223	2,686	462	0	2,686
8	718 Chemicals	5,372	0	5,372	4,223	(1,149)	0	4,223	4,605	383	0	4,605
9	720 Materials & Supplies	615	0	615	1,060	445	0	1,060	1,247	187	0	1,247
10	731 Contractual Services - Engineering	394	0	394	493	99	0	493	566	72	0	566
11	732 Contractual Services - Accounting	1,636	0	1,636	1,402	(235)	0	1,402	1,420	19	0	1,420
12	733 Contractual Services - Legal	71	0	71	1,514	1,444	0	1,514	1,829	315	0	1,829
13	734 Contractual Services - Mgmt. Fees	11,562	0	11,562	5,133	(6,429)	0	5,133	5,857	723	0	5,857
14	735 Contractual Services - Testing	3,492	0	3,492	2,820	(672)	0	2,820	2,890	70	0	2,890
15	736 Contractual Services - Other	22,665	0	22,665	20,605	(2,059)	0	20,605	20,787	182	2,493	23,280
16	741 Rental of Building/Real Prop.	335	0	335	115	(220)	0	115	139	24	0	139
17	742 Rental of Equipment	157	0	157	620	463	0	620	749	129	0	749
18	750 Transportation Expenses	4,695	112	4,807	1,292	(3,514)	0	1,292	1,674	382	0	1,674
19	756 Insurance - Vehicle	296	0	296	144	(151)	0	144	167	22	0	167
20	757 Insurance - General Liability	563	0	563	807	244	0	807	874	68	0	874
21	758 Insurance - Workman's Comp.	428	0	428	180	(248)	0	180	198	18	0	198
22	759 Insurance - Other	415	0	415	225	(190)	0	225	245	20	0	245
23	760 Advertising Expense	0	0	0	0	(0)	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	5,730	5,730
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	0	1,430	1,430	1,039	(391)	0	1,039	778	(261)	0	778
27	775 Miscellaneous Expense	1,654	562	2,216	12,105	9,889	8	12,113	14,618	2,505	(224)	14,394
28	TOTAL SEWER O & M EXPENSES	117,342	2,103	119,446	117,082	(2,363)	1,104	118,186	133,860	15,674	9,128	142,988

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

Schedule: B-6
 Page: 2 of 4
 Preparer: Jack Schreyer

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year (unadjusted Per Books).

Line No.	Account No. and Name	2005												2005 Dec	Total Annual
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov			
1	701 Salaries & Wages - Employees	1,476	743	2,098	1,154	1,136	909	417	698	1,360	898	1,275	2,237	14,401	
2	703 Salaries & Wages - Officers, Exec.	0	56	95	71	69	80	71	55	83	64	70	(221)	492	
3	704 Employee Pensions & Benefits	637	674	953	793	845	481	420	398	(1,227)	63	261	87	4,385	
4	710 Purchased Sewage Treatment	0	0	384	143	128	237	158	0	272	100	144	203	1,768	
5	711 Sludge Removal Expense	505	1,420	3,559	4,492	2,962	4,602	1,739	0	5,341	3,271	1,256	2,730	31,878	
6	715 Purchased Power	696	636	1,209	785	765	938	817	682	1,027	859	801	840	10,054	
7	716 Fuel for Power Production	0	0	3	1	1	2	1	0	2	1	1	2	16	
8	718 Chemicals	138	(43)	1,049	504	434	642	377	92	560	171	560	887	5,372	
9	720 Materials & Supplies	0	0	285	28	25	46	58	0	53	24	28	68	615	
10	731 Contractual Services - Engineering	0	0	7	3	2	5	3	0	5	58	3	308	394	
11	732 Contractual Services - Accounting	0	57	160	95	91	363	142	99	223	90	138	178	1,636	
12	733 Contractual Services - Legal	0	0	15	6	5	9	6	0	11	4	6	8	71	
13	734 Contractual Services - Mgmt. Fees	0	554	1,361	946	1,047	1,119	990	945	970	1,022	1,327	1,283	11,562	
14	735 Contractual Services - Testing	320	200	427	293	205	213	377	77	422	387	253	318	3,492	
15	736 Contractual Services - Other	969	1,147	1,701	2,023	2,636	3,710	1,382	826	2,332	1,563	1,784	2,590	22,665	
16	741 Rental of Building/Real Prop.	0	0	73	27	24	45	30	0	52	19	27	38	335	
17	742 Rental of Equipment	0	0	34	13	11	21	14	0	24	9	13	18	157	
18	750 Transportation Expenses	0	264	522	370	389	429	484	343	578	459	516	341	4,695	
19	756 Insurance - Vehicle	0	22	34	26	26	29	27	22	30	25	26	28	296	
20	757 Insurance - General Liability	0	42	64	50	49	56	51	42	58	48	50	54	563	
21	758 Insurance - Workman's Comp.	0	32	49	38	37	42	39	32	44	36	38	41	428	
22	759 Insurance - Other	0	31	47	37	36	41	38	31	42	35	37	39	415	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	775 Miscellaneous Expense	0	196	65	24	22	1,003	27	0	46	17	220	34	1,654	
28	TOTAL SEWER O & M EXPENSES	4,741	6,031	14,195	11,921	10,948	15,024	7,666	4,342	12,309	9,222	8,834	12,110	117,342	

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2006
 Historical [] Projected [X]

Schedule: B-6
 Page: 3 of 4
 Preparer: Jack Schreyer

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2006 (unadjusted Forecast).

Line No.	(1) Account No. and Name	(2) 2006 Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) 2006 Dec	(14) Total Annual
1	701 Salaries & Wages - Employees	740	760	1,028	917	1,082	1,122	977	794	727	770	764	616	10,297
2	703 Salaries & Wages - Officers, Exec.	71	61	(58)	64	61	64	65	16	16	16	16	11	403
3	704 Employee Pensions & Benefits	374	383	494	433	407	376	457	283	274	282	280	240	4,282
4	710 Purchased Sewage Treatment	140	52	78	75	50	75	87	161	153	161	158	104	1,296
5	711 Sludge Removal Expense	2,732	3,370	3,423	1,784	2,147	3,418	4,259	2,795	2,838	2,683	2,677	2,568	34,696
6	715 Purchased Power	884	724	820	970	868	1,011	882	825	828	796	791	708	10,107
7	716 Fuel for Power Production	241	89	134	129	85	129	150	277	263	276	272	179	2,223
8	718 Chemicals	327	277	1,056	441	251	345	666	168	174	176	176	166	4,223
9	720 Materials & Supplies	3	1	2	1	103	1	2	194	199	185	185	184	1,060
10	731 Contractual Services - Engineering	106	14	21	20	13	20	24	59	57	58	58	43	493
11	732 Contractual Services - Accounting	68	282	170	170	82	170	170	62	66	54	54	52	1,402
12	733 Contractual Services - Legal	164	61	91	88	58	88	102	189	179	188	185	122	1,514
13	734 Contractual Services - Mgmt. Fees	738	762	715	681	775	794	370	65	62	65	64	42	5,133
14	735 Contractual Services - Testing	222	87	210	286	245	168	253	278	283	267	266	256	2,820
15	736 Contractual Services - Other	1,386	1,911	1,972	1,023	3,100	1,964	745	1,740	1,783	1,662	1,662	1,657	20,605
16	741 Rental of Building/Real Prop.	12	5	7	7	4	7	8	14	14	14	14	9	115
17	742 Rental of Equipment	67	25	37	36	24	36	42	77	73	77	76	50	620
18	750 Transportation Expenses	382	350	342	169	2	21	4	5	5	5	5	3	1,292
19	756 Insurance - Vehicle	18	13	14	14	13	14	15	9	9	9	9	6	144
20	757 Insurance - General Liability	115	109	110	110	109	110	111	7	7	7	7	4	807
21	758 Insurance - Workman's Comp.	24	20	21	21	20	21	22	7	6	7	7	4	180
22	759 Insurance - Other	33	32	32	32	32	32	32	0	0	0	0	0	225
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	24	9	13	13	8	13	15	195	189	190	190	181	1,039
27	775 Miscellaneous Expense	8	0	0	0	0	0	750	2,318	2,372	2,219	2,219	2,219	12,105
28	TOTAL SEWER O & M EXPENSES	8,880	9,396	10,732	7,486	9,541	9,999	10,207	10,540	10,574	10,168	10,135	9,425	117,082

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

Schedule: B-6
 Page: 4 of 4
 Preparer: Jack Schreyer

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2007 (unadjusted Budget).

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	701 Salaries & Wages - Employees	1,073	832	903	895	826	896	929	1,132	1,108	1,131	1,123	975	11,823	
2	703 Salaries & Wages - Officers, Exec.	17	6	10	9	6	9	11	20	19	20	19	13	159	
3	704 Employee Pensions & Benefits	513	518	645	576	543	508	601	409	400	408	406	359	5,886	
4	710 Purchased Sewage Treatment	169	63	94	91	60	91	106	195	185	195	191	126	1,565	
5	711 Sludge Removal Expense	3,263	4,022	4,085	2,131	2,563	4,079	5,083	3,339	3,390	3,204	3,197	3,066	41,423	
6	715 Purchased Power	1,024	832	944	1,116	996	1,162	1,017	959	962	924	919	818	11,674	
7	716 Fuel for Power Production	291	107	161	156	103	156	181	335	317	334	328	216	2,686	
8	718 Chemicals	358	301	1,145	480	273	376	724	185	192	194	194	183	4,605	
9	720 Materials & Supplies	3	1	2	2	121	2	2	229	234	218	218	216	1,247	
10	731 Contractual Services - Engineering	114	17	25	24	16	24	28	68	66	67	66	49	566	
11	732 Contractual Services - Accounting	69	285	172	172	83	172	172	64	68	56	56	53	1,420	
12	733 Contractual Services - Legal	198	73	110	106	70	106	123	228	216	227	224	147	1,829	
13	734 Contractual Services - Mgmt. Fees	841	864	814	775	880	903	421	78	74	78	77	51	5,857	
14	735 Contractual Services - Testing	228	90	214	291	249	172	258	286	290	275	274	262	2,890	
15	736 Contractual Services - Other	1,399	1,926	1,988	1,033	3,124	1,981	752	1,756	1,798	1,678	1,678	1,672	20,787	
16	741 Rental of Building/Real Prop.	15	6	8	8	5	8	9	17	16	17	17	11	139	
17	742 Rental of Equipment	81	30	45	43	29	44	51	93	88	93	92	60	749	
18	750 Transportation Expenses	496	454	445	219	2	28	4	6	6	6	6	4	1,674	
19	756 Insurance - Vehicle	21	15	16	16	14	16	17	11	11	11	11	7	167	
20	757 Insurance - General Liability	124	118	119	119	118	119	120	8	8	8	8	5	874	
21	758 Insurance - Workman's Comp.	26	22	23	23	22	23	23	8	8	8	8	5	198	
22	759 Insurance - Other	35	35	35	35	35	35	35	0	0	0	0	0	245	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	29	11	16	15	10	15	18	138	133	135	134	123	778	
27	775 Miscellaneous Expense	10	0	0	0	0	0	906	2,800	2,865	2,679	2,679	2,679	14,618	
28	TOTAL SEWER O & M EXPENSES	10,397	10,626	12,020	8,334	10,151	10,925	11,592	12,365	12,456	11,967	11,927	11,101	133,860	

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005

Schedule: B-7
 Page: 1 of 1
 Preparer: Jack Schreyer

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2000	(3) Test Year Adjusted 2005	(4) Difference	(5) % Difference
1	601	Salaries & Wages - Employees	5,321	29,269	23,948	450.07%
2	603	Salaries & Wages - Officers, Exec.	0	1,237	1,237	-
3	604	Employee Pensions & Benefits	1,567	8,316	6,749	430.68%
4	610	Purchased Water	0	11,014	11,014	-
5	615	Purchased Power	5,685	10,108	4,423	77.80%
6	616	Fuel for Power Production	0	65	65	-
7	618	Chemicals	1,463	1,787	324	22.15%
8	620	Materials & Supplies	14,825	1,412	(13,413)	-90.48%
9	631	Contractual Services - Engineering	0	651	651	-
10	632	Contractual Services - Accounting	21,341	4,523	(16,818)	-78.81%
11	633	Contractual Services - Legal	0	9	9	-
12	634	Contractual Services - Mgmt. Fees	31,649	20,285	(11,364)	-35.91%
13	635	Contractual Services - Testing	1,986	5,607	3,621	182.32%
14	636	Contractual Services - Other	24,756	24,705	(51)	-0.21%
15	641	Rental of Building/Real Prop.	345	716	371	107.40%
16	642	Rental of Equipment	0	52	52	-
17	650	Transportation Expenses	502	8,803	8,301	1653.60%
18	656	Insurance - Vehicle	0	599	599	-
19	657	Insurance - General Liability	0	1,124	1,124	-
20	658	Insurance - Workman's Comp.	0	599	599	-
21	659	Insurance - Other	0	831	831	-
22	660	Advertising Expense	0	36	36	-
23	666	Reg. Comm. Exp. - Rate Case Amort.	1,228	0	(1,228)	-100.00%
24	667	Reg. Comm. Exp. - Other	0	0	0	-
25	670	Bad Debt Expense	0	16,102	16,102	-
26	675	Miscellaneous Expense	1,678	5,520	3,842	228.97%
27		TOTAL WATER O & M EXPENSES	<u>112,346</u>	<u>153,368</u>	<u>41,022</u>	<u>36.51%</u>
28		Total Customers (ERCs)	528.0	547.9	19.9	3.78%
29		Consumer Price Index - U				<u>10.31%</u>
30		Growth Plus Inflation				<u>14.47%</u>

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: B-7 Supl

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

Explanation: Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U.

Line No.	(1) Acct No.	(2) Explanation
1	603	Sal.&Wages - Exec. Prior owner did not allocate all admin costs to entities
2	610	Purchased Water Due to increase in vendor costs over the five year period
3	615	Purchased Power Due to storm damage recovery costs and increase in fuel charges
4	618	Chemicals Prior owner did not allocate all Admin costs to entities; incr. in chlorine costs
5	631	Cont. Services - Eng Prior owner did not allocate all Admin costs to entities
6	632	Cont. Services - Acctg Prior owner did not allocate all Admin costs to entities
7	633	Cont. Services - Legal Prior owner did not allocate all Admin costs to entities
8	634	Cont. Services - Mgmt. Prior owner did not allocate all Admin costs to entities
9	636	Cont. Services - Other Non-recurring hurricane expense
10	641	Rental of Bldg/Real Prop Increase in admin/operations office rent
11	642	Rental of Equipment Increase in rental of equipment
12	656	Insurance - Vehicle Increase in insurance costs
13	657	Insurance - Gen.Liability Increase in liability with additional UPIS
14	658	Insurance - Work.Comp. Increase for additional positions
15	659	Insurance - Other Increase in costs from year to year
16	670	Bad Debt Expense Out of period accrual true-up

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: B-8

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2000	(3) Test Year Adjusted 2005	(4) Difference	(5) % Difference
1	701	Salaries & Wages - Employees	5,255	14,401	9,146	174.05%
2	703	Salaries & Wages - Officers, Exec.	0	492	492	-
3	704	Employee Pensions & Benefits	1,272	4,385	3,113	244.73%
4	710	Purchased Sewage Treatment	0	1,768	1,768	-
5	711	Sludge Removal Expense	9,185	31,878	22,693	247.06%
6	715	Purchased Power	5,514	10,054	4,540	82.34%
7	716	Fuel for Power Production	0	16	16	-
8	718	Chemicals	1,536	5,372	3,836	249.72%
9	720	Materials & Supplies	23,422	615	(22,807)	-97.37%
10	731	Contractual Services - Engineering	0	394	394	-
11	732	Contractual Services - Accounting	0	1,636	1,636	-
12	733	Contractual Services - Legal	0	71	71	-
13	734	Contractual Services - Mgmt. Fees	18,111	11,562	(6,549)	-36.16%
14	735	Contractual Services - Testing	2,388	3,492	1,104	46.23%
15	736	Contractual Services - Other	44,821	22,665	(22,156)	-49.43%
16	741	Rental of Building/Real Prop.	0	335	335	-
17	742	Rental of Equipment	0	157	157	-
18	750	Transportation Expenses	0	4,806	4,806	-
19	756	Insurance - Vehicle	0	296	296	-
20	757	Insurance - General Liability	0	563	563	-
21	758	Insurance - Workman's Comp.	0	428	428	-
22	759	Insurance - Other	0	415	415	-
23	760	Advertising Expense	0	0	0	-
24	766	Reg. Comm. Exp. - Rate Case Amort.	624	0	(624)	-100.00%
25	767	Reg. Comm. Exp. - Other	0	0	0	-
26	770	Bad Debt Expense	0	1,430	1,430	-
27	775	Miscellaneous Expense	1,382	2,216	834	60.33%
28	TOTAL SEWER O & M EXPENSES		<u>113,510</u>	<u>119,446</u>	<u>5,936</u>	<u>5.23%</u>
29	Total Customers (ERCs)		307	326	19	6.22%
30	Consumer Price Index - U					<u>10.31%</u>
31	Growth Plus Inflation					<u>17.17%</u>

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: B-8 Supl

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

Explanation: Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U.

Line No.	(1) Acct No.	(2) Explanation	
1	703	Sal.&Wages - Exec.	Prior owner did not allocate all admin costs to entities
2	731	Cont. Services - Eng	Prior owner did not allocate all Admin costs to entities
3	732	Cont. Services - Acctg	Prior owner did not allocate all Admin costs to entities
4	733	Cont. Services - Legal	Prior owner did not allocate all Admin costs to entities
5	734	Cont. Services - Mgmt.	Prior owner did not allocate all Admin costs to entities
6	736	Cont. Services - Other	Non-recurring hurricane expense
7	741	Rental of Bldg/Real Prop.	Increase in admin/operations office rent
8	742	Rental of Equipment	Increase in rental of equipment
9	756	Insurance - Vehicle	Increase in insurance costs
10	757	Insurance - Gen.Liability	Increase in liability with additional UPIS
11	758	Insurance - Work.Comp.	Increase for additional positions
12	759	Insurance - Other	Increase in costs from year to year
13	770	Bad Debt Expense	Out of period accrual true-up

Contractual Services

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Schedule: B-9
 Page: 1 of 1
 Preparer: Jack Schreyer

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
Water				
1	26483Harbor Branch	Testing	4,274	Testing
2	Aqua Services, Inc.	Management	16,287	Corporate services and sundry charges
3				
4				
5				
6				
7				
8				
9				
10				
Sewer				
11	26483Harbor Branch	Testing	2,261	Testing
12	Aqua Services, Inc.	Management	9,498	Corporate services and sundry charges
13	23410Reno Plumbing	Oth-Collections-Mgmt	14,400	Oth-Collections-Mgmt
14	29245SOUTHERN LAWN Specialties	Oth-T&D-Ops	2,908	Oth-T&D-Ops
15	23918Severn Trent	Oth-Cust Acct	2,169	Oth-Cust Acct
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Schedule: B-10
 Page: 1 of 1
 Preparer: Jack Schreyer

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization and its allocation, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments
1	Aqua Utilities Florida, Inc.			351,388	Corp. Charges	
2	Aqua Utilities Florida, Inc.			1,275	Copies	
3	Aqua Utilities Florida, Inc.			4,385	Postage	
4	Aqua Utilities Florida, Inc.			68,106	Payroll	
5	Aqua Utilities Florida, Inc.			648	Temp. Agency	
6	Aqua Utilities Florida, Inc.			78,770	Legal	
7	Aqua Utilities Florida, Inc.			856	Travel	
8	Aqua Utilities Florida, Inc.			182,426	Consulting	
9	Rutledge, Ecenia, Purnell & Hoffman			8,712	Legal	
10	Abel, Band, Russel			1,260	Legal	
11	Ward, Mullen, Franceski	Tim Ward, Lee Mullen, Dan Franceski		370,000	Consulting	
12	FL PSC	FL PSC		9,000	Filing Fee	
13	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal	
14	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies	
15	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White		425,000	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.
16	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.
17	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)
18	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)
19						
20	Total			<u>1,845,725</u>		

Estimate Through PAA [] or Commission Hearing [X]

	(A) Total	(B) Water		(C) Sewer	
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount
a Amortization of Rate Case Expense:					
b					
c Prior Unamortized Rate Case Expense	0	2.125%	0	1.242%	0
d					
e Subtotal Prior Cases	0		0		0
f					
g Current rate Case Expense	1,845,725	2.125%	39,228	1.242%	22,920
h					
i Total Projected Rate Case Expense	1,845,725		39,228		22,920
j					
k Amortization Period in Years:	4				
l Annual Amortization	<u>461,431</u>		<u>9,807</u>		<u>5,730</u>

m Method of Allocation Between Systems:
 (Provide Calculation)
 Note: Allocation is by ERCs of the systems in this rate case filing.

Analysis of Major Maintenance Projects

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Schedule: B-11
 Page: 1 of 1
 Preparer: Jack Schreyer

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

Line No.	(1) Date	(2) Maintenance Projects greater than 2% of test year revenues per : Description	(3) Total Cost	(4) How often to Repeat
1		<u>WATER:</u>		
2		None		
3				
4				
5				
6				
7				
8				
9				
10		TOTAL WATER PROJECTS	0	
11				
12		<u>SEWER:</u>		
13		None		
14				
15				
16				
17				
18				
19				
20		TOTAL SEWER PROJECTS	0	

Allocation of Expenses

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

Schedule: B-12
 Page: 1 of 3
 Preparer: Jack Schreyer

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1) Line	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages (Note A)				(8) Allocation Method	(9) - (12) Amounts Allocated			
			Water	Sewer	Other	Total		Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	1.65%	0.96%		2.61%	Customers *	1,237	492		1,729
2	604 / 704	Pensions & Benefits	1.65%	0.96%		2.61%	Customers *	8,316	4,385		12,701
3	632 / 732	Contractual Services - Acctg	1.65%	0.96%		2.61%	Customers *	4,523	1,636		6,159
4	633 / 733	Contractual Services - Legal	1.65%	0.96%		2.61%	Customers *	9	71		79
5	634 / 734	Contractual Services - Mgmt.	1.65%	0.96%		2.61%	Customers *	20,285	11,562		31,847
6	641 / 741	Rental of Building/Real Prop.	1.65%	0.96%		2.61%	Customers *	716	335		1,051
7	656 / 756	Insurance - Vehicle	1.65%	0.96%		2.61%	Customers *	599	296		894
8	657 / 757	Insurance - General Liability	1.65%	0.96%		2.61%	Customers *	1,124	563		1,687
9	658 / 758	Insurance - Work. Comp.	1.65%	0.96%		2.61%	Customers *	599	428		1,027
10	659 / 759	Insurance - Other	1.65%	0.96%		2.61%	Customers *	831	415		1,246
11	675 / 775	Miscellaneous Expense	1.65%	0.96%		2.61%	Customers *	5,520	2,216		7,736

Note A: Statewide expenses are allocated down to Water and Sewer systems by these percentages

* These accounts are allocated primarily by Customer count; the amounts shown contain the allocated amount plus some direct charges

Allocation of Expenses

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2006
 Historical [X] Projected [X]

Schedule: B-12
 Page: 2 of 3
 Preparer: Jack Schreyer

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages (Note A)				(8) Allocation Method	(9) - (12) Amounts Allocated			
			Water	Sewer	Other	Total		Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	1.65%	0.96%		2.61%	Customers *	1,106	403		1,509
2	604 / 704	Pensions & Benefits	1.65%	0.96%		2.61%	Customers *	8,502	4,282		12,784
3	632 / 732	Contractual Services - Acctg	1.65%	0.96%		2.61%	Customers *	3,420	1,402		4,822
4	633 / 733	Contractual Services - Legal	1.65%	0.96%		2.61%	Customers *	6,092	1,514		7,606
5	634 / 734	Contractual Services - Mgmt.	1.65%	0.96%		2.61%	Customers *	11,576	5,133		16,710
6	641 / 741	Rental of Building/Real Prop.	1.65%	0.96%		2.61%	Customers *	658	115		773
7	656 / 756	Insurance - Vehicle	1.65%	0.96%		2.61%	Customers *	281	144		426
8	657 / 757	Insurance - General Liability	1.65%	0.96%		2.61%	Customers *	1,589	807		2,396
9	658 / 758	Insurance - Work. Comp.	1.65%	0.96%		2.61%	Customers *	210	180		390
10	659 / 759	Insurance - Other	1.65%	0.96%		2.61%	Customers *	610	225		835
11	675 / 775	Miscellaneous Expense	1.65%	0.96%		2.61%	Customers *	20,241	12,113		32,354

Note A: Statewide expenses are allocated down to Water and Sewer systems by these percentages

* These accounts are allocated primarily by Customer count; the amounts shown contain the allocated amount plus some direct charges

Allocation of Expenses

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

Schedule: B-12
 Page: 3 of 3
 Preparer: Jack Schreyer

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1) Line No.	(2) Acct. No.	(3) Description	(5) Allocation Percentages (Note A)				(8) Allocation Method	(10) Amounts Allocated			
			(4) Water	(5) Sewer	(6) Other	(7) Total		(9) Water	(10) Sewer	(11) Other	(12) Total
1	603 / 703	Salaries - Officers	1.34%	0.79%		2.13%	ERCs *	776	159		936
2	604 / 704	Pensions & Benefits	1.34%	0.79%		2.13%	ERCs *	11,389	5,886		17,276
3	632 / 732	Contractual Services - Acctg	1.34%	0.79%		2.13%	ERCs *	3,665	1,420		5,085
4	633 / 733	Contractual Services - Legal	1.34%	0.79%		2.13%	ERCs *	6,140	1,829		7,968
5	634 / 734	Contractual Services - Mgmt.	1.34%	0.79%		2.13%	ERCs *	13,394	5,857		19,251
6	641 / 741	Rental of Building/Real Prop.	1.34%	0.79%		2.13%	ERCs *	795	139		934
7	656 / 756	Insurance - Vehicle	1.34%	0.79%		2.13%	ERCs *	328	167		495
8	657 / 757	Insurance - General Liability	1.34%	0.79%		2.13%	ERCs *	1,744	874		2,619
9	658 / 758	Insurance - Work. Comp.	1.34%	0.79%		2.13%	ERCs *	225	198		423
10	659 / 759	Insurance - Other	1.34%	0.79%		2.13%	ERCs *	690	245		935
11	666 / 766	Rate Case Amort		1.24%		3.37%	ERCs	9,807	5,730		15,537
12	675 / 775	Miscellaneous Expense	1.34%	0.79%		2.13%	ERCs *	24,052	14,394		38,447

Note A: Statewide expenses are allocated down to Water and Sewer systems by these percentages

* These accounts are allocated primarily by ERCs; the amounts shown contain the allocated amount plus some direct charges

Net Depreciation Expense - Water

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

Schedule: B-13
 Page: 1 of 3
 Preparer: Jack Schreyer

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		2005 Per Books	Utility Adjustments	Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	0	0	0	100.00%	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	76	32	108	100.00%	108
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0
10	307.2 Wells & Springs	0	0	0	100.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2 Supply Mains	454	53	507	100.00%	507
13	310.2 Power Generation Equipment	1,768	(0)	1,768	100.00%	1,768
14	311.2 Pumping Equipment	766	0	766	100.00%	766
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	304.3 Structures & Improvements	713	305	1,018	100.00%	1,018
19	311.3 Pumping Equipment	0	0	0	100.00%	0
20	320.3 Water Treatment Equipment	1,582	0	1,582	100.00%	1,582
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0
25	311.4 Pumping Equipment	1,452	256	1,708	100.00%	1,708
26	330.4 Distr. Reservoirs & Standpipes	1,692	(0)	1,692	100.00%	1,692
27	331.4 Transm. & Distribution Mains	2,377	0	2,377	100.00%	2,377
28	333.4 Services	671	0	671	100.00%	671
29	334.4 Meters & Meter Installations	3,858	123	3,981	100.00%	3,981
30	335.4 Hydrants	57	(6)	51	100.00%	51
31	336.4 Backflow Prevention	0	0	0	100.00%	0
32	339.4 Other Plant & Misc. Equipment	7	1	8	100.00%	8
33	GENERAL PLANT					
34	303.5 Land & Land Rights	0	0	0	100.00%	0
35	304.5 Structures & Improvements	257	(0)	256	100.00%	256
36	340.5 Office Furniture & Equipment	87	21	108	100.00%	108
37	340.51 Computer Equipment	0	240	240	100.00%	240
38	341.5 Transportation Equipment	0	0	0	100.00%	0
39	342.5 Stores Equipment	0	0	0	100.00%	0
40	343.5 Tools, Shop & Garage Equipment	24	1	25	100.00%	25
41	344.5 Laboratory Equipment	0	0	0	100.00%	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0
43	346.5 Communication Equipment	0	0	0	100.00%	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0
45	348.5 Other Tangible Plant	0	603	603	100.00%	603
46	TOTAL DEPRECIATION EXPENSE	15,840	1,629	17,469		17,469
	Composite U&U Rate				100.00%	
47	(LESS) AMORTIZATION OF CIAC	(197)	(648)	(845)		(845)
48	NET DEPRECIATION EXPENSE - WATER	15,643	981	16,624		16,624
49	Net Depr Expense Used & Useful	15,643				

Net Depreciation Expense - Water

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2006
 Historical [] Projected [X]

Schedule: B-13
 Page: 2 of 3
 Preparer: Jack Schreyer

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense	(10) Used & Useful Change Over Prior Year
		2006 Year Expense	Utility Adjustments	Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0	0	100.00%	0	0
3	302.1 Franchises	0	0	0	100.00%	0	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0
7	304.2 Structures & Improvements	358	0	358	100.00%	358	250
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2 Wells & Springs	0	0	0	100.00%	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2 Supply Mains	507	0	507	100.00%	507	0
13	310.2 Power Generation Equipment	1,768	0	1,768	100.00%	1,768	0
14	311.2 Pumping Equipment	766	0	766	100.00%	766	(0)
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0
18	304.3 Structures & Improvements	1,442	0	1,442	100.00%	1,442	424
19	311.3 Pumping Equipment	0	0	0	100.00%	0	0
20	320.3 Water Treatment Equipment	1,799	0	1,799	100.00%	1,799	218
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
22	TRANSMISSION & DISTRIBUTION PLANT						
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0	0
25	311.4 Pumping Equipment	1,711	0	1,711	100.00%	1,711	4
26	330.4 Distr. Reservoirs & Standpipes	1,692	0	1,692	100.00%	1,692	0
27	331.4 Transm. & Distribution Mains	3,037	0	3,037	100.00%	3,037	660
28	333.4 Services	671	0	671	100.00%	671	0
29	334.4 Meters & Meter Installations	4,482	0	4,482	100.00%	4,482	500
30	335.4 Hydrants	51	0	51	100.00%	51	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	(8)
33	GENERAL PLANT						
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0
35	304.5 Structures & Improvements	256	0	256	100.00%	256	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	(108)
37	340.51 Computer Equipment	1,753	0	1,753	100.00%	1,753	1,513
38	341.5 Transportation Equipment	0	0	0	100.00%	0	0
39	342.5 Stores Equipment	0	0	0	100.00%	0	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	(25)
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0	0
43	346.5 Communication Equipment	0	0	0	100.00%	0	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0	0
45	348.5 Other Tangible Plant	603	0	603	100.00%	603	(0)
42	TOTAL DEPRECIATION EXPENSE	20,895	0	20,895		20,895	3,426
	Composite NU&U Rate				100.00%		
43	(LESS) AMORTIZATION OF CIAC	(843)	0	(843)		(843)	3
44	NET DEPRECIATION EXPENSE - WATER	20,053	0	20,053		20,053	3,429

Net Depreciation Expense - Water

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

Schedule: B-13
 Page: 3 of 3
 Preparer: Jack Schreyer

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(5) (6) Depreciation Expense		(7) Adjusted Depreciation Expense	(8) Used & Useful %	(9) Used & Useful Depreciation Expense	(10) Used & Useful Change Over Prior Year
		2007 Year Expense	Utility Adjustments				
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0	0	100.00%	0	0
3	302.1 Franchises	0	0	0	100.00%	0	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0
7	304.2 Structures & Improvements	358	0	358	100.00%	358	0
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2 Wells & Springs	0	0	0	100.00%	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2 Supply Mains	507	0	507	100.00%	507	0
13	310.2 Power Generation Equipment	1,768	0	1,768	100.00%	1,768	0
14	311.2 Pumping Equipment	895	0	895	100.00%	895	129
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0
18	304.3 Structures & Improvements	1,454	0	1,454	100.00%	1,454	13
19	311.3 Pumping Equipment	0	0	0	100.00%	0	0
20	320.3 Water Treatment Equipment	4,196	0	4,196	100.00%	4,196	2,396
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
22	TRANSMISSION & DISTRIBUTION PLANT						
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0	0
25	311.4 Pumping Equipment	1,708	0	1,708	100.00%	1,708	(4)
26	330.4 Distr. Reservoirs & Standpipes	1,692	0	1,692	100.00%	1,692	0
27	331.4 Transm. & Distribution Mains	3,245	0	3,245	100.00%	3,245	209
28	333.4 Services	671	0	671	100.00%	671	0
29	334.4 Meters & Meter Installations	5,532	0	5,532	100.00%	5,532	1,051
30	335.4 Hydrants	93	0	93	100.00%	93	42
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
33	GENERAL PLANT						
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0
35	304.5 Structures & Improvements	256	0	256	100.00%	256	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	0
37	340.51 Computer Equipment	4,892	0	4,892	100.00%	4,892	3,139
38	341.5 Transportation Equipment	0	0	0	100.00%	0	0
39	342.5 Stores Equipment	0	0	0	100.00%	0	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0	0
43	346.5 Communication Equipment	0	0	0	100.00%	0	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0	0
45	348.5 Other Tangible Plant	603	0	603	100.00%	603	0
42	TOTAL DEPRECIATION EXPENSE	27,870	0	27,870		27,870	6,975
	Composite NU&U Rate				100.00%		
43	(LESS) AMORTIZATION OF CIAC	(851)	0	(851)		(851)	(9)
44	NET DEPRECIATION EXPENSE - WATER	27,019	0	27,019		27,019	6,966

Net Depreciation Expense - Sewer

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: B-14

Docket No. 060368-WS

Page: 1 of 3

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

Historical [X] Projected []

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	Account No. and Name	Depreciation Expense			Used & Useful %	Used & Useful Depreciation Expense			
		(1)	(5)	(6)			(7)	(8)	(9)
		2005 Per Books	Utility Adjustments	Adjusted Depreciation Expense					
1	INTANGIBLE PLANT								
2	351.1 Organization	0	0	0	100.00%	0			
3	352.1 Franchises	0	0	0	100.00%	0			
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0			
5	COLLECTION PLANT								
6	353.2 Land & Land Rights	0	0	0	100.00%	0			
7	354.2 Structures & Improvements	0	154	154	100.00%	154			
8	355.2 Power Generation Equipment	2,030	(2,030)	0	100.00%	0			
9	360.2 Collection Sewers - Force	0	0	0	100.00%	0			
10	361.2 Collection Sewers - Gravity	61	1,969	2,030	100.00%	2,030			
11	362.2 Special Collecting Structures	0	0	0	100.00%	0			
12	363.2 Services to Customers	0	62	62	100.00%	62			
13	364.2 Flow Measuring Devices	0	0	0	100.00%	0			
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0			
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0			
16	SYSTEM PUMPING PLANT								
17	353.3 Land & Land Rights	0	0	0	100.00%	0			
18	354.3 Structures & Improvements	0	0	0	100.00%	0			
19	355.3 Power Generation Equipment	599	(599)	0	100.00%	0			
20	370.3 Receiving Wells	0	0	0	100.00%	0			
21	371.3 Pumping Equipment	0	599	599	100.00%	599			
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0			
23	TREATMENT AND DISPOSAL PLANT								
24	353.4 Land & Land Rights	0	0	0	100.00%	0			
25	354.4 Structures & Improvements	0	523	523	100.00%	523			
26	355.4 Power Generation Equipment	0	0	0	100.00%	0			
27	380.4 Treatment & Disposal Equipment	0	566	566	100.00%	566			
28	381.4 Plant Sewers	0	0	0	100.00%	0			
29	382.4 Outfall Sewer Lines	0	0	0	100.00%	0			
30	389.4 Other Plant & Misc. Equipment	0	4	4	100.00%	4			
31	RECLAIMED WATER TREATMENT PLANT								
32	353.5 Land & Land Rights	0	0	0	100.00%	0			
33	354.5 Structures & Improvements	0	0	0	100.00%	0			
34	355.5 Power Generation Equipment	0	0	0	100.00%	0			
35	371.5 Pumping Equipment	0	0	0	100.00%	0			
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0			
37	380.5 Treatment & Disposal Equipment	0	0	0	100.00%	0			
38	381.5 Plant Sewers	0	0	0	100.00%	0			
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0			
40	RECLAIMED WATER DISTRIBUTION PLANT								
41	352.6 Franchises	0	0	0	100.00%	0			
42	353.6 Land & Land Rights	0	0	0	100.00%	0			
43	354.6 Structures & Improvements	0	0	0	100.00%	0			
44	355.6 Power Generation Equipment	0	0	0	100.00%	0			
45	366.6 Reuse Services	0	0	0	100.00%	0			
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0			
47	371.6 Pumping Equipment	0	0	0	100.00%	0			
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0			
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0			
50	GENERAL PLANT								
51	353.7 Land & Land Rights	65	(65)	0	100.00%	0			
52	354.7 Structures & Improvements	0	0	0	100.00%	0			
53	390.7 Office Furniture & Equipment	0	73	73	100.00%	73			
54	390.71 Computer Equipment	0	140	140	100.00%	140			
55	391.7 Transportation Equipment	0	0	0	100.00%	0			
56	392.7 Stores Equipment	0	0	0	100.00%	0			
57	393.7 Tools, Shop & Garage Equipment	4,413	(4,413)	0	100.00%	0			
58	394.7 Laboratory Equipment	0	0	0	100.00%	0			
59	395.7 Power Operated Equipment	0	4,413	4,413	100.00%	4,413			
60	396.7 Communication Equipment	312	(312)	0	100.00%	0			
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0			
62	398.7 Other Tangible Plant	0	311	311	100.00%	311			
63	TOTAL DEPRECIATION EXPENSE	7,480	1,397	8,877		8,877			
	Composite NU&U Rate				100.00%				
64	(LESS) AMORTIZATION OF CIAC	0	0	0		0			
65	NET DEPRECIATION EXPENSE - SEWER	7,480	1,397	8,877		8,877			
66	Net Depr Expense Used & Useful	7,480							

Net Depreciation Expense - Sewer

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: B-14

Docket No. 060368-WS

Page: 2 of 3

Schedule Year Ended: 12/31/2006

Preparer: Jack Schreyer

Historical [] Projected [X]

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	Account No. and Name	(1)	(5)	(6)	(7)	(8)	(9)	(10)
		Depreciation Expense			Used & Useful %	Used & Useful Depreciation Expense	Used & Useful Change Over Prior Year	
		2006 Year Expense	Utility Adjustments	Adjusted Depreciation Expense				
1	INTANGIBLE PLANT							
2	351.1 Organization	0	0	0	100.00%	0	0	
3	352.1 Franchises	0	0	0	100.00%	0	0	
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	0	0	0	100.00%	0	0	
7	354.2 Structures & Improvements	154	0	154	100.00%	154	0	
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	0	
9	360.2 Collection Sewers - Force	0	0	0	100.00%	0	0	
10	361.2 Collection Sewers - Gravity	2,384	0	2,384	100.00%	2,384	354	
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	0	
12	363.2 Services to Customers	62	0	62	100.00%	62	0	
13	364.2 Flow Measuring Devices	0	0	0	100.00%	0	0	
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0	0	
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	0	0	0	100.00%	0	0	
18	354.3 Structures & Improvements	0	0	0	100.00%	0	0	
19	355.3 Power Generation Equipment	0	0	0	100.00%	0	0	
20	370.3 Receiving Wells	0	0	0	100.00%	0	0	
21	371.3 Pumping Equipment	1,274	0	1,274	100.00%	1,274	674	
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
23	TREATMENT AND DISPOSAL PLANT							
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0	
25	354.4 Structures & Improvements	880	0	880	100.00%	880	357	
26	355.4 Power Generation Equipment	0	0	0	100.00%	0	0	
27	380.4 Treatment & Disposal Equipment	0	0	0	100.00%	0	(566)	
28	381.4 Plant Sewers	0	0	0	100.00%	0	0	
29	382.4 Outfall Sewer Lines	0	0	0	100.00%	0	0	
30	389.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	(4)	
31	RECLAIMED WATER TREATMENT PLANT							
32	353.5 Land & Land Rights	0	0	0	100.00%	0	0	
33	354.5 Structures & Improvements	0	0	0	100.00%	0	0	
34	355.5 Power Generation Equipment	0	0	0	100.00%	0	0	
35	371.5 Pumping Equipment	0	0	0	100.00%	0	0	
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0	0	
37	380.5 Treatment & Disposal Equipment	0	0	0	100.00%	0	0	
38	381.5 Plant Sewers	0	0	0	100.00%	0	0	
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
40	RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6 Franchises	0	0	0	100.00%	0	0	
42	353.6 Land & Land Rights	0	0	0	100.00%	0	0	
43	354.6 Structures & Improvements	0	0	0	100.00%	0	0	
44	355.6 Power Generation Equipment	0	0	0	100.00%	0	0	
45	366.6 Reuse Services	0	0	0	100.00%	0	0	
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	0	
47	371.6 Pumping Equipment	0	0	0	100.00%	0	0	
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	0	
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
50	GENERAL PLANT							
51	353.7 Land & Land Rights	0	0	0	100.00%	0	0	
52	354.7 Structures & Improvements	0	0	0	100.00%	0	0	
53	390.7 Office Furniture & Equipment	0	0	0	100.00%	0	(73)	
54	390.7 ¹ Computer Equipment	1,023	0	1,023	100.00%	1,023	883	
55	391.7 Transportation Equipment	0	0	0	100.00%	0	0	
56	392.7 Stores Equipment	0	0	0	100.00%	0	0	
57	393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0	
58	394.7 Laboratory Equipment	0	0	0	100.00%	0	0	
59	395.7 Power Operated Equipment	4,413	0	4,413	100.00%	4,413	0	
60	396.7 Communication Equipment	0	0	0	100.00%	0	0	
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0	0	
62	398.7 Other Tangible Plant	78	0	78	100.00%	78	(234)	
63	TOTAL DEPRECIATION EXPENSE	10,268	0	10,268		10,268	1,392	
64	Composite NU&U Rate (LESS) AMORTIZATION OF CIAC	0	0	0	100.00%	0	0	
65	NET DEPRECIATION EXPENSE - SEWER	10,268	0	10,268		10,268	1,392	

Net Depreciation Expense - Sewer

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

Schedule: B-14
 Page: 3 of 3
 Preparer: Jack Schreyer

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	Account No. and Name	(1)	(5)	(6)	(7)	(8)	(9)	(10)
		Depreciation Expense			Used & Useful %	Used & Useful Depreciation Expense	Used & Useful Change Over Prior Year	
		2007 Year Expense	Utility Adjustments	Adjusted Depreciation Expense				
1	INTANGIBLE PLANT							
2	351.1 Organization	0	0	0	100.00%	0	0	
3	352.1 Franchises	0	0	0	100.00%	0	0	
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	0	0	0	100.00%	0	0	
7	354.2 Structures & Improvements	154	0	154	100.00%	154	0	
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	0	
9	360.2 Collection Sewers - Force	0	0	0	100.00%	0	0	
10	361.2 Collection Sewers - Gravity	4,864	0	4,864	100.00%	4,864	2,480	
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	0	
12	363.2 Services to Customers	62	0	62	100.00%	62	0	
13	364.2 Flow Measuring Devices	0	0	0	100.00%	0	0	
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0	0	
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	0	0	0	100.00%	0	0	
18	354.3 Structures & Improvements	0	0	0	100.00%	0	0	
19	355.3 Power Generation Equipment	0	0	0	100.00%	0	0	
20	370.3 Receiving Wells	0	0	0	100.00%	0	0	
21	371.3 Pumping Equipment	1,687	0	1,687	100.00%	1,687	414	
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
23	TREATMENT AND DISPOSAL PLANT							
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0	
25	354.4 Structures & Improvements	1,660	0	1,660	100.00%	1,660	779	
26	355.4 Power Generation Equipment	0	0	0	100.00%	0	0	
27	380.4 Treatment & Disposal Equipment	0	0	0	100.00%	0	0	
28	381.4 Plant Sewers	0	0	0	100.00%	0	0	
29	382.4 Outfall Sewer Lines	0	0	0	100.00%	0	0	
30	389.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
31	RECLAIMED WATER TREATMENT PLANT							
32	353.5 Land & Land Rights	0	0	0	100.00%	0	0	
33	354.5 Structures & Improvements	0	0	0	100.00%	0	0	
34	355.5 Power Generation Equipment	0	0	0	100.00%	0	0	
35	371.5 Pumping Equipment	0	0	0	100.00%	0	0	
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0	0	
37	380.5 Treatment & Disposal Equipment	0	0	0	100.00%	0	0	
38	381.5 Plant Sewers	0	0	0	100.00%	0	0	
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
40	RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6 Franchises	0	0	0	100.00%	0	0	
42	353.6 Land & Land Rights	0	0	0	100.00%	0	0	
43	354.6 Structures & Improvements	0	0	0	100.00%	0	0	
44	355.6 Power Generation Equipment	0	0	0	100.00%	0	0	
45	366.6 Reuse Services	0	0	0	100.00%	0	0	
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	0	
47	371.6 Pumping Equipment	0	0	0	100.00%	0	0	
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	0	
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
50	GENERAL PLANT							
51	353.7 Land & Land Rights	0	0	0	100.00%	0	0	
52	354.7 Structures & Improvements	0	0	0	100.00%	0	0	
53	390.7 Office Furniture & Equipment	0	0	0	100.00%	0	0	
54	390.71 Computer Equipment	2,855	0	2,855	100.00%	2,855	1,832	
55	391.7 Transportation Equipment	0	0	0	100.00%	0	0	
56	392.7 Stores Equipment	0	0	0	100.00%	0	0	
57	393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0	
58	394.7 Laboratory Equipment	0	0	0	100.00%	0	0	
59	395.7 Power Operated Equipment	4,413	0	4,413	100.00%	4,413	0	
60	396.7 Communication Equipment	0	0	0	100.00%	0	0	
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0	0	
62	398.7 Other Tangible Plant	0	0	0	100.00%	0	(78)	
63	TOTAL DEPRECIATION EXPENSE	15,696	0	15,696		15,696	5,428	
	Composite NU&U Rate				100.00%			
64	(LESS) AMORTIZATION OF CIAC	0	0	0		0	0	
65	NET DEPRECIATION EXPENSE - SEWER	15,696	0	15,696		15,696	5,428	

Taxes Other Than Income

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 060368-WS

Schedule Year Ended December 31 of:
Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15
Page: 1 of 1
Preparer: Jack Schreyer

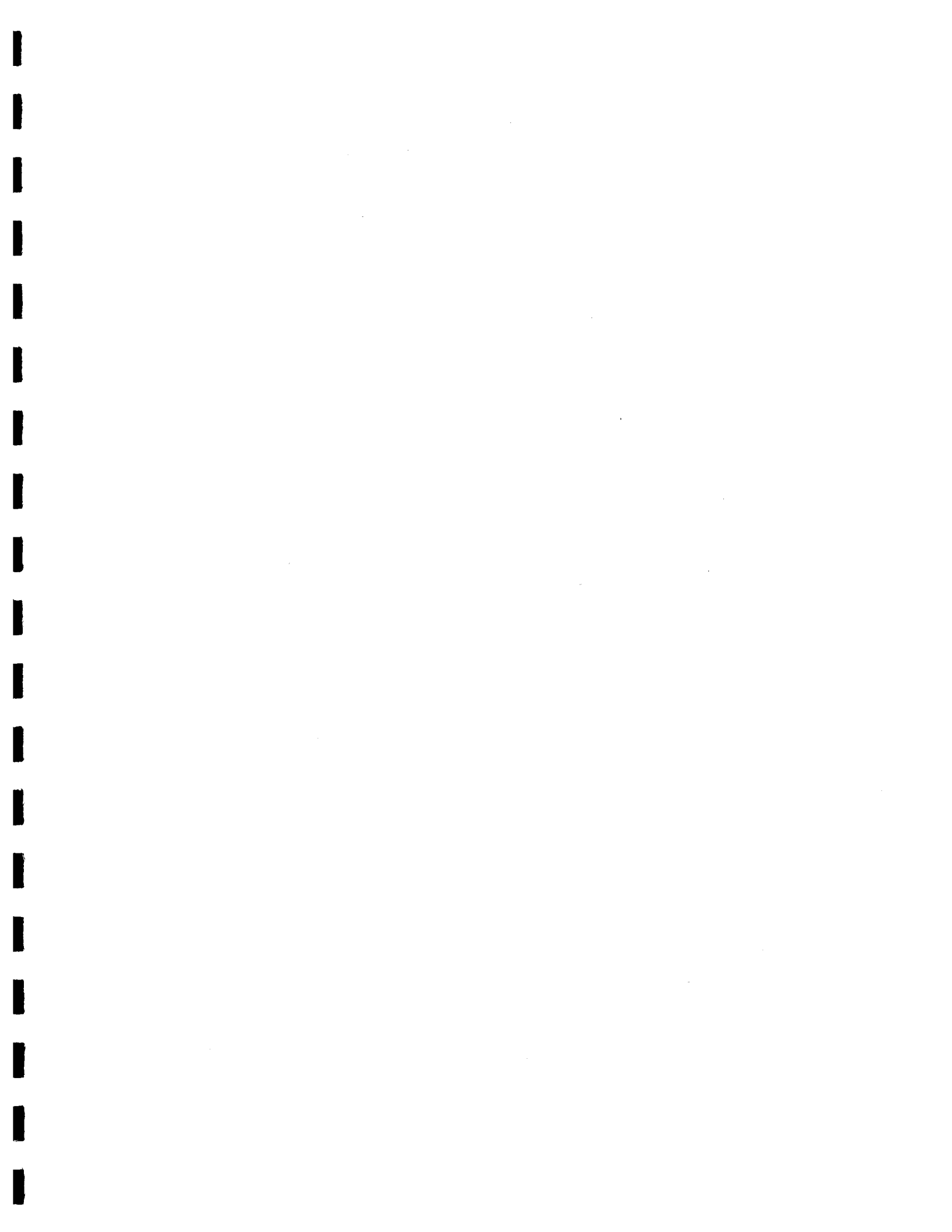
Explanation: Complete the following schedule of all taxes other than income.
For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Water							
1	Test Year (2005) Per Books	7,020	2,526	5,243		14,789	B-4, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B5
4	Non-U&U Adjustment @ 0.00%			0		0	
5	Total Test Year Adjustments	0	0	0	0	0	
6	Adjusted Test Year (2005)	7,020	2,526	5,243	0	14,789	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	216				216	E-13
9	Payroll Tax Adjustment		(100)			(100)	B-5
10	Plant in Service Adjustment			852		852	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	216	(100)	852	0	968	
13	Adjusted Intermed. Year (2006)	7,236	2,426	6,094	0	15,757	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	26				26	E-13
16	Payroll Tax Adjustment		231			231	B-5
17	Plant in Service Adjustment			434		434	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	26	231	434	0	691	
20	Adjusted Projected Rate Year (2007)	7,262	2,656	6,528	0	16,447	
21	RAFs Assoc. with Revenue Increase	5,391				5,391	B-3
22	Total Projected Rate Year (2007)	12,653	2,656	6,528	0	21,838	
Sewer							
23	Test Year (2005) Per Books	4,557	1,233	1,428		7,219	B-4, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		0			0	B-6
26	Non-U&U Adjustment @ 0.00%			0		0	
27	Total Test Year Adjustments	0	0	0	0	0	
28	Adjusted Test Year (2005)	4,557	1,233	1,428	0	7,219	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	155				155	E-2
31	Payroll Tax Adjustment		(339)			(339)	B-6
32	Plant in Service Adjustment			232		232	A-6
33	Non-U&U Adjustment @ 0.00%			0		0	
34	Total 2006 Adjustments	155	(339)	232	0	48	
35	Adjusted Intermed. Year (2006)	4,712	894	1,661	0	7,266	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	29				29	E-2
38	Payroll Tax Adjustment		106			106	B-6
39	Plant in Service Adjustment			5,000		5,000	A-6
40	Non-U&U Adjustment @ 0.00%			0		0	
41	Total 2007 Adjustments	29	106	5,000	0	5,136	
42	Adjusted Projected Rate Year (2007)	4,741	1,001	6,661	0	12,402	
43	RAFs Assoc. with Revenue Increase	4,940				4,940	B-3
43	Total Projected Rate Year (2007)	9,681	1,001	6,661	0	17,343	

Recap Schedules: B-1, B-2

Payroll taxes: FICA=7.65, Fed & State Unemployment=0.41%







**Arredondo Estates/Farms
TAX SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Reconciliation of Total Income Tax Provision	C-1	91
State and Federal Income Tax Calculation	C-2	92
Schedule of Interest in Tax Expense Calculation	C-3	95
Book/Tax Difference	C-4	98
Deferred Income Tax Expense	C-5	99
Accumulated Deferred Income Taxes	C-6	102
Investment Tax Credit	C-7	105
Parent Debt Information	C-8	109
Income Tax Returns	C-9	110
Miscellaneous Tax Information	C-10	111



Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Schedule Year Ended December 31 of:
 Historical 2005, Projected 2006 & 2007

Schedule: C-1
 Page: 1 of 1
 Preparer: Jack Schreyer

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	(1) Description	(2) 2005 Year End Per Books	(3) 2005 Utility Adjustments	(4) 2005 Year End Adjusted	(5) 2006 Utility Adjustments	(6) 2006 Year End Adjusted	(7) 2007 Utility Adjustments	(8) 2007 Year End Adjusted	Supporting Schedules
Water									
1	Current Tax Expense	(2,086)	(11,242)	(13,328)	(4,344)	(17,672)	(12,150)	(29,822)	C-2
2	Deferred Income Tax Expense	0	3,403	3,403	(3,897)	(494)	49	(445)	C-5
3	ITC Realized This Year	0	0	0	0	0	0	0	C-7
4	ITC Amortization	0	0	0	0	0	0	0	C-7
5	Less: Parent Debt Adjustment	0	0	0	0	0	0	0	C-8
6	Total Income Tax Expense	<u>(2,086)</u>	<u>(7,839)</u>	<u>(9,925)</u>	<u>(8,242)</u>	<u>(18,167)</u>	<u>(12,100)</u>	<u>(30,267)</u>	
Sewer									
7	Current Tax Expense	(12,599)	(1,735)	(14,334)	1,058	(13,276)	(14,775)	(28,051)	C-2
8	Deferred Income Tax Expense	0	1,907	1,907	(2,184)	(277)	28	(249)	C-5
9	ITC Realized This Year	0	0	0	0	0	0	0	C-7
10	ITC Amortization	0	0	0	0	0	0	0	C-7
11	Less: Parent Debt Adjustment	0	0	0	0	0	0	0	C-8
12	Total Income Tax Expense	<u>(12,599)</u>	<u>172</u>	<u>(12,427)</u>	<u>(1,126)</u>	<u>(13,553)</u>	<u>(14,747)</u>	<u>(28,301)</u>	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Schedule: C-2
 Page: 1 of 3
 Preparer: Jack Schreyer

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	(1) Description	(2)		(3)		(4)		(5)		(6)		(7)	(8) Supporting Schedules
		12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted	12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted	12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted			
1	Taxable Operating Income before Interest	(5,408)	(23,366)	(28,774)	(32,204)	(2,069)	(34,273)						B-1, B-2
2	Less: Interest Charges	0	(4,959)	(4,959)	0	(2,429)	(2,429)						C-3
3	Taxable Income	(5,408)	(28,325)	(33,733)	(32,204)	(4,497)	(36,701)						
4	Schedule M Adjustments												
5	Permanent Differences	-	0	0	-	0	0						C-4
6	Timing Differences	0	8,821	8,821	4,944	0	4,944						C-5
7	Total Schedule M Adjustments	0	8,821	8,821	4,944	0	4,944						
8	Taxable Income Before State Taxes	(5,408)	(37,147)	(42,555)	(37,148)	(4,497)	(41,645)						
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%						
10													
11													
12	State Income Taxes	(297)	(2,043)	(2,341)	(2,043)	(247)	(2,290)						
13	Federal Taxable Income	(5,111)	(26,282)	(31,393)	(30,161)	(4,250)	(34,411)						
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%						
15	Federal Income Taxes	(1,789)	(9,199)	(10,987)	(10,556)	(1,487)	(12,044)						
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0						C-7
17	Current Federal Income Taxes	(1,789)	(9,199)	(10,987)	(10,556)	(1,487)	(12,044)						
18	Summary:												
19	Current State Income Tax	(297)	(2,043)	(2,341)	(2,043)	(247)	(2,290)						
20	Current Federal Income Tax	(1,789)	(9,199)	(10,987)	(10,556)	(1,487)	(12,044)						
21	Total Current Income Tax Expense (To C-1)	(2,086)	(11,242)	(13,328)	(12,599)	(1,735)	(14,334)						

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Test Year Ending 12/31/06
 Historical [] Projected [X]

Schedule: C-2
 Page: 2 of 3
 Preparer: Jack Schreyer

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	(1) Description	(2)		(3)	(4)	(5)		(6)	(7)	(8) Supporting Schedules
		12/31/05 Adjusted	2006	Water 2006 Adjustments	12/31/06 Adjusted	12/31/05 Adjusted	2006	Sewer 2006 Adjustments	12/31/06 Adjusted	
1	Taxable Operating Income before Interest	(28,774)	(12,088)	(40,862)	(34,273)	3,255	(31,018)			B-1, B-2
2	Less: Interest Charges	(4,959)	(111)	(5,070)	(2,429)	(1,037)	(3,465)			C-3
3	Taxable Income	(33,733)	(12,199)	(45,932)	(36,701)	2,218	(34,483)			
4	Schedule M Adjustments									
5	Permanent Differences	0	0	0	0	0	0			C-4
6	Timing Differences	8,821	(10,103)	(1,282)	4,944	(5,662)	(718)			C-5
7	Total Schedule M Adjustments	8,821	(10,103)	(1,282)	4,944	(5,662)	(718)			
8	Taxable Income Before State Taxes	(42,555)	(2,095)	(44,650)	(41,645)	7,880	(33,765)			
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%			
10										
11										
12	State Income Taxes	(2,341)	(115)	(2,456)	(2,290)	433	(1,857)			
13	Federal Taxable Income	(31,393)	(12,083)	(43,476)	(34,411)	1,785	(32,626)			
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%			
15	Federal Income Taxes	(10,987)	(4,229)	(15,217)	(12,044)	625	(11,419)			
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0			C-7
17	Current Federal Income Taxes	(10,987)	(4,229)	(15,217)	(12,044)	625	(11,419)			
18	Summary:									
19	Current State Income Tax	(2,341)	(115)	(2,456)	(2,290)	433	(1,857)			
20	Current Federal Income Tax	(10,987)	(4,229)	(15,217)	(12,044)	625	(11,419)			
21	Total Current Income Tax Expense (To C-1)	(13,328)	(4,344)	(17,672)	(14,334)	1,058	(13,276)			

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Test Year Ending 12/31/07
 Historical [] Projected [X]

Schedule: C-2
 Page: 3 of 3
 Preparer: Jack Schreyer

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	(1) Description	(2)		(3)		(4)		(5)		(6)		(7)	(8) Supporting Schedules
		12/31/06 Adjusted	2007 Adjustments	12/31/07 Adjusted	12/31/06 Adjusted	2007 Adjustments	12/31/07 Adjusted	12/31/06 Adjusted	2007 Adjustments				
1	Taxable Operating Income before Interest	(40,862)	(29,047)	(69,909)	(31,018)	(34,722)	(65,740)						B-1, B-2
2	Less: Interest Charges	(5,070)	(2,438)	(7,508)	(3,465)	(3,573)	(7,039)						C-3
3	Taxable Income	(45,932)	(31,485)	(77,417)	(34,483)	(38,295)	(72,779)						
4	Schedule M Adjustments												
5	Permanent Differences	0	0	0	0	0	0						C-4
6	Timing Differences	(1,282)	128	(1,154)	(718)	72	(646)						C-5
7	Total Schedule M Adjustments	(1,282)	128	(1,154)	(718)	72	(646)						
8	Taxable Income Before State Taxes	(44,650)	(31,613)	(76,263)	(33,765)	(38,367)	(72,132)						
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%						
10													
11													
12	State Income Taxes	(2,456)	(1,739)	(4,194)	(1,857)	(2,110)	(3,967)						
13	Federal Taxable Income	(43,476)	(29,746)	(73,222)	(32,626)	(36,185)	(68,811)						
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%						
15	Federal Income Taxes	(15,217)	(10,411)	(25,628)	(11,419)	(12,665)	(24,084)						
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0						C-7
17	Current Federal Income Taxes	(15,217)	(10,411)	(25,628)	(11,419)	(12,665)	(24,084)						
18	Summary:												
19	Current State Income Tax	(2,456)	(1,739)	(4,194)	(1,857)	(2,110)	(3,967)						
20	Current Federal Income Tax	(15,217)	(10,411)	(25,628)	(11,419)	(12,665)	(24,084)						
21	Total Current Income Tax Expense (To C-1)	(17,672)	(12,150)	(29,822)	(13,276)	(14,775)	(28,051)						

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Test Year Ending: 12/31/05
 Historical [X] Projected []

Schedule: C-3
 Page: 1 of 3
 Preparer: Jack Schreyer

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	(1) Description	(2) Water			(4)	(6) Sewer			(8) Supporting Schedules
		(2) 2005 Per Books	(3) 2005 Adjustments	(3) 2005 Adjusted		(5) 2005 Per Books	(6) 2005 Adjustments	(7) 2005 Adjusted	
1	Interest on Long-Term Debt	0	3,879	3,879	Note*	0	2,429	2,429	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0	
3	Interest on Short-Term Debt	0	0	0	Note*	0	0	0	Note*
4	Other Interest Expense	0	1,081	1,081		0	0	0	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	0	4,959	4,959		0	2,429	2,429	

	Water					Sewer					
	Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8 Long-Term Debt											
9 Short-Term Debt											
10 Preferred Stock											
11 Common Equity											
12 Total											
13 ITC (from D-1, Line 7)											
14 Weighted Debt Cost (From Line 12)											
15 Interest Adjustment (To Line 6)											

* Note: Calculations for utility adjusted interest:

	Water	Sewer
Rate Base (Sch. A-1, A-2)	191,097	107,888
Weighted Cost of Long Term Debt (D-1)	2.03% 3,879	2.25% 2,429
Weighted Cost of Short Term Debt (D-1)	0.00% 0	0.00% 0
Adjusted Interest on Debt	3,879	2,429

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Test Year Ending: 12/31/06
 Historical [] Projected [X]

Schedule: C-3
 Page: 2 of 3
 Preparer: Jack Schreyer

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	(1) Description	(2) (3) (4)			(5) (6) (7)			(8) Supporting Schedules	
		Water		2006 Adjusted	Sewer		2006 Adjusted		
		2005 Adjusted	2006 Adjustments		2005 Adjusted	2006 Adjustments		2006 Adjusted	
1	Interest on Long-Term Debt	3,879	1,034	4,912	Note*	2,429	1,037	3,465	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0	
3	Interest on Short-Term Debt	0	0	0	Note*	0	0	0	Note*
4	Other Interest Expense	1,081	0	1,081		0	0	0	
5	Less: AFUDC	0	(923)	(923)		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	<u>4,959</u>	<u>111</u>	<u>5,070</u>		<u>2,429</u>	<u>1,037</u>	<u>3,465</u>	

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 Companies (see Sch. C-7)										
Balances From Sch. D-1	Amount	Ratio	Water			Sewer			Total Weighted Cost	Debt Only Weighted Cost
			Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost		
8 Long-Term Debt			Not Applicable			Not Applicable				
9 Short-Term Debt			Not Applicable			Not Applicable				
10 Preferred Stock			Not Applicable			Not Applicable				
11 Common Equity			Not Applicable			Not Applicable				
12 Total										
13 ITC (from D-1, Line 7)										
14 Weighted Debt Cost (From Line 12)										
15 Interest Adjustment (To Line 6)										

* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	242,027		153,940	
Weighted Cost of Long Term Debt (D-1)	2.09%	4,912	2.28%	3,465
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		4,912		3,465

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Test Year Ending: 12/31/07
 Historical [] Projected [X]

Schedule: C-3
 Page: 3 of 3
 Preparer: Jack Schreyer

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	(1) Description	(2) (3) (4)			(5) (6) (7)			(8) Supporting Schedules
		Water			Sewer			
		2006 Adjusted	2007 Adjustments	2007 Adjusted	2006 Adjusted	2007 Adjustments	2007 Adjusted	
1	Interest on Long-Term Debt	4,912	2,596	7,508	3,465	3,573	7,039	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0	0	0	0	
3	Interest on Short-Term Debt	0	0	0	0	0	0	Note*
4	Other Interest Expense	1,081	0	1,081	0	0	0	
5	Less: AFUDC	(923)	923	0	0	0	0	
6	ITC Interest Synchronization	0	0	0	0	0	0	C-7
7	Total Used For Tax Calculation	<u>5,070</u>	<u>3,519</u>	<u>8,589</u>	<u>3,465</u>	<u>3,573</u>	<u>7,039</u>	

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 Companies (see Sch. C-7)

Balances From Sch. D-1	Amount	Ratio	Water			Sewer			Total Weighted Cost	Debt Only Weighted Cost
			Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost		
8 Long-Term Debt			Not Applicable			Not Applicable				
9 Short-Term Debt			Not Applicable			Not Applicable				
10 Preferred Stock			Not Applicable			Not Applicable				
11 Common Equity			Not Applicable			Not Applicable				
12 Total										
13 ITC (from D-1, Line 7)										
14 Weighted Debt Cost (From Line 12)										
15 Interest Adjustment (To Line 6)										

* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	369,917		312,689	
Weighted Cost of Long Term Debt (D-1)	2.20%	7,508	2.34%	7,039
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		<u>7,508</u>		<u>7,039</u>

Book/Tax Differences - Permanent

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: C-4

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

Line No.	(1) Description	(2) Amount 2005	(3) Amount 2006	(4) Amount 2007
WATER				
1				
2	None			
3				
4	Total	<u>0</u>	<u>0</u>	<u>0</u>
SEWER				
5				
6	None			
7				
8	Total	<u>0</u>	<u>0</u>	<u>0</u>

Deferred Income Tax Expense

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: C-5

Docket No. 060368-WS

Page: 1 of 3

Test Year Ending 12/31/05

Preparer: Jack Schreyer

Historical [X] Projected []

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Water			Sewer		
			12/31/05	2005	12/31/05	12/31/05	2005	12/31/05	
			Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Supporting Schedules
	Timing Differences (Book Expense Higher (Lower) than Tax Expense):								
1	Tax Depreciation & Amortization		15,643	453	16,096	7,184	1,397	8,581	
2	Book Depreciation & Amortization		15,643	981	16,624	7,480	1,397	8,877	B-13,14
3	Difference		0	(528)	(528)	(296)	0	(296)	
4	Other Timing Differences (Itemize):								
5	Bad Debt		0	5,392	5,392	3,021	0	3,021	
6	Regulatory Assets		0	0	0	0	0	0	
7	All Other		0	4,486	4,486	2,514	0	2,514	
8	Total Timing Differences (To C-2)		0	8,821	8,821	4,944	0	4,944	
9	State Tax Rate		5.5%		5.5%	5.5%		5.5%	
10	State Deferred Taxes		0	485	485	272	0	272	
11	Timing Differences for Federal Taxes		0	8,336	8,336	4,672	0	4,672	
12	Federal Tax Rate		35.0%		35.0%	35.0%		35.0%	
13	Federal Deferred Taxes		0	2,918	2,918	1,635	0	1,635	
14	Total Deferred Taxes (to C-1)		0	3,403	3,403	1,907	0	1,907	

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Test Year Ending 12/31/06
 Historical [] Projected [X]

Schedule: C-5
 Page: 2 of 3
 Preparer: Jack Schreyer

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

(1) Line No. Description	(2)			(6)			(8) Supporting Schedules
	12/31/05 Adjusted	2006 Adjustments	12/31/06 Adjusted	12/31/05 Adjusted	2006 Adjustments	12/31/06 Adjusted	
		Water			Sewer		
Timing Differences:							
1 Tax Depreciation & Amortization	16,096	3,316	19,412	8,581	1,328	9,909	
2 Book Depreciation & Amortization	16,624	3,429	20,053	8,877	1,392	10,268	B-13,14
3 Difference	(528)	(113)	(641)	(296)	(63)	(359)	
4 Other Timing Differences (Itemize):							
5 Bad Debt	5,392	(5,392)	0	3,021	(3,021)	0	
6 Regulatory Assets	0	0	0	0	0	0	
7 All Other	4,486	(4,486)	0	2,514	(2,514)	0	
8 Total Timing Differences (To C-2)	8,821	(10,103)	(1,282)	4,944	(5,662)	(718)	
9 State Tax Rate	5.5%		5.5%	5.5%		5.5%	
10 State Deferred Taxes	485	(556)	(70)	272	(311)	(40)	
11 Timing Differences for Federal Taxes	8,336	(9,548)	(1,211)	4,672	(5,350)	(679)	
12 Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
13 Federal Deferred Taxes	2,918	(3,342)	(424)	1,635	(1,873)	(238)	
14 Total Deferred Taxes (to C-1)	3,403	(3,897)	(494)	1,907	(2,184)	(277)	

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: C-5

Docket No. 060368-WS

Page: 3 of 3

Test Year Ending 12/31/07

Preparer: Jack Schreyer

Historical [] Projected [X]

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Water			Sewer		
		12/31/06	2007	2007	12/31/07	12/31/06	2006	12/31/07	Supporting Schedules
		Adjusted	Adjusted	Adjustments	Adjusted	Adjusted	Adjusted	Adjusted	
Timing Differences:									
1	Tax Depreciation & Amortization	19,412	7,030		26,442	9,909	5,464	15,373	
2	Book Depreciation & Amortization	20,053	6,966		27,019	10,268	5,428	15,696	B-13,14
3	Difference	(641)	64		(577)	(359)	36	(323)	
4	Other Timing Differences (Itemize):								
5	Bad Debt	0	0		0	0	0	0	
6	Regulatory Assets	0	0		0	0	0	0	
7	All Other	0	0		0	0	0	0	
8	Total Timing Differences (To C-2)	(1,282)	128		(1,154)	(718)	72	(646)	
9	State Tax Rate	5.5%			5.5%	5.5%		5.5%	
10	State Deferred Taxes	(70)	7		(63)	(40)	4	(36)	
11	Timing Differences for Federal Taxes	(1,211)	121		(1,090)	(679)	68	(611)	
12	Federal Tax Rate	35.0%			35.0%	35.0%		35.0%	
13	Federal Deferred Taxes	(424)	42		(382)	(238)	24	(214)	
14	Total Deferred Taxes (to C-1)	(494)	49		(445)	(277)	28	(249)	

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Arredondo Estates/Farms

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Schedule: C-6

Page: 1 of 3

Preparer: Jack Schreyer

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 and 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. 283 Deferred Tax Liability			Account No. ____			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
WATER										
1	2003	0	2,700	2,700				0	2,700	2,700
2	2004	385	22,482	22,867				385	22,482	22,867
3	2005	1,895	11,359	13,254				1,895	11,359	13,254
4	2006	1,860	11,150	13,010				1,860	11,150	13,010
5	2007	1,829	10,962	12,791				1,829	10,962	12,791
SEWER										
6	2003	0	0	0				0	0	0
7	2004	0	(29,455)	(29,455)				0	(29,455)	(29,455)
8	2005	1,106	6,629	7,735				1,106	6,629	7,735
9	2006	1,086	6,507	7,593				1,086	6,507	7,593
10	2007	1,067	6,397	7,465				1,067	6,397	7,465

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: C-6

Docket No. 060368-WS

Page: 2 of 3

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	(1) Year	(2) Beginning Balance	(3) Account No. 28306 Deferred State Tax Liability		(4) Ending Balance
			Current Year Change		
WATER					
1	2003	0	0		0
2	2004	0	385		385
3	2005	385	1,510		1,895
4	2006	1,895	(35)		1,860
5	2007	1,860	(31)		1,829
SEWER					
6	2003	0	0		0
7	2004	0	0		0
8	2005	0	1,106		1,106
9	2006	1,106	(20)		1,086
10	2007	1,086	(18)		1,067

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: C-6

Docket No. 060368-WS

Page: 3 of 3

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

	(1)	(2)	(3)	(4)
	Account No. 28305			
	Deferred Federal Tax Liability			
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance
WATER				
1	2003	0	2,700	2,700
2	2004	2,700	19,782	22,482
3	2005	22,482	(11,123)	11,359
4	2006	11,359	(209)	11,150
5	2007	11,150	(188)	10,962
SEWER				
6	2003	0	0	0
7	2004	0	(29,455)	(29,455)
8	2005	(29,455)	36,084	6,629
9	2006	6,629	(122)	6,507
10	2007	6,507	(110)	6,397

Investment Tax Credits - Analysis

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 060368-WS
 Test Year Ending 12/31/05

Schedule: C-7
 Page: 1 of 4
 Preparer: Jack Schreyer

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

Line No.	(1) Beginning Year Balance	(2) (3) (4) (5) (6) (7) 3% ITC				(8) Beginning Balance	(9) (10) (11) (12) (13) 4% ITC				
		Amount Realized		Amortization			Amount Realized		Amortization		
		Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance
1	NONE						NONE				

Investment Tax Credits - Analysis

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Schedule: C-7
 Page: 2 of 4
 Preparer: Jack Schreyer

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

Line No.	(1) Beginning Year Balance	8% ITC					(7) Ending Balance	10% ITC					(13) Ending Balance
		Amount Realized		Amortization				Amount Realized		Amortization			
		(2) Current Year	(3) Prior Year Adjust.	(4) Current Year	(5) Prior Year Adjust.	(6) Ending Balance		(8) Beginning Balance	(9) Current Year	(10) Prior Year Adjust.	(11) Current Year	(12) Prior Year Adjust.	
1	NONE						NONE						

Investment Tax Credits - Company Policies**Florida Public Service Commission****Arredondo Estates/Farms**

Schedule: C-7

Docket No. 060368-WS

Page: 3 of 4

Test Year Ending 12/31/05

Preparer: Jack Schreyer

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

NONE

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: C-7

Docket No. 060368-WS

Page: 4 of 4

Test Year Ending 12/31/05

Preparer: Jack Schreyer

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

NONE

Parent's Debt Information

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS

Schedule: C-8
 Page: 1 of 1
 Preparer: Jack Schreyer

Schedule Year Ended December 31 of:
 Historical 2005, Projected 2006 & 2007

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be **parent only**.

Line No.	(1) Description	(2) Average Amount	(3) % of Total	(4) Cost Rate	(5) Cost	(6) Supporting Schedules
2005						
1	-					
2	-					
2006						
3	Note	4,731,000	100.00%	6.00%	283,860	D-5
4	-					
2007						
5	Note	20,501,000	100.00%	6.00%	1,230,060	D-5
6	-					

Income Tax Returns

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 060368-WS
Test Year Ending 12/31/05

Schedule: C-9
Page: 1 of 1
Preparer: Jack Schreyer

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Federal and State Income Tax Returns are available at the company's office location at
762 West Lancaster Ave, Bryn Mawr, PA 19010

Miscellaneous Tax Information

Florida Public Service Commission

Arredondo Estates/Farms

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: C-10

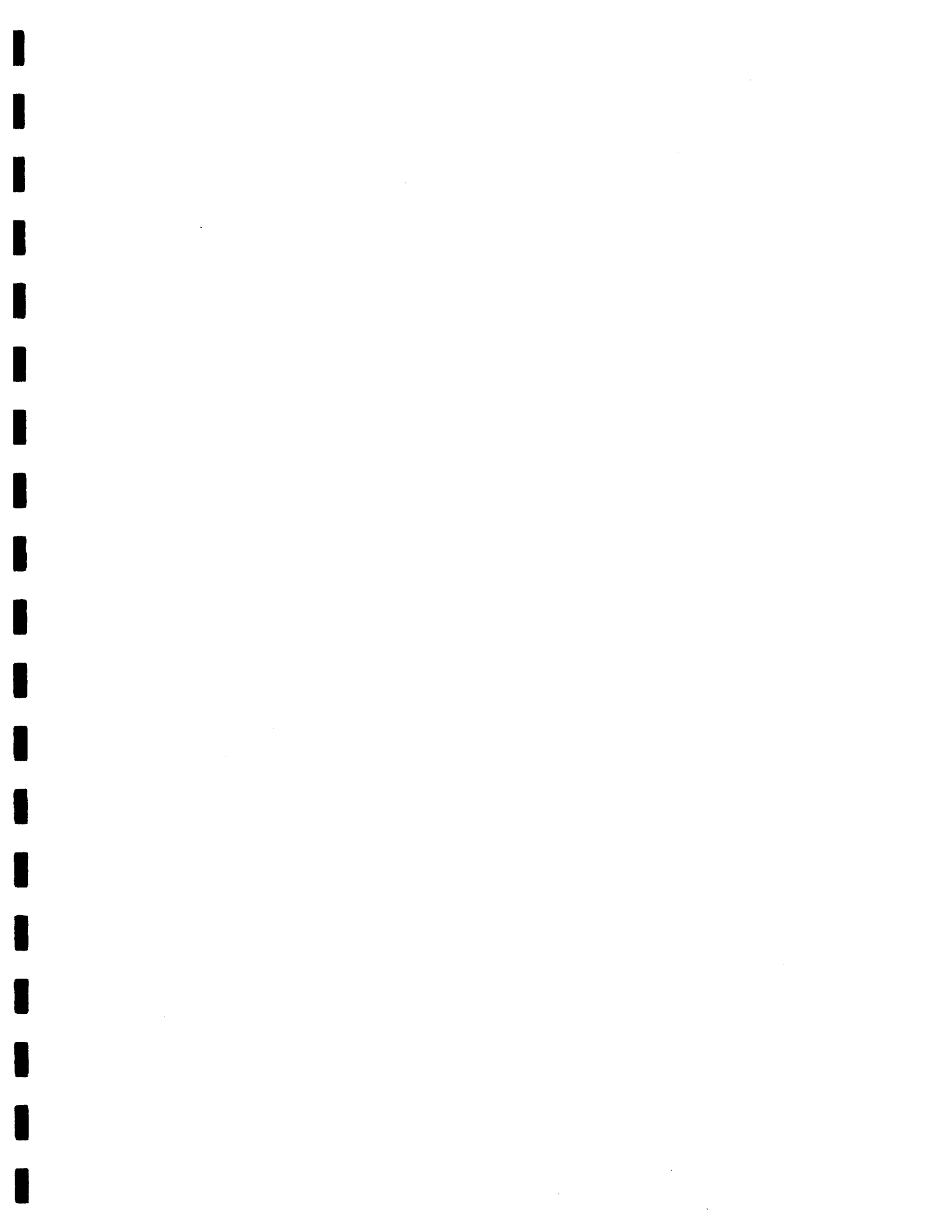
Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

- | | | |
|-----|---|------------------|
| (1) | What tax years are open with the Internal Revenue Service? | 2003, 2004, 2005 |
| (2) | Is the treatment of customer deposits at issue with the IRS? | No |
| (3) | Is the treatment of contributions in aid of construction at issue with the IRS? | No |
| (4) | Is the treatment of unbilled revenue at issue with the IRS? | No |







Arredondo Estates/Farms
CAPITAL SCHEDULES

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Requested Cost of Capital	D-1	113
Reconciliation to Rate Base	D-2	116
Preferred Stock	D-3	119
Short-Term Debt	D-4	120
Long-Term Debt	D-5	121
Variable Debt	D-6	123
Customer Deposits	D-7	125



Schedule of Requested Cost of Capital

Florida Public Service Commission

13 Month Average balance

Arredondo Estates/Farms

Docket No. 060368-WS

Test Year Ending: 12/31/05

Historical [X] Projected []

Schedule: D-1

Page: 1 of 3

Preparer: Jack Schreyer

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis.
If a year-end basis is used submit an additional schedule reflecting year-end calculations.

Line No.	(1) Class of Capital	(2) Reconciled To Requested Rate Base	(3) Ratio	(4) Cost Rate	(5) Weighted Cost Rate	(6) Cost	(7) Supporting Schedules
WATER							
1	Long-Term Debt	64,644	33.83%	6.00%	2.03%	3,879	D-2
2	Short-Term Debt	0	0.00%		0.00%	0	D-2
3	Preferred Stock	0	0.00%		0.00%	0	D-2
4	Common Stock	96,965	50.74%	10.12%	5.14%	9,813	D-2
5	Customer Deposits	18,012	9.43%	6.00%	0.57%	1,081	D-2
6	Accumulated Deferred Income Taxes	11,476	6.01%	0.00%	0.00%	0	D-2
7	Total	<u>191,097</u>	<u>100.00%</u>		<u>7.73%</u>	<u>14,772</u>	
SEWER							
8	Long-Term Debt	40,476	37.52%	6.00%	2.25%	2,429	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	60,714	56.28%	10.12%	5.70%	6,144	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	6,698	6.21%	0.00%	0.00%	0	D-2
14	Total	<u>107,888</u>	<u>100.00%</u>		<u>7.95%</u>	<u>8,573</u>	

Schedule of Requested Cost of Capital

13 Month Average balance

Arredondo Estates/Farms**Docket No. 060368-WS**

Test Year Ending: 12/31/06

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-1

Page: 2 of 3

Preparer: Jack Schreyer

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis.
If a year-end basis is used submit an additional schedule reflecting year-end calculations.

Line No.	(1) Class of Capital	(2) Reconciled To Requested Rate Base	(3) Ratio	(4) Cost Rate	Weighted Cost Rate	(5) Cost	(6) Supporting Schedules
WATER							
1	Long-Term Debt	84,353	34.85%	6.00%	2.09%	5,061	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
4	Common Stock	126,530	52.28%	10.12%	5.29%	12,805	D-2
5	Customer Deposits	18,012	7.44%	6.00%	0.45%	1,081	D-2
6	Accumulated Deferred Income Taxes	13,132	5.43%	0.00%	0.00%	0	D-2
7	Total	<u>242,027</u>	<u>100.00%</u>		<u>7.83%</u>	<u>18,947</u>	
SEWER							
8	Long-Term Debt	58,511	38.01%	6.00%	2.28%	3,511	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	87,766	57.01%	10.12%	5.77%	8,882	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	7,664	4.98%	0.00%	0.00%	0	D-2
14	Total	<u>153,940</u>	<u>100.00%</u>		<u>8.05%</u>	<u>12,393</u>	

Schedule of Requested Cost of Capital

Florida Public Service Commission

13 Month Average balance

Arredondo Estates/Farms

Docket No. 060368-WS

Test Year Ending: 12/31/07

Historical [] Projected [X]

Schedule: D-1

Page: 3 of 3

Preparer: Jack Schreyer

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis.
If a year-end basis is used submit an additional schedule reflecting year-end calculations.

Line No.	(1) Class of Capital	(2) Reconciled To Requested Rate Base	(3) Ratio	(4) Cost Rate	Weighted Cost Rate	(5) Cost	(6) Supporting Schedules
WATER							
1	Long-Term Debt	135,602	36.66%	6.00%	2.20%	8,136	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
4	Common Stock	203,403	54.99%	10.12%	5.56%	20,584	D-2
5	Customer Deposits	18,012	4.87%	6.00%	0.29%	1,081	D-2
6	Accumulated Deferred Income Taxes	12,901	3.49%	0.00%	0.00%	0	D-2
7	Total	<u>369,917</u>	<u>100.00%</u>		<u>8.06%</u>	<u>29,801</u>	
SEWER							
8	Long-Term Debt	122,064	39.04%	6.00%	2.34%	7,324	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	183,096	58.56%	10.12%	5.93%	18,529	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	7,529	2.41%	0.00%	0.00%	0	D-2
14	Total	<u>312,689</u>	<u>100.00%</u>		<u>8.27%</u>	<u>25,853</u>	

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Arredondo Estates/Farms**Docket No. 060368-WS**

Test Year Ending: 12/31/05

Historical [X] Projected []

Schedule: D-2

Page: 1 of 3

Preparer: Jack Schreyer

Explanation: Provide a reconciliation of the average basis capital structure to requested rate base.
Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Average Test Year	(3) (4) (5) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base	(7) Supporting Schedules
			Specific	(Explain)	Pro rata *		
Water							
1	Long-Term Debt	0			64,644	64,644	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	161,609			(64,644)	96,965	
5	Customer Deposits	18,012				18,012	D-7
6	Accumulated Deferred Income Taxes	11,476				11,476	
7	Total	<u>191,097</u>			<u>0</u>	<u>191,097</u>	A-1
Sewer							
8	Long-Term Debt	0			40,476	40,476	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	101,190			(40,476)	60,714	
12	Customer Deposits	0				0	
13	Accumulated Deferred Income Taxes	6,698				6,698	
14	Total	<u>107,888</u>			<u>0</u>	<u>107,888</u>	A-2

* List corresponding adjustments to rate base below:

This system had no debt in the historical test year. In subsequent years it is funded by a 40% debt -60% equity capital structure with consideration made for Customer Deposits and Deferred Taxes.

Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance
Arredondo Estates/Farms
Docket No. 060368-WS
 Test Year Ending: 12/31/06
 Historical [] Projected [X]

Schedule: D-2
 Page: 2 of 3
 Preparer: Jack Schreyer

Explanation: Provide a reconciliation of the average basis capital structure to requested rate base.
 Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Average Test Year	(3) (4) (5) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base	(7) Supporting Schedules
			Specific	(Explain)	Pro rata *		
Water							
1	Long-Term Debt	84,353				84,353	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	126,530				126,530	
5	Customer Deposits	18,012				18,012	D-7
6	Accumulated Deferred Income Taxes	13,132				13,132	
7	Total	<u>242,027</u>			<u>0</u>	<u>242,027</u>	A-1
Sewer							
8	Long-Term Debt	58,511				58,511	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	87,766				87,766	
12	Customer Deposits	0				0	D-7
13	Accumulated Deferred Income Taxes	7,664				7,664	
14	Total	<u>153,940</u>			<u>0</u>	<u>153,940</u>	A-2

* List corresponding adjustments to rate base below:

Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Arredondo Estates/Farms

Docket No. 060368-WS

Test Year Ending: 12/31/07

Historical [] Projected [X]

Schedule: D-2

Page: 3 of 3

Preparer: Jack Schreyer

Explanation: Provide a reconciliation of the average basis capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Average Test Year	(3) (4) (5) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base	(7) Supporting Schedules
			Specific	(Explain)	Pro rata *		
Water							
1	Long-Term Debt	135,602				135,602	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	203,403				203,403	
5	Customer Deposits	18,012				18,012	D-7
6	Accumulated Deferred Income Taxes	12,901				12,901	
7	Total	<u>369,917</u>			<u>0</u>	<u>369,917</u>	A-1
Sewer							
8	Long-Term Debt	122,064				122,064	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	183,096				183,096	
12	Customer Deposits	0				0	D-7
13	Accumulated Deferred Income Taxes	7,529				7,529	
14	Total	<u>312,689</u>			<u>0</u>	<u>312,689</u>	A-2

* List corresponding adjustments to rate base below:

Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 060368-WS

Schedule: D-3
Page: 1 of 1
Preparer: Jack Schreyer

Schedule Year Ended December 31 of:
Historical 2005, Projected 2006 & 2007
Utility [X] or Parent [X]

Explanation: Provide data as specified on preferred stock on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate Years of Life	Call Provis. Special Restrictions	Principal Amt Sold Face Value	Principal Amount Outstanding	(Discount) or Premium on Principal Amt Sold	(Discount) or Premium Assoc. with Col (5)	Issuing Exp. Associated with Col (4)	Issuing Exp. Associated with Col (5)	Net Proceed (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Divd. On Face Value (11)x(5)	Effective Cost Rate (12)/(10)

1

There is no Preferred Stock for this subsidiary nor its parent

Cost of Short-Term Debt

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: D-4

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

Utility [X] or Parent [X]

Explanation: Provide the following information on a 13 month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Average Amt Outstanding	(4) Effective Cost Rate	(5) Supporting Schedule(s)
1	There is no Short Term Debt for this subsidiary nor its parent					
2						
3						
4						
5						
6						
7						
8	Total	<u>0</u>			<u>0.00%</u>	

Cost of Long-Term Debt

Arredondo Estates/Farms
 Docket No. 060368-WS
 Schedule Year Ended December 31 of:
 Historical 2005, Projected 2006, 2007
 Utility [X] or Parent []

Florida Public Service Commission

Schedule: D-5
 Page: 1 of 2
 Preparer: Jack Schreyer

Explanation: Provide the specified data on long-term debt issues on a 13 month average basis for the test year.
 Arrange by type of issue (e.g., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amt. Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Dis (Premium) Associated With Col (4)	Unamortized Issuing Exp. Associated with Col (4)	Annual Amort. of Discount (Prem) on Principal Outst.	Annual Amort. of Issuing Exp. on Principal Outstanding	Interest Cost (Coupon Rate) x Col(4)	Total Interest Cost ((8)+(9)+(10))	Effective Cost Rate ((4)-(6)-(7))

1 All Long Term Debt is issued and held by the parent

Florida Public Service Commission

Cost of Long-Term Debt

Schedule: D-5
 Page: 2 of 2
 Preparer: Jack Schreyer

Arredondo Estates/Farms
 Docket No. 060368-WS
 Schedule Year Ended December 31 of:
 Historical 2005, Projected 2006 & 2007
 Utility [] or Patent [X]

Explanation: Provide the specified data on long-term debt issues on a 13 month average basis for the test year. Arrange by type of issue (e.g., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Line No.	(1) Description, Coupon Rate Years of Life	(2) Issue Date Maturity Date	(3) Principal Amt. Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Disc. (Prem) Associated With Col (4)	(7) Unamortized Issuing Exp. Associated with Col (4)	(8) Annual Amort. of Discount (Prem) on Principal Outst.	(9) Annual Amort. on Principal of Issuing Exp. Outstanding	(10) Interest Cost (Coupon Rate) x Col(4)	(11) Total Interest Cost (9)+(10)	(12)
												Effective Cost Rate (11)/(4)-(6)-(7)
1	-	-	-	-	-	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-	-	-	-	-	-
3	Note -	6.00% 10/31/06 -	20,501,000	4,731,000	-	-	-	-	-	283,860	283,860	6.00%
4	-	-	-	4,731,000	-	-	-	-	-	-	-	-
5	Note -	6.00% 10/31/06 -	20,501,000	20,501,000	-	-	-	-	-	1,230,060	1,230,060	6.00%
6	-	-	-	20,501,000	-	-	-	-	-	-	-	-

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Arredondo Estates/Farms

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006, 2007

Utility [X] or Parent []

Schedule: D-6

Page: 1 of 2

Preparer: <name>

Explanation: Provide the specified data on variable cost long-term debt issues on a 13 month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amt. Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Disc. (Premium) Associated With Col (4)	Unamortized Issuing Exp. Associated with Col (4)	Annual Amort. of Discount (Prem) on Principal Outst.	Annual Amort. of Issuing Exp. on Principal Outstanding	Basis of Variable Rate (e.g., Prime+%)	Interest Cost (Test Year Cost Rate X Col. (4))	Total Interest Cost (8)+(9)+(10); ((4)-(6)-(7))	Effective Cost Rate (12)

1

All Long Term Debt is issued and held by the parent

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Arredondo Estates/Farms

Docket No. 060368-WS

Test Year Ending:

Historical 2005, Projected 2006 & 2007

Utility [] or Parent [X]

Schedule: D-6

Page: 2 of 2

Preparer: Jack Schreyer

Explanation: Provide the specified data on variable cost long-term debt issues on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amt. Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Disc. (Premium) Associated With Col (4)	Unamortized Issuing Exp. Associated with Col (4)	Annual Amort. of Discount (Prem) on Principal Outst.	Annual Amort. of Issuing Exp. on Principal Outstanding	Basis of Variable Rate (e.g., Prime+%)	Interest Cost (Test Year Cost Rate X Col. (4))	Total Interest Cost ((8)+(9)+(10))	Effective Cost Rate (12)/(13)

1 The parent does not have any Variable Rate Long term debt

Schedule of Customer Deposits

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Test Year Ending: 12/31/05

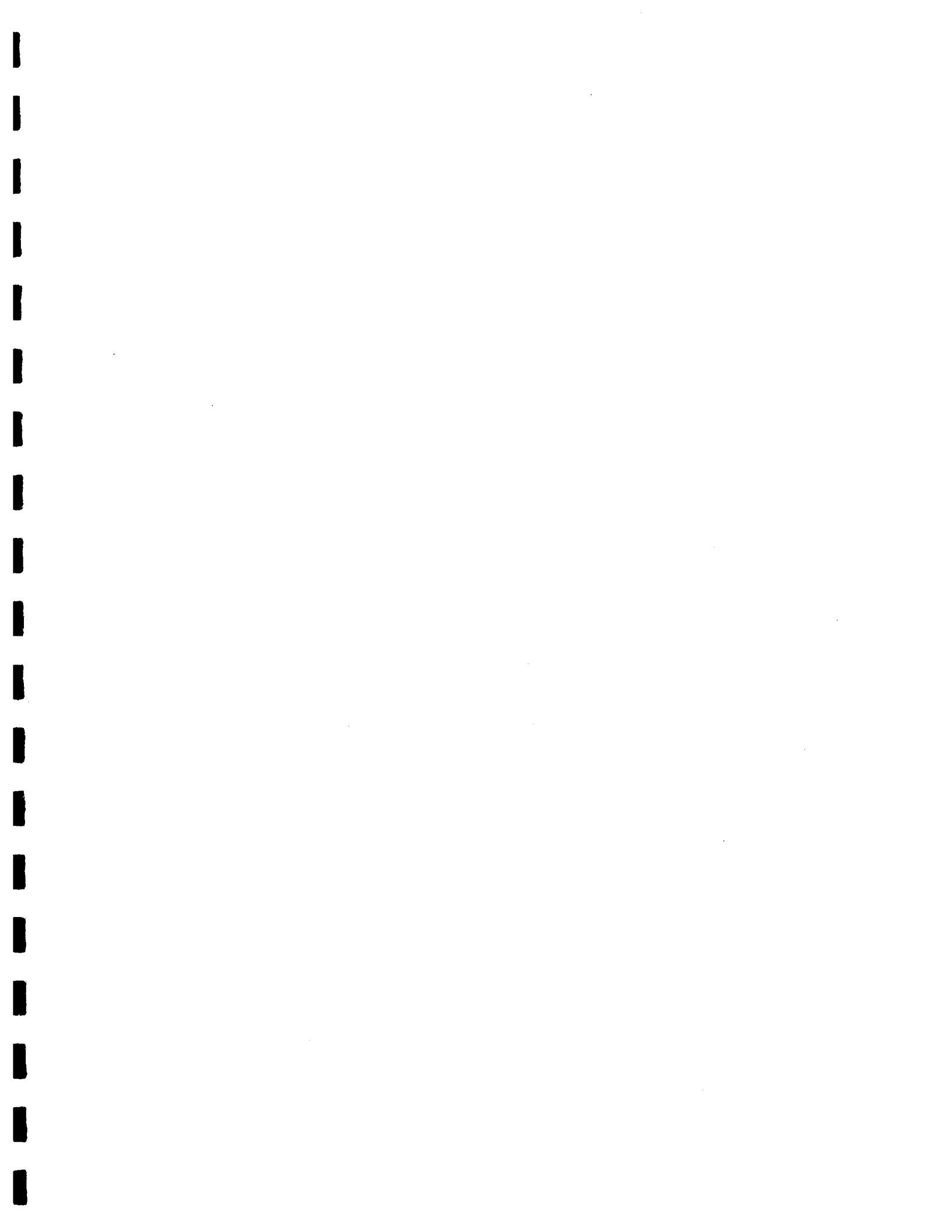
Schedule: D-7
 Page: 1 of 1
 Preparer: Jack Schreyer

Utility [X] or Parent []

Explanation: Provide a schedule of customer deposits on a 13 month average basis.

Line No.	(1) Month & Year	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	Ending Balance (2+3+4)
1	Jan-05	17,165	250	(1,050)	16,365
2	Feb-05	16,365	1,050	(750)	16,665
3	Mar-05	16,665	1,260	(450)	17,475
4	Apr-05	17,475	900	(500)	17,875
5	May-05	17,875	500	(400)	17,975
6	Jun-05	17,975	1,250	(1,270)	17,955
7	Jul-05	17,955	500	(800)	17,655
8	Aug-05	17,655	750	(700)	17,705
9	Sep-05	17,705	750	(500)	17,955
10	Oct-05	17,955	1,300	(960)	18,295
11	Nov-05	18,295	1,420	(360)	19,355
12	Dec-05	19,355	2,450	(935)	20,870
13	Average				<u>18,012</u>
14		Water Allocated at		100%	<u>18,012</u>
15		Sewer Allocated at		0%	<u>0</u>







**Arredondo Estates/Farms
RATES SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Water	E-1w	127
Rate Schedule - Sewer	E-1s	128
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Revenues at Present & Proposed Rates - Sewer	E-2s	132
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Class A Utility Cost of Service Study	E-12	144
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Rate Schedule - Water

Florida Public Service Commission

Arredondo Estates/Farms

Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007
 Water [X] or Sewer []

Schedule: E-1w

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide a schedule of present rates and proposed rates.

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Full Yr	(5) Present Rates	(6) Interim Rates	(7) Proposed Rates
1	Residential						
2	5/8" X 3/4"	NA	NA	13.55	13.85	18.49	22.49
3	3/4"	NA	NA	20.32	20.77	27.73	33.73
4	1"	NA	NA	33.89	34.64	46.24	56.22
5	1-1/2"	NA	NA	67.76	69.26	92.45	112.43
6	2"	NA	NA	108.41	110.82	147.93	179.89
7	3"	NA	NA	217.18	222.00	296.35	359.79
8	4"	NA	NA	338.79	346.31	462.29	562.17
9	6"	NA	NA	677.60	692.64	924.60	1,124.34
10	8"	NA	NA	-	-	-	1,798.94
11	10"	NA	NA	-	-	-	2,585.97
12	Gallonage charge, Block 1	NA	NA	2.30	2.35	3.14	4.20
13	Block 2	NA	NA	-	-	-	5.25
14	Block 3	NA	NA	-	-	-	-
15	Commerical						
16	5/8" X 3/4"	NA	NA	13.55	13.85	18.49	22.49
17	3/4"	NA	NA	20.32	20.77	27.73	33.73
18	1"	NA	NA	33.89	34.64	46.24	56.22
19	1-1/2"	NA	NA	67.76	69.26	92.45	112.43
20	2"	NA	NA	108.41	110.82	147.93	179.89
21	3"	NA	NA	217.18	222.00	296.35	359.79
22	4"	NA	NA	338.79	346.31	462.29	562.17
23	6"	NA	NA	677.60	692.64	924.60	1,124.34
24	8"	NA	NA	-	-	-	1,798.94
25	10"	NA	NA	-	-	-	2,585.97
26	Gallonage charge	NA	NA	2.30	2.35	3.14	4.20
27	Multi-Family						
28	5/8" X 3/4"	NA	NA	-	-	18.49	22.49
29	3/4"	NA	NA	-	-	27.73	33.73
30	1"	NA	NA	-	-	46.24	56.22
31	1-1/2"	NA	NA	-	-	92.45	112.43
32	2"	NA	NA	-	-	147.93	179.89
33	3"	NA	NA	-	-	296.35	359.79
34	4"	NA	NA	-	-	462.29	562.17
35	6"	NA	NA	-	-	924.60	1,124.34
36	8"	NA	NA	-	-	-	1,798.94
37	10"	NA	NA	-	-	-	2,585.97
38	Gallonage charge	NA	NA	-	-	3.14	4.20
39	Fire Protection						
40	2"	NA	NA	-	-	-	44.97
41	3"	NA	NA	-	-	-	89.95
42	4"	NA	NA	-	-	-	140.54
43	6"	NA	NA	-	-	-	281.09
44	8"	NA	NA	-	-	-	449.74
45	10"	NA	NA	-	-	-	646.49

Rate Schedule - Sewer

Florida Public Service Commission

Arredondo Estates/Farms

Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Water [] or Sewer [X]

Schedule: E-1s

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide a schedule of present rates and proposed rates.

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Full Yr	(5) Present Rates	(6) Interim Rates	(7) Proposed Rates
1	Residential						
2	5/8" X 3/4"	NA	NA	15.02	15.30	22.65	21.12
3	3/4"	NA	NA	22.53	22.94	33.95	31.68
4	1"	NA	NA	37.53	38.22	56.57	52.79
5	1-1/2"	NA	NA	75.06	76.44	113.14	105.59
6	2"	NA	NA	120.10	122.31	181.03	168.94
7	3"	NA	NA	240.21	244.63	362.08	337.87
8	4"	NA	NA	375.32	382.23	565.74	527.93
9	6"	NA	NA	739.51	753.13	1,114.72	1,055.85
10	8"	NA	NA	-	-	-	1,689.36
11	10"	NA	NA	-	-	-	2,428.46
12	Gallage cap (gallons)	NA	NA	7,000	7,000	7,000	6,000
13	Gallage Charge, Capped Usage	NA	NA	3.50	3.56	5.27	10.95
14							
15	Commerical						
16	5/8" X 3/4"	NA	NA	15.02	15.30	22.65	21.12
17	3/4"	NA	NA	22.53	22.94	33.95	31.68
18	1"	NA	NA	37.53	38.22	56.57	52.79
19	1-1/2"	NA	NA	75.06	76.44	113.14	105.59
20	2"	NA	NA	120.10	122.31	181.03	168.94
21	3"	NA	NA	240.21	244.63	362.08	337.87
22	4"	NA	NA	375.32	382.23	565.74	527.93
23	6"	NA	NA	739.51	753.13	1,114.72	1,055.85
24	8"	NA	NA	-	-	-	1,689.36
25	10"	NA	NA	-	-	-	2,428.46
26	Gallage charge	NA	NA	4.17	4.25	6.29	13.14
27	Multi-Family						
28	5/8" X 3/4"	NA	NA	-	-	22.65	21.12
29	3/4"	NA	NA	-	-	33.95	31.68
30	1"	NA	NA	-	-	56.57	52.79
31	1-1/2"	NA	NA	-	-	113.14	105.59
32	2"	NA	NA	-	-	181.03	168.94
33	3"	NA	NA	-	-	362.08	337.87
34	4"	NA	NA	-	-	565.74	527.93
35	6"	NA	NA	-	-	1,114.72	1,055.85
36	8"	NA	NA	-	-	-	1,689.36
37	10"	NA	NA	-	-	-	2,428.46
38	Gallage charge	NA	NA	-	-	6.29	13.14
39	Fiat Rate						
40	Resid'l Wastwater Only (RWO)	NA	NA	-	-	-	44.34
41	Reuse per Sprinkler Head	NA	NA	-	-	-	-
42	Reuse Flate Rate	NA	NA	-	-	-	-

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: E-2w

Docket No. 060368-WS

Page: 1 of 1

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Preparer: Jack Schreyer

Water [X] or Sewer []

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue	(6) Present Rates	(7) Total Revenue Present Rates	(8) Conservation Gallons	(9) Proposed Rate	(10) Revenue at Proposed
1	Residential									
2	5/8" X 3/4"	6,333	27,499	13.55	85,812	13.85	87,712	NA	22.49	142,429
3	3/4"	0	0	20.32	0	20.77	0	NA	33.73	0
4	1"	0	0	33.89	0	34.64	0	NA	56.22	0
5	1-1/2"	0	0	67.76	0	69.26	0	NA	112.43	0
6	2"	0	0	108.41	0	110.82	0	NA	179.89	0
7	3"	0	0	217.18	0	222.00	0	NA	359.79	0
8	4"	0	0	338.79	0	346.31	0	NA	562.17	0
9	Gallonge									
10	Block 1	-	27,499	2.30	63,248	2.35	64,623	19,735	4.20	82,887
11	Block 2	-	-	-	0	-	0	7,764	5.25	40,761
12	Block 3	-	-	-	0	-	0	0	-	0
13	Total Residential	<u>6,333</u>	<u>27,499</u>		<u>149,060</u>		<u>152,335</u>	<u>27,499</u>		<u>266,077</u>
14	Average Bill				<u>23.54</u>		<u>24.05</u>			<u>42.01</u>
15	Commerical									
16	5/8" X 3/4"	24	152	13.55	325	13.85	332	NA	22.49	540
17	3/4"	0	0	20.32	0	20.77	0	NA	33.73	0
18	1"	0	0	33.89	0	34.64	0	NA	56.22	0
19	1-1/2"	0	0	67.76	0	69.26	0	NA	112.43	0
20	2"	24	222	108.41	2,602	110.82	2,660	NA	179.89	4,317
21	3"	0	0	217.18	0	222.00	0	NA	359.79	0
22	4"	0	0	338.79	0	346.31	0	NA	562.17	0
23										
24	Gallonge	-	374	2.30	860	2.35	879	0	4.20	1,571
25										
26										
27	Total Commercial	<u>48</u>	<u>374</u>		<u>3,787</u>		<u>3,871</u>	<u>0</u>		<u>6,428</u>
28	Average Bill				<u>78.90</u>		<u>80.65</u>			<u>133.92</u>
29	Multi-Family									
30	5/8" X 3/4"	0	0	-	0	-	0	NA	22.49	0
31	3/4"	0	0	-	0	-	0	NA	33.73	0
32	1"	0	0	-	0	-	0	NA	56.22	0
33	1-1/2"	0	0	-	0	-	0	NA	112.43	0
34	2"	0	0	-	0	-	0	NA	179.89	0
35	3"	0	0	-	0	-	0	NA	359.79	0
36	4"	0	0	-	0	-	0	NA	562.17	0
37										
38	Gallonge	-	0	-	0	-	0	0	4.20	0
39										
40										
41	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
43	Fire Protection									
44	2"	0	NA	-	0	-	0	NA	44.97	0
45	3"	0	NA	-	0	-	0	NA	89.95	0
46	4"	0	NA	-	0	-	0	NA	140.54	0
47	6"	0	NA	-	0	-	0	NA	281.09	0
48	8"	0	NA	-	0	-	0	NA	449.74	0
49	10"	0	NA	-	0	-	0	NA	646.49	0
50										
51										
52										
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
55	Subtotal				<u>152,847</u>		<u>156,206</u>			<u>272,505</u>
56	Unbilled Revenues				0		0			-
57	Guaranteed Revenues				0		0			-
58	Misc. Service Charge				3,160		3,160			5,163
59	Total Revenue				<u>156,007</u>		<u>159,366</u>			<u>277,668</u>
60	Booked Revenue				<u>152,171</u>					
61	Difference				3,836	2.5%				
62										
63										

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Schedule Period: 1/1/05 - 4/14/05
 Water or Sewer

Schedule: E-2w
 Page: not req'd
 Preparer: Jack Schreyer

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	Residential				
2	5/8" X 3/4"	0	0	-	0
3	3/4"	0	0	-	0
4	1"	0	0	-	0
5	1-1/2"	0	0	-	0
6	2"	0	0	-	0
7	3"	0	0	-	0
8	4"	0	0	-	0
9	<i>Gallorage</i>				
10	Block 1	-	0	-	0
11	Block 2	-		-	0
12	Block 3	-		-	0
13	Total Residential	<u>0</u>	<u>0</u>		<u>0</u>
14	Average Bill				<u>-</u>
15	Commerical				
16	5/8" X 3/4"	0	0	-	0
17	3/4"	0	0	-	0
18	1"	0	0	-	0
19	1-1/2"	0	0	-	0
20	2"	0	0	-	0
21	3"	0	0	-	0
22	4"	0	0	-	0
23					
24	<i>Gallorage</i>	-	0	-	0
25		-		-	0
26		-		-	0
27	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>
28	Average Bill				<u>-</u>
29	Multi-Family				
30	5/8" X 3/4"	0	0	-	0
31	3/4"	0	0	-	0
32	1"	0	0	-	0
33	1-1/2"	0	0	-	0
34	2"	0	0	-	0
35	3"	0	0	-	0
36	4"	0	0	-	0
37					
38	<i>Gallorage</i>	-	0	-	0
39		-	0	-	0
40		-	0	-	0
41	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>
43	Fire Protection				
44	1"	0	NA	-	0
45	2"	0	NA	-	0
46	3"	0	NA	-	0
47	4"	0	NA	-	0
48	6"	0	NA	-	0
49	8"	0	NA	-	0
50					
51					
52					0
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>
55	Subtotal				<u>0</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Schedule Period: 4/15/05 - 12/31/05
 Water [X] or Sewer []

Schedule: E-2w
 Page: not req'd
 Preparer: Jack Schreyer

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	Residential				
2	5/8" X 3/4"	0	0	-	0
3	3/4"	0	0	-	0
4	1"	0	0	-	0
5	1-1/2"	0	0	-	0
6	2"	0	0	-	0
7	3"	0	0	-	0
8	4"	0	0	-	0
9	<i>Gallonage</i>				
10	Block 1	-	0	-	0
11	Block 2	-		-	0
12	Block 3	-		-	0
13	Total Residential	<u>0</u>	<u>0</u>		<u>0</u>
14	Average Bill				<u>-</u>
15	Commerical				
16	5/8" X 3/4"	0	0	-	0
17	3/4"	0	0	-	0
18	1"	0	0	-	0
19	1-1/2"	0	0	-	0
20	2"	0	0	-	0
21	3"	0	0	-	0
22	4"	0	0	-	0
23					
24	<i>Gallonage</i>	-	0	-	0
25		-		-	0
26		-		-	0
27	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>
28	Average Bill				<u>-</u>
29	Multi-Family				
30	5/8" X 3/4"	0	0	-	0
31	3/4"	0	0	-	0
32	1"	0	0	-	0
33	1-1/2"	0	0	-	0
34	2"	0	0	-	0
35	3"	0	0	-	0
36	4"	0	0	-	0
37					
38	<i>Gallonage</i>	-	0	-	0
39		-	0	-	0
40		-	0	-	0
41	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>
43	Fire Protection				
44	1"	0	NA	-	0
45	2"	0	NA	-	0
46	3"	0	NA	-	0
47	4"	0	NA	-	0
48	6"	0	NA	-	0
49	8"	0	NA	-	0
50					
51					
52					0
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>
	Subtotal				<u>0</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: E-2s

Docket No. 060368-WS

Page: 1 of 1

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Preparer: Jack Schreyer

Water [] or Sewer [X]

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue	(6) Present Rates	(7) Total Revenue Present Rates	(8) Proposed Usage	(9) Proposed Rate	(10) Revenue at Proposed
1	Residential									
2	5/8" X 3/4"	3,698	11,976	15.02	55,544	15.30	56,579		21.12	78,102
3	3/4"	0	0	22.53	0	22.94	0		31.68	0
4	1"	0	0	37.53	0	38.22	0		52.79	0
5	1-1/2"	0	0	75.06	0	76.44	0		105.59	0
6	2"	0	0	120.10	0	122.31	0		168.94	0
7	3"	0	0	240.21	0	244.63	0		337.87	0
8	4"	0	0	375.32	0	382.23	0		527.93	0
9	Gallage cap (gallons)		7,000							
10	Capped Usage	-	11,976	3.50	41,916	3.56	42,635	11,457	10.95	125,454
11	Usage Above Cap	-	3,387					3,906		
12										
13	Total Residential	<u>3,698</u>	<u>15,363</u>		<u>97,460</u>		<u>99,214</u>			<u>203,556</u>
14	Average Bill				<u>26.35</u>		<u>26.83</u>			<u>55.04</u>
15	Commercial									
16	5/8" X 3/4"	0	0	15.02	0	15.30	0		21.12	0
17	3/4"	0	0	22.53	0	22.94	0		31.68	0
18	1"	0	0	37.53	0	38.22	0		52.79	0
19	1-1/2"	0	0	75.06	0	76.44	0		105.59	0
20	2"	24	222	120.10	2,882	122.31	2,935		168.94	4,055
21	3"	0	0	240.21	0	244.63	0		337.87	0
22	4"	0	0	375.32	0	382.23	0		527.93	0
23										
24	Gallage	-	222	4.17	926	4.25	944		13.14	2,917
25	Total Commercial	<u>24</u>	<u>222</u>		<u>3,808</u>		<u>3,879</u>			<u>6,972</u>
26	Average Bill				<u>158.67</u>		<u>161.62</u>			<u>290.49</u>
27	Multi-Family									
28	5/8" X 3/4"	0	0	-	0	-	0		21.12	0
29	3/4"	0	0	-	0	-	0		31.68	0
30	1"	0	0	-	0	-	0		52.79	0
31	1-1/2"	0	0	-	0	-	0		105.59	0
32	2"	0	0	-	0	-	0		168.94	0
33	3"	0	0	-	0	-	0		337.87	0
34	4"	0	0	-	0	-	0		527.93	0
35										
36	Gallage	-	0	-	0	-	0		13.14	0
37	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>			<u>0</u>
38	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
39	Flat Rate									
40	Res. Wastewater Only	0	NA	-	0	-	0		44.34	0
41	Sprinkler Heads	0	NA	-	0	-	0		-	0
42	Reuse	0	NA	-	0	-	0		-	0
43	Total Flat Rate - Other				<u>0</u>		<u>0</u>			<u>0</u>
44	Subtotal				<u>101,268</u>		<u>103,093</u>			<u>210,528</u>
45	Unbilled Revenues				0		0			-
46	Guaranteed Revenues				0		0			-
47	Misc. Service Charge				0		0			0
48	Total Revenue				<u>101,268</u>		<u>103,093</u>			<u>210,528</u>
49	Booked Revenue				99,837					
50	Difference				<u>1,432</u>	=	1.4%			
51					0					
52					0		0.0%			

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Schedule Period: 1/1/05 - 4/14/05
 0

Schedule: E-2s
 Page: not rec'd
 Preparer: Jack Schreyer

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	Residential				
2	5/8" X 3/4"	0	0	-	0
3	3/4"	0	0	-	0
4	1"	0	0	-	0
5	1-1/2"	0	0	-	0
6	2"	0	0	-	0
7	3"	0	0	-	0
8	4"	0	0	-	0
9	Gallorage cap				
10	Capped Usage	-	0	-	0
11	Usage Above Cap	-			
12					
13	Total Residential	<u>0</u>	<u>0</u>		<u>0</u>
14	Average Bill				<u>0.00</u>
15	Commerical				
16	5/8" X 3/4"	0	0	-	0
17	3/4"	0	0	-	0
18	1"	0	0	-	0
19	1-1/2"	0	0	-	0
20	2"	0	0	-	0
21	3"	0	0	-	0
22	4"	0	0	-	0
23					
24	Gallorage	-	0	-	0
25	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>
26	Average Bill				<u>0.00</u>
27	Multi-Family				
28	5/8" X 3/4"	0	0	-	0
29	3/4"	0	0	-	0
30	1"	0	0	-	0
31	1-1/2"	0	0	-	0
32	2"	0	0	-	0
33	3"	0	0	-	0
34	4"	0	0	-	0
35					
36	Gallorage	-	0	-	0
37	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>
38	Average Bill				<u>-</u>
39	Flat Rate				
40	Res. Wastewater Only	0	NA	-	0
41	Sprinkler Heads	0	NA	-	0
42	Reuse	0	NA	-	0
43	Total Flat Rate - Other				<u>0</u>
44	Subtotal				<u>0</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Schedule Period: 4/15/05 - 12/31/05
 0

Schedule: E-2s
 Page: not req'd
 Preparer: Jack Schreyer

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	Residential				
2	5/8" X 3/4"	0	0	-	0
3	3/4"	0	0	-	0
4	1"	0	0	-	0
5	1-1/2"	0	0	-	0
6	2"	0	0	-	0
7	3"	0	0	-	0
8	4"	0	0	-	0
9	Gallorage cap				
10	Capped Usage	-	0	-	0
11	Usage Above Cap	-			
12					
13	Total Residential	<u>0</u>	<u>0</u>		<u>0</u>
14	Average Bill				<u>-</u>
15	Commerical				
16	5/8" X 3/4"	0	0	-	0
17	3/4"	0	0	-	0
18	1"	0	0	-	0
19	1-1/2"	0	0	-	0
20	2"	0	0	-	0
21	3"	0	0	-	0
22	4"	0	0	-	0
23					
24	Gallorage	-	0	-	0
25	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>
26	Average Bill				<u>-</u>
27	Multi-Family				
28	5/8" X 3/4"	0	0	-	0
29	3/4"	0	0	-	0
30	1"	0	0	-	0
31	1-1/2"	0	0	-	0
32	2"	0	0	-	0
33	3"	0	0	-	0
34	4"	0	0	-	0
35					
36	Gallorage	-	0	-	0
37	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>
38	Average Bill				<u>-</u>
39	Flat Rate				
40	Res. Wastewater Only	0	NA	-	0
41	Sprinkler Heads	0	NA	-	0
42	Reuse	0	NA	-	0
43	Total Flat Rate - Other				<u>0</u>
44	Subtotal				<u>0</u>

Customer Monthly Billing Schedule

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: E-3

Docket No. 060368-WS

Page: 1 of 1

Schedule Year End: 12/31/2005

Preparer: Jack Schreyer

Explanation: Provide a schedule of monthly customers billed or served by class.

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	Jan-05	528	4	0	0	0	532
2	Feb-05	523	4	0	0	0	527
3	Mar-05	530	4	0	0	0	534
4	Apr-05	526	4	0	0	0	530
5	May-05	522	4	0	0	0	526
6	Jun-05	522	4	0	0	0	526
7	Jul-05	510	4	0	0	0	514
8	Aug-05	505	4	0	0	0	509
9	Sep-05	506	4	0	0	0	510
10	Oct-05	512	4	0	0	0	516
11	Nov-05	508	4	0	0	0	512
12	Dec-05	513	4	0	0	0	517
13	Total Water	6,205	48	0	0	0	6,253

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
14	Jan-05	306	2	0	0	0	308
15	Feb-05	306	2	0	0	0	308
16	Mar-05	308	2	0	0	0	310
17	Apr-05	308	2	0	0	0	310
18	May-05	305	2	0	0	0	307
19	Jun-05	305	2	0	0	0	307
20	Jul-05	296	2	0	0	0	298
21	Aug-05	293	2	0	0	0	295
22	Sep-05	295	2	0	0	0	297
23	Oct-05	299	2	0	0	0	301
24	Nov-05	302	2	0	0	0	304
25	Dec-05	303	2	0	0	0	305
26	Total Sewer	3,626	24	0	0	0	3,650

Miscellaneous Service Charges

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: E-4

Docket No. 060368-WS

Page: 1 of 1

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Preparer: Jack Schreyer

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

WATER

Line No.	(1) Type Charge	(2) Present		(4) Proposed	
		(3) Bus. Hrs.	(3) After Hrs.	(4) Bus. Hrs.	(5) After Hrs.
1	Initial Connection	15.00	15.00	24.00	31.00
2	Normal Reconnect	15.00	15.00	24.00	31.00
3	Violation Reconnect	-	-	48.00	62.00
4	Premises Visit	10.00	10.00	24.00	31.00
5	Insufficient Funds	10.00	-	21.00	-
6	Late Payment Fees	-	-	-	-

SEWER

Line No.	(1) Type Charge	(2) Present		(4) Proposed	
		(3) Bus. Hrs.	(3) After Hrs.	(4) Bus. Hrs.	(5) After Hrs.
7	Initial Connection	Actual cost	Actual cost	Actual cost	Actual cost
8	Normal Reconnect	Actual cost	Actual cost	Actual cost	Actual cost
9	Violation Reconnect	Actual cost	Actual cost	Actual cost	Actual cost
10	Premises Visit	10.00	10.00	24.00	31.00
11	Insufficient Funds	10.00	-	21.00	-
12	Late Payment Fees	-	-	-	-

Derivation of charges

Premises Visit charges are based on 1 hour of field service labor plus vehicle use costs, 1/4 hour clerical time, plus office and payroll overheads.

Violation Reconnection involves both a disconnection and reconnection visit to the property and is therefore twice the Premises Visit charge.

Insufficient Funds (NSF checks) charges are established using 1/2 hour clerical time plus office and payroll, overheads, and bank fees.

Miscellaneous Service Charge Revenue

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 060368-WS

Schedule Year Ended December 31 of:
Historical 2005, Projected 2006 & 2007

Schedule: E-5
Page: 1 of 1
Preparer: Jack Schreyer

Explanation: Provide a schedule by month of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable. If a monthly schedule is not furnished, annual totals or by periods will be acceptable. If periods are not by-month, state what periods are used.

Line No.	(1) Month/ Year	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Premises Visit	(6) Other Charges	(7) Total
WATER							
1	Jan-05	240	0	0	0	20	260
2	Feb-05	450	0	0	0	20	470
3	Mar-05	375	0	0	0	20	395
4	Apr-05	180	0	0	0	20	200
5	May-05	210	0	0	0	0	210
6	Jun-05	180	0	0	0	10	190
7	Jul-05	300	0	0	0	40	340
8	Aug-05	210	0	0	0	40	250
9	Sep-05	275	0	0	0	10	285
10	Oct-05	255	0	0	0	20	275
11	Nov-05	75	0	0	0	20	95
12	Dec-05	180	0	0	0	10	190
13	Total Water	<u>2,930</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>230</u>	<u>3,160</u>
14	Annual Events	195	0	0	0	23	
15	2006 Rate	15	15	0	10	10	
16	2006 Revenue	2,930	0	0	0	230	3,160
17	2007 Rate	24	24	48	24	21	
18	2007 Revenue	4,680	0	0	0	483	5,163
SEWER							
19	Jan-05	0	0	0	0	0	0
20	Feb-05	0	0	0	0	0	0
21	Mar-05	0	0	0	0	0	0
22	Apr-05	0	0	0	0	0	0
23	May-05	0	0	0	0	0	0
24	Jun-05	0	0	0	0	0	0
25	Jul-05	0	0	0	0	0	0
26	Aug-05	0	0	0	0	0	0
27	Sep-05	0	0	0	0	0	0
28	Oct-05	0	0	0	0	0	0
29	Nov-05	0	0	0	0	0	0
30	Dec-05	0	0	0	0	0	0
31	Total Sewer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
32	Annual Events	0	0	0	0	0	
33	2006 Rate	Actual cost	Actual cost	Actual cost	10	10	
34	2006 Revenue	0	0	0	0	0	0
35	2007 Rate	Actual cost	Actual cost	Actual cost	24	21	
36	2007 Revenue	0	0	0	0	0	0

Public Fire Hydrants Schedule

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: E-6

Docket No. 060368-WS

Page: 1 of 1

Schedule Year End: 12/31/2005

Preparer: Jack Schreyer

Water [X] or Sewer []

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
-----------------	-------------	-------------	-----------------

1 **Any fire hydrant information is detailed on enclosed system maps**

Private Fire Protection Service

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: E-7

Docket No. 060368-WS

Page: 1 of 1

Schedule Year End: 12/31/2005

Preparer: Jack Schreyer

Water [X] or Sewer []

Explanation: Provide a schedule of private fire protection service by size of connection.
This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
-----------------	-------------	-------------	-----------------

1	Any fire hydrant information is detailed on enclosed system maps		
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Contracts and Agreements Schedule

Florida Public Service Commission

Arredondo Estates/Farms

Docket No. 060368-WS

Schedule Year End: 12/31/2005

Schedule: E-8

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

Line No.	(1) Type	(2) Description
----------	-------------	--------------------

N/A

Tax or Franchise Fee Schedule

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 060368-WS

Schedule: E-9
 Page: 1 of 1
 Preparer: Jack Schreyer

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable).
 State the type of agreement (i.e. contract, tax).

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How collected From Customers	(5) Type Agreement
WATER					
1	Regulatory Assessment Fee	Florida Public Service Comm.	4.5%	Included in overall cost of service	None
2					
SEWER					
3	Regulatory Assessment Fee	Florida Public Service Comm.	4.5%	Included in overall cost of service	None
4					

Service Availability Charges Schedule

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: E-10

Docket No. 060368-WS

Page: 1 of 1

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Preparer: Jack Schreyer

Explanation: Provide a schedule of present and proposed service availability charges.
 (See Rule 25-20.580, F.A.C.) If no change is proposed, then this schedule is not required.

(1)		(2)	(3)
Line No.	Type Charge	Present Charges	Proposed Charges
WATER			
1	Service Installation Charge	3/4"	-
2	(Service Line Size)	1"	251.00
3		1 1/2"	Actual Costs 278.00
4		2"	Actual Costs 403.00
5		Over 2"	Actual Costs 513.00
6	Meter Installation Fee	5/8"	Actual Costs
7	(Meter Size)	3/4"	110.00
8		1"	Actual Costs 138.00
9		1 1/2"	Actual Costs 138.00
10		2"	Actual Costs 274.00
11		Over 2"	Actual Costs 430.00
12	Back Flow Preventor Installation Fee		Actual Costs
13	Plant/System Capacity Charge		-
14	Main Extension Charge		700.00
SEWER			
15	Service Installation Charge	4"	-
16		over 4"	Actual Costs 1,500.00
17	Plant/System Capacity Charge		-
18	Main Extension Charge		Actual Costs 1,300.00
			480.00

Guaranteed Revenues Received

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: E-11

Docket No. 060368-WS

Page: 1 of 1

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Preparer: Jack Schreyer

Water [X] or Sewer [X]

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts by month by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Other	(5) Total
1					
2					
3			N/A		
4					
5					
6					
7					
8					
9					
10					
11					
12					
	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Class A Utility Cost of Service Study

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: E-12

Docket No. 060368-WS

Page: 1 of 1

Test Year Ended: 12/31/2005

Preparer: Jack Schreyer

Water [X] or Sewer [X]

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and wastewater service.

Line
No.

Not applicable; no industrial customers.

Projected Test Year Revenue Calculation

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Schedule Year End: 12/31/2006
 Water [X] or Sewer []

Schedule: E-13w
 Page: 1 of 2
 Preparer: Jack Schreyer

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(consumption is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Historical Year 2005 Bills	Proj. Year 2006 Factor	Proj. Test Year 2006 Bills	Historical Year 2005 Consump.	Proj. Year 2006 Factor	Proj. Test Year 2006 Consump.	Present Rates	Proj. Test Year 2006 Revenue	Conserv. Gallons	Proposed Rates	Projected 2006 Rev. Req.
1	Residential											
2	5/8" X 3/4"	6,333	Note A	6,393	27,499	Note B	27,760	13.85	88,543		22.49	143,779
3	3/4"	0		0	0		0	20.77	0		33.73	0
4	1"	0		0	0		0	34.64	0		56.22	0
5	1-1/2"	0		0	0		0	69.26	0		112.43	0
6	2"	0		0	0		0	110.82	0		179.89	0
7	3"	0		0	0		0	222.00	0		359.79	0
8	4"	0		0	0		0	346.31	0		562.17	0
9	Gallorage											
10	Block 1	-		0	27,499		27,760	2.35	65,235	19,922	4.20	83,672
11	Block 2	-		0	0		0	-	0	7,838	5.25	41,147
12	Block 3	-		0	0		0	-	0	0	-	0
13	Total Residential	<u>6,333</u>		<u>6,393</u>	<u>27,499</u>		<u>27,760</u>		<u>153,778</u>	<u>27,760</u>		<u>268,598</u>
14												
15	Commercial											
16	5/8" X 3/4"	24		24	152		152	13.85	332		22.49	540
17	3/4"	0		0	0		0	20.77	0		33.73	0
18	1"	0		0	0		0	34.64	0		56.22	0
19	1-1/2"	0		0	0		0	69.26	0		112.43	0
20	2"	24		24	222		222	110.82	2,660		179.89	4,317
21	3"	0		0	0		0	222.00	0		359.79	0
22	4"	0		0	0		0	346.31	0		562.17	0
23												
24	Gallorage	-		0	374		374	2.35	879	374	4.20	1,571
25	Total Commercial	<u>48</u>		<u>48</u>	<u>0</u>		<u>374</u>		<u>3,871</u>	<u>374</u>		<u>6,428</u>
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	-	0		22.49	0
29	3/4"	0		0	0		0	-	0		33.73	0
30	1"	0		0	0		0	-	0		56.22	0
31	1-1/2"	0		0	0		0	-	0		112.43	0
32	2"	0		0	0		0	-	0		179.89	0
33	3"	0		0	0		0	-	0		359.79	0
34	4"	0		0	0		0	-	0		562.17	0
35												
36	Gallorage	-		0	0		0	-	0	0	4.20	0
37	Total Multi-Family	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38												
39	Fire Protection											
40	2"	0		0				-	0		44.97	0
41	3"	0		0				-	0		89.95	0
42	4"	0		0				-	0		140.54	0
43	6"	0		0				-	0		281.09	0
44	8"	0		0				-	0		449.74	0
45	10"	0		0				-	0		646.49	0
46	Per Hydrant	0		0				-	0		-	0
47	Total Fire Protection	<u>0</u>		<u>0</u>					<u>0</u>			<u>0</u>
48												
49	Subtotals	<u>6,381</u>		<u>6,441</u>	<u>27,499</u>		<u>28,134</u>		<u>157,649</u>	<u>28,134</u>		<u>275,026</u>
50	Misc. Service Charge								<u>3,160</u>			<u>5,163</u>
51	Total Revenue								<u>160,809</u>			<u>280,189</u>

Note A: Reflects projected customer growth for 2006

Note B: Projected Consumption is based on average 2005 residential use applied to growth

Projected Test Year Revenue Calculation

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Schedule Year End: 12/31/2007
 Water [X] or Sewer []

Schedule: E-13w
 Page: 2 of 2
 Preparer: Jack Schreyer

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(consumption is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Proj. Test Year 2006 Bills	Proj. Year 2007 Factor	Proj. Test Year 2007 Bills	Proj. Test Year 2006 Consump.	Proj. Year 2007 Factor	Proj. Test Year 2007 Consump.	Present Rates	Proj. Test Year 2007 Revenue	Conserv. Gallons	Proposed Rates	Projected 2007 Rev. Req.
1	Residential											
2	5/8" X 3/4"	6,393	Note A	6,417	27,760	Note B	27,864	13.85	88,875		22.49	144,318
3	3/4"	0		0	0		0	20.77	0		33.73	0
4	1"	0		0	0		0	34.64	0		56.22	0
5	1-1/2"	0		0	0		0	69.26	0		112.43	0
6	2"	0		0	0		0	110.82	0		179.89	0
7	3"	0		0	0		0	222.00	0		359.79	0
8	4"	0		0	0		0	346.31	0		562.17	0
9	<i>Gallorage</i>											
10	Block 1	0		0	27,760		27,864	2.35	65,480	19,997	4.20	83,987
11	Block 2	0		0	0		0	-	0	7,867	5.25	41,300
12	Block 3	0		0	0		0	-	0	0	-	0
13	Total Residential	6,393		6,417	27,760		27,864		154,355	27,864		269,606
14												
15	Commerical											
16	5/8" X 3/4"	24		24	152		152	13.85	332		22.49	540
17	3/4"	0		0	0		0	20.77	0		33.73	0
18	1"	0		0	0		0	34.64	0		56.22	0
19	1-1/2"	0		0	0		0	69.26	0		112.43	0
20	2"	24		24	222		222	110.82	2,660		179.89	4,317
21	3"	0		0	0		0	222.00	0		359.79	0
22	4"	0		0	0		0	346.31	0		562.17	0
23									0			
24	<i>Gallorage</i>	0		0	374		374	2.35	879	374	4.20	1,571
25	Total Commercial	48		48	374		374		3,871	374		6,428
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	-	0		22.49	0
29	3/4"	0		0	0		0	-	0		33.73	0
30	1"	0		0	0		0	-	0		56.22	0
31	1-1/2"	0		0	0		0	-	0		112.43	0
32	2"	0		0	0		0	-	0		179.89	0
33	3"	0		0	0		0	-	0		359.79	0
34	4"	0		0	0		0	-	0		562.17	0
35												
36	<i>Gallorage</i>	0		0	0		0	-	0	0	4.20	0
37	Total Multi-Family	0		0	0		0		0	0		0
38												
39	Fire Protection											
40	2"	0		0				-	0		44.97	0
41	3"	0		0				-	0		89.95	0
42	4"	0		0				-	0		140.54	0
43	6"	0		0				-	0		281.09	0
44	8"	0		0				-	0		449.74	0
45	10"	0		0				-	0		646.49	0
46	Per Hydrant	0		0				-	0		-	0
47	Total Fire Protection	0		0					0			0
48												
49	Subtotals	6,441		6,465	28,134		28,238		158,226	28,238		276,034
50	Misc. Service Charge								3,160			5,163
51	Total Revenue								<u>161,386</u>			<u>281,197</u>

Note A: Reflects projected customer growth for 2007
 Note B: Projected Consumption is based on average 2005 residential use applied to growth

Projected Test Year Revenue Calculation

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Schedule Year End: 12/31/2006
 Water [] or Sewer [X]

Schedule: E-13s
 Page: 1 of 2
 Preparer: Jack Schreyer

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(usage is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Historical Year 2005 Bills	Proj. Year 2006 Factor	Proj. Test Year 2006 Bills	Historical Year 2005 Usage	Proj. Year 2006 Factor	Proj. Test Year 2006 Usage	Present Rates	Proj. Test Year 2006 Revenue	Proposed Year 2006 Usage	Proposed Rates	Projected 2006 Rev. Req.
1	Residential											
2	5/8" X 3/4"	3,698	Note A	3,758	11,976	Note B	12,170	15.30	57,497		21.12	79,369
3	3/4"	0		0	0		0	22.94	0		31.68	0
4	1"	0		0	0		0	38.22	0		52.79	0
5	1-1/2"	0		0	0		0	76.44	0		105.59	0
6	2"	0		0	0		0	122.31	0		168.94	0
7	3"	0		0	0		0	244.63	0		337.87	0
8	4"	0		0	0		0	382.23	0		527.93	0
9	Gallage cap (gallons)										6,000	
10	Capped Usage -				11,976		12,170	3.56	43,326	11,643	10.95	127,491
11	Usage Above Cap -				3,387		3,442			3,969		
12												
13	Total Residential	3,698		3,758	15,363		15,612		100,824	15,612		206,860
14												
15	Commerical											
16	5/8" X 3/4"	0		0	0		0	15.30	0		21.12	0
17	3/4"	0		0	0		0	22.94	0		31.68	0
18	1"	0		0	0		0	38.22	0		52.79	0
19	1-1/2"	0		0	0		0	76.44	0		105.59	0
20	2"	24		24	222		222	122.31	2,935		168.94	4,055
21	3"	0		0	0		0	244.63	0		337.87	0
22	4"	0		0	0		0	382.23	0		527.93	0
23									0			
24	Gallage				222		222	4.25	944	222	13.14	2,917
25	Total Commercial	24		24	0		222		3,879	222		6,972
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	-	0		21.12	0
29	3/4"	0		0	0		0	-	0		31.68	0
30	1"	0		0	0		0	-	0		52.79	0
31	1-1/2"	0		0	0		0	-	0		105.59	0
32	2"	0		0	0		0	-	0		168.94	0
33	3"	0		0	0		0	-	0		337.87	0
34	4"	0		0	0		0	-	0		527.93	0
35												
36	Gallage			0	0		0		0	0	13.14	0
37	Total Multi-Family	0		0	0		0		0	0		0
38												
39	Flat Rate											
40	Res. Wastewater Only	0		0				-	0		44.34	0
41	Sprinkler Heads	0		0				-	0		-	0
42	Reuse	0		0				-	0		-	0
43	Total Flat Rate - Other	0		0					0			0
44	Subtotals	3,722		3,782	15,363		15,834		104,703	15,834		213,831
45	Misc. Service Charge								0			0
46	Total Revenue								<u>104,703</u>			<u>213,831</u>

Note A: Reflects projected customer growth for 2006

Note B: Projected Consumption is based on average 2005 residential use applied to growth

Projected Test Year Revenue Calculation

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Schedule Year End: 12/31/2007
 Water [X] or Sewer []

Schedule: E-13s
 Page: 2 of 2
 Preparer: Jack Schreyer

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(usage is in 1,000 gallons)											
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Class/Meter Size	Proj. Test Year 2006 Bills	Proj. Test Year 2007 Bills	Proj. Test Year 2006 Usage	Proj. Test Year 2007 Usage	Present Rates	Proj. Test Year 2007 Revenue	Proposed Year 2007 Usage	Proposed Rates	Projected 2007 Rev. Req.	
1	Residential										
2	5/8" X 3/4"	3,758	Note A	3,782	0	Note B	12,248	15.30	57,865	21.12	79,876
3	3/4"	0		0	0		0	22.94	0	31.68	0
4	1"	0		0	0		0	38.22	0	52.79	0
5	1-1/2"	0		0	0		0	76.44	0	105.59	0
6	2"	0		0	0		0	122.31	0	168.94	0
7	3"	0		0	0		0	244.63	0	337.87	0
8	4"	0		0	0		0	382.23	0	527.93	0
9	<i>Gallorage cap (gallons)</i>									6,000	
10	Capped Usage			0	12,248	3.56	43,603	11,717	10.95	128,301	
11	Usage Above Cap			0	3,464			3,995			
1	Total Residential	<u>3,758</u>		<u>3,782</u>	<u>0</u>		<u>15,712</u>	<u>101,468</u>	<u>15,712</u>	<u>208,177</u>	
2											
3	Commerical										
4	5/8" X 3/4"	0	0	0	0	15.30	0		21.12	0	
5	3/4"	0	0	0	0	22.94	0		31.68	0	
6	1"	0	0	0	0	38.22	0		52.79	0	
7	1-1/2"	0	0	0	0	76.44	0		105.59	0	
8	2"	24	24	0	222	122.31	2,935		168.94	4,055	
9	3"	0	0	0	0	244.63	0		337.87	0	
10	4"	0	0	0	0	382.23	0		527.93	0	
11							0				
12	<i>Gallorage</i>			0	222	4.25	944	222	13.14	2,917	
13	Total Commercial	<u>24</u>	<u>24</u>	<u>0</u>	<u>222</u>		<u>3,879</u>	<u>222</u>		<u>6,972</u>	
14											
15	Multi-Family										
16	5/8" X 3/4"	0	0	0	0	-	0		21.12	0	
17	3/4"	0	0	0	0	-	0		31.68	0	
18	1"	0	0	0	0	-	0		52.79	0	
19	1-1/2"	0	0	0	0	-	0		105.59	0	
20	2"	0	0	0	0	-	0		168.94	0	
21	3"	0	0	0	0	-	0		337.87	0	
22	4"	0	0	0	0	-	0		527.93	0	
23											
24	<i>Gallorage</i>		0	0	0	-	0	0	13.14	0	
25	Total Multi-Family	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	
26											
27	Flat Rate										
28	Res. Wastewater Only	0	0			-	0		44.34	0	
29	Sprinkler Heads	0	0			-	0		-	0	
30	Reuse	0	0			-	0		-	0	
31	Total Flat Rate - Other	<u>0</u>	<u>0</u>				<u>0</u>			<u>0</u>	
32											
33	Subtotals	<u>3,782</u>		<u>3,806</u>	<u>0</u>		<u>15,934</u>	<u>105,347</u>	<u>15,934</u>	<u>215,149</u>	
34	Misc. Service Charge							0		0	
35	Total Revenue							<u>105,347</u>		<u>215,149</u>	
36											

Note A: Reflects projected customer growth for 2007

Note B: Projected Consumption is based on average 2005 residential use applied to growth

Billing Analysis Schedules

Florida Public Service Commission

Arredondo Estates/Farms

Docket No. 060368-WS

Schedule Year End: 12/31/2005

Water [X] or Sewer [X]

Customer Class:

Meter Size:

Schedule: E-14

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line Consumption	Number	Cumulative	Gallons	Cumulative	Reversed	Consolidated	Percentage
No. Level	of Bills	Bills	Consumed	Gallons	Bills	Factor	of Total
			(1) X (2)			[(1)X(6)]+(5)	

See attached Bill Analyses





**Arredondo Estates/Farms
ENGINEERING SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Equivalent Residential Connections Calculation - Sewer	F-10	160



Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 060368-WS
Test Year End: 12/31/2005

Schedule: F-1
Page: 1 of 1
Preparer: John F. Guastella

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why.

Line No.	Month 2005	(1) Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1	Jan	3,493	0	2,462	850	181	
2	Feb	3,074	0	3,006	0	68	
3	Mar	3,364	0	1,858	1,323	183	
4	Apr	3,228	0	1,897	1,208	123	
5	May	4,212	0	2,205	1,820	187	
6	Jun	3,452	0	1,923	1,366	163	
7	Jul	3,558	0	2,037	1,295	226	
8	Aug	3,441	0	2,106	1,163	172	
9	Sep	3,630	0	2,645	716	269	
10	Oct	3,459	0	2,406	791	262	
11	Nov	3,411	0	2,457	713	241	
12	Dec	3,441	0	2,107	1,121	213	
13	TOTAL	41,763	0	27,109	12,366	2,288	5.5%

**Gallons of Wastewater Treated & Unaccounted For
In Thousands of Gallons**

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 060368-WS
Test Year End: 12/31/2005

Schedule: F-2
Page: 1 of 1
Preparer: John F. Guastella

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the the monthly operating reports sent to DER.

Line No.	Month 2005	(1)	(2)	(3)	(4)	(5)	(6)
		STP#1	Individual Plant Flows (Name)			Total Plant Flows	Total Purch. Sewage Treatment
1	Jan	975,000	0	0	0	975,000	0
2	Feb	765,000	0	0	0	765,000	0
3	Mar	791,000	0	0	0	791,000	0
4	Apr	667,000	0	0	0	667,000	0
5	May	824,000	0	0	0	824,000	0
6	Jun	869,000	0	0	0	869,000	0
7	Jul	934,000	0	0	0	934,000	0
8	Aug	860,000	0	0	0	860,000	0
9	Sep	945,000	0	0	0	945,000	0
10	Oct	1,382,000	0	0	0	1,382,000	0
11	Nov	1,133,000	0	0	0	1,133,000	0
12	Dec	1,452,000	0	0	0	1,452,000	0
13	Total	11,597,000	0	0	0	11,597,000	0

Water Treatment Plant Data

Arredondo Estates/Farms
Docket No. 060368-WS
 Test Year End: 12/31/2005

Florida Public Service Commission

Schedule: F-3
 Page: 1 of 1
 Preparer: John F. Guastella

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

Line No.	Description	Date	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		<u>580,000</u>
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.	<u>05/22/05</u>	<u>190,000</u>
3	Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	Day	
		1 <u>05/22/05</u>	<u>190,000</u>
		2 <u>05/21/05</u>	<u>188,000</u>
		3 <u>05/19/05</u>	<u>178,000</u>
		4 <u>05/23/05</u>	<u>176,000</u>
		5 <u>05/20/05</u>	<u>165,000</u>
		Average	<u><u>179,400</u></u>
4	Average Daily Flow		<u>112,269</u>
5	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		<u>No</u>

Sewer Treatment Plant Data

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 060368-WS
 Test Year End: 12/31/2005

Schedule: F-4
 Page: 1 of 1
 Preparer: John F. Guastella

Explanation: Provide the following information for each sewer treatment plant. If the system has sewer plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

Line No.	Description	Month	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		<u>60,000</u>
2	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak month was influenced by abnormal infiltration due to rainfall periods.	<u>December</u>	<u>50,000</u>

**Used and Useful Calculations
Water Treatment Plant**

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: F-5

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended December 31 of:

Preparer: John F. Guastella

Historical 2005, Projected 2006 & 2007

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Line No.	Description	Used & Useful		Note
		Interim	Permanent	
1		100%	100%	Two Wells

This system has a two wells. Because it must meet demands with the largest well out of service and because the remaining well would be no less costly if installed to meet current demands the well assets are 100% Used and Useful.

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

**Arredondo Estates/Farms
Docket No. 060368-WS**

Schedule: F-6
Page: 1 of 1
Preparer: John F. Guastella

Schedule Year Ended December 31 of:
Historical 2005, Projected 2006 & 2007

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the sewer treatment plant(s) for the historical test year and the projected test year (if applicable).

Line No.	Used & Useful		Note
	Interim	Permanent	
1	100%	100%	

This system is fully developed as planned. Accordingly, all facilities and assets are considered 100% Used and Useful.

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 060368-WS

Schedule: F-7
 Page: 1 of 1
 Preparer: John F. Guastella

Schedule Year Ended December 31 of:
 Historical 2005, Projected 2006 & 2007

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical test year and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Line
 No.

	Base	Trended ERCs		Total	Used & Useful		Note
	ERCs	2010	2012		Lots	Interim	
	2005						

Water							
1					100%	100%	Built- Out

This system is fully developed as planned. Accordingly, all facilities and assets are considered 100% Used and Useful.

Sewer							
2					100%	100%	Over 80%

This system is fully developed as planned. Accordingly, all facilities and assets are considered 100% Used and Useful.

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: F-8

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended December 31 of:

Preparer: John F. Guastella

Historical 2005, Projected 2007

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant

Calculation for Historical Test Year 2005 (interim rates) and Projected Test Year 2007 (permanent rates):
Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period(s).

Line No.	(1) Year	(2) Average Meters	(3) Average ERCs	(4) Trend	(5) Increase
WATER					
1	2001	514.7	528.7	532.0	
2	2002	515.0	529.0	536.0	
3	2003	536.9	550.9	540.0	
4	2004	542.1	556.1	544.0	
5	2005	521.1	535.1	547.9	
6	2006			551.9	0.73%
7	2007			555.9	0.72%
8	2008			559.9	0.72%
9	2009			563.9	0.71%
10	2010			567.9	0.71% 5 yrs beyond 2005
11	2011			571.9	0.70%
12	2012			575.9	0.70% 5yrs beyond 2007
			X Coefficient(s)	3.990	
SEWER					
13	2001	295.3	309.3	310.9	
14	2002	294.3	308.3	314.7	
15	2003	313.8	327.8	318.5	
16	2004	315.3	329.3	322.3	
17	2005	303.9	317.9	326.2	
18	2006			330.0	1.17%
19	2007			333.8	1.16%
20	2008			337.6	1.14%
21	2009			341.4	1.13%
22	2010			345.3	1.12% 5 yrs beyond 2005
23	2011			349.1	1.11%
24	2012			352.9	1.09% 5yrs beyond 2007
			X Coefficient(s)	3.820	

Equivalent Residential Connections - Water

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Test Year End: 12/31/2005

Schedule: F-9
 Page: 1 of 1
 Preparer: John F. Guastella

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2001	513	513	513.0	28,008	54.596	28,810	527.7	
2	2002	513	517	515.0	26,902	52.237	27,297	522.6	-0.97%
3	2003	517	538	527.5	29,000	54.976	29,484	536.3	2.63%
4	2004	538	526	532.0	27,486	51.665	28,101	543.9	1.42%
5	2005	526	513	519.5	26,735	51.463	27,109	526.8	-3.15%
Average Growth Through 5-Year Period (Col. 8)									-0.04%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: F-10

Docket No. 060368-WS

Page: 1 of 1

Test Year End: 12/31/2005

Preparer: John F. Guastella

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2001	296	294	295.0	11,535	39.102	12,059	308.4	
2	2002	294	300	297.0	12,409	41.781	12,648	302.7	-1.84%
3	2003	300	316	308.0	13,075	42.451	13,396	315.6	4.24%
4	2004	316	305	310.5	12,566	40.470	12,873	318.1	0.80%
5	2005	305	303	304.0	12,005	39.490	12,155	307.8	-3.23%
Average Growth Through 5-Year Period (Col. 8)									-0.05%





Arredondo Estates/Farms
INTERIM RATE SCHEDULES

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	162
Schedule of Rate Base - Interim Rates	G-2	163
Schedule of Adjustments to Rate Base - Interim	G-3	164
Schedule of Water Net Operating Income - Interim	G-4	165
Schedule of Adjustments to Operating Income - Interim	G-5	166
Schedule of Requested Cost of Capital - Interim	G-6	167



Rate Schedule - Interim Rates

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Test Year End: 12/31/2005
 Water [X] Sewer [X]

Schedule: G-1
 Page: 1 of 1
 Preparer: Jack Schreyer

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	WATER		33.49%	SEWER		48.01%
1	Residential			Residential		
2	5/8" X 3/4"	13.85	18.49	5/8" X 3/4"	15.30	22.65
3	3/4"	20.77	27.73	3/4"	22.94	33.95
4	1"	34.64	46.24	1"	38.22	56.57
5	1-1/2"	69.26	92.45	1-1/2"	76.44	113.14
6	2"	110.82	147.93	2"	122.31	181.03
7	3"	222.00	296.35	3"	244.63	362.08
8	4"	346.31	462.29	4"	382.23	565.74
9	6"	692.64	924.60	6"	753.13	1,114.72
10	8"	-	-	8"	-	-
11	10"	-	-	10"	-	-
12	Gallorage, Block 1	2.35	3.14	Gallorage cap (gallons)	7,000	7,000
13	Block 2	-	-	Gallorage charge	3.56	5.27
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	13.85	18.49	5/8" X 3/4"	15.30	22.65
17	3/4"	20.77	27.73	3/4"	22.94	33.95
18	1"	34.64	46.24	1"	38.22	56.57
19	1-1/2"	69.26	92.45	1-1/2"	76.44	113.14
20	2"	110.82	147.93	2"	122.31	181.03
21	3"	222.00	296.35	3"	244.63	362.08
22	4"	346.31	462.29	4"	382.23	565.74
23	6"	692.64	924.60	6"	753.13	1,114.72
24	8"	-	-	8"	-	-
25	10"	-	-	10"	-	-
26	Gallorage charge	2.35	3.14	Gallorage charge	4.25	6.29
27	Fire Protection			Flat Rate		
28	2"	-	-	Res. Wastewater Only	-	-
29	3"	-	-	Sprinkler Heads	-	-
30	4"	-	-	Reuse	-	-
31	6"	-	-			
32	8"	-	-			
33	10"	-	-			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Test Year End: 12/31/2005
 Historical [X] Projected []

Schedule: G-2
 Page: 1 of 1
 Preparer: Jack Schreyer

Explanation: Provide a schedule of the rate base used for Interim Rates

Line No.	(1) Description	(2) Adjusted Balance 12/31/2005	(3) Adjustments Last Rate Case	(4) Interim Rate Base	(5) Supporting Schedule(s)
WATER					
1	Utility Plant in Service	406,794	0	406,794	A-1
2	Utility Land & Land Rights	2,960	0	2,960	A-1
3	Less: Non-Used & Useful Plant	0	0	0	A-1
4	Construction Work in Progress	0	0	0	A-1
5	Less: Accumulated Depreciation	(248,499)	0	(248,499)	A-1
6	Less: CIAC	(15,916)	0	(15,916)	A-1
7	Accumulated Amortization of CIAC	12,583	0	12,583	A-1
8	Acquisition Adjustments	0	0	0	A-1
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	A-1
10	Less: Advances For Construction	0	0	0	A-1
11	Working Capital Allowance	33,174	0	33,174	A-1
12	Total Rate Base	<u>191,097</u>	<u>0</u>	<u>191,097</u>	
SEWER					
13	Utility Plant in Service	276,596	0	276,596	A-2
14	Utility Land & Land Rights	7,232	0	7,232	A-2
15	Less: Non-Used & Useful Plant	0	0	0	A-2
16	Construction Work in Progress	0	0	0	A-2
17	Less: Accumulated Depreciation	(193,430)	0	(193,430)	A-2
18	Less: CIAC	0	0	0	A-2
19	Accumulated Amortization of CIAC	0	0	0	A-2
20	Less: Accum. Amort. of Acq. Adjustments	0	0	0	A-2
21	Less: Advances For Construction	0	0	0	A-2
22	Working Capital Allowance	17,490	0	17,490	A-2
23	Total Rate Base	<u>107,888</u>	<u>0</u>	<u>107,888</u>	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Arredondo Estates/Farms

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical Projected

Water Sewer

Schedule: G-3

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to reach the interim rate base

Line

No.

NONE

Schedule of Water Net Operating Income - Interim

Florida Public Service Commission

Arredondo Estates/Farms

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4

Page: 1 of 1

Preparer: Jack Schreyer

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Description	Utility Adjusted Test Year	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	
Water							
1 Water Sales Revenues	152,847	0	152,847	51,188	204,035	B-4	
2 Other Revenues	3,160	0	3,160	0	3,160	B-4	
3 OPERATING REVENUES	<u>156,007</u>	<u>0</u>	<u>156,007</u>	<u>51,188</u>	<u>207,195</u>		
4 Operation & Maintenance	153,368	0	153,368	756	154,124	B-5	
5 Depreciation, net of CIAC Amort.	16,624	0	16,624		16,624	B-13	
6 Amortization	0	0	0		0		
7 Taxes Other Than Income	14,789	0	14,789	2,302	17,091	B-15	
8 Provision for Income Taxes	(9,925)	0	(9,925)	15,479	5,554	C-1	
9 OPERATING EXPENSES	<u>174,856</u>	<u>0</u>	<u>174,856</u>	<u>18,537</u>	<u>193,393</u>		
10 NET OPERATING INCOME	<u>(18,849)</u>	<u>0</u>	<u>(18,849)</u>	<u>32,651</u>	<u>13,803</u>		
11 RATE BASE	<u>191,097</u>	<u>0</u>	<u>191,097</u>		<u>191,097</u>	A-1	
12 RATE OF RETURN	<u>-9.86%</u>				<u>7.22%</u>		
Sewer							
13 Sewer Sales Revenues	101,268	0	101,268	48,620	149,888	B-4	
14 Other Revenues	0	0	0	0	0	B-4	
15 OPERATING REVENUES	<u>101,268</u>	<u>0</u>	<u>101,268</u>	<u>48,620</u>	<u>149,888</u>		
16 Operation & Maintenance	119,446	0	119,446	718	120,164	B-6	
17 Depreciation, net of CIAC Amort.	8,877	0	8,877		8,877	B-14	
18 Amortization	0	0	0		0		
19 Taxes Other Than Income	7,219	0	7,219	2,186	9,405	B-15	
20 Provision for Income Taxes	(12,427)	0	(12,427)	15,905	3,477	C-1	
21 OPERATING EXPENSES	<u>123,114</u>	<u>0</u>	<u>123,114</u>	<u>18,809</u>	<u>141,923</u>		
22 NET OPERATING INCOME	<u>(21,845)</u>	<u>0</u>	<u>(21,845)</u>	<u>29,811</u>	<u>7,966</u>		
23 RATE BASE	<u>107,888</u>	<u>0</u>	<u>107,888</u>		<u>107,888</u>	A-2	
24 RATE OF RETURN	<u>-20.25%</u>				<u>7.38%</u>		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Test Year End: 12/31/2005
 Historical Projected []
 Water [X] Sewer [X]

Schedule: G-5
 Page: 1 of 1
 Preparer: Jack Schreyer

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007			
1	NET OPERATING REVENUE		
2	Required Revenue Adjustment	<u>51,188</u>	<u>48,620</u>
3			
4	TAXES OTHER THAN INCOME TAX		
5	RAF on Revenue Adjustment @	4.50% <u>2,303</u>	<u>2,188</u>
6			
7	INCOME TAX ADJUSTMENT		
8	Rate Year Revenue at Present Rates	156,007	101,268
9	Plus Required Revenue Adjustment	<u>51,188</u>	<u>48,620</u>
10	Rate Year Revenue at Proposed Rates	207,195	149,888
11			
12	Less Operating Expenses Before Income Taxes	(187,839)	(138,445)
13	Less Interest Expense	(4,959)	(2,429)
14	Taxable Income	14,397	9,014
15	Income Tax at Composite Rate of	38.58% 5,554	3,477
16	Less Income Tax at Present Rates	<u>9,925</u>	<u>12,427</u>
17			
18	Income Tax Adjustment	<u>15,479</u>	<u>15,905</u>

Schedule of Requested Cost of Capital

Florida Public Service Commission

Arredondo Estates/Farms
 Docket No. 060368-WS
 Test Year End: 12/31/2005
 Historical [] Projected []
 Water [X] Sewer [X]

Schedule: G-6
 Page: 1 of 1
 Preparer: Jack Schreyer

Line No.	(1) Class of Capital	(2) Reconciled To Requested Rate Base	(3) Ratio	(4) Cost Rate	(5) Weighted Cost Rate	(6) Cost	(7) Supporting Schedules
WATER							
1	Long-Term Debt	64,644	33.83%	6.00%	2.03%	3,879	D-2
2	Short-Term Debt	0	0.00%		0.00%	0	D-2
3	Preferred Stock	0	0.00%		0.00%	0	D-2
4	Common Stock	96,965	50.74%	9.12%	4.63%	8,843	D-2
5	Customer Deposits	18,012	9.43%	6.00%	0.57%	1,081	D-2
6	Accumulated Deferred Income Taxes	11,476	6.01%	0.00%	0.00%	0	D-2
7	Total	<u>191,097</u>	<u>100.00%</u>		<u>7.22%</u>	<u>13,803</u>	
SEWER							
8	Long-Term Debt	40,476	37.52%	6.00%	2.25%	2,429	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	60,714	56.28%	9.12%	5.13%	5,537	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	6,698	6.21%	0.00%	0.00%	0	D-2
14	Total	<u>107,888</u>	<u>100.00%</u>		<u>7.38%</u>	<u>7,966</u>	

Note: Common stock cost rate established at low limit of equity return range