

ORIGINAL

Arredondo Estates/Farms - Water

Docket No. 060368-WS

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

Alachua County, Florida

Rate Base Workpapers

Utility Plant in Service

Accumulated Depreciation

CIAC

Accumulated Amortization of CIAC

DOCUMENT NUMBER-DATE

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1/4/2007 9:43					
Index of Rate Base Workpapers- UPIS, Accum Depr, CIAC, Accum Amort of CIAC					
Describe Workpaper	FWS		ASI		
	Water Page ref	Sewer Page ref	Water Page ref	Sewer Page ref	
CIAC					
Per Books- by month					
	2004	53	53	N/A	N/A
	2005	54 a,b	54 a,b	54 a,b	54 a,b
	2006	55	55	55	55
Details of changes and year end balances since Rate Base last established through 12/31/07					
		56	56	56 a,b	56 a,b
Adjusted Balances					
2004	FWS Amendatory Order Balances, or ASI 12/31/04 balances -assigned to categories				
		57	57	57	57
		58	58	N/A	N/A
		59	59	N/A	N/A
		60	60	N/A	N/A
		61	61	N/A	N/A
2005	CIAC Additions				
		62	62	62	62
		62	62	62	62
		63 a,b	63 a,b	63 a,b	63 a,b
2006	CIAC Additions				
		64	64	64	64
		64	64	64	64
		65 a,b	65 a,b	65 a,b	65 a,b
2007	CIAC Additions				
		66	66	66	66
		66	66	66	66
		67 a,b	67 a,b	67 a,b	67 a,b
Accumulated Amort of CIAC					
Per Books- by month					
	2004	68	68	N/A	N/A
	2005	69 a,b	69 a,b	69 a,b	69 a,b
	2006	70	70	70	70
Details of changes and year end balances since Rate Base last established through 12/31/07					
		71	71	71 a,b	71 a,b
Adjusted Balances					
2004	FWS Amendatory Order Balances, or ASI 12/31/04 balances -assigned to categories				
		72	72	72	72
		73	73	N/A	N/A
		74-76	74-76	N/A	N/A
		77	77	N/A	N/A
		77	77	N/A	N/A
		78	78	N/A	N/A
		78	78	N/A	N/A
		79	79	N/A	N/A
2005	Calculate Amort Rates eff 1/1/05				
		80-82	80,81	80-82	80,81
		83	83	83	83
		83	83	83	83
		84	84	84	84
		84	84	84	84
		85 a,b	85 a,b	85 a,b	85 a,b
2006	Calculate Amort Rates eff 1/1/06				
		86-88	86-88	86,87	86,87
		89-91	89,90	N/A	N/A
		92	92	92	92
		92	92	92	92
		93	93	93	93
		93	93	93	93
		94 a,b	94 a,b	94 a,b	94 a,b
2007	Calculate Amort Rates eff 1/1/07				
		95-97	95-96	95,96	95,96
		98	98	98	98
		98	98	98	98
		99	99	99	99
		99	99	99	99
		100 a,b	100 a,b	100 a,b	100 a,b

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

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

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

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

2a.

Schedule of Water Plant in Service By Primary Account- 2005
 Monthly UPIS Balances per Books- 2005

Florida Public Service Commission

Arredondo Estates/Farms - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic [X] or Projected []

101 6569 ASI Arredondo Estates/Farms - Water
 Explanation: Provide UPIS balances by account for the period beginning 12/31/04 through 12/31/05, and 13 month Average.

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	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

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: 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

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Schedule of Water Plant in Service By Primary Account- 2006
 Monthly UPIS Balances per Books- 2006

Arredondo Estates/Farms - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [x] or Projected [x]

101 6569 =input field ASI Arredondo Estates/Farms - Water
 Explanation: Provide UPIS balances by account for the period beginning 12/31/05
 through 12/31/06, and 13 month Average.

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Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	06
1		INTANGIBLE PLANT							
2	301.1	Organization	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	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
7	304.2	Structures & Improvements	3,028	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
9	306.2	Lake, River & Other Intakes	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
11	308.2	Infiltration Galleries & Tunnels	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
13	310.2	Power Generation Equipment	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
15	339.2	Other Plant & Misc. Equipment	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
18	304.3	Structures & Improvements	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
20	320.3	Water Treatment Equipment	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
22		TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	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
26	330.4	Distr. Reservoirs & Standpipes	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	113,544
28	333.4	Services	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	68,429
30	335.4	Hydrants	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
32	339.4	Other Plant & Misc. Equipment	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
35	304.5	Structures & Improvements	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
37	340.51	Computer Equipment	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
39	342.5	Stores Equipment	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	608	608	608	608	608	608	608
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	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
46		TOTAL	422,097	452,110	452,118	452,118	452,118	452,118	452,118

**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

GA

**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: 2 of 2
Preparer: Robert M. Griffin

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
2000			
30	Additions	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)

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Schedule of Water Plant in Service By Primary Account- 2005 Adjustments to UPIS-2005

Arredondo Estates/Farms - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic [X] or Projected []

Florida Public Service Commission

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

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 [REDACTED]

Explanation: Provide Adjustments to UPIS for 2005

Line No.	Acct No.	(1) Account Name	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Adjustment
1		INTANGIBLE PLANT														
2	301.1	Organization		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
4	339.1	Other Plant & Misc. Equipment		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
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs		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
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment		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
18	304.3	Structures & Improvements	1,612	1,612	1,612	1,612	1,611	1,611	1,611	1,611	1,611	1,611	1,611	1,611	1,611	1,239
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		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
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		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
43	346.5	Communication Equipment		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
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	1,612	1,612	1,612	1,612	1,611	1,611	1,611	1,611	1,611	1,611	1,611	1,611	1,611	1,239

Schedule of Water Plant in Service By Primary Account- 2005
Adjusted UPIS Balances- 2005

Florida Public Service Commission

Arredondo Estates/Farms - Water
Docket No. 060368-WS
Schedule Year Ended: 2005
Historic [x] or Projected []

Explanation: Provide the Adjusted UPIS Balances per books for the period 12/31/04 through 12/31/05
and 13 month averages

Schedule: A-5
Page: after pg 8
Preparer: <name>

Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(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	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	397,246	397,246	397,246	402,551	408,396	408,396	408,396	408,396	414,695	414,695	415,088	415,088	422,097	408,426

15a

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

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Schedule of Water Plant in Service By Primary Account- 2006
 CWIP to Plant -June through December 2006

Florida Public Service Commission

Arredondo Estates/Farms - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [x] or Projected [x]

Explanation: Provide CWIP amounts closing to plant during 2006

Schedule: A-5
 Page: 6 of 8
 Preparer: <name>

[] =input field

Line No.	Acct No.	(1) AccountName	(2)	(3)	(4)	(5)	(6)	(7)	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2006 Total
1		INTANGIBLE PLANT														0
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment			Already in UPIS											0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment													63,596	63,596
22		TRANSMISSION & DISTRIBUTION PLANT														0
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services						2,285			2,285				2,285	6,855
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants						13,968			13,968				13,968	41,904
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														0
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL							16,253	0	0	16,253	0	0	79,849	112,355

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Schedule of Water Plant in Service By Primary Account- 2006 Retirements

Florida Public Service Commission

Arredondo Estates/Farms - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [x] or Projected [x]

=input field

Explanation: Provide planned Retirements for 2006.

Schedule: A-5
 Page: 7 of 8
 Preparer: <name>

		2006							
		(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006
Line No.	Acct No. AccountName								Totals
1	INTANGIBLE PLANT								0
2	301.1 Organization								0
3	302.1 Franchises								0
4	339.1 Other Plant & Misc. Equipment								0
5	SOURCE OF SUPPLY & PUMPING PLANT								0
6	303.2 Land & Land Rights								0
7	304.2 Structures & Improvements								0
8	305.2 Collect. & Impound Reservoirs								0
9	306.2 Lake, River & Other Intakes								0
10	307.2 Wells & Springs								0
11	308.2 Infiltration Galleries & Tunnels								0
12	309.2 Supply Mains								0
13	310.2 Power Generation Equipment								0
14	311.2 Pumping Equipment								0
15	339.2 Other Plant & Misc. Equipment								0
16	WATER TREATMENT PLANT								0
17	303.3 Land & Land Rights								0
18	304.3 Structures & Improvements								0
19	311.3 Pumping Equipment								0
20	320.3 Water Treatment Equipment								0
21	339.3 Other Plant & Misc. Equipment								(19,135)
22	TRANSMISSION & DISTRIBUTION PLANT								(19,135)
23	303.4 Land & Land Rights								0
24	304.4 Structures & Improvements								0
25	311.4 Pumping Equipment								0
26	330.4 Distr. Reservoirs & Standpipes								0
27	331.4 Transm. & Distribution Mains								0
28	333.4 Services	(362)			(362)			(362)	(1,086)
29	334.4 Meters & Meter Installations								0
30	335.4 Hydrants	(6,180)			(6,180)			(6,180)	(18,540)
31	336.4 Backflow Prevention								0
32	339.4 Other Plant & Misc. Equipment								0
33	GENERAL PLANT								0
34	303.5 Land & Land Rights								0
35	304.5 Structures & Improvements								0
36	340.5 Office Furniture & Equipment								0
37	340.51 Computer Equipment								0
38	341.5 Transportation Equipment								0
39	342.5 Stores Equipment								0
40	343.5 Tools, Shop & Garage Equipment								0
41	344.5 Laboratory Equipment								0
42	345.5 Power Operated Equipment								0
43	346.5 Communication Equipment								0
44	347.5 Miscellaneous Equipment								0
45	348.5 Other Tangible Plant								0
46	TOTAL	(6,542)	0	0	(6,542)	0	0	(25,677)	(38,761)

Schedule of Water Plant in Service By Primary Account- 2006
Adjustments to UPIS-2006

Florida Public Service Commission

Arredondo Estates/Farms - Water
Docket No. 060368-WS
Schedule Year Ended: 2006
Historic [x] or Projected [x]

=input field

Explanation: Provide Adjustments to UPIS for 2006

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

Line No.	Acct No.	(1) Account Name	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 7 mos 2006 Total
1		INTANGIBLE PLANT														0
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														0
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment											240			240
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services														0
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														0
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	0	0	0	0	240	0	0	240

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Schedule of Water Plant in Service By Primary Account- 2006
Adjusted UPIS Balances- 2006

Florida Public Service Commission

Arredondo Estates/Farms - Water
Docket No. 060368-W/S
Schedule Year Ended: 2006
Historic [x] or Projected [x]

Explanation: Provide the Adjusted UPIS Book Balances per books for the period 12/31/04 through 12/31/06 and 13 month averages

Schedule: 0
Page: 8 of 11
Preparer: <name>

Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	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	71,359	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	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	3,013	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	422,097	452,110	452,118	452,118	452,118	452,118	461,829	461,829	461,829	471,540	471,540	471,540	525,712	462,192

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Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

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

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	71,359	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

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Schedule of Water Plant in Service By Primary Account- 2007
 CWIP to Plant - 2007

Florida Public Service Commission

Arredondo Estates/Farms - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic [] or Projected [x]

Explanation: Provide CWIP amounts closing to plant during 2007

Schedule: A-5
 Page: 6 of 8
 Preparer: <name>

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Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														0
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment						5,000								5,000
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements			250				250			250			250	1,000
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														0
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains			2,500				2,500			2,500			2,500	10,000
28	333.4	Services														0
29	334.4	Meters & Meter Installations			2,081				2,081			2,081			2,081	8,324
30	335.4	Hydrants			1,125				1,125			1,125			1,125	4,500
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														0
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	5,956	0	5,000	5,956	0	0	5,956	0	0	5,956	28,824

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Schedule of Water Plant in Service By Primary Account- 2007
Retirements- 2007

Florida Public Service Commission

Arredondo Estates/Farms - Water
Docket No. 060368-WS
Schedule Year Ended: 2007
Historic [] or Projected [x]

Explanation: Provide planned Retirements for 2007

Schedule: A-5
Page: 7 of 8
Preparer: <name>

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2006

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														0
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment						(1,718)								(1,718)
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements			(56)				(56)			(56)		(56)		(224)
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														0
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains			(272)				(272)			(272)		(272)		(1,088)
28	333.4	Services														0
29	334.4	Meters & Meter Installations			(832)				(832)			(832)		(832)		(3,328)
30	335.4	Hydrants			(83)				(83)			(83)		(83)		(332)
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														0
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	(1,243)	0	(1,718)	(1,243)	0	0	(1,243)	0	0	(1,243)	(6,690)

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Schedule of Water Plant in Service By Primary Account- 2007
Adjustments to UPIS-2007

Florida Public Service Commission

Arredondo Estates/Farms - Water
Docket No. 060368-WS
Schedule Year Ended: 2007
Historic [] or Projected [x]

Explanation: Provide Adjustments to UPIS for 2007

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

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Line No.	Acct No.	(1) Account Name	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														0
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														0
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services														0
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														0
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Plant in Service By Primary Account- 2007
Adjusted UPIS Balances- 2007

Florida Public Service Commission

Arredondo Estates/Farms - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic [] or Projected [x]

Explanation: Provide the Adjusted UPIS Balances per books for the period 12/31/05 through 12/31/06 and 13 month averages

Schedule: A-5
 Page: after pg 8
 Preparer: <name>

Line No.	Acct No.	(1) Account Name	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	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	16,313	16,313	16,313	16,313	16,313	16,313	16,313	16,313	15,050
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	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	3,013	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	525,712	525,712	525,712	530,425	530,425	533,707	538,420	538,420	538,420	543,133	543,133	543,133	547,846	535,708

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Schedule of Water 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-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

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Schedule of Water Accumulated Depreciation By Primary Account- 2005
 Monthly Accumulated Depreciation Balances- per books- 2005

Florida Public Service Commission

Arredondo Estates/Farms - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic [x] or Projected []

108 6569 ASI Arredondo Estates/Farms - Water
 Explanation: Provide Accumulated Depreciation balances by account for the period
 beginning 12/31/04 through 12/31/05, and 13 month average for 2005

Schedule: A-9
 Page: 2 of 8
 Preparer: <name>

Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(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

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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	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

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Schedule of Water Accumulated Depreciation By Primary Account- 2006
 Monthly Accumulated Depreciation Balances- per books- 2006

Florida Public Service Commission

Arredondo Estates/Farms - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [x] or Projected [x]

=input field
 Arredondo Estates/Farms - Water
 Explanation: Provide Accumulated Depreciation balances by account for the period
 beginning 12/31/05 through 12/31/06, and 13 month averages for 2006

Schedule: A-9
 Page: 2 of 8
 Preparer: <name>

Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	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	213	241	268	295	322	349	379	409	439	469	499	528	558	382
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	4,960	4,998	5,035	5,073	5,111	5,149	5,191	5,233	5,276	5,318	5,360	5,402	5,445	5,196
13	310.2	Power Generation Equipment	19,990	20,138	20,285	20,432	20,580	20,727	20,874	21,022	21,169	21,316	21,464	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	7,104	7,188	7,272	7,356	7,440	7,524	7,645	7,765	7,885	8,005	8,125	8,245	8,365	7,686
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	2,299	2,420	2,541	2,662	2,783	2,904	3,047	3,189	3,331	3,474	3,617	3,761	3,904	3,072
26	330.4	Distr. Reservoirs & Standpipes	28,845	28,986	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	65,403	65,656	65,909	65,804	66,062	66,319	66,218	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	62,570	62,717	62,863	63,009	63,155	63,301	57,494	57,867	58,241	52,473	52,884	53,296	47,566	58,264
30	335.4	Hydrants	1,892	1,897	1,902	1,907	1,912	1,916	1,921	1,925	1,929	1,933	1,938	1,942	1,946	1,920
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	513	535	556	577	599	620	641	663	684	705	727	748	770	641
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	0	0	0	0	0	0	50	100	151	201	251	301	352	108
46		TOTAL	255,711	256,943	258,174	259,405	260,636	261,867	256,901	258,478	260,055	255,132	256,752	258,373	234,576	256,385

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**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: 1 of 2
Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) 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

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**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)

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TRUE

Schedule of Water Accumulated Depreciation By Primary Account- 2005
Adjusted 2006 UPIS Balances for Depn Exp Calc

Florida Public Service Commission

FROM UPIS 2005

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

Arredondo Estates/Farms - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [x] or Projected []

Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/05.

Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	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	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	397,246	397,246	397,246	402,551	408,396	408,396	408,396	408,396	414,695	414,695	415,088	415,088	422,097	408,426

WS

Schedule of Water Accumulated Depreciation By Primary Account- 2005
 Depreciation Rates for Sewer Accounts- 2005

Florida Public Service Commission

Arredondo Estates/Farms - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic [x] or Projected []

This Schedule shows the Commission Authorized Depreciation rates for 2005

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

Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3)	(4)	(5)	(6)	(7) Monthly Rates			(8)	(9)	(10)	(11)	(12)	(13)	(14)
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
1		INTANGIBLE PLANT															
			Per Annual Report														
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	302.1	Franchises	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	339.1	Other Plant & Misc. Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
5		SOURCE OF SUPPLY & PUMPING PLANT															
6	303.2	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	304.2	Structures & Improvements	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
8	305.2	Collect. & Impound Reservoirs		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	306.2	Lake, River & Other Intakes		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	307.2	Wells & Springs	3.70%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%
11	308.2	Infiltration Galleries & Tunnels		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	309.2	Supply Mains	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
13	310.2	Power Generation Equipment	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
14	311.2	Pumping Equipment	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
15	339.2	Other Plant & Misc. Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
16		WATER TREATMENT PLANT															
17	303.3	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18	304.3	Structures & Improvements	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
19	311.3	Pumping Equipment	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
20	320.3	Water Treatment Equipment	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
21	339.3	Other Plant & Misc. Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
22		TRANSMISSION & DISTRIBUTION PLANT															
23	303.4	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24	304.4	Structures & Improvements	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
25	311.4	Pumping Equipment	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
26	330.4	Distr. Reservoirs & Standpipes	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
27	331.4	Transm. & Distribution Mains	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
28	333.4	Services	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
29	334.4	Meters & Meter Installations	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
30	335.4	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
31	336.4	Backflow Prevention	2.22%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
32	339.4	Other Plant & Misc. Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
33		GENERAL PLANT															
34	303.5	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
35	304.5	Structures & Improvements	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
36	340.5	Office Furniture & Equipment	10.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%
37	340.51	Computer Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	341.5	Transportation Equipment	6.67%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%
39	342.5	Stores Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	343.5	Tools, Shop & Garage Equipment	10.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%
41	344.5	Laboratory Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
42	345.5	Power Operated Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	346.5	Communication Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
44	347.5	Miscellaneous Equipment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	348.5	Other Tangible Plant	20.00%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%

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Schedule of Water Accumulated Depreciation By Primary Account- 2005
 Depreciation Expense- 2005

Florida Public Service Commission

Arredondo Estates/Farms - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2005
 Historic [x] or Projected []

Schedule: A-10
 Page: 6 of 8
 Preparer: <name>

Explanation: Provide the monthly Depreciation Expense for 2005

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		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
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements		9	9	9	9	9	9	9	9	9	9	9	9	108
8	305.2	Collect. & Impound Reservoirs		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
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		42	42	42	42	42	42	42	42	42	42	42	42	507
13	310.2	Power Generation Equipment		147	147	147	147	147	147	147	147	147	147	147	147	1,768
14	311.2	Pumping Equipment		64	64	64	64	64	64	64	64	64	64	64	64	766
15	339.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0
17	303.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements		75	75	75	75	75	75	75	93	93	94	94	120	1,018
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		132	132	132	132	132	132	132	132	132	132	132	132	1,582
21	339.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0
23	303.4	Land & Land Rights		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
25	311.4	Pumping Equipment		142	142	142	142	142	142	142	142	142	142	142	142	1,708
26	330.4	Distr. Reservoirs & Standpipes		141	141	141	141	141	141	141	141	141	141	141	141	1,692
27	331.4	Transm. & Distribution Mains		183	183	190	202	202	202	202	202	202	202	202	202	2,377
28	333.4	Services		56	56	56	56	56	56	56	56	56	56	56	56	671
29	334.4	Meters & Meter Installations		322	322	334	334	334	334	334	334	334	334	334	327	3,981
30	335.4	Hydrants		4	4	4	4	4	4	4	4	4	4	4	4	51
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment		4	4	0	0	0	0	0	0	0	0	0	0	8
33		GENERAL PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		21	21	21	21	21	21	21	21	21	21	21	21	256
36	340.5	Office Furniture & Equipment		22	22	22	22	22	0	0	0	0	0	0	0	108
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		5	5	5	5	5	0	0	0	0	0	0	0	25
41	344.5	Laboratory Equipment		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
43	346.5	Communication Equipment		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
45	348.5	Other Tangible Plant		50	50	50	50	50	50	50	50	50	50	50	50	603
46		TOTAL		1,420	1,420	1,435	1,447	1,447	1,421	1,421	1,439	1,439	1,441	1,441	1,458	17,229

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Schedule of Water Accumulated Depreciation By Primary Account- 2005
Retirements- 2005

Florida Public Service Commission

Arredondo Estates/Farms - Water
Docket No. 060368-W5
Schedule Year Ended: 2005
Historic [x] or Projected []

Explanation: Provide Retirements for 2005

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

=input field

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) 2005 Total
1		INTANGIBLE PLANT														
2	301.1	Organization		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
4	339.1	Other Plant & Misc. Equipment		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
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs		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
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment		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
18	304.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		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
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		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
43	346.5	Communication Equipment		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
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Accumulated Depreciation By Primary Account- 2005
Adjustments to Accumulated Depreciation-2005

Florida Public Service Commission

Schedule: A-9
Page: 8 of 8
Preparer: <name>

Arredondo Estates/Farms - Water
Docket No. 060368-WS
Schedule Year Ended: 2005
Historic [x] or Projected []

Explanation: Provide Adjustments to the Accumulated Depreciation Balances in
Amendatory Order other than changes resulting from Depreciation Expense,
or Plant Retirements.

[] =input field

Line No.	Acct No.	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Test Year	(14) Enc Dec	(15) Jun thru Dec Total
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0								0
3	302.1	Franchises	0	0	0	0	0	0								0
4	339.1	Other Plant & Misc. Equipment	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
7	304.2	Structures & Improvements	(138)	(144)	(150)	(157)	(163)	(169)								0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0								0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0								0
10	307.2	Wells & Springs	(9,519)	(9,519)	(9,519)	(9,519)	(9,519)	(9,519)								0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0								0
12	309.2	Supply Mains	(4,506)	(4,544)	(4,581)	(4,619)	(4,657)	(4,695)								0
13	310.2	Power Generation Equipment	(18,222)	(18,369)	(18,517)	(18,664)	(18,811)	(18,959)								0
14	311.2	Pumping Equipment	(7,561)	(7,624)	(7,688)	(7,752)	(7,816)	(7,880)								0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0								0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0								0
18	304.3	Structures & Improvements	(6,391)	(6,443)	(6,496)	(6,548)	(6,600)	(6,652)								0
19	311.3	Pumping Equipment	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)								0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0								0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	#VALUE!								0
24	304.4	Structures & Improvements	0	0	0	0	0	0								0
25	311.4	Pumping Equipment	(847)	(968)	(1,089)	(1,210)	(1,331)	(1,452)								0
26	330.4	Distr. Reservoirs & Standpipes	(27,153)	(27,294)	(27,435)	(27,576)	(27,717)	(27,858)								0
27	331.4	Transm. & Distribution Mains	(61,890)	(62,074)	(62,257)	(62,441)	(62,624)	(62,807)								0
28	333.4	Services	(16,018)	(16,074)	(16,130)	(16,185)	(16,241)	(16,297)								0
29	334.4	Meters & Meter Installations	(58,712)	(59,116)	(59,521)	(59,927)	(60,333)	(60,739)								0
30	335.4	Hydrants	(1,835)	(1,845)	(1,855)	(1,865)	(1,875)	(1,885)								0
31	336.4	Backflow Prevention	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)								0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0								0
35	304.5	Structures & Improvements	(257)	(278)	(299)	(321)	(342)	(363)								0
36	340.5	Office Furniture & Equipment	(2,512)	(2,534)	(2,555)	(2,577)	(2,599)	(2,599)								0
37	340.51	Computer Equipment	0	0	0	0	0	0								0
38	341.5	Transportation Equipment	(1,046)	(1,046)	(1,046)	(1,046)	(1,046)	(1,046)								0
39	342.5	Stores Equipment	0	0	0	0	0	0								0
40	343.5	Tools, Shop & Garage Equipment	(584)	(589)	(594)	(599)	(604)	(608)								0
41	344.5	Laboratory Equipment	0	0	0	0	0	0								0
42	345.5	Power Operated Equipment	0	0	0	0	0	0								0
43	346.5	Communication Equipment	0	0	0	0	0	0								0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0								0
45	348.5	Other Tangible Plant	0	0	0	0	0	0								0
46	TOTAL		(239,871)	(241,273)	(242,674)	(244,090)	(245,518)	#VALUE!	0	0	0	0	0	0	0	0

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Schedule of Water Accumulated Depreciation By Primary Account- 2005
Adjusted Accumulated Depreciation Balances - December 2004 through December 2005

Florida Public Service Commission

Arredondo Estates/Farms - Water
Docket No. 060368-WS
Schedule Year Ended: 2005
Historic [x] or Projected []

Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month averages

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Preparer: <name>

Line No.	Acct No.	(1) Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average Balance
			12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	
Start with per books																
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	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	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	252,761	254,201	255,642	257,100	248,463

for

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	4,756	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

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

Florida Public Service Commission

Arredondo Estates/Farms - Water
Docket No. 060368-WS
Schedule Year Ended: 2006
Historic [x] or Projected [x]

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

Schedule: A-9
Page: UPIS 4 of 8
Preparer: <name>

Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15)
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	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	40,382	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	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	29,286	29,286	29,286
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	119,313
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	91,793
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	3,013	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	422,097	452,110	452,118	452,118	452,118	452,118	461,829	461,829	461,829	471,540	471,780	471,780	525,952	525,952

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Schedule of Water Accumulated Depreciation By Primary Account- 2006
 Depreciation Rates for UPIS Water Accounts- 2006

Florida Public Service Commission

Arredondo Estates/Farms - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [x] or Projected [x]

Explanation: This Schedule shows Commission Approved Depreciation rates

Schedule: A-9
 Page: 2b
 Preparer: <name>

Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(7) Monthly Rates												
				(3) Jan	(4) Feb	(5) Mar	(6) Apr	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec		
1		INTANGIBLE PLANT														
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	302.1	Franchises	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	339.1	Other Plant & Misc. Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
5		SOURCE OF SUPPLY & PUMPING PLANT	0.00%													
6	303.2	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	304.2	Structures & Improvements	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
8	305.2	Collect. & Impound Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	306.2	Lake, River & Other Intakes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	307.2	Wells & Springs	3.70%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	309.2	Supply Mains	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
13	310.2	Power Generation Equipment	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
14	311.2	Pumping Equipment	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
15	339.2	Other Plant & Misc. Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
16		WATER TREATMENT PLANT	0.00%													
17	303.3	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18	304.3	Structures & Improvements	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
19	311.3	Pumping Equipment	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
20	320.3	Water Treatment Equipment	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
21	339.3	Other Plant & Misc. Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
22		TRANSMISSION & DISTRIBUTION PLANT	0.00%													
23	303.4	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24	304.4	Structures & Improvements	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
25	311.4	Pumping Equipment	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
26	330.4	Distr. Reservoirs & Standpipes	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
27	331.4	Transm. & Distribution Mains	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
28	333.4	Services	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
29	334.4	Meters & Meter Installations	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
30	335.4	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
31	336.4	Backflow Prevention	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
32	339.4	Other Plant & Misc. Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
33		GENERAL PLANT	0.00%													
34	303.5	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
35	304.5	Structures & Improvements	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
36	340.5	Office Furniture & Equipment	10.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	341.5	Transportation Equipment	16.67%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	343.5	Tools, Shop & Garage Equipment	10.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%
41	344.5	Laboratory Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
44	347.5	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	348.5	Other Tangible Plant	20.00%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%

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Schedule of Water Accumulated Depreciation By Primary Account- 2006
 Depreciation Expense- 2006

Florida Public Service Commission

Arredondo Estates/Farms - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [x] or Projected [x]

Schedule: A-9
 Page: 6 of 8
 Preparer: <name>

Explanation: Provide the monthly Depreciation Expense for 2006

Line No.	Acct No.	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 2006 7 mos Total
1		INTANGIBLE PLANT													
2	301.1	Organization	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
4	339.1	Other Plant & Misc. Equipment	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
7	304.2	Structures & Improvements	30	30	30	30	30	30	30	30	30	30	30	30	358
8	305.2	Collect. & Impound Reservoirs	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
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	42	42	42	42	42	42	42	42	42	42	42	42	507
13	310.2	Power Generation Equipment	147	147	147	147	147	147	147	147	147	147	147	147	1,768
14	311.2	Pumping Equipment	64	64	64	64	64	64	64	64	64	64	64	64	766
15	339.2	Other Plant & Misc. Equipment	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
18	304.3	Structures & Improvements	120	120	120	120	120	120	120	120	120	120	120	120	1,442
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	132	132	132	132	132	132	132	132	132	132	132	350	1,799
21	339.3	Other Plant & Misc. Equipment	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
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	142	142	142	142	142	142	142	142	142	144	144	144	1,711
26	330.4	Distr. Reservoirs & Standpipes	141	141	141	141	141	141	141	141	141	141	141	141	1,692
27	331.4	Transm. & Distribution Mains	249	249	249	249	249	253	253	253	257	257	257	261	3,037
28	333.4	Services	56	56	56	56	56	56	56	56	56	56	56	56	671
29	334.4	Meters & Meter Installations	335	335	335	335	335	373	373	373	412	412	412	450	4,482
30	335.4	Hydrants	4	4	4	4	4	4	4	4	4	4	4	4	51
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT													
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	21	21	21	21	21	21	21	21	21	21	21	21	256
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	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
43	346.5	Communication Equipment	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
45	348.5	Other Tangible Plant	50	50	50	50	50	50	50	50	50	50	50	50	603
46		TOTAL	1,534	1,534	1,534	1,534	1,534	1,577	1,577	1,577	1,619	1,620	1,620	1,881	19,143

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Schedule of Water Accumulated Depreciation By Primary Account- 2006
Retirements- 2006

Florida Public Service Commission

Arredondo Estates/Farms - Water
Docket No. 060368-WS
Schedule Year Ended: 2006
Historic [x] or Projected [x]

Explanation: Provide Retirements for 2006

Schedule: A-9
Page: 7 of 8
Preparer: <name>

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Line No.	Acct No.	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Test Year Enc 2006 7 mos	(15) Total
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	(19,135)	(19,135)
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	(362)	0	0	(362)	0	0	0	(362)	(1,086)
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	(6,180)	0	0	(6,180)	0	0	0	(6,180)	(18,540)
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	(6,542)	0	0	(6,542)	0	0	0	(25,677)	(38,761)

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

Florida Public Service Commission

Schedule: A-9
 Page: 8 of 8
 Preparer: <name>

Arredondo Estates/Farms - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2006
 Historic [x] or Projected [x]

Explanation: Provide Adjustments to the Accumulated Depreciation Balances

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Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 7 mos 2006 Total
1		INTANGIBLE PLANT														0
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														0
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services														0
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														0
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Accumulated Depreciation By Primary Account- 2006
Adjusted Accumulated Depreciation Balances- 2006

Florida Public Service Commission

Schedule: A-9
Page: 4 of 8
Preparer: <name>

Arredondo Estates/Farms - Water
Docket No. 0603E8-WS
Schedule Year Ended: 2006
Historic [x] or Projected [x]

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

Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
1		INTANGIBLE PLANT														
2	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	66,439
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	1,895	1,899	1,903	1,907	1,911	1,916	1,920	1,924	1,928	1,933	1,937	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	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	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	257,100	258,635	260,169	261,703	263,238	264,772	259,807	261,384	262,961	258,038	259,658	261,278	237,482	258,940

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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	Cclect. & 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	58,563	58,936	59,310	53,542	53,953	54,365	48,635	59,115
30	335.4	Hydrants	1,886	1,890	1,895	1,899	1,903	1,907	1,911	1,915	1,920	1,924	1,928	1,933	1,937	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	Ccmputer 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	Ccmmunication 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	265,554	267,234	268,954	270,674	272,394	274,114	275,834	277,554	259,918
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Accumulated Depreciation By Primary Account- 2007
 Depreciation Rates for UPIS Water Accounts-2007

Florida Public Service Commission

Arredondo Estates/Farms - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic [] or Projected [x]

This Schedule shows the Depreciation rates based on Guideline Lives

Schedule: A-9
 Page: 2b
 Preparer: <name>

Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(7) Monthly Rates											
				(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec
1		INTANGIBLE PLANT													
2	301.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	302.1	Franchises	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	339.1	Other Plant & Misc. Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
5		SOURCE OF SUPPLY & PUMPING PLANT													
6	303.2	Land & Land Rights													
7	304.2	Structures & Improvements	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
8	305.2	Collect. & Impound Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	306.2	Lake, River & Other Intakes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	307.2	Wells & Springs	3.70%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%
11	308.2	Infiltration Galleries & Tunnels	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	309.2	Supply Mains	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
13	310.2	Power Generation Equipment	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
14	311.2	Pumping Equipment	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
15	339.2	Other Plant & Misc. Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
16		WATER TREATMENT PLANT													
17	303.3	Land & Land Rights													
18	304.3	Structures & Improvements	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
19	311.3	Pumping Equipment	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
20	320.3	Water Treatment Equipment	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
21	339.3	Other Plant & Misc. Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
22		TRANSMISSION & DISTRIBUTION PLANT													
23	303.4	Land & Land Rights													
24	304.4	Structures & Improvements	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
25	311.4	Pumping Equipment	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
26	330.4	Distr. Reservoirs & Standpipes	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
27	331.4	Transm. & Distribution Mains	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
28	333.4	Services	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
29	334.4	Meters & Meter Installations	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
30	335.4	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
31	336.4	Backflow Prevention	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
32	339.4	Other Plant & Misc. Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
33		GENERAL PLANT													
34	303.5	Land & Land Rights													
35	304.5	Structures & Improvements	3.57%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
36	340.5	Office Furniture & Equipment	10.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%
37	340.51	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	341.5	Transportation Equipment	16.67%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%
39	342.5	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	343.5	Tools, Shop & Garage Equipment	10.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%
41	344.5	Laboratory Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
42	345.5	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	346.5	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
44	347.5	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	348.5	Other Tangible Plant	20.00%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%

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Schedule of Water Accumulated Depreciation By Primary Account- 2007
 Depreciation Expense- 2007

Florida Public Service Commission

Arredondo Estates/Farms - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic [] or Projected [x]

Explanation: Provide the monthly Depreciation Expense for 2007

Schedule: A-9
 Page: 6 of 8
 Preparer: <name>

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Total 2007
1		INTANGIBLE PLANT														
2	301.1	Organization		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
4	339.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0
6	303.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	30	30	30	30	30	30	30	30	30	30	30	30	30	358
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	42	42	42	42	42	42	42	42	42	42	42	42	42	507
13	310.2	Power Generation Equipment	147	147	147	147	147	147	147	147	147	147	147	147	147	1,768
14	311.2	Pumping Equipment	64	64	64	64	80	80	80	80	80	80	80	80	80	895
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		0	0	0	0	0	0	0	0	0	0	0	0	0
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	120	120	121	121	121	121	121	122	122	122	122	122	122	1,454
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	350	350	350	350	350	350	350	350	350	350	350	350	350	4,196
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		0	0	0	0	0	0	0	0	0	0	0	0	0
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	142	142	142	142	142	142	142	142	142	142	142	142	142	1,708
26	330.4	Distr. Reservoirs & Standpipes	141	141	141	141	141	141	141	141	141	141	141	141	141	1,692
27	331.4	Transm. & Distribution Mains	261	261	266	266	266	266	271	271	271	276	276	276	281	3,245
28	333.4	Services	56	56	56	56	56	56	56	56	56	56	56	56	56	671
29	334.4	Meters & Meter Installations	450	450	456	456	456	462	462	462	468	468	468	468	474	5,532
30	335.4	Hydrants	4	4	6	6	6	8	8	8	10	10	10	10	12	93
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0
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	21	21	21	21	21	21	21	21	21	21	21	21	21	256
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	50	50	50	50	50	50	50	50	50	50	50	50	50	603
46		TOTAL		1,879	1,879	1,893	1,893	1,909	1,922	1,922	1,922	1,936	1,936	1,936	1,950	22,978

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Schedule of Water Accumulated Depreciation By Primary Account- 2007
Retirements- 2007

Florida Public Service Commission

Arredondo Estates/Farms - Water
Docket No. 060368-WS
Schedule Year Ended: 2007
Historic [] or Projected [x]

=input field

Explanation: Provide Retirements for 2007

Schedule: A-9
Page: 7 of 8
Preparer: <name>

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Total
1		INTANGIBLE PLANT														
2	301.1	Organization		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
4	339.1	Other Plant & Misc. Equipment		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
7	304.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs		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
10	307.2	Wells & Springs		0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment		0	0	0	0	(1,718)	0	0	0	0	0	0	0	(1,718)
15	339.2	Other Plant & Misc. Equipment		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
18	304.3	Structures & Improvements		0	0	(56)	0	0	(56)	0	0	(56)	0	0	(56)	(224)
19	311.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment		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
24	304.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains		0	0	(272)	0	0	(272)	0	0	(272)	0	0	(272)	(1,088)
28	333.4	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations		0	0	(832)	0	0	(832)	0	0	(832)	0	0	(832)	(3,328)
30	335.4	Hydrants		0	0	(83)	0	0	(83)	0	0	(83)	0	0	(83)	(332)
31	336.4	Backflow Prevention		0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment		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
43	346.5	Communication Equipment		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
45	348.5	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL		0	0	(1,243)	0	(1,718)	(1,243)	0	0	(1,243)	0	0	(1,243)	(6,690)

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Schedule of Water Accumulated Depreciation By Primary Account- 2007
 Adjustments to Accumulated Depreciation-2007

Florida Public Service Commission

Arredondo Estates/Farms - Water
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic [] or Projected [x]

=input field

Explanation: Provide Adjustments to the Accumulated Depreciation Balances in
 Amendatory Order other than changes resulting from Depreciation Expense,
 or Plant Retirements.

Schedule: A-9
 Page: 8 of 8
 Preparer: <name>

Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														0
2	301.1	Organization														0
3	302.1	Franchises														0
4	339.1	Other Plant & Misc. Equipment														0
5		SOURCE OF SUPPLY & PUMPING PLANT														0
6	303.2	Land & Land Rights														0
7	304.2	Structures & Improvements														0
8	305.2	Collect. & Impound Reservoirs														0
9	306.2	Lake, River & Other Intakes														0
10	307.2	Wells & Springs														0
11	308.2	Infiltration Galleries & Tunnels														0
12	309.2	Supply Mains														0
13	310.2	Power Generation Equipment														0
14	311.2	Pumping Equipment														0
15	339.2	Other Plant & Misc. Equipment														0
16		WATER TREATMENT PLANT														0
17	303.3	Land & Land Rights														0
18	304.3	Structures & Improvements														0
19	311.3	Pumping Equipment														0
20	320.3	Water Treatment Equipment														0
21	339.3	Other Plant & Misc. Equipment														0
22		TRANSMISSION & DISTRIBUTION PLANT														0
23	303.4	Land & Land Rights														0
24	304.4	Structures & Improvements														0
25	311.4	Pumping Equipment														0
26	330.4	Distr. Reservoirs & Standpipes														0
27	331.4	Transm. & Distribution Mains														0
28	333.4	Services														0
29	334.4	Meters & Meter Installations														0
30	335.4	Hydrants														0
31	336.4	Backflow Prevention														0
32	339.4	Other Plant & Misc. Equipment														0
33		GENERAL PLANT														0
34	303.5	Land & Land Rights														0
35	304.5	Structures & Improvements														0
36	340.5	Office Furniture & Equipment														0
37	340.51	Computer Equipment														0
38	341.5	Transportation Equipment														0
39	342.5	Stores Equipment														0
40	343.5	Tools, Shop & Garage Equipment														0
41	344.5	Laboratory Equipment														0
42	345.5	Power Operated Equipment														0
43	346.5	Communication Equipment														0
44	347.5	Miscellaneous Equipment														0
45	348.5	Other Tangible Plant														0
46		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

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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	1,800	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	896	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

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Schedule of Water Contributions in Aid of Construction by Classification- 2005														Florida Public Service Commission			
CIAC Balances per Books- 2005														Schedule:	A-9		
Arredondo Estates/Farms - Water														Page:	2 of		
Docket No. 060368-WS														Preparer:	<name>		
Schedule Year Ended: 2005																	
Historic [x] or Projected []																	
Explanation: Provide the CIAC Balances by month by Classification for 2005																	
My input here why does Dan not have Adds below?																	
Line No.	(1) Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance		
1	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	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	10,725	
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Total Cash CIAC	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	15,916	
	Property CIAC:																
6	Dist Reservoirs & Standpipes	0	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	0	
8	Services	0	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	0	
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Total 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	15,916	

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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 Enc 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

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**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) 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

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**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: 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	(110)	0
40	12/31/05 Balance	<u>15,916</u>	<u>0</u>
2006			
41	Additions	330	0
42	Adjustments	0	0
43	12/31/06 Balance	<u>16,246</u>	<u>0</u>
2007			
44	Additions	220	0
45	Adjustments	0	0
46	12/31/07 Balance	<u>16,466</u>	<u>0</u>

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

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CONVERT Cronin Jackson 12/31/04 Balances to Consistent Categories (same as FWS)			
Schedule of Water Contributions in Aid of Construction by Classification- 2005			
Arredondo Estates/Farms - Water		-input field	
Docket No. 060368-WS		Explanation: Calculate CIAC at 12/31/04 based on [REDACTED] W/Ps	
Schedule Year Ended: 2005		Florida Public Service Commission	
Historic [x] or Projected []		Schedule: A-12	
		Page:	
		Preparer:	
		12/31/04	12/31/04 Categories-lines 24 to 35 below
Cash CIAC:			
1	Capacity Charges 271.1	5,191	5,191 Water Treatment Equipment
2	Meter Fees	10,725	10,725 Meter Fees
3	CIAC 1999 Acquisition		0 Water Treatment Equipment
4	Unclaimed Refunds		0 Water Treatment Equipment
5	Main Ext Charge		0 Main Extension Charge
6	Serv Install Charge		0 Service Installation Charge
7	Total Cash CIAC	15,916	15,916
Property CIAC 271.5: 271.5			
8	Dist Res & Standpipes	330.4	0 Dist Res & Standpipes
9	T&D Mains	331.4	0 T&D Mains
10	Services	333.4	0 Services
11	Meter/Meter Installation	334.4	0 Meter/Meter Installation
21	Hydrants	335.4	0 Hydrants
22	Total Property CIAC	0	0
23	Total Water CIAC	15,916	15,916
Explanation: Rearrange the [REDACTED] Categories shown above into new Categories that combine certain data			
Line No.	Description		Categories Recalculated
Cash CIAC:			
24	Water Treatment Equipment		5,191
25	Meter Fees		10,725
26	Main Extension Charge		0
27	Service Installation Fees		0
28	Total Cash CIAC		15,916
Property CIAC:			
29	Dist Res & Standpipes		0
30	T&D Mains		0
31	Services		0
32	Meter/Meter Installation		0
33	Hydrants		0
34	Total Property CIAC		0
35	Total Water CIAC		15,916

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Schedule of Water Contributions in Aid of Construction by Classification- 2005													Florida Public Service Commission		
Adjusted CIAC Balances- 2005													Schedule:	A-5	
Arredondo Estates/Farms - Water													Page:	4 of 8	
Docket No. 060368-WS													Preparer:	<name>	
Schedule Year Ended: 2005															
Explanation: Provide Rate case Adjusted CIAC balances by account for 2005															
Equals Book Balances plus accumulated Rate Case Adjustments above															
Historic [x] or Projected []															
Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	Description	Prior Year 12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	Test Year End 12/31/05	Average Balance
Cash CIAC:															
1	Water Treatment Equipment	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 Installer 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

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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 tes: year, base year and intermediate year also.

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

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Schedule of Water Contributions in Aid of Construction by Classification - 2006		Adjusted CIAC Balances - 2006											Florida Public Service Commission		
Arredondo Estates/Farms - Water Docket No. 060368-WS Schedule Year Ended: 2006 Historic [] or Projected [X]		Explanation: Provide Adjusted CIAC balances by account for 2006											Schedule: A-S Page: 4 of 8 Preparer: <name>		
Line No.	(1) Description	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year End 12/31/06	(15) Average Balance
Cash CIAC:															
1	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

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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 Enc 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

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Line	No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
(1)	(3)	Water Treatment Equipment													
(2)	(4)	Meter Fees													
(3)	(5)	Main Extension Charge													
(4)	(6)	Service Installation Fees													
5		Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6		Dist Reservoirs & Standpipes													
7		T&D Mains													
8		Services													
9		Meters/Meter Installation													
10		Hydrants													
11		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
12		Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0

Arredondo Estates/Farms - Water
 Schedule Year Ended: 2007
 Historic [] or Projected [X]
 Explanation: Provide Adjustments to CIAC for 2007 per books
 Schedule: A-5
 Page: 8 of 8
 Preparer:
 Florida Public Service Commission

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Line	No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
(1)	(3)	Water Treatment Equipment													
(2)	(4)	Meter Fees	320	334											
(3)	(5)	Main Extension Charge	331												
(4)	(6)	Service Installation Fees	333												
5		Total Cash CIAC	0	0	55	0	0	55	0	0	55	0	0	55	220
Property CIAC:															
6		Dist Reservoirs & Standpipes													
7		T&D Mains													
8		Services													
9		Meters/Meter Installation													
10		Hydrants													
11		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
12		Total Water CIAC	0	0	55	0	55	0	0	55	0	0	0	55	220

Arredondo Estates/Farms - Water
 Schedule Year Ended: 2007
 Historic [] or Projected [X]
 Explanation: Additions to CIAC by Month for use in calculating the Book balances (not otherwise readily available)
 Schedule: A-5
 Page: 8 of 8
 Preparer:
 Florida Public Service Commission

Schedule of Water Contributions in Aid of Construction by Classification- 2007													Florida Public Service Commission		
Adjusted CIAC Balances- 2007													Schedule:	A-5	
Arredondo Estates/Farms - Water													Page:	4 of 8	
Docket No. 060368-WS													Preparer:	<name>	
Explanation: Provide Adjusted CIAC balances by account for 2007															
Schedule Year Ended: 2007															
Historic [] or Projected [X]															
Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	Description	Prior Year 12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	Test Year End 12/31/06	Average Balance
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

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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 12/31/07

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 Enc 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

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Schedule of Water Amortization of CIAC by Classification- 2005													Florida Public Service Commission		
Accum Amort CIAC Balances per Books- 2005													Schedule:	A-9	
Arredondo Estates/Farms - Water													Page:	2 of	
Docket No. 060368-WS													Preparer:	<name>	
Schedule Year Ended: 2005															
Historic [x] or Projected []															
272 6569 =input field ASI Arredondo Estates/Farms - Water Explanation: Provide the Amort of CIAC Balances per books by month by Classification for the year ended 12/31/05.															
Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:		From calc at far bottom													
1	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 CIAC	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 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	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

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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 & mprovements	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

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Schedule of Water Amortization of CIAC by Classification- 2006										
Accum Amort CIAC Balances per Books- 2006										
Arredondo Estates/Farms - Water										
Docket No. 060368-W5										
Schedule Year Ended: 2006		for the year ended 12/31/06								
Historic [] or Projected [x]										
Line	No.	Description	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	OK	
			(2)	(3)	(4)	(5)	(6)	(7)		
Cash CIAC:										
1		Water Treatment Equipment	5,406	5,423	5,441	5,459	5,476	5,494		
2		Water Fees	7,600	7,653	7,706	7,758	7,811	7,863		
3		Main Extension Charge	0	0	0	0	0	0		
4		Service Installation Fees	0	0	0	0	0	0		
Total Cash CIAC			13,006	13,076	13,147	13,217	13,287	13,357		
Property CIAC:										
6		Dist Reservoirs & Standpipes	0	0	0	0	0	0		
7		R&D Mains	0	0	0	0	0	0		
8		Services	0	0	0	0	0	0		
9		Meters/Meter Installation	0	0	0	0	0	0		
10		Hydrants	0	0	0	0	0	0		
Total Property CIAC			0	0	0	0	0	0		
Total Water CIAC			13,006	13,076	13,147	13,217	13,287	13,357		
11		Total Property CIAC	0	0	0	0	0	0		
12		Total Water CIAC	13,006	13,076	13,147	13,217	13,287	13,357		

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

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: A-13

Docket No. 060368-WS

Page: 1 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Provide the annual balance of 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

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

Florida Public Service Commission

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)

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CALCULATE CIAC AMORTIZATION RATES									
Schedule of Water Amortization of CIAC by Classification-2005 Calculate Amortization Rates for Calendar Year 2005					Florida Public Service Commission				
Arredondo Estates/Farms - Water Docket No. 060368-WS Schedule Year Ended: 2005 Historic [x] or Projected []					Schedule: A-12 Page: Preparer:				
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates					=input field				
					Annual Depn Rate	Monthly Dep'n Rate			
Categories-lines to below									
Cash CIAC:									
1	Capacity Charges	271.1			Water Treatment Equip (see Composite Calc)	4.14%	0.34%		
2	CIAC-1999 Acquisition	271.3			Water Treatment Equip (see Composite Calc)	4.14%	0.34%		
3	Unclaimed Refunds	271.3			Water Treatment Equip (see Composite Calc)	4.14%	0.34%		
4	Main Ext Charge (WHAT AC)	271.3			Main Extension Charge	2.63%	0.22%		
5	Serv Install Charge (WHAT A)	271.3			Service Installation Charge	2.86%	0.24%		
6	Meter Fees	271.3			Meter Fees	5.88%	0.49%		
7	Total Cash CIAC								
Contributed Property									
8	Dist Res & Standpipe	330.4				3.33%	0.28%		
9	T&D Mains	331.4				2.63%	0.22%		
10	Services	333.4				2.86%	0.24%		
11	Meters/Meter Installation	334.4				5.88%	0.49%		
12	Hydrants	335.4				2.22%	0.19%		
Composite Rate Calculation:									
			UPIS Balance	12/31/04	Depreciation Rate	1/1/05	Depreciation		
			Adj Bal	For Comp	Annual	Monthly	Expense		
1	INTANGIBLE PLANT			Calc	Read from Acc Depr				
2	Organization	301.1	0		0.00%				
3	Franchises	302.1	0		0.00%				
4	Other Plant & Misc. Equipment	339.1	0		5.00%				
5	SOURCE OF SUPPLY & PUMPING PLANT				0.00%				
6	Land & Land Rights	303.2	0		0.00%				
7	Structures & Improvements	304.2	3,028	3,028	3.57%	0.30%	108		
8	Collect. & Impound Reservoirs	305.2	0		0.00%				
9	Lake, River & Other Intakes	306.2	0		0.00%				
10	Wells & Springs	307.2	9,519	9,519	3.70%	0.31%	352		
11	Infiltration Galleries & Tunnels	308.2	0		0.00%				
12	Supply Mains	309.2	16,198	16,198	3.13%	0.26%	507		
13	Power Generation Equipment	310.2	30,068	30,068	5.88%	0.49%	1768		
14	Pumping Equipment	311.2	13,031	13,031	5.88%	0.49%	766		
15	Other Plant & Misc. Equipment	339.2	0		5.00%				
16	WATER TREATMENT PLANT				0.00%				
17	Land & Land Rights	303.3	2,960		0.00%				
18	Structures & Improvements	304.3	25,068	25,068	3.57%	0.30%	895		
19	Pumping Equipment	311.3	0		5.88%				
20	Water Treatment Equipment	320.3	26,898	26,898	5.88%	0.49%	1582		
21	Other Plant & Misc. Equipment	339.3	0		5.00%				
22	TRANSMISSION & DISTRIBUTION PLANT				0.00%				
23	Land & Land Rights	303.4	0		0.00%				
24	Structures & Improvements	304.4	0	0	3.57%	0.30%	0		
25	Pumping Equipment	311.4	29,046		5.88%				
26	Distr. Reservoirs & Standpipes	330.4	50,803	50,803	3.33%	0.28%	1692		
27	Transm. & Distribution Mains	331.4	83,636	83,636	2.63%	0.22%	2200		
28	Services	333.4	23,448	23,448	2.86%	0.24%	671		
29	Meters & Meter Installations	334.4	65,787	65,787	5.88%	0.49%	3868		
30	Hydrants	335.4	2,288	2,288	2.22%	0.19%	51		
31	Backflow Prevention	336.4	0		0.00%				
32	Other Plant & Misc. Equipment	339.4	1,018	1,018	5.00%	0.42%	51		

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Line No.	Description	303.5	Y	7,183	0	0.00%	14,510	4.14%
33	GENERAL PLANT	303.5				0.00%		
34	Land & Land Rights	304.5				0.00%		
35	Structures & Improvements	340.5		7,183	0	3.57%		
36	Office Furniture & Equipment	340.5	Y	2,599	0	10.00%		
37	Computer Equipment	340.51				0.00%		
38	Transportation Equipment	341.5		1,046	0	16.67%		
39	Stores Equipment	342.5				0.00%		
40	Tools, Shop & Garage Equipm	342.5		608	0	10.00%		
41	Laboratory Equipment	344.5				0.00%		
42	Power Operated Equipment	345.5				0.00%		
43	Communication Equipment	346.5				0.00%		
44	Miscellaneous Equipment	347.5				0.00%		
45	Other Tangible Plant	348.5		3,014	0	20.00%		
63	UPIs/Dep Exp Totals and Composite Rate for CIAC Amortization				350,730			4.14%
Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data								
64	Cash CIAC:							
65	Water Treatment Equipment					4.14%		0.34%
66	Meter Fees					5.85%		0.49%
67	Main Extension Charge					2.63%		0.22%
68	Service Installation Fees					2.86%		0.24%
69	Property CIAC:							
70	T&D Mains					3.31%		0.28%
71	Services					2.63%		0.22%
72	Meters/Meter Installation					5.85%		0.49%
73	Hydrants					2.22%		0.19%

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CONVERT Cronin Jackson 12/31/04 Balances to Consistent Categories (same as FWS)			
Schedule of Water Amortization of CIAC by Classification- 2005		Florida Public Service Commission	
Arredondo Estates/Farms - Water		Schedule: A-12	
Docket No. 060368-WS		Page:	
Schedule Year Ended: 2005		Preparer:	
Historic [x] or Projected []			
Explanation: Calculate Accumulated Amortization of CIAC at 12/31/04 based on [redacted] W/P			
	12/31/04	12/31/04	Categories - lines 24 to 35 below
Cash CIAC:			
1	Capacity Charges 271.1	5,191	Water Treatment Equipment
2	Meter Fees	6,970	Meter Fees
3	CIAC-1999 Acquisition	0	Water Treatment Equipment
4	Unclaimed Refunds	0	Water Treatment Equipment
5	Main Ext Charge	0	Main Extension Charge
6	Serv Install Charge	0	Service Installation Charge
7	Total Cash CIAC	12,161	
Property CIAC 271.5: 271.5			
8	Dist Res & Standpipes	0	Dist Res & Standpipes
9	T&D Mains	0	T&D Mains
10	Services	0	Services
11	Meter/Meter Installation	0	Meter/Meter Installation
21	Hydrants	0	Hydrants
22	Total Property CIAC	0	
23	Total Water CIAC	12,161	
Explanation: Rearrange the [redacted] Categories shown above into new Categories that combine certain data			
Line No.	Description	CK Balances Recalc	
Cash CIAC:			
24	Water Treatment Equipment	5,191	
25	Meter Fees	6,970	
26	Main Extension Charge	0	
27	Service Installation Fees	0	
28	Total Cash CIAC	12,161	
Property CIAC:			
29	Dist Res & Standpipes	0	
30	T&D Mains	0	
31	Services	0	
32	Meter/Meter Installation	0	
33	Hydrants	0	
34	Total Property CIAC	0	
35	Total Water CIAC	12,161	

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Schedule of Water Amortization of CIAC by Classification- 2005														Florida Public Service Commission	
Adjusted CIAC Balances- 2005														Schedule:	A-5
Arredondo Estates/Farms - Water														Page:	4 of 8
Docket No. 060368-WS														Preparer:	<name>
Schedule Year Ended: 2005														Explanation: Provide Adjusted CIAC balances by account for 2005	
Historic [x] or Projected []														for Calculation of Amortization of CIAC.	
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	Test Year End 12/31/05	Average Balance
Cash CIAC:															
1	Water Treatment Equipment	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

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Schedule of Water Amortization of CIAC by Classification- 2005														Florida Public Service Commission	
CIAC Amortization Rates - 2005														Schedule:	A-5
Arredondo Estates/Farms - Water														Page:	6 of 8
Docket No. 060368-WS														Preparer:	<name>
Schedule Year Ended: 2005														Explanation: Provide a Schedule showing Amortization Rates by CIAC	
Historic [x] or Projected []														Categories	
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Line No.	Description	Annual Rates	Jan	Feb	Mar	Monthly Rates Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Cash CIAC:															
1	Water Treatment Equipment	4.14%	0.34%	0.34%	0.34%	0.34%	0.34%	0.34%	0.34%	0.34%	0.34%	0.34%	0.34%	0.34%	0.34%
2	Meter Fees	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
3	Main Extension Charge	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
4	Service Installation Fees	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
Property CIAC:															
6	Dist Reservoirs & Standpipes	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
7	T&D Mains	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
8	Services	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
9	Meters/Meter Installation	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
10	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%

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Line	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
(1)	Water Treatment Equipment	18	18	18	18	18	18	18	18	18	18	18	18	215
2	Meter Fees	53	53	53	53	53	53	53	53	53	53	53	53	631
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	70	70	70	70	70	70	70	70	70	70	70	70	845
Property CIAC:														
6	Dist Reservoirs & Standpipes	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
8	Services	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
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	70	70	70	70	70	70	70	70	70	70	70	70	845

Arredondo Estates/Farms - Water
 Docket No. 060368-MS
 Schedule Year Ended: 2005
 Historic [x] or Projected []
 Explanation: Provide Adjustments to CIAC Accumulated Depreciation balances per books-other than changes resulting from CIAC Amortization for 2005
 Preparer: <name>
 Page: 8 of 8
 Schedule: A-5
 Florida Public Service Commission

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Line	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
(1)	Water Treatment Equipment	18	18	18	18	18	18	18	18	18	18	18	18	215
2	Meter Fees	53	53	53	53	53	53	53	53	53	53	53	53	631
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	70	70	70	70	70	70	70	70	70	70	70	70	845
Property CIAC:														
6	Dist Reservoirs & Standpipes	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
8	Services	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
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	70	70	70	70	70	70	70	70	70	70	70	70	845

Arredondo Estates/Farms - Water
 Docket No. 060368-MS
 Schedule Year Ended: 2005
 Historic [x] or Projected []
 Explanation: Provide a Schedule showing additions to monthly CIAC Amortization during 2005
 Amort Rates times Adjusted CIAC Balances for 2005
 Preparer: <name>
 Page: 6 of 8
 Schedule: A-5

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

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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

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CALCULATE CIAC AMORTIZATION RATES									
Schedule of Water Amortization of CIAC by Classification- 2006 Calculate Amortization Rates for Calendar Year 2006						Florida Public Service Commission			
Arredondo Estates/Farms - Water						Schedule: A-12			
Docket No. 060368-WS						Page:			
Schedule Year Ended: 2006						Preparer:			
Historic [] or Projected [x]									
Explanation: [redacted] =input field									
Identify CIAC Amortization Rates based on Annual Report Depreciation Rates									
						Annual Dep'n Rate	Monthly Dep'n Rate		
Categories-lines to below									
1	Cash CIAC:								
2	Capacity Charges	271.1		Water Treatment Equip (see Composite Calc)		4.08%	0.34%		
3	CIAC-1999 Acquisition	271.3		Water Treatment Equip (see Composite Calc)		4.08%	0.34%		
4	Unclaimed Refunds	271.3		Water Treatment Equip (see Composite Calc)		4.08%	0.34%		
5	Main Ext Charge (WHAT AC)	271.3		Main Extension Charge	331.2	2.63%	0.22%		
6	Serv Install Charge (WHAT A)	271.3		Service Installation Charge	333.4	2.86%	0.24%		
7	Meter Fees	271.3		Meter Fees	334.4	5.88%	0.49%		
7	Total Cash CIAC								
8	Contributed Property	271.2							
9	Dist Res & Standpipe	330.4				3.33%	0.28%		
10	T&D Mains	331.4				2.63%	0.22%		
11	Services	333.4				2.86%	0.24%		
12	Meters/Meter Installation	334.4				5.88%	0.49%		
13	Hydrants	335.4				2.22%	0.19%		
Composite Rate Calculation:									
			UPIS Balance 12/31/05	Depreciation Rate 1/1/06	Depreciation Expense				
			Adj Bal	For Comp	Annual	Monthly			
1	INTANGIBLE PLANT			Read from Acc Depr					
2	Organization	301.1	0		0.00%				
3	Franchises	302.1	0		0.00%				
4	Other Plant & Misc. Equipmen	339.1	0		5.00%				
5	SOURCE OF SUPPLY & PUMPING PLANT				0.00%				
6	Land & Land Rights	303.2	0		0.00%				
7	Structures & Improvements	304.2	3,028	3,028	3.57%	0.30%	108		
8	Collect. & Impound Reservoirs	305.2	0		0.00%				
9	Lake, River & Other Intakes	306.2	0		0.00%				
10	Wells & Springs	307.2	9,519	9,519	3.70%	0.31%	352		
11	Infiltration Galleries & Tunnels	308.2	0		0.00%				
12	Supply Mains	309.2	16,198	16,198	3.13%	0.26%	507		
13	Power Generation Equipment	310.2	30,068	30,068	5.88%	0.49%	1768		
14	Pumping Equipment	311.2	13,031	13,031	5.88%	0.49%	766		
15	Other Plant & Misc. Equipmen	339.2	0		5.00%				
16	WATER TREATMENT PLANT				0.00%				
17	Land & Land Rights	303.3	2,960		0.00%				
18	Structures & Improvements	304.3	40,382	40,382	3.57%	0.30%	1442		
19	Pumping Equipment	311.3	0		5.88%				
20	Water Treatment Equipment	320.3	26,898	26,898	5.88%	0.49%	1582		
21	Other Plant & Misc. Equipmen	339.3	0		5.00%				
22	TRANSMISSION & DISTRIBUTION PLANT				0.00%				
23	Land & Land Rights	303.4	0		0.00%				
24	Structures & Improvements	304.4	0	0	3.57%	0.30%	0		
25	Pumping Equipment	311.4	29,046		5.88%				
26	Distr. Reservoirs & Standpipes	330.4	50,803	50,803	3.33%	0.28%	1692		
27	Transm. & Distribution Mains	331.4	92,323	92,323	2.63%	0.22%	2428		
28	Services	333.4	23,448	23,448	2.86%	0.24%	671		
29	Meters & Meter Installations	334.4	66,637	66,637	5.88%	0.49%	3918		
30	Hydrants	335.4	2,288	2,288	2.22%	0.19%	51		
31	Backflow Prevention	336.4	0		0.00%				
32	Other Plant & Misc. Equipmen	339.4	1,018	1,018	5.00%	0.42%	51		
33	GENERAL PLANT				0.00%				
34	Land & Land Rights	303.5	0		0.00%				
35	Structures & Improvements	304.5	7,183		3.57%				
36	Office Furniture & Equipment	340.5	2,599		10.00%				
37	Computer Equipment	340.51	0		0.00%				

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Line No.	Description	341.5	342.5	343.5	344.5	345.5	346.5	347.5	348.5	16.67%	0.00%	10.00%	0.00%	0.00%	0.00%	20.00%	Composite Rate
36	Transportation Equipment	341.5	1,046							16.67%	0.00%						4.08%
39	Stores Equipment	342.5	0							0.00%							
40	Tools, Shop & Garage Equip	343.5	608							10.00%							
41	Laboratory Equipment	344.5	0							0.00%							
42	Power Operated Equipment	345.5	0							0.00%							
43	Communication Equipment	346.5	0							0.00%							
44	Miscellaneous Equipment	347.5	0							0.00%							
45	Other Tangible Plant	348.5	3,014							20.00%							
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			375,641						15,335							4.08%
			422,897														
<p>Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data</p>																	
Line No.	Description	Annual Depr Rate	Mo Depr Rate														
64	Cash CIAC:																
64	Water Treatment Equipment	4.08%	0.34%														
65	Meter Fees	5.88%	0.49%														
66	Main Extension Charge	2.63%	0.22%														
67	Service Installation Fees	2.86%	0.24%														
68	Property CIAC:																
68	Dist Res & Standpipe	3.13%	0.26%														
69	T&D Mains	2.63%	0.22%														
70	Services	2.86%	0.24%														
71	Meters/Meter Installation	5.88%	0.49%														
72	Hydrants	2.22%	0.19%														

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Line	Description	Annual Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1	Cash CIAC: Water Treatment Equipment	4.08%	0.34%	0.34%	0.34%	0.34%	0.34%	0.34%	0.34%	0.34%	0.34%	0.34%	0.34%	0.34%
2	Water Fees	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
3	Main Extension Charge	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
4	Service Installation Fees	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
6	Property CIAC: Dist Reservoirs & Standpipes	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
7	T&D Mains	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
8	Services	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
9	Meters/Meter Installation	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
10	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%

Schedule of Water Amortization of CIAC by Classification - 2006
 Arredondo Estates/Farms - Water
 Docket No. 060368-W5
 Schedule Year Ended: 2006
 Historic [] or Projected [x]
 Explanation: Provide a Schedule showing Amortization Rates by CIAC
 Categories
 Preparer: <name>
 Page: 6 of 8
 Schedule: A-5
 Florida Public Service Commission

G:\img\pr\James\F Rate CasaVa Ardo-6569v X.xls

Line	Description	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	12/31/06
1	Cash CIAC: 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	
2	Water 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	
3	Main Extension Charge	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	
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	
6	Property CIAC: Dist Reservoirs & Standpipes	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	
8	Services	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	
10	Hydrants	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	
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	

Adjusted CIAC Balances - 2006
 Arredondo Estates/Farms - Water
 Docket No. 060368-W5
 Schedule Year Ended: 2006
 Historic [] or Projected [x]
 Explanation: Provide Adjusted CIAC balances by account for 2006
 For Calculation of Amortization of CIAC
 Preparer: <name>
 Page: 4 of 8
 Schedule: A-5

Line	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
(1)	Cash CIAC:													
1	Water Treatment Equipment	18	18	18	18	18	18	18	18	18	18	18	18	212
2	Meter Fees	53	53	53	53	53	53	53	53	53	53	53	53	631
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	70	70	70	70	70	70	70	70	70	70	70	70	843
Property CIAC:														
6	Dist Reservoirs & Standpipes	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
8	Services	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
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	70	70	70	70	70	70	70	70	70	70	70	70	843

Florida Public Service Commission
 Schedule: A-5
 Page: 8 of 8
 Preparer: <name>

Line	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
(1)	Cash CIAC:													
1	Water Treatment Equipment	18	18	18	18	18	18	18	18	18	18	18	18	212
2	Meter Fees	53	53	53	53	53	53	53	53	53	53	53	53	631
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	70	70	70	70	70	70	70	70	70	70	70	70	843
Property CIAC:														
6	Dist Reservoirs & Standpipes	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
8	Services	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
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	70	70	70	70	70	70	70	70	70	70	70	70	843

Florida Public Service Commission
 Schedule: A-5
 Page: 6 of 8
 Preparer: <name>

Schedule of Water Amortization of CIAC by Classification - 2006													Florida Public Service Commission		
Adjusted Accumulated Amortization of CIAC Balances for Rate Case - 2006													Schedule: A-5		
Arredondo Estates/Farms - Water													Page: 4 of 8		
Docket No. 060369-WS													Prepared: <name>		
Schedule Year Ended: 2006															
Historic [] or Projected [X]															
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year End 12/31/06	(15) Average Balance
Cash CIAC:															
1	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 CIAC	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 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	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

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Schedule of Accumulated Amortization of CIAC 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-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

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CALCULATE CIAC AMORTIZATION RATES									
Schedule of Water Amortization of CIAC by Classification- 2007 Calculate Amortization Rates for Calendar Year 2006							Florida Public Service Commission		
Arredondo Estates/Farms - Water							Schedule: A-12		
Docket No. 060368-WS							Page:		
Historic [] or Projected [x]							Preparer:		
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates							=input field		
							Annual	Monthly	
							Dep'n	Dep'n	
							Rate	Rate	
Categories-lines to below									
Cash CIAC:									
1	Capacity Charges	271.1			Water Treatment Equip (see Composite Calc)	4.25%		0.35%	
2	CIAC-1999 Acquisition	271.3			Water Treatment Equip (see Composite Calc)	4.25%		0.35%	
3	Unclaimed Refunds	271.3			Water Treatment Equip (see Composite Calc)	4.25%		0.35%	
4	Main Ext Charge (WHAT AC)	271.3			Main Extension Charge	2.63%		0.22%	
5	Serv Install Charge (WHAT A)	271.3			Service Installation Charge	2.86%		0.24%	
6	Meter Fees	271.3			Meter Fees	5.88%		0.49%	
7	Total Cash CIAC								
Contributed Property									
8	Dist Res & Standpipe	330.4				3.33%		0.28%	
9	T&D Mains	331.4				2.63%		0.22%	
10	Services	333.4				2.86%		0.24%	
11	Meters/Meter Installation	334.4				5.88%		0.49%	
12	Hydrants	335.4				2.22%		0.19%	
Composite Rate Calculation:									
		UPIS Balance 12/31/06		Depreciation Rate 1/1/07		Depreciation			
		Adj Bal	For Comp	Annual	Monthly	Expense			
			Calc	Read from Acc Depr					
1	INTANGIBLE PLANT								
2	Organization	301.1	0	0.00%					
3	Franchises	302.1	0	0.00%					
4	Other Plant & Misc. Equipment	339.1	0	5.00%					
5	SOURCE OF SUPPLY & PUMPING PLANT								
6	Land & Land Rights	303.2	0	0.00%					
7	Structures & Improvements	304.2	10,036	3.57%	0.30%	358			
8	Collect. & Impound Reservoirs	305.2	0	0.00%					
9	Lake, River & Other Intakes	306.2	0	0.00%					
10	Wells & Springs	307.2	9,519	3.70%	0.31%	352			
11	Infiltration Galleries & Tunnels	308.2	0	0.00%					
12	Supply Mains	309.2	16,198	3.13%	0.26%	507			
13	Power Generation Equipment	310.2	30,068	5.88%	0.49%	1768			
14	Pumping Equipment	311.2	13,031	5.88%	0.49%	766			
15	Other Plant & Misc. Equipment	339.2	0	5.00%					
16	WATER TREATMENT PLANT								
17	Land & Land Rights	303.3	2,960	0.00%					
18	Structures & Improvements	304.3	40,382	3.57%	0.30%	1442			
19	Pumping Equipment	311.3	0	5.88%					
20	Water Treatment Equipment	320.3	71,359	5.88%	0.49%	4196			
21	Other Plant & Misc. Equipment	339.3	0	5.00%					
22	TRANSMISSION & DISTRIBUTION PLANT								
23	Land & Land Rights	303.4	0	0.00%					
24	Structures & Improvements	304.4	0	3.57%	0.30%	0			
25	Pumping Equipment	311.4	29,286	5.88%					
26	Distr. Reservoirs & Standpipe	330.4	50,803	3.33%	0.28%	1692			
27	Transm. & Distribution Mains	331.4	119,313	2.63%	0.22%	3138			
28	Services	333.4	23,448	2.86%	0.24%	671			
29	Meters & Meter Installations	334.4	91,793	5.88%	0.49%	5397			
30	Hydrants	335.4	2,288	2.22%	0.19%	51			
31	Backflow Prevention	336.4	0	0.00%					
32	Other Plant & Misc. Equipment	339.4	1,018	5.00%	0.42%	51			
33	GENERAL PLANT								
34	Land & Land Rights	303.5	0	0.00%					
35	Structures & Improvements	304.5	7,183	3.57%					
36	Office Furniture & Equipment	340.5	2,599	10.00%					
37	Computer Equipment	340.51	0	0.00%					
38	Transportation Equipment	341.5	1,046	16.67%					
39	Stores Equipment	342.5	0	0.00%					

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40	Tools, Shop & Garage Equipn	343.5		608		10.00%														
41	Laboratory Equipment	344.5		0		0.00%														
42	Power Operated Equipment	345.5		0		0.00%														
43	Communication Equipment	346.5		0		0.00%														
44	Miscellaneous Equipment	347.5		0		0.00%														
45	Other Tangible Plant	348.5		3,013		20.00%														
										Composite Rate										
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			479,256			20,389	4.25%												
										525,952										
Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data																				
Line No.	Description					Annual Depr Rate	Mo Depr Rate													
Cash CIAC:																				
64	Water Treatment Equipment					4.25%	0.35%													
65	Meter Fees					5.88%	0.49%													
66	Main Extension Charge					2.63%	0.22%													
67	Service Installation Fees					2.86%	0.24%													
Property CIAC:																				
68	Dist Res & Standpipe					3.33%	0.28%													
69	T&D Mains					2.63%	0.22%													
70	Services					2.86%	0.24%													
71	Meters/Meter Installation					5.88%	0.48%													
72	Hydrants					2.22%	0.19%													

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Schedule of Water Amortization of CIAC by Classification- 2007														Florida Public Service Commission	
Adjusted CIAC Balances- 2007														Schedule:	A-5
Arredondo Estates/Farms - Water														Page:	4 of 8
Docket No. 060368-WS														Preparer:	<name>
Historic [] or Projected [x]															
Explanation: Provide Adjusted CIAC balances by account for 2007 for Calculation of Amortization of CIAC.															
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) Test Year End 12/31/07	(15) Average Balance
Cash CIAC:															
1	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

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Schedule of Water Amortization of CIAC by Classification- 2007														Florida Public Service Commission	
CIAC Amortization Rates - 2007														Schedule:	A-5
Arredondo Estates/Farms - Water														Page:	6 of 8
Docket No. 060368-WS														Preparer:	<name>
Historic [] or Projected [x]															
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories															
Line No.	Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	
Cash CIAC:															
1	Water Treatment Equipment	4.25%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	
2	Meter Fees	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	
3	Main Extension Charge	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	
4	Service Installation Fees	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	
Property CIAC:															
6	Dist Reservoirs & Standpipes	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	
7	T&D Mains	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	
8	Services	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	
9	Meters/Meter Installation	5.88%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	
10	Hydrants	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	

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Schedule of Water Amortization of CIAC by Classification- 2007														Florida Public Service Commission		
CIAC Amortization- 2007																
														=input field		
Arredondo Estates/Farms - Water														Schedule: A-5		
Docket No. 060368-WS														Page: 6 of 8		
Historic [] or Projected [x]														Preparer: <name>		
Explanation: Provide a Schedule showing additions to monthly CIAC Amortization during 2007																
Amort Rates times Adjusted CIAC Balances for 2007																
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Total	2005
Cash CIAC:																
1	Water Treatment Equipment		18	18	18	18	18	18	18	18	18	18	18	18	18	221
2	Meter Fees		53	53	53	53	53	53	53	53	53	53	53	53	53	631
3	Main Extension Charge		0	0	0	0	0	0	0	0	0	0	0	0	0	
4	Service Installation Fees		0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Total Cash CIAC		71	71	71	71	71	71	71	71	71	71	71	71	851	
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	
8	Services		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	
10	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0	
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Total Water CIAC		71	71	71	71	71	71	71	71	71	71	71	71	851	

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Schedule of Water Amortization of CIAC by Classification- 2007														Florida Public Service Commission		
Adjustments to CIAC Amort Bal-2007																
														=input field		
Arredondo Estates/Farms - Water														Schedule: A-5		
Docket No. 060368-WS														Page: 8 of 8		
Historic [] or Projected [x]														Preparer: <name>		
Explanation: Provide Adjustments to CIAC Accumulated Depreciation balances per books-other than changes resulting from CIAC Amortization for 2007																
Line No.	(1) Description	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Total	2005
Cash CIAC:																
1	Water Treatment Equipment															0
2	Meter Fees															0
3	Main Extension Charge															0
4	Service Installation Fees															0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	
Property CIAC:																
6	Dist Reservoirs & Standpipes															0
7	T&D Mains															0
8	Services															0
9	Meters/Meter Installation															0
10	Hydrants															0
11	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Total Water CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	

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Schedule of Water Amortization of CIAC by Classification- 2007														Florida Public Service Commission	
Adjusted Accumulated Amortization of CIAC Balances for Rate Case- 2007														Schedule:	A-5
Arredondo Estates/Farms - Water														Page:	4 of 8
Docket No. 060368-WS														Preparer:	<name>
Historic [] or Projected [x]														Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average.	
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) Test Year End 12/31/07	(15) Average Balance
Cash CIAC:															
1	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 CIAC	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 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	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

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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 12/31/07

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&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	13,849	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

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