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December 26, 2006

HAND DELIVERY

Ms. Blanca Bayo
Commission Clerk & Administrative Services Director
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

RE: Docket No.: 060256-SU; Alafaya Utilities, Inc.'s Application for Rate Increase in
Seminole County, Florida
Our File No.: 30057.112

Dear Ms. Bayo:

Enclosed for filing in the above-referenced docket is the response of Alafaya Utilities, Inc., to Staff's request for supplemental information dated December 15, 2006.

- CMP _____ (1) On Annual Report Schedule S-4(a), the utility reflected \$6,704,071 in Account No. 354.2, Structures and Improvements under Collection Plant. However, on MFR Schedule A-6, Alafaya reflected \$1,539,941 in Account No. 354.2 under Collection Plant, and \$5,164,131 in Account 354.7 under General Plant.
- COM _____
- CTR _____
- ECR _____
- GCL _____ Provide a detailed explanation of why the MFR classifications for Structures and Improvements are different than the annual report classifications.
- OPC _____
- RCA _____ RESPONSE: Account 380, Treatment and Disposal Equipment, should include the cost of installed apparatus equipment and other facilities used for the treatment of wastewater, disposal of sewage wastes and the treatment of effluent for reuse.
- SCR _____
- SGA _____
- SEC 1 _____
- OTH _____

DOCUMENT NUMBER-DAT
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Possible items in this category include but are not limited to aeration chambers, chemical equipment, disinfection facilities, filters, oxidation ponds or lagoons, sedimentation equipment, septic tanks, equipment used primarily for sludge or other waste disposal and sedimentation basins. Account 354, Structures and Improvements, should include the costs associated with structures and improvements used in connection with wastewater collection, pumping, treatment and disposal, reclaimed water treatment and distribution and general plant operations. Possible items in this category include but are not limited to intake and discharge tunnels, water supply piping, hydrants, and wells, water meters and supply for a building of for general company purposes, temporary facilities used during construction (net cost), storm doors and windows, roadways, roofs, sidewalks, lighting fixtures and outside lighting systems, fences and fence curbs, drainage systems, boilers, furnaces, piping, wiring, fixtures, and machinery for heating, lighting, signaling, ventilating, and air conditioning systems, and plans and specifications from architects. The "WWTP BLDS RECLASS" entry was to correct the misallocation of the assets included in these accounts. The entry was based on a good faith estimate of Mid-County's VP of Operations, Patrick Flynn, based the above definitions of the accounts. For further explanation please see Exhibit 1 attached hereto.

- (2) Pursuant to Order No. PSC-04-0363-PAA-SU, p. 51, issued April 5, 2004, in Docket No. 020408-SU, In re: Application for rate increase in Seminole County by Alafaya Utilities, Inc., the utility had \$4,899,161 in Account No. 380, Treatment and Disposal Equipment, excluding any pro forma plant adjustments. According to Order No. PSC-04-0363-PAA-SU, p. 24, Alafaya had \$1,526,628 of reuse plant investment recorded in Account No. 380 which was considered a 100% used and useful. However, the remaining amount of \$3,372,533 (\$4,899,161 less \$1,526,628) was considered 75.60% used & useful. In Alafaya's 2005 Annual Report, the utility made numerous plant reclassifications which included a \$4,916,358 reduction to Account No. 380, which left a balance of \$815,896. According to the Annual Report Schedules S-4 (a) & (b), it appears most of the \$4,916,358 amount was reclassified to Account No. 354.2, Structures and Improvements under Collection Plant. However, on MFR Schedule A-6, it appears that all of the \$4,916,358 amount was reclassified to Account No. 354.7, Structures and Improvements under General Plant in December, 2005.

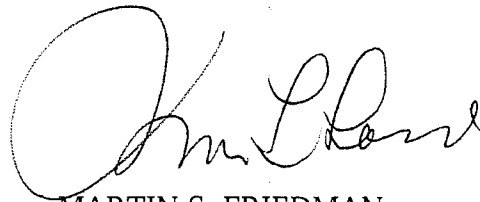
Ms. Blanca Bayo
Commission Clerk & Administrative Services Director
Florida Public Service Commission
December 26, 2006
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Provide a breakdown, by primary account, of all plant reclassifications in 2005 that were associated with the \$4,916,358 reduction to Account No. 380, and provide a detailed explanation for why each reclassification was needed.

RESPONSE: Please refer to response to no. 1 above.

Should you have any questions, please do not hesitate to give me a call.

Very truly yours,



MARTIN S. FRIEDMAN
VALERIE L. LORD
For the Firm

VLL/tlc

cc: Ralph Jaeger, Esquire, Office of General Counsel (w/o enclosures - by hand delivery)
Mr. Troy Rendell, Division of Economic Regulation (w/enclosures - by hand delivery)
Ms. Cheryl Bulecza-Banks, Div. Of Economic Regulation (w/o enc.- by hand delivery)
Ms. Patti Daniel, Division of Economic Regulation (w/o enc. - by hand delivery)
Mr. Richard Redemann, Div. of Economic Regulation (w/o enc. - by hand delivery)
Mr. Bart Fletcher, Division of Economic Regulation (w/ enc. - by hand delivery)
Steven M. Lubertozi, Chief Regulatory Officer (w/enclosures - by U.S. Mail)
Kirsten E. Weeks, CPA (w/o enclosures - by U.S. Mail)
John Hoy, Regional Vice President for Operations (w/o enclosures - by U.S. Mail)
Patrick C. Flynn, Regional Director (w/o enclosures - by U.S. Mail)
Stephen Reilly, Esquire, Office of Public Counsel (w/enclosures - by U.S. Mail)

M:\1 ALTAMONTE\UTILITIES INC\ALAFAYA UTILITIES\(.112) 2005 RATE CASE\PSC Clerk 023 (Staff supp data request).ltr.wpd

This explanation is Alafaya Specific, but you should be able to plug any company's numbers in and the explanation should still hold.

Explanation for the Plant Account Portion of Reclassification Entries

Part I: Reclassification of Asset Accounts

The ending balance of plant account 3804005: before adjustments in December of 2005 was \$5,695,110.98, there were additions of \$2,659.25 for a total of \$5,697,770.23, before the reclassification entry of \$-4,795,876.85, after the entry the ending balance was \$901,893.38.

The reclassification entry reallocated \$4,795,876.85 from account 3804005 to 3547003. Please see entry below:

| | | DR | CR | Corresponding A/D Account | Corresponding Depr Exp. Account |
|----------|---------------------------|------------|----|---------------------------|---------------------------------|
| 067*0672 | 3804005 WWTP BLDS RECLASS | | 0 | 1084005 | 4033005 |
| 067*0672 | 3547003 WWTP BLDS RECLASS | 4795876.85 | 0 | 1084003 | 4033003 |

The ending balance of plant account 3547003: before adjustments in December of 2005 was \$189,736.25, there was the addition of the reclassification entry of \$4,795,876.85, after the entry the ending balance was \$4,985,613.10.

The total of the two plant accounts at the end of the year after all adjustments equaled \$5,887,536.48 (\$901,893.38+\$4,985,643.10).

Part II: Recalculation of depreciation expense and correcting entry to A/D

Depreciation expense for the first six months of the year is based on the ending balances at 12/31/04, the depreciation expense for the second half of the year was based on the ending balances as of 6/30/05.

The balance in account 3804005 at 6/30/05 was \$5,675,890.43 but there was an incorrect debit to the account of \$199.50 for captime which was reversed out in December of 2005, which would make the correct balance in the account \$5,675,690.93 at 6/30/05, which is what should be used to calculate monthly depreciation expense. Account 3547003, had a correct balance of \$189,736.25.

The total of the two corrected plant accounts at 6/30/05 equaled \$5,865,427.18 (\$189,736.25+\$5,675,690.93).

Account 4033005 had a depreciation expense for 2005 of \$161,815.86 at a rate of 2.86% (\$81,162.36+\$80,653.50);

Account 4033003 had depreciation expense for 2005 of \$5938.80 at a rate of 3.13% (\$2,969.40+\$2,969.40)

The total depreciation expense for the two accounts for the year, before any adjustments was \$167,754.66.

If the reclassification entry had been made prior to 6/30/05, the balance for account 3804005 would have been \$879,814.08 (\$5,675,690.93-\$4,798,876.85), and account 3547003 would have \$4,985,613.10 (\$189,736.25+\$4,798,876.85).

Account 3804005 should have had a depreciation rate of 5.56% for 2005, so the depreciation expense for 2005 should have been (879814.08*.0556=) \$48,878.56.

Account 3547003 used the correct depreciation rate but should have been multiplied by the balance after the reclassification which would result in a depreciation expense of \$156,049.69 (\$4,985,613.10*.0313).

The total of the two combined depreciation expense accounts for 2005 should have been \$204,928.25 (\$48,878.56+\$156,049.69), into A/D but the balance was only \$167,754.66, so an entry had to be made to correct depreciation expense in the amount of \$37,173.59 (\$204,928.25-167,754.66)

| | | | |
|------------------|----------------|----------|----------|
| 067*0647*4033005 | FLA DEPR REBAL | 37173.59 | 0 |
| 067*0647*1084005 | FLA DEPR REBAL | 0 | 37173.59 |

This entry increased accumulated depreciation in account 1084005 by \$37,173.59, and decreased depreciation expense account 4033005 by the same amount.

Part III: Recalculating Accumulated Depreciation

The accumulated depreciation account 1084005 had an balance of \$-2,177,517.30 after the above FLA DEPR REBAL entry. Most of this was due to the assets that were moved in the WWTP BLDS RECLASS entry to account 3547003.

The accumulated depreciation associated with the assets included in the WWTP BLDS RECLASS entry need to be moved to account 1084003 which is it accumulated depreciation account for assets in account 3547003.

The calculation is as follows:

| | |
|--|---|
| =A/B*C | (A) 879814.08 = balance after adjusting reclassification entry @ 12/31/06 |
| 879814.08/5675690.93*(2177517.30) = (337546.64 | (B) 5675690.93 = corrected ending balance @ 6/30/06 |
| | (C) 2177517.3 = ending balance as of 12/31/06 before adjustments |

| |
|--|
| -2,177,517.30 |
| <u>337546.64</u> |
| <u>-1,839,970.66</u> amount needed to correct accumulated depreciation |

Please see entry below:

| | | | |
|------------------|-------------------|------------|------------|
| 067*0647*1084005 | ACCUMDEPR RECLASS | 1839970.66 | 0 |
| 067*6047*1084003 | ACCUMDEPR RECLASS | 0 | 1839970.66 |

Which would reduce the balance in account 1084005 to \$-337,546.64.

Explanation: for CIAC Portion of Reclassification Entries

Part I: Reclassification of Asset Accounts

The ending balance of CIAC account 2721005; before adjustments in December of 2005 was \$2,835,346.01, there no additions before the reclassification entry of \$-2,394,137.61, and after the entry the ending balance was 441,208.40

The reclassification entry reallocated \$2,394,137.61 from account 2721005 to 2721003. Please see entry below:

| | | DR | CR | Corresponding A/D Account | Corresponding Depr Exp. Account |
|----------|---------------------------|------------|--------------|---------------------------|---------------------------------|
| 067*0647 | 2721005 WWTP BLDG RECLASS | | 0 2394137.61 | 2723005 | 4073005 |
| 067*0647 | 2721003 WWTP BLDG RECLASS | 2394137.61 | 0 | 2723003 | 4073003 |

The ending balance of CIAC account 2721003; before adjustments in December of 2005 was \$106,043.34, there was the addition of the reclassification entry of \$2,394,137.61, after the entry the ending balance was \$2,500,180.95

The total of the two plant accounts at the end of the year after all adjustments equaled \$2,941,389.35 (\$441,208.40+\$2,500,180.95).

Part II: Recalculation of depreciation expense and correcting entry to A/D

Account 4073005 had a depreciation expense for 2005 of \$81,090.84 at a rate of 2.86%
 Account 4073003 had depreciation expense for 2005 of \$3,319.20 at a rate of 3.13%
 The total depreciation expense for the two accounts for the year, before any adjustments was \$84,410.04

The adjustments for depreciation were made by correcting the depreciation rate for 2721005 and the balances reflecting the reclassification

Account 2721005 should have had a depreciation rate of 5.56% for 2005 so the depreciation expense for 2005 should have been 24511.58 (441,208.40 * .0556)
 Account 2721003 used the correct depreciation rate, however they should have been multiplied by the balance after the reclassification which would result in a depreciation expense of \$78,255.66 (\$2,500,180.95 * .0313)
 The total of the two combined depreciation expense accounts for 2005 should have been \$102,767.24 (\$24,511.58+\$78,255.66), into A/D but the balance was only \$84,410.04, so an entry had to be made to correct depreciation expense in the amount of \$18,357.20

| | | | |
|------------------|----------------|---------|---------|
| 067*0647*2723005 | FLA DEPR REBAL | 18357.2 | 0 |
| 067*0647*4073005 | FLA DEPR REBAL | 0 | 18357.2 |

This entry increased depreciation expense in account 4073005 by \$18,357.20, and decreased accumulated depreciation in account 2723005 by the same amount.

Part III: Recalculating Accumulated Depreciation

The accumulated depreciation account 2723005 had an balance of \$180,538.88 after the above FLA DEPR REBAL entry. Most of this was due to the assets that were moved in the WWTP BLDG RECLASS entry to account 2721003.
 The accumulated depreciation associated with the assets included in the WWTP BLDG RECLASS entry need to be moved to account 2723003 which is the accumulated depreciation account for assets in account 2721003.

The calculation is as follows:
 =A/B*C
 441,208.40 / 2,835,346.01*(180,538.88) = (28,093.67)

| | | |
|-----|------------|---|
| (A) | 441,208.40 | = balance after adjusting reclassification entry @ 12/31/06 |
| (B) | ##### | = corrected ending balance @ 6/30/06 |
| (C) | 180,538.88 | = ending balance as of 12/31/06 before adjustments |

| |
|-------------------|
| 180,538.88 |
| 28,093.67 |
| <u>152,445.21</u> |

amount needed to correct accumulated depreciation

Please see entry below:

| | | | |
|------------------|-------------------|------------|------------|
| 067*0647*2723003 | ACCUMDEPR RECLASS | 152,445.21 | |
| 067*0647*2723005 | ACCUMDEPR RECLASS | | 152,445.21 |

Which would reduce the balance in account 2723005 to \$28,093.67

Footnotes:

(a) Even though no amounts were transferred from plant account 3804005 to account 3547003, the accumulated depreciation transfer was necessary. There cannot be a balance in an accumulated depreciation account associated with a plant account that does not have a balance, therefore the entire amount in account 1084005 (Accumulated Depreciation for account 3804005) was transferred to account 1084003 (accumulated depreciation for account 3547003).

(b) The calculation for the amount transferred is as follows:

The amount in account 3804005 after the transfer divided by the balance of account 3804005 before the transfer, to get a percentage of the increase. This percentage is multiplied by the balance in account 1084005, to figure out the amount that should proportionally be in the account at the end of the transfer. From this amount subtract out the balance in account 1084005, to get the amount required for the "Accumdepr Reclass" entries, when the original asset transfer is from account 3547003 to 3804005.

Here is the actual calculation for sun 694: Bayside-

$(\$236,445.25/\$224,245.25)=1.06;$

$1.06*\$96,738.60=\$102,542.92;$

$\$102,542.92-\$96,738.60=\$5263.04.$

(c) Please see explanation for footnote (b).

(d) Same explanation as footnote (a), but instead of plant accounts, use CIAC accounts.

(e) Same explanation as footnote (b), but instead of plant accounts, use CIAC accounts.

(f) Same explanation as footnote (b), but instead of plant accounts, use CIAC accounts.

For the Plant Accounts

| CO | Sub | Account | Description | DR | CR | |
|-----|-----|--------------|----------------|------------|------------|-----------------------------------|
| 090 | *0 | 602 *1084005 | FLA DEPR REBAL | - | 2,097.07 | UIF - Weathersfield |
| 090 | *0 | 602 *4033005 | FLA DEPR REBAL | 2,097.07 | - | UIF - Weathersfield |
| 090 | *0 | 608 *1084005 | FLA DEPR REBAL | - | - | UIF - Park Ridge |
| 090 | *0 | 608 *4033005 | FLA DEPR REBAL | - | - | UIF - Park Ridge |
| 090 | *0 | 613 *1084005 | FLA DEPR REBAL | - | 2,475.65 | UIF - Wisbar |
| 090 | *0 | 613 *4033005 | FLA DEPR REBAL | 2,475.65 | - | UIF - Wisbar |
| 090 | *0 | 614 *1084005 | FLA DEPR REBAL | 0.05 | - | UIF - Lincoln Heights |
| 090 | *0 | 614 *4033005 | FLA DEPR REBAL | - | 0.05 | UIF - Lincoln Heights |
| 090 | *0 | 625 *1084005 | FLA DEPR REBAL | - | 3,862.40 | UIF - Summertree |
| 090 | *0 | 625 *4033005 | FLA DEPR REBAL | 3,862.40 | - | UIF - Summertree |
| 090 | *0 | 635 *1084005 | FLA DEPR REBAL | - | 2,573.81 | UIF - Crownwood |
| 090 | *0 | 635 *4033005 | FLA DEPR REBAL | 2,573.81 | - | UIF - Crownwood |
| 090 | *0 | 637 *1084005 | FLA DEPR REBAL | - | - | UIF - Lake Tarpon |
| 090 | *0 | 637 *4033005 | FLA DEPR REBAL | - | - | UIF - Lake Tarpon |
| 091 | *0 | 640 *1084005 | FLA DEPR REBAL | - | 24,192.72 | Miles Grant |
| 091 | *0 | 640 *4033005 | FLA DEPR REBAL | 24,192.72 | - | Miles Grant |
| 062 | *0 | 641 *1084005 | FLA DEPR REBAL | - | 1,541.47 | Lake Placid |
| 062 | *0 | 641 *4033005 | FLA DEPR REBAL | 1,541.47 | - | Lake Placid |
| 064 | *0 | 643 *1084005 | FLA DEPR REBAL | - | 7,270.89 | Eastlake |
| 064 | *0 | 643 *4033005 | FLA DEPR REBAL | 7,270.89 | - | Eastlake |
| 066 | *0 | 644 *1084005 | FLA DEPR REBAL | - | 42,534.95 | Pebble Creek |
| 066 | *0 | 644 *4033005 | FLA DEPR REBAL | 42,534.95 | - | Pebble Creek |
| 088 | *0 | 645 *1084005 | FLA DEPR REBAL | - | 26,895.82 | Mid County |
| 088 | *0 | 645 *4033005 | FLA DEPR REBAL | 26,895.82 | - | Mid County |
| 061 | *0 | 646 *1084005 | FLA DEPR REBAL | - | - | Tierra Verde |
| 061 | *0 | 646 *4033005 | FLA DEPR REBAL | - | - | Tierra Verde |
| 067 | *0 | 647 *1084005 | FLA DEPR REBAL | - | 37,173.59 | Alafaya |
| 067 | *0 | 647 *4033005 | FLA DEPR REBAL | 37,173.59 | - | Alafaya |
| 068 | *0 | 648 *1084005 | FLA DEPR REBAL | - | 7,911.04 | Longwood |
| 068 | *0 | 648 *4033005 | FLA DEPR REBAL | 7,911.04 | - | Longwood |
| 069 | *0 | 649 *1084005 | FLA DEPR REBAL | - | 25,075.70 | Wedgfield |
| 069 | *0 | 649 *4033005 | FLA DEPR REBAL | 25,075.70 | - | Wedgfield |
| 072 | *0 | 672 *1084005 | FLA DEPR REBAL | - | 7,815.86 | Cypress Lakes |
| 072 | *0 | 672 *4033005 | FLA DEPR REBAL | 7,815.86 | - | Cypress Lakes |
| 073 | *0 | 673 *1084005 | FLA DEPR REBAL | - | 18,288.23 | Eagle Ridge |
| 073 | *0 | 673 *4033005 | FLA DEPR REBAL | 18,288.23 | - | Eagle Ridge |
| 073 | *0 | 674 *1084005 | FLA DEPR REBAL | - | 8,533.86 | Cross Creek |
| 073 | *0 | 674 *4033005 | FLA DEPR REBAL | 8,533.86 | - | Cross Creek |
| 089 | *0 | 675 *1084005 | FLA DEPR REBAL | - | 19,346.54 | Lake Groves |
| 089 | *0 | 675 *4033005 | FLA DEPR REBAL | 19,346.54 | - | Lake Groves |
| 101 | *0 | 680 *1084005 | FLA DEPR REBAL | - | 32,057.67 | Sanlando |
| 101 | *0 | 680 *4033005 | FLA DEPR REBAL | 32,057.67 | - | Sanlando |
| 103 | *0 | 690 *1084005 | FLA DEPR REBAL | - | 4,038.12 | Sandalhaven |
| 103 | *0 | 690 *4033005 | FLA DEPR REBAL | 4,038.12 | - | Sandalhaven |
| 107 | *0 | 691 *1084005 | FLA DEPR REBAL | - | 9,131.78 | Pennbrooke |
| 107 | *0 | 691 *4033005 | FLA DEPR REBAL | 9,131.78 | - | Pennbrooke |
| 108 | *0 | 692 *1084005 | FLA DEPR REBAL | - | 4,597.53 | Hutchinson Island |
| 108 | *0 | 692 *4033005 | FLA DEPR REBAL | 4,597.53 | - | Hutchinson Island |
| 106 | *0 | 693 *1084005 | FLA DEPR REBAL | - | 9,409.77 | Labrador |
| 106 | *0 | 693 *4033005 | FLA DEPR REBAL | 9,409.77 | - | Labrador |
| 104 | *0 | 694 *1084005 | FLA DEPR REBAL | - | 6,349.44 | Bayside |
| 104 | *0 | 694 *4033005 | FLA DEPR REBAL | 6,349.44 | - | Bayside |
| 109 | *0 | 699 *1084005 | FLA DEPR REBAL | - | 2,215.84 | Sandy Creek |
| 109 | *0 | 699 *4033005 | FLA DEPR REBAL | 2,215.84 | - | Sandy Creek |
| | | | | 305,389.81 | 305,389.81 | |
| | | | | | (0.11) | |
| | | | | 305,389.70 | | balances with sum of calculations |

For the CIAC accounts

| CO | Sub | Account | Description | DR | CR | |
|-----|-----|---------|-------------------------|------------|------------|-----------------------------------|
| 090 | *0 | 602 | *2723005 FLA DEPR REBAL | - | 7.03 | UIF - Weathersfield |
| 090 | *0 | 602 | *4073005 FLA DEPR REBAL | 7.03 | - | UIF - Weathersfield |
| 090 | *0 | 608 | *2723005 FLA DEPR REBAL | - | - | UIF - Park Ridge |
| 090 | *0 | 608 | *4073005 FLA DEPR REBAL | - | - | UIF - Park Ridge |
| 090 | *0 | 613 | *2723005 FLA DEPR REBAL | - | 297.96 | UIF - Wisbar |
| 090 | *0 | 613 | *4073005 FLA DEPR REBAL | 297.96 | - | UIF - Wisbar |
| 090 | *0 | 614 | *2723005 FLA DEPR REBAL | 720.96 | - | UIF - Lincoln Heights |
| 090 | *0 | 614 | *4073005 FLA DEPR REBAL | - | 720.96 | UIF - Lincoln Heights |
| 090 | *0 | 625 | *2723005 FLA DEPR REBAL | - | 1,962.38 | UIF - Summertree |
| 090 | *0 | 625 | *4073005 FLA DEPR REBAL | 1,962.38 | - | UIF - Summertree |
| 090 | *0 | 635 | *2723005 FLA DEPR REBAL | - | - | UIF - Crownwood |
| 090 | *0 | 635 | *4073005 FLA DEPR REBAL | - | - | UIF - Crownwood |
| 090 | *0 | 637 | *2723005 FLA DEPR REBAL | - | - | UIF - Lake Tarpon |
| 090 | *0 | 637 | *4073005 FLA DEPR REBAL | - | - | UIF - Lake Tarpon |
| 091 | *0 | 640 | *2723005 FLA DEPR REBAL | - | 2,695.34 | Miles Grant |
| 091 | *0 | 640 | *4073005 FLA DEPR REBAL | 2,695.34 | - | Miles Grant |
| 062 | *0 | 641 | *2723005 FLA DEPR REBAL | - | 214.16 | Lake Placid |
| 062 | *0 | 641 | *4073005 FLA DEPR REBAL | 214.16 | - | Lake Placid |
| 064 | *0 | 643 | *2723005 FLA DEPR REBAL | - | 3,997.53 | Eastlake |
| 064 | *0 | 643 | *4073005 FLA DEPR REBAL | 3,997.53 | - | Eastlake |
| 066 | *0 | 644 | *2723005 FLA DEPR REBAL | - | 16,439.05 | Pebble Creek |
| 066 | *0 | 644 | *4073005 FLA DEPR REBAL | 16,439.05 | - | Pebble Creek |
| 088 | *0 | 645 | *2723005 FLA DEPR REBAL | - | 8,631.97 | Mid County |
| 088 | *0 | 645 | *4073005 FLA DEPR REBAL | 8,631.97 | - | Mid County |
| 061 | *0 | 646 | *2723005 FLA DEPR REBAL | - | - | Tierra Verde |
| 061 | *0 | 646 | *4073005 FLA DEPR REBAL | - | - | Tierra Verde |
| 067 | *0 | 647 | *2723005 FLA DEPR REBAL | - | 18,357.20 | Alafaya |
| 067 | *0 | 647 | *4073005 FLA DEPR REBAL | 18,357.20 | - | Alafaya |
| 068 | *0 | 648 | *2723005 FLA DEPR REBAL | - | 4,019.61 | Longwood |
| 068 | *0 | 648 | *4073005 FLA DEPR REBAL | 4,019.61 | - | Longwood |
| 069 | *0 | 649 | *2723005 FLA DEPR REBAL | - | 5,825.76 | Wedgfield |
| 069 | *0 | 649 | *4073005 FLA DEPR REBAL | 5,825.76 | - | Wedgfield |
| 072 | *0 | 672 | *2723005 FLA DEPR REBAL | - | 2,148.53 | Cypress Lakes |
| 072 | *0 | 672 | *4073005 FLA DEPR REBAL | 2,148.53 | - | Cypress Lakes |
| 073 | *0 | 673 | *2723005 FLA DEPR REBAL | - | 12,660.59 | Eagle Ridge |
| 073 | *0 | 673 | *4073005 FLA DEPR REBAL | 12,660.59 | - | Eagle Ridge |
| 073 | *0 | 674 | *2723005 FLA DEPR REBAL | - | 4,261.21 | Cross Creek |
| 073 | *0 | 674 | *4073005 FLA DEPR REBAL | 4,261.21 | - | Cross Creek |
| 089 | *0 | 675 | *2723005 FLA DEPR REBAL | - | 2,693.88 | Lake Groves |
| 089 | *0 | 675 | *4073005 FLA DEPR REBAL | 2,693.88 | - | Lake Groves |
| 101 | *0 | 680 | *2723005 FLA DEPR REBAL | - | 24,375.60 | Sanlando |
| 101 | *0 | 680 | *4073005 FLA DEPR REBAL | 24,375.60 | - | Sanlando |
| 103 | *0 | 690 | *2723005 FLA DEPR REBAL | - | 2,127.92 | Sandalhaven |
| 103 | *0 | 690 | *4073005 FLA DEPR REBAL | 2,127.92 | - | Sandalhaven |
| 107 | *0 | 691 | *2723005 FLA DEPR REBAL | - | - | Pennbrooke |
| 107 | *0 | 691 | *4073005 FLA DEPR REBAL | - | - | Pennbrooke |
| 108 | *0 | 692 | *2723005 FLA DEPR REBAL | - | 1,573.48 | Hutchinson Island |
| 108 | *0 | 692 | *4073005 FLA DEPR REBAL | 1,573.48 | - | Hutchinson Island |
| 106 | *0 | 693 | *2723005 FLA DEPR REBAL | - | - | Labrador |
| 106 | *0 | 693 | *4073005 FLA DEPR REBAL | - | - | Labrador |
| 104 | *0 | 694 | *2723005 FLA DEPR REBAL | - | - | Bayside |
| 104 | *0 | 694 | *4073005 FLA DEPR REBAL | - | - | Bayside |
| 109 | *0 | 699 | *2723005 FLA DEPR REBAL | - | 393.64 | Sandy Creek |
| 109 | *0 | 699 | *4073005 FLA DEPR REBAL | 393.64 | - | Sandy Creek |
| | | | | 113,403.81 | 113,403.81 | |
| | | | | | (1,441.93) | |
| | | | | | 111,961.88 | balances with sum of calculations |