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REPLY TO CENTRAL FLORIDA OFFICE

06 DEC 26 AM 10: 93 CENTRAL FLORIDA OFFICE SANLANDO CENTER, 2180 W STATE ROAD 434, SUITE 2118 LONGWOOTH FLORIDA 32779 (407) 830-6331

> MARTIN S. FRIEDMAN, P.A. VALERIE L. LORD BRIAN J. STREET

FAX (407) 830-8522

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:

OTH \_

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	<u>(1)</u> On Ar	anual Papart Schadula S 4(a), the utility reflected \$6,704,071 in Account No
сом		nnual Report Schedule S-4(a), the utility reflected \$6,704,071 in Account No.  , Structures and Improvements under Collection Plant. However, on MFR
CTR		ule A-6, Alafaya reflected \$1,539,941 in Account No. 354.2 under Collection
ECR	Plant,	and \$5,164,131 in Account 354.7 under General Plant.
GCL		le a detailed explanation of why the MFR classifications for Structures and
OPC	Impro	vements are different than the annual report classifications.
RCA	<u>RESPONSE</u> :	Account 380, Treatment and Disposal Equipment, should include the cost of
SCR	<del></del>	installed apparatus equipment and other facilities used for the treatment of
BGA	T-V-Renderpine	wastewater, disposal of sewage wastes and the treatment of effluent for reuse.
SEC	·	DOCUMENT NU

MBER-DAT

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Ms. Blanca Bayo Commission Clerk & Administrative Services Director Florida Public Service Commission December 26, 2006 Page 2

> 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 The "WWTP BLDS RECLASS" entry was to correct the architects. 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.

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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. Lubertozzi, 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

067\*0672

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:

Corresponding A/D Corresponding Depr Exp. Account Account

067\*0672 3804005 WWTP BLDS RECLASS 3547003 WWTP BLDS RECLASS

٥ 4795876.85 4795876.85

1084005

1084003

4033005 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

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\*.0315) and the bear store reclassification which would result in a depreciation expense of \$156,049.69 (\$4,985,613.10\*.0315). 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 (\$204,928.25-467,75

067\*0647\*4033005

067\*0647\*1084005

FLA DEPR REBAL FLA DEPR REBAL 37173.59

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: Recalulating 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 ti accumulated depreciation account for assets in account 3547003.

The calculation is as follows:

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 2177517.3 = ending balance as of 12/31/06 before adjustments

337546.64 -1,839,970.66 amount needed to correct accumulated depreciation

Please see entry below:

067\*0647\*1084005 067\*6047\*1084003 ACCUMDEPR RECLASS ACCUMDER RECLASS

1839970.66 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:

Corresponding A/D Corresponding Depr Exp.

Account Account 067\*0647 2721005 WWTP BLDG RECLASS 0 2394137.61 2723005 4073005 2721003 WWTP BLDG RECLASS 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 depredation 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 depredation expense in the amount of \$18,357.20

067\*0647\*2723005 067\*0647\*4073005 FLA DEPR REBAL 18357.2 FLA DEPR REBAL

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

Part III: Recalulating 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 ti accumulated depreciation account for assets in account 2721003.

(A) 441,208.40 = balance after adjusting reclassification entry @12/31/06 The calculation is as follows: ###### = corrected ending balance @ 6/30/06

441,208.40 / 2,835,346.01\*(180,538.88) = (28,093.69)(C) 180,538.88 = ending balance as of 12/31/06 before adjustments

28,093.67 152,445.21 amount needed to correct accumulated depreciation

Please see entry below: 067\*0647\*2723003

ACCUMDEPR RECLASS 152,445.21 067\*6047\*2723005 152,445,21

ACCUMDEPR RECLASS

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

Plant			Disert In	Candra "WWT	BLDS RECLASS	Entries		i i	Ä	Accumulated Depreci	ation of the Plant	Accounts: "Accound	leor Rectass" Folder	
riant .	(A)	(8)	(C)=(A)*(B); unless positive, then (C)=-(G)	(D)=(A)+(C)	(E)		(G) = -( C); unless value regative, then (G)=(E)*(F)	(H) = (E)+(G)	(1)	(J) = (I)*(B); unless footnated	(K)= (1)+(J)	(L)	(M)= -(J)	(N)=(L)+(M)
	Balance In acct	Percentage to be		Amt remianing	Balance in acct	Percentage to be	Amount to be	Balance In Acct	Balance in acct	Amount to be	Balance of	Balance in acct	Amount to be	Balance of
	3804005	Transferred to	Debited (credited)	in account		Transferred to	Debited (credited)	3547003	1084005	Debited (credited)	acct 1084005	1084003	Debited (credited)	acct 1084003
	as of 12/31/05	Acct 3547003	from acct 3804005	3804005	as of 12/31/05	Acct 3804005	from acct 3547003	After transfer	before transfer	from acct 1084005	after transfer	before transfer	from acct 1084003	after transfer
602 UIF - Weathersfield 640 Miles Grant	9,692.78	100% 84%	(9,692.78) (1,306,238.45)	242,830,25	146,560.53 69,799.64	-	9,692.78 1.306.238.45	156,253.31 1.376.038.09	(3,576.59) (428.044.25)	3,576.59 360.944.52	0.00 (67.099.73)	(105,681.05) (26,767.20)	(3,576.59) (360,944.52)	(109,257.64) (387,711.72)
640 Miles Grant 641 Lake Placid	1,549,068.70 210,761.56	81%	(1,300,238.43)	40,091.63	56,516.00	-	170,669.93	227,185,93	(60,652.85)	49,115.30	(11,537,55)	(45,003.27)		
644 Pebble Creek	1.243.497.92	66%	(817,408.50)		1,597,098.21		817,408.50	2,414,506,71	(223,876.94)	147,164.63	(76,712.31)	(654,806.39)	(49,115.30) (147,164.63)	(94,118.57) (801.971.02)
645 Mid County	3,046,998.25	75%	(2,282,262.67)		11,944.09		2,282,262.67	2,294,206.76	(1,097,285.06)	821,868.47	(275,396.59)	(5,541.26)	(821,888,47)	
647 Alafaya	5,675,690.93	84%	(4,795,876.85)		189,736.25	-	4,795,876.85	4,985,613.10	(2,177,517.30)	1,839,970.66	(337,546.64)	(102,179.17)	(1,839,970.66)	
648 Longwood	805,766.24	71%	(571,064,80)	234,701.44	758,910.00		571.064.B0	1,329,974,80	(299,898.74)	212,545.04	(87,353.70)	(456,928.76)	(212,545.04)	(669,473.80)
649 Wedgefield	3,671,453.35	83%	(3,063,111.05)		384,162.00	-	3,063,111.05	3,447,273.05	(1,677,348.28)	1,399,419.67	(277,928.61)	(165,687.56)	(1,399,419.67)	
672 Cypress Lakes	1.219.308.60	85%	(1,036,177,41)		1,565.00		1,036,177,41	1.037.743.41	(310.813.83)	264.131.68	(46,681.95)	(277.20)	(264,131.88)	(264,409,08)
673 Eagle Ridge	2,055,107.34	75%	(1,538,199.63)	516,907.71	12,523.50		1,538,199.63	1,550,723,13	(965,005,49)	722,283.97	(242,721.52)	(3,502.06)	(722,283.97)	
674 Cross Creek	1,313,194.73	84%	(1,108,781.44)	204,413.29	49,560.56	-	1,108,781.44	1,158,342.00	(975,252.76)	823,443.88	(151,808.88)	(12,731.95)	(823,443.88)	(836,175,83)
675 Lake Groves	2,890,412.21	84%	(2,421,801,20)		233,661.22	•	2,421,801.20	2,655,462.42	(432,082.72)	362,030.87	(70,051.85)	(91,015.50)	(362,030.87)	
680 Sanlando	4,825,245.06	84%	(4,061,554.64)		265,024.44	-	4,061,554.64	4,327,579.08	(3,360,758.47)	2,828,852.00	(531,905.47)	(197,692.17)	(2,828,852.00)	
690 Sandalhaven	442,676.42	77%	(338,856.69)		249,455.10	-	338,856.69	588,311.79	(62,594.76)	47,914.58	(14,680.18)	(147,637.12)	(47,914.58)	
691 Pennbrooke	915,515.37	71%	(649,166,09)		149,881.75	-	649,166.09	799,047.84	(284,179.02)	201,503.32	(82,675.70)	(46,297.33)	(201,503.32)	
692 Hutchinson Island	445,028.42	69%	(309,980.91)		460,955.00		309,980.91	770,935.91	(380,933.04)	264,740.91	(116,192.13)	(256,956.13)	(264,740.91)	(521,697.04)
693 Labrador	1,071,535.59	75%	(803,609.69)		168.00	-	803,609.69	803,777.69	(285,085.14)	213,802.68	(71,282.46)	(15.82)	(213,802.68)	(213,818.50)
699 Sandy Creek	427,074.95	90%	(384,367.46)	42,707.49	-	-	384,367.46	384,367.46	(269,460.54)	242,514.49	(26,946.05)	(6,527.92)	(242,514.49)	(249,042.41)
608 UIF - Park Ridge 613 UIF - Wisbar	as tot co	0% 0%	•		-	-	•	- 8	986	0.00			0.00	
614 UIF - Uncoln Heights	91,705.80	0%		91,705.80	E7 000 02	-	-		(20,828.93)	0.00	(20,828.93)		0.00	
625 UIF - Summertree	143,156.07	0%	-	143,156.07	57,099.87 30,087.00			57,099.87 30,087.00	(1,794.15) (39,696.80)	1,794.15 (a) 0.00	0.00	(32,835.66)	(1,794.15)	(34,629.81
635 UIF - Crownwood	94,767.64	0%		94,767.64	30,067.00			30,087.00	(49,086.25)	0.00	(49,086.25)	(16,440.96)	0.00	(16,440.96)
637 UIF - Lake Tarpon	31,757.57	0%	_	34,707.04			<u>.</u>	: 1	(43,000.23)	0.00	(49,080.25)		0.00 0.00	
646 Tierra Verde		0%	_	_			_			0.00			0.00	0.00
694 Bayside*	224,245.25	0%	12,200.00	236,445.25	12,200.00	100%	(12,200.00)		(96,738.60)	(5,263.04) (6)	(102,001.64)	(2,744.48)	5,263.04	2,518.56
543 Eastlake*	186,833.20	0%	15,308.75	202,141.95	15,308.75	100%	(15,308.75)		(121,765.13).	(9,977,20) (4)		(13,499.37)	9,977.20	{3,522.17
Total Depr	32,559,736.38		(25,641,311.44)	6,918,424.94	4,753,217.91		25,641,311.44	30,394,529.35	(13,624,275.64)	10,792,397.37 0.00	(2,831,878.27)	(2,390,768.33)	(10,792,397.37) 0.00	(13,183,165.70
CIAC	_		c	ZAC: "WWTP BLD	S RECLASS" Entri	es	_			Accumulated Amorti	zation of the CIAC	Accounts: "Accom	deor Reciass' Entries	
	(A)	(B)	(C)=(A)*(B); unless positive, then (C)= -(G)	(D)=(A)+(C)	(E)	(F)	(G) * -( C); unless value negative, then (G)=(E)*(F)	(H) = (E)+(G)	(I)	(1) = (1)*(8); unless footnoted	(K)= (1)+(2)	(L)	(M)= -(J)	(N)=(L)+(M)
	Belance in acct	Percentage to be	Amount to be	Amt remianing		Percentage to be	Amount to be	Balance in Acct	Balance in acct	Amount to be	Amt remianing	Balance in acct		Balance of acct
	2721005	Transferred to	Debited (credited)	In account		Transferred to	Debited (credited)	2721003	2723005	Debited (credited)	In account	2723003	Debited (credited)	2723003
	as of 12/31/05	Acct 2721003	from acct 2721005	2721005	as of 12/31/05	Acct 2721005	from acct 2721003	After transfer	as of 12/31/05	from acct 2723005	2723005	before transfer	from acct 2723003	efter transfer
502 UIF - Weathersfield	2,616.15	100%	(2,616.15)		61,833.38	_	2,616.15	64,449,53	156.79	(156.79)	0.00	3,870.72	156.29	4.027.51
640 Miles Grant	172,469.59	84%	(145,405,38)		7,958.49		145,405.38	153,363,87	9,594.14	(8,088.61)	1,505.53	318.24	8,088,61	8,406,85
641 Lake Placid	24,559.81	75%	(18,468.32)		16,050.12		18,468,32	34.518.44	1,618.88	(1,217.35)	401.53	1,004.64	1,217.35	2,221,99
644 Pabble Creek	424,843.20	61%	(259,091.17)		680,170.35		259,091.17	34,518.44 939,261.52 744,771.43 2,500,180.95	33,432.73	(20,388.99)	13.043.74	27,206.88	20,388.99	47,595.87
645 Mid County	989,018.98	75%	(740,761.84)	248,257.14	4,009.59	•	740,761.84	744,771.43	65,203.81	(48,836.77)	16,357.04	251.04	48,836.77	49,087.81
647 Alafaya	2,835,346.01	84%	(2,394,137.61)	441,208.40	106,043.34	-	2,394,137.61	2,500,180.95	180,538.88	(152,445.21)	28,093.67	6,638.40	152,445.21	159,083.61
648 Longwood	399,554.76	70 <del>%</del>	(278,310.81)		408,738.26	-	278,310.81	687,049.07	級 26,874.09	(18,719.21)	8,154.88	25,587.12	18,719.21	44,306.33
649 Wedgefleid	865,719.11	83%	(721,901.85)		93,062.61	-	721,901.85	814,964.46	55,344.96	(46,150.80)	9,194.16	5,825.76	46,150.80	51,976.56
672 Cypress Lakes	336,597.49	85%	(286,040.82)		446.99	-	286,040.82	286,487.81	21,374.93	(18,164.43)	3,210.50	28.08	18,164.43	18,192.51
673 Eagle Ridge	1,438,172.15	75%	(1,076,297.94)		9,324.71	•	1,076,297.94	1,085,622.65	94,923.95	(71,039.10)	23,884.65	583.68	71,039.10	71,622.78
574 Cross Creek	657,049.35	84%	(554,509.33)		26,550.79	-	554,509.33	581,060.12	41,844.49	(35,314.18)	6,530.31	1,662.00	35,314.18	36,976.18
675 Lake Groves	403,565.25	84% 84%	(338,061.00)		33,129.78	-	338,061.00	371,190.78	25,745.64 234,584.64	(21,565.76)	4,178.88	2,075.28	21,566.76	23,642.04
680 Sanlando 690 Sandalhaven	3,680,129.47	84% 72%	(3,090,696.64) (158,072.54)		249,422.70 198,511.40	•	3,090,696.64 158,072.54	3,340,119.34 356,583.94	234,584.64 14,751.44	(197,012.08)	37,572.56	14,509.80	197,012.08	211,521.68
	220,999.12	72%	(136,072.54)	02,940.58	130,311.40	•	150,0/2.54	350,583.94	19,/31.44	(10,551.16) 0.00	4,200.28	12,434.64	10,551.16	22,985.80
					165,071.00	-	105,704.15	270,775.15	80,397.45	(55,368.13)	25,029.32	85,885.96	55,368.13	141,254.09
691 Pennbrooke	153 489 00	K094				-	103,704.13	2/0,//3.13	30,357.43	0.00	23,023.32	03,003.30	0.00	141,454,09
691 Pennbrooke 692 Hutchinson Island	153,488.00	69%	(105,704.15)	47,783.85		-							0.00	4,366.10
691 Pennbrooke 692 Hutchinson Island 693 Labrador	•	0%	-		-		67.020.33	69.981.44	4.665 RR	(4.180.82)	485.06	1R< 7R	4 180 =>	
691 Pennbrooke 692 Hutchinson Island 693 Labrador 699 Sandy Creek	153,488.00 74,796.05	0% 90%	(67,020.33)		2,961.11	•	67,020.33	69,981.44	4,665.88	(4,180.82) 0.00	485.06	185.28	4,180.B2	
691 Pennbrooke 692 Hutchinson Island 693 Labrador	74,796.05	0%	-	7,775.72	-	:	67,020.33	69,981.44	4,665.88 928.44	(4,180.82) 0.00 0.00	485.06 928.44	185.28	4,180.82 0.00 0.00	
691 Pennbrooke 692 Hutchinson Island 693 Labrador 699 Sandy Creek 608 UIF - Park Ridge	74,796.05 11,037.57	0% 90% 0%	-		-	:	67,020.33	69,981.44 - 3,941.08		0.00	928.44	185.28 246.72	0.00	0.00
691 Pennbrooke 692 Hutchinson Island 693 Labrador 699 Sandy Creek 608 UIF - Park Ridge 613 UIF - Wisbar	74,796.05 11,037.57	0% 90% 0% 0%	-	7,775.72	2,961.11	100%	67,020.33 - - (14,354.50)		928.44	0.00 0.00	928.44 0.00		0.00 0.00	0.00 (354.08
591 Pennbrooke 692 Hutchinson Island 693 Labrador 699 Sandy Creek 608 UIF - Park Ridge 613 UIF - Wisbar 614 UIF - Uncoln Heights	74,796.05 11,037.57	0% 90% 0% 0% 0%	(67,020.33)	7,775.72 11,037.57	2,961.11 3,941.08	100%			928.44 (600.80)	0.00 0.00 <b>500.80 (4)</b>	928.44 0.00	246.72	0.00 0.00 0.800)	0.00
691 Pennbrooke 692 Hutchinson Jaland 693 Labrador 699 Sandy Creek 608 UIF - Park Ridge 613 UIF - Wisbar 614 UIF - Uncoin Heights 625 UIF - Crownwood 637 UIF - Lake Tarpon	74,796.05 11,037.57	0% 90% 0% 0% 0% 0%	(67,020.33)	7,775.72 11,037.57	2,961.11 3,941.08	100%			928.44 (600.80)	0.00 0.00 500.80 (4) 898.56 (w) 0.00 0.00	928.44 0.00	246.72	0.00 0.00 (600.80) (898.56)	0.00
691 Pennbrooke 692 Histchisson Island 693 Labrador 699 Sandy Creek 608 UIF - Park Ridge 613 UIF - Wisbar 614 UIF - Uncoln Heights 625 UIF - Summertree 635 UIF - Crownwood 637 UIF - Lake Tarpon 646 Therra Verde	74,796.05 11,037.57	0% 90% 0% 0% 0% 0% 0%	(67,020.33)	7,775.72 11,037.57	2,961.11 3,941.08	100%			928.44 (600.80)	0.00 0.00 500.80 (d) 898.56 (w) 0.00 0.00	928.44 0.00	246.72	0.00 0.00 (600.80) (898.56) 0.00	0.00
691 Pennbrooke 692 Hutchinson Island 693 Labrador 699 Sandy Creek 608 UIF - Park Ridge 613 UIF - Wisbar 614 UIF - Uncoin Heights 625 UIF - Summertree 635 UIF - Crowmwood 637 UIF - Like Tarpon 646 Tierra Verde 694 Bäydide	74,796.05 11,037.57 59,885.02	0% 90% 0% 0% 0% 0% 0%	(67,020.33) - 14,354.50	7,775.72 11,037.57 74,239.52	2,961.11 3,941.08 14,354.50	- -	(14,354.50)		928.44 (600.80) 5,387.90	0.00 0.00 509.80 (4) 898.55 (w) 0.00 0.00 0.00	928.44 0.00 6,286.46	246.72 898.56	0.00 9.00 (600.80) (898.56) 0.00 0.00 0.00	0.00 (354.08 0.00
691 Pennbrooke 692 Histchisson Island 693 Labrador 699 Sandy Creek 608 UIF - Park Ridge 613 UIF - Wisbar 614 UIF - Uncoln Heights 625 UIF - Summertree 635 UIF - Crownwood 637 UIF - Lake Tarpon 646 Therra Verde	74,796.05 11,037.57	0% 90% 0% 0% 0% 0% 0%	(67,020.33)	7,775.72 11,037.57	2,961.11 3,941.08	100%			928.44 (600.80)	0.00 0.00 500.80 (d) 898.56 (w) 0.00 0.00	928.44 0.00	246.72	0.00 0.03 (600.80) (898.56) 0.00 0.00	0.00 (354.08 0.00

#### 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 Depreication 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.

CO	Sub	Account	Description	DR	CR	1177 147-14 11
090			FLA DEPR REBAL	2 007 07	2,097.07	UIF - Weathersfield
090 090			FLA DEPR REBAL FLA DEPR REBAL	2,097.07	-	UIF - Weathersfield
090			FLA DEPR REBAL	-	_	UIF - Park Ridge UIF - Park Ridge
090			FLA DEPR REBAL	_	2,475.65	UIF - Wisbar
090			FLA DEPR REBAL	2,475.65	2,475.05	UIF - Wisbar
090			FLA DEPR REBAL	0.05	_	UIF - Lincoln Heights
090			FLA DEPR REBAL	0.03	0.05	UIF - Lincoln Heights
090			FLA DEPR REBAL	-	3,862.40	UIF - Summertree
090			FLA DEPR REBAL	3,862.40	5,002.40	UIF - Summertree
090			FLA DEPR REBAL	5,002.40	2,573.81	UIF - Crownwood
090			FLA DEPR REBAL	2,573.81	2,5.5.01	UIF - Crownwood
090			FLA DEPR REBAL	2,0,0,0	-	UIF - Lake Tarpon
090			FLA DEPR REBAL	-	-	UIF - Lake Tarpon
091			FLA DEPR REBAL	-	24,192.72	Miles Grant
091			FLA DEPR REBAL	24,192.72	- 1,252	Miles Grant
062			FLA DEPR REBAL	,	1,541.47	Lake Placid
062			FLA DEPR REBAL	1,541.47		Lake Placid
064			FLA DEPR REBAL	, <u>-</u>	7,270.89	Eastlake
064	*0 643	*4033005	FLA DEPR REBAL	7,270.89		Eastlake
066			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			FLA DEPR REBAL	•	7,911.04	Longwood
068			FLA DEPR REBAL	7,911.04	-	Longwood
069			FLA DEPR REBAL	·	25,075.70	Wedgefield
069			FLA DEPR REBAL	25,075.70		Wedgefield
072			FLA DEPR REBAL		7,815.86	Cypress Lakes
072			FLA DEPR REBAL	7,815.86	40.000.00	Cypress Lakes
073			FLA DEPR REBAL	40.000.00	18,288.23	Eagle Ridge
073			FLA DEPR REBAL	18,288.23		Eagle Ridge
073			FLA DEPR REBAL FLA DEPR REBAL	0 522 06	8,533.86	Cross Creek Cross Creek
073				8,533.86	10 246 54	Lake Groves
089 <sup>3</sup>			FLA DEPR REBAL	10 245 54	19,346.54	Lake Groves
101			FLA DEPR REBAL FLA DEPR REBAL	19,346.54	32,057.67	Sanlando
101			FLA DEPR REBAL	32,057.67	32,037.07	Sanlando
103			FLA DEPR REBAL	32,037.07	4,038.12	Sandalhaven
103			FLA DEPR REBAL	4,038.12	4,030.12	Sandalhaven
107			FLA DEPR REBAL	4,030.12	9,131.78	Pennbrooke
107			FLA DEPR REBAL	9,131.78	5,151.70	Pennbrooke
108			FLA DEPR REBAL	5,151.70	4,597.53	Hutchinson Island
108			FLA DEPR REBAL	4,597.53	-	Hutchinson Island
106			FLA DEPR REBAL	-	9,409.77	Labrador
106			FLA DEPR REBAL	9,409.77	-	Labrador
104			FLA DEPR REBAL	=, .==	6,349.44	Bayside
104 '			FLA DEPR REBAL	6,349.44	-,	Bayside
109 *			FLA DEPR REBAL	-,	2,215.84	Sandy Creek
109 *			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	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	3,337.33	Eastlake
066 *0 644 *2723005 FLA DEPR REBAL	5,557.55	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	10,337.20	Alafaya
068 *0 648 *2723005 FLA DEPR REBAL	10,557.20	4,019.61	Longwood
068 *0 648 *4073005 FLA DEPR REBAL	4,019.61	4,019.01	Longwood
069 *0 649 *2723005 FLA DEPR REBAL	4,015.01	5,825.76	Wedgefield
069 *0 649 *4073005 FLA DEPR REBAL	5,825.76	3,023.70	Wedgefield
072 *0 672 *2723005 FLA DEPR REBAL	5,025.70	2,148.53	Cypress Lakes
072 *0 672 *4073005 FLA DEPR REBAL	2,148.53	2,140.55	Cypress Lakes
073 *0 673 *2723005 FLA DEPR REBAL	2,140.33	12,660.59	Eagle Ridge
073 *0 673 *4073005 FLA DEPR REBAL	12,660.59	12,000.55	Eagle Ridge
073 *0 674 *2723005 FLA DEPR REBAL	12,000.55	4,261.21	Cross Creek
073 *0 674 *4073005 FLA DEPR REBAL	4,261.21	-,201.21	Cross Creek
089 *0 675 *2723005 FLA DEPR REBAL	7,201.21	2,693.88	Lake Groves
089 *0 675 *4073005 FLA DEPR REBAL	2,693.88	2,095.00	Lake Groves
101 *0 680 *2723005 FLA DEPR REBAL	2,093.00	24,375.60	Sanlando
	24,375.60	24,373.00	
	24,373.00	2 127 02	Sanlando Sandalhaven
103 *0 690 *2723005 FLA DEPR REBAL 103 *0 690 *4073005 FLA DEPR REBAL	2,127.92	2,127.92	Sandalhaven
	2,127.92	_	Pennbrooke
107 *0 691 *2723005 FLA DEPR REBAL 107 *0 691 *4073005 FLA DEPR REBAL	•	-	Pennbrooke
108 *0 692 *2723005 FLA DEPR REBAL	_	1,573.48	Hutchinson Island
· ·	1 572 40	1,3/3.46	Hutchinson Island
108 *0 692 *4073005 FLA DEPR REBAL 106 *0 693 *2723005 FLA DEPR REBAL	1,573.48	-	
	-	-	Labrador
	•	-	Labrador
104 *0 694 *2723005 FLA DEPR REBAL	-	-	Bayside
104 *0 694 *4073005 FLA DEPR REBAL	-	202.64	Bayside
109 *0 699 *2723005 FLA DEPR REBAL	202.64	393.64	Sandy Creek
109 *0 699 *4073005 FLA DEPR REBAL	393.64	117 407 01	Sandy Creek
	113,403.81	113,403.81	-
	_	(1,441.93)	and the second of the second of
		111,961.88 b	alances with sum of calculation

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