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REPLY TO CENTRAL FLORIDA OFFICE

December 29, 2006

HAND DELIVERY

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RECEIVED-FPSC
DEC 29 AM 10:32
COMMISSION CLERK

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

RE: Docket No.: 060257-WS; Cypress Lakes Utilities, Inc.'s Application for Rate Increase
in Polk County, Florida
Our File No.: 30057.113

Dear Ms. Bayo:

Enclosed for filing in the above-referenced docket is the response of Cypress Lakes Utilities, Inc., to Staff's Fifth Data Request dated December 19, 2006:

Wastewater plant account balances were set pursuant to Order No. PSC-03-0647-PAA-SU, issued May 28, 2003, in Docket No. 020407-WS, In re: Application for rate increase in Polk County by Cypress Lakes, Inc. According to the utility's MFRs, the 13-month average balances for Accounts 354 and 380, before utility and staff adjustments, were \$178,994 and \$913,219, respectively. The relative size differences between these accounts were not materially different after adjustments.

CMP _____
COM _____
CTR _____
ECR _____
GCL _____
OPC _____
RCA _____
SCR _____
SGA _____
SEC _____
OTH _____

In the MFRs for the current case, the balance in Account 380 for 2004 is \$957,183, and the balance for 2005 is (\$603,009). This is a significant reduction. Correspondingly, the balance of Account 354 shows an increase from 2004 to 2005 of \$1,038,913. (2004 balance of \$87,430 versus 2005 balance of \$1,126,343). It appears from a review of the utility's Annual Report that most of the balance in Account 380 was reclassified to Account 354.

Therefore, Staff requests the following information to complete this application:

1. Provide a breakdown, by primary account, of all plant reclassifications in 2005 that were associated with the \$1,020,192 balance reduction to Account 380, and provide a detailed explanation for why each reclassification was needed.

RESPONSE: Account 380, Treatment and Disposal Equipment, should include the cost of

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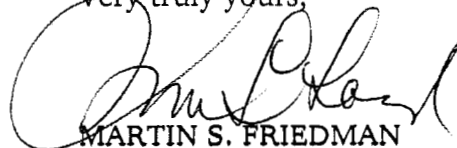
FPSC-COMMISSION CLERK

Ms. Blanca Bayo
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installed apparatus equipment and other facilities used for the treatment of wastewater, disposal of sewage wastes and the treatment of effluent for reuse. 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 or 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 Vice President of Operations, Patrick Flynn, based on the above definitions of the accounts. For further explanation please see attached worksheets and calculations.

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

Very truly yours,



MARTIN S. FRIEDMAN
VALERIE L. LORD
For the Firm

VLL/mp
Enclosures

cc: See list on page 3 hereof.

Ms. Blanca Bayo
Commission Clerk & Administrative Services Director
Florida Public Service Commission
December 29, 2006
Page 3

cc: Katherine Fleming, Esquire, Office of General Counsel (w/o enc. - via hand delivery)
Mr. Troy Rendell, Div. of Economic Regulation (w/o enc. - via hand delivery)
Mr. Jay Revell, Div. of Economic Regulation (w/ enc. - via hand delivery)
Ms. Cheryl Bulecza-Banks, Div. of Economic Regulation (w/o enc.- via hand delivery)
Ms. Frances Lingo, Div. of Economic Regulation (w/o enc. - via hand delivery)
Mr. Gerald Edwards, Div. of Economic Regulation (w/o enc. - via hand delivery)
Ms. Sonica Bruce, Div. of Economic Regulation (w/o enc. - via hand delivery)
Steven M. Lubertozzi, Chief Regulatory Officer (w/ enc.)
Kirsten Weeks, CPA (w/ enc.)
John Hoy, Regional Vice President for Operations (w/o enc.)
Patrick C. Flynn, Regional Director (w/ enc.)
Stephen Reilly, Esquire, Office of Public Counsel (w/ enc.)

M:\1 ALTAMONTE\UTILITIES INC\CYPRESS LAKES\(.113) 2005 RATE CASE\PSC Clerk 19 (Data Request 5A).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 4795876.85	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 capttime 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 the accumulated depreciation account for assets in account 3547003.

The calculation is as follows:

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

-2,177,517.30
 337546.64
-1,839,970.66 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	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 BLDS RECLASS entry to account 2721003.

The accumulated depreciation associated with the assets included in the WWTP BLDS 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)	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.

Asset Account	Asset Account Name	Accum Depr / Amort Account	Accum Depr/Amort Account Name	Depr/Amort Exp Account	Depr/Amort Exp Account Name
2721003	CIAC-SWR.BLDGS & STRUCTS	2723003	ACC AMORT BLDGS & STRUCTS	4073003	AMORT EXP 2721003
2721005	CIAC-SWR.SEWAGE TRTMT PLANT	2723005	ACC AMORT SEWAGE TRTMT PLANT	4073005	AMORT EXP 2721005
3547003	BLDGS & STRUCTS	1084003	ACCUM DEPR.-3547003	4033003	DEPRECIATION-10203
3804005	SEWAGE TRTMT PLANT	1084005	ACCUM DEPR.-3804005	4033005	DEPRECIATION-10205

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	Wedgefield
069	*0	649 *4033005	FLA DEPR REBAL	25,075.70	-	Wedgefield
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