

ORIGINAL

Arredondo Farms - Sewer

Docket No. 060368-WS

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

Alachua County, Florida

VOLUME I

Rate Base Workpapers

Utility Plant in Service

Accumulated Depreciation

CIAC

Accumulated Amortization of CIAC

DOCUMENT NUMBER-DATE

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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.

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	
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).

Schedule of Sewer Plant in Service By Primary Account- 2005													Florida Public Service Commission			
Monthly UPIS Balances per Books- 2005													Schedule: A-6			
Arredondo Farms - Sewer													Page: 5 of 8			
Docket No. 060368-WS													Preparer: <name>			
Schedule Year Ended: 2005																
Historic [x] or Projected []																
Explanation: Provide UPIS balances by account for the period beginning 12/31/04 through 12/31/05, and 13 month Average.																
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		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	Average Balance	
1	INTANGIBLE PLANT															
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172
8	355.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2 Collection Sewers - Gravity	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199
11	362.2 Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2 Services to Customers	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135
13	364.2 Flow Measuring Devices	635	635	635	635	635	635	635	635	635	635	635	635	635	635	635
14	365.2 Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	SYSTEM PUMPING PLANT															
17	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3 Pumping Equipment	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	49,604	23,795
22	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	TREATMENT AND DISPOSAL PLANT															
24	353.4 Land & Land Rights	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232
25	354.4 Structures & Improvements	13,727	13,727	13,727	13,727	13,727	13,727	13,727	13,727	14,706	14,706	14,706	14,706	14,706	13,727	14,104
26	355.4 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4 Treatment & Disposal Equipment	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444
28	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4 Other Plant & Misc. Equipment	663	663	663	663	663	663	663	663	663	663	663	663	663	663	663
31	RECLAIMED WATER TREATMENT PLANT															
32	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	GENERAL PLANT															
51	353.7 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7 Office Furniture & Equipment	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257
54	390.72 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7 Transportation Equipment	417	417	417	417	417	417	417	417	417	417	417	417	417	417	417
56	392.7 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7 Tools, Shop & Garage Equipment	311	311	311	311	311	311	311	311	311	311	311	311	311	311	311
58	394.7 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7 Power Operated Equipment	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132
60	396.7 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7 Other Tangible Plant	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557
63	TOTAL	280,525	280,525	280,525	280,525	280,525	280,525	280,525	281,504	281,504	281,504	281,504	281,504	308,485	283,052	

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Schedule of Sewer Plant in Service 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-6
 Page: 2 of 5
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135
13	364.2	Flow Measuring Devices	635	635	635	635	635	635	635	635	635	635	635	635	635	635
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	49,604	23,795
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232
25	354.4	Structures & Improvements	13,727	13,727	13,727	13,727	13,727	13,727	13,727	14,706	14,706	14,706	14,706	14,706	13,727	14,104
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	663	663	663	663	663	663	663	663	663	663	663	663	663	663
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	417	417	417	417	417	417	417	417	417	417	417	417	417	417
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	311	311	311	311	311	311	311	311	311	311	311	311	311	311
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557
63		TOTAL	280,525	280,525	280,525	280,525	280,525	280,525	280,525	281,504	281,504	281,504	281,504	281,504	308,485	283,052
64		Subtotal Land & Land Rights	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232

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Schedule of Sewer Plant in Service By Primary Account- 2006													Florida Public Service Commission			
Monthly UPIS Balances per Books- 2006													Schedule:	A-6		
Arredondo Farms - Sewer													Page:	5 of 8		
Docket No. 060368-WS													Preparer:	<name>		
Schedule Year Ended: 2006													Explanation: Provide UPIS balances by account for the period beginning 12/31/05 through 12/31/06, and 13 month Average.			
Historic [x] or Projected [x]																
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Account Name	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	Average Balance	
1	INTANGIBLE PLANT															
2	351.1 Organization	0	0	0	0	0	0	0								
3	352.1 Franchises	0	0	0	0	0	0	0								
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0								
5	COLLECTION PLANT															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0								
7	354.2 Structures & Improvements	4,172	4,172	4,172	4,172	4,172	4,172	4,172								
8	355.2 Power Generation Equipment	0	0	0	0	0	0	0								
9	360.2 Collection Sewers - Force	0	0	0	0	0	0	0								
10	361.2 Collection Sewers - Gravity	81,199	81,199	81,199	81,199	81,199	81,199	81,199								
11	362.2 Special Collecting Structures	0	0	0	0	0	0	0								
12	363.2 Services to Customers	2,135	2,135	2,135	2,135	2,135	2,135	2,135								
13	364.2 Flow Measuring Devices	635	635	635	635	635	635	635								
14	365.2 Flow Measuring Installations	0	0	0	0	0	0	0								
15	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0								
16	SYSTEM PUMPING PLANT															
17	353.3 Land & Land Rights	0	0	0	0	0	0	0								
18	354.3 Structures & Improvements	0	0	0	0	0	0	0								
19	355.3 Power Generation Equipment	0	0	0	0	0	0	0								
20	370.3 Receiving Wells	0	0	0	0	0	0	0								
21	371.3 Pumping Equipment	49,604	49,604	49,604	49,604	49,604	49,604	49,604								
22	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0								
23	TREATMENT AND DISPOSAL PLANT															
24	353.4 Land & Land Rights	7,232	7,232	7,232	7,232	7,232	7,232	7,232								
25	354.4 Structures & Improvements	13,727	13,727	13,727	13,727	13,727	13,727	13,727								
26	355.4 Power Generation Equipment	0	0	0	0	0	0	0								
27	380.4 Treatment & Disposal Equipment	101,444	101,444	101,444	101,444	101,444	101,444	101,444								
28	381.4 Plant Sewers	0	0	0	0	0	0	0								
29	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0								
30	389.4 Other Plant & Misc. Equipment	663	663	663	663	663	663	663								
31	RECLAIMED WATER TREATMENT PLANT															
32	353.5 Land & Land Rights	0	0	0	0	0	0	0								
33	354.5 Structures & Improvements	0	0	0	0	0	0	0								
34	355.5 Power Generation Equipment	0	0	0	0	0	0	0								
35	371.5 Pumping Equipment	0	0	0	0	0	0	0								
36	374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0								
37	380.5 Treatment & Disposal Equipment	0	0	0	0	0	0	0								
38	381.5 Plant Sewers	0	0	0	0	0	0	0								
39	389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0								
40	RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6 Franchises	0	0	0	0	0	0	0								
42	353.6 Land & Land Rights	0	0	0	0	0	0	0								
43	354.6 Structures & Improvements	0	0	0	0	0	0	0								
44	355.6 Power Generation Equipment	0	0	0	0	0	0	0								
45	366.6 Reuse Services	0	0	0	0	0	0	0								
46	367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0								
47	371.6 Pumping Equipment	0	0	0	0	0	0	0								
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0								
49	389.6 Other Plant & Misc. Equipment	0	0	0	0	0	0	0								
50	GENERAL PLANT															
51	353.7 Land & Land Rights	0	0	0	0	0	0	0								
52	354.7 Structures & Improvements	0	0	0	0	0	0	0								
53	390.7 Office Furniture & Equipment	1,257	1,257	1,257	1,257	1,257	1,257	1,257								
54	390.72 Computer Equipment	0	0	0	0	0	0	0								
55	391.7 Transportation Equipment	417	417	417	417	417	417	417								
56	392.7 Stores Equipment	0	0	0	0	0	0	0								
57	393.7 Tools, Shop & Garage Equipment	311	311	311	311	311	311	311								
58	394.7 Laboratory Equipment	0	0	0	0	0	0	0								
59	395.7 Power Operated Equipment	44,132	44,132	44,132	44,132	44,132	44,132	44,132								
60	396.7 Communication Equipment	0	0	0	0	0	0	0								
61	397.7 Miscellaneous Equipment	0	0	0	0	0	0	0								
62	398.7 Other Tangible Plant	1,557	1,557	1,557	1,557	1,557	1,557	1,557								
63	TOTAL	308,485	308,485	308,485	308,485	308,485	308,485	308,485								

**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

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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 Sewer Plant In Service By Primary Account- 2005													Florida Public Service Commission			
Adjustments to UPIS-2005																
Arredondo Farms - Sewer													Schedule: A-6			
Docket No. 060368-WS													Page: 8 of 8			
Schedule Year Ended: 2005													Preparer: <name>			
Historic [x] or Projected []																
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	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.72	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Arredondo Farms - Sewer													Page:	after pg 8		
Docket No. 060368-WS													Preparer:	<name>		
Schedule Year Ended: 2005													Explanation: Provide the Adjusted UPIS Balances per books for the period 12/31/04 through 12/31/05 and 13 month averages			
Historic [x] or Projected []																
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) Year End 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135
13	364.2	Flow Measuring Devices	635	635	635	635	635	635	635	635	635	635	635	635	635	635
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	49,604	23,795
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232
25	354.4	Structures & Improvements	13,727	13,727	13,727	13,727	13,727	13,727	13,727	14,706	14,706	14,706	14,706	14,706	13,727	14,104
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	663	663	663	663	663	663	663	663	663	663	663	663	663	663
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257
54	390.72	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	417	417	417	417	417	417	417	417	417	417	417	417	417	417
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	311	311	311	311	311	311	311	311	311	311	311	311	311	311
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557
63		TOTAL	280,525	280,525	280,525	280,525	280,525	280,525	280,525	281,504	281,504	281,504	281,504	281,504	308,485	283,052

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Schedule of Sewer Plant in Service By Primary Account

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

Florida Public Service Commission

Schedule: A-6
 Page: 3 of 5
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135
13	364.2	Flow Measuring Devices	635	635	635	635	635	635	635	635	635	635	635	635	635	635
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	49,604	23,795
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232
25	354.4	Structures & Improvements	13,727	13,727	13,727	13,727	13,727	13,727	13,727	14,706	14,706	14,706	14,706	14,706	13,727	14,104
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	663	663	663	663	663	663	663	663	663	663	663	663	663	663
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	379	2,494	3,152	4,054	775
55	391.7	Transportation Equipment	417	417	417	417	417	417	417	417	417	417	417	417	417	417
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	311	311	311	311	311	311	311	311	311	311	311	311	311	311
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557
63		TOTAL	280,525	280,525	280,525	280,525	280,525	280,525	280,525	281,504	281,504	281,883	283,998	284,656	312,539	283,828
64		Subtotal Land & Land Rights	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232

15A

Schedule of Sewer Plant in Service By Primary Account- 2006 CWIP to Plant July through December 2006													Florida Public Service Commission			
Arredondo Farms - Sewer Docket No. 060368-WS Schedule Year Ended: 2006 Historic [x] or Projected [x]													Schedule: A-6 Page: 6 of 8 Preparer: <name>			
Explanation: Provide CWIP amounts closing to plant during 2006																
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														
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity						8,333				8,333			90,833	107,499
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers				Already in UPIS										0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment														0
22	389.3	Other Plant & Misc. Equipment												20,000		20,000
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements						10,000				10,000			11,000	31,000
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.72	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant														0
63		TOTAL							18,333	0	0	18,333	0	0	121,833	158,499

Schedule of Sewer Plant in Service By Primary Account-2006										Florida Public Service Commission								
Retirements										Schedule: A-6								
Arredondo Farms - Sewer										Page: 7 of 8								
Docket No. 060368-WS										Preparer: <name>								
Schedule Year Ended: 2006										Explanation: Provide planned Retirements for 2006.								
Historic [x] or Projected [x]																		
(1)										(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Line No.	Acct No.	AccountName								Jun	Jul	Aug	Sep	Oct	Nov	Dec	Totals	
1		INTANGIBLE PLANT																
2	351.1	Organization																0
3	352.1	Franchises																0
4	389.1	Other Plant & Misc. Equipment																0
5		COLLECTION PLANT																
6	353.2	Land & Land Rights																0
7	354.2	Structures & Improvements															0	
8	355.2	Power Generation Equipment															0	
9	360.2	Collection Sewers - Force															0	
10	361.2	Collection Sewers - Gravity								0			0			0	0	
11	362.2	Special Collecting Structures								(1,047)			(1,047)			(1,047)	(3,141)	
12	363.2	Services to Customers															0	
13	364.2	Flow Measuring Devices															0	
14	365.2	Flow Measuring Installations															0	
15	389.2	Other Plant & Misc. Equipment															0	
16		SYSTEM PUMPING PLANT																
17	353.3	Land & Land Rights															0	
18	354.3	Structures & Improvements															0	
19	355.3	Power Generation Equipment															0	
20	370.3	Receiving Wells															0	
21	371.3	Pumping Equipment															0	
22	389.3	Other Plant & Misc. Equipment														(3,946)	(3,946)	
23		TREATMENT AND DISPOSAL PLANT																
24	353.4	Land & Land Rights															0	
25	354.4	Structures & Improvements															0	
26	355.4	Power Generation Equipment														(226)	(226)	
27	380.4	Treatment & Disposal Equipment															0	
28	381.4	Plant Sewers															0	
29	382.4	Outfall Sewer Lines															0	
30	389.4	Other Plant & Misc. Equipment															0	
31		RECLAIMED WATER TREATMENT PLANT																
32	353.5	Land & Land Rights															0	
33	354.5	Structures & Improvements															0	
34	355.5	Power Generation Equipment															0	
35	371.5	Pumping Equipment															0	
36	374.5	Reuse Distribution Reservoirs															0	
37	380.5	Treatment & Disposal Equipment															0	
38	381.5	Plant Sewers															0	
39	389.5	Other Plant & Misc. Equipment															0	
40		RECLAIMED WATER DISTRIBUTION PLANT																
41	352.6	Franchises															0	
42	353.6	Land & Land Rights															0	
43	354.6	Structures & Improvements															0	
44	355.6	Power Generation Equipment															0	
45	366.6	Reuse Services															0	
46	367.6	Reuse Meters & Meter Installations															0	
47	371.6	Pumping Equipment															0	
48	375.6	Reuse Transmission & Distr. Sys.															0	
49	389.6	Other Plant & Misc. Equipment															0	
50		GENERAL PLANT																
51	353.7	Land & Land Rights															0	
52	354.7	Structures & Improvements															0	
53	390.7	Office Furniture & Equipment															0	
54	390.72	Computer Equipment															0	
55	391.7	Transportation Equipment															0	
56	392.7	Stores Equipment															0	
57	393.7	Tools, Shop & Garage Equipment															0	
58	394.7	Laboratory Equipment															0	
59	395.7	Power Operated Equipment															0	
60	396.7	Communication Equipment															0	
61	397.7	Miscellaneous Equipment															0	
62	398.7	Other Tangible Plant															0	
63		TOTAL								(1,047)	0	0	(1,047)	0	0	(5,219)	(7,313)	

Schedule of Sewer Plant in Service By Primary Account- 2006													Florida Public Service Commission			
Adjustments to UPIS-2006																
Arredondo Farms - Sewer													Schedule: A-6			
Docket No. 060368-WS													Page: 8 of 8			
Schedule Year Ended: 2006													Preparer: <name>			
Historic [x] or Projected [x]																
Explanation: Provide Adjustments to UPIS for 2006																
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) Jun thru Dec Total
1		INTANGIBLE PLANT														
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment														0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.72	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant														0
63		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Plant In Service By Primary Account- 2006														Florida Public Service Commission		
Adjusted UPIS Balances- 2006														Schedule:	A-6	
Arredondo Farms - Sewer														Page:	after pg 8	
Docket No. 060368-WS														Preparer:	<name>	
Schedule Year Ended: 2006														Explanation: Provide the Adjusted UPIS Balances per books for the period 12/31/05 through 12/31/06 and 13 month averages		
Historic [x] or Projected [x]																
 The following cumulative effect of adjustments = A decrease of \$1,557,000 																
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Account Name	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	Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	81,199	81,199	81,199	81,199	81,199	81,199	88,485	88,485	88,485	95,771	95,771	95,771	185,557	94,271
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135
13	364.2	Flow Measuring Devices	635	635	635	635	635	635	635	635	635	635	635	635	635	635
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	49,604	49,604	49,604	49,604	49,604	49,604	49,604	49,604	49,604	49,604	49,604	49,604	65,658	50,839
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232
25	354.4	Structures & Improvements	13,727	13,727	13,727	13,727	13,727	13,727	23,727	23,727	23,727	33,727	33,727	33,727	44,501	23,017
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	663	663	663	663	663	663	663	663	663	663	663	663	663	663
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257
54	390.72	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	417	417	417	417	417	417	417	417	417	417	417	417	417	417
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	311	311	311	311	311	311	311	311	311	311	311	311	311	311
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557
63		TOTAL	308,485	308,485	308,485	308,485	308,485	308,485	325,771	325,771	325,771	343,057	343,057	343,057	459,671	332,082

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Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Arredondo Estates/Farms

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [] Projected [X]

Schedule: A-6

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	81,199	81,199	81,199	81,199	81,199	81,199	88,485	88,485	88,485	95,771	95,771	95,771	185,557	94,271
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135
13	364.2	Flow Measuring Devices	635	635	635	635	635	635	635	635	635	635	635	635	635	635
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	49,604	49,604	49,604	49,604	49,604	49,604	49,604	49,604	49,604	49,604	49,604	49,604	65,658	50,839
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232
25	354.4	Structures & Improvements	13,727	13,727	13,727	13,727	13,727	13,727	23,727	23,727	23,727	33,727	33,727	33,727	44,501	23,017
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	663	663	663	663	663	663	663	663	663	663	663	663	663	663
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257
54	390.71	Computer Equipment	4,054	4,054	4,054	4,406	4,406	5,844	6,103	6,103	6,103	6,103	6,103	6,103	14,273	5,978
55	391.7	Transportation Equipment	417	417	417	417	417	417	417	417	417	417	417	417	417	417
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	311	311	311	311	311	311	311	311	311	311	311	311	311	311
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557
63		TOTAL	312,539	312,539	312,539	312,891	312,891	314,329	331,874	331,874	331,874	349,160	349,160	349,160	473,944	338,060
64		Subtotal Land & Land Rights	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232

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Schedule of Sewer Plant in Service By Primary Account- 2007 CWIP to Plant - July through December 2007													Florida Public Service Commission				
Arredondo Farms - Sewer Docket No. 060368-WS Schedule Year Ended: 2007 Historic [] or Projected [x]													Schedule: A-6 Page: 6 of 8 Preparer: <name>				
Explanation: Provide CWIP amounts closing to plant during 2007																	
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															
2	351.1	Organization														0	
3	352.1	Franchises														0	
4	389.1	Other Plant & Misc. Equipment														0	
5		COLLECTION PLANT															
6	353.2	Land & Land Rights														0	
7	354.2	Structures & Improvements														0	
8	355.2	Power Generation Equipment														0	
9	360.2	Collection Sewers - Force				0			0			0			0	0	
10	361.2	Collection Sewers - Gravity			5,625				5,625			5,625			5,625	22,500	
11	362.2	Special Collecting Structures														0	
12	363.2	Services to Customers														0	
13	364.2	Flow Measuring Devices														0	
14	365.2	Flow Measuring Installations														0	
15	389.2	Other Plant & Misc. Equipment														0	
16		SYSTEM PUMPING PLANT															
17	353.3	Land & Land Rights														0	
18	354.3	Structures & Improvements														0	
19	355.3	Power Generation Equipment														0	
20	370.3	Receiving Wells														0	
21	371.3	Pumping Equipment				1,250			1,250			1,250			1,250	5,000	
22	389.3	Other Plant & Misc. Equipment														0	
23		TREATMENT AND DISPOSAL PLANT															
24	353.4	Land & Land Rights														0	
25	354.4	Structures & Improvements				250			250			250			250	1,000	
26	355.4	Power Generation Equipment														0	
27	380.4	Treatment & Disposal Equipment														0	
28	381.4	Plant Sewers														0	
29	382.4	Outfall Sewer Lines														0	
30	389.4	Other Plant & Misc. Equipment														0	
31		RECLAIMED WATER TREATMENT PLANT															
32	353.5	Land & Land Rights														0	
33	354.5	Structures & Improvements														0	
34	355.5	Power Generation Equipment														0	
35	371.5	Pumping Equipment														0	
36	374.5	Reuse Distribution Reservoirs														0	
37	380.5	Treatment & Disposal Equipment														0	
38	381.5	Plant Sewers														0	
39	389.5	Other Plant & Misc. Equipment														0	
40		RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6	Franchises														0	
42	353.6	Land & Land Rights														0	
43	354.6	Structures & Improvements														0	
44	355.6	Power Generation Equipment														0	
45	366.6	Reuse Services														0	
46	367.6	Reuse Meters & Meter Installations														0	
47	371.6	Pumping Equipment														0	
48	375.6	Reuse Transmission & Distr. Sys.														0	
49	389.6	Other Plant & Misc. Equipment														0	
50		GENERAL PLANT															
51	353.7	Land & Land Rights														0	
52	354.7	Structures & Improvements														0	
53	390.7	Office Furniture & Equipment														0	
54	390.72	Computer Equipment														0	
55	391.7	Transportation Equipment														0	
56	392.7	Stores Equipment														0	
57	393.7	Tools, Shop & Garage Equipment														0	
58	394.7	Laboratory Equipment														0	
59	395.7	Power Operated Equipment														0	
60	396.7	Communication Equipment														0	
61	397.7	Miscellaneous Equipment														0	
62	398.7	Other Tangible Plant														0	
63		TOTAL			0	0	7,125	0	0	7,125	0	0	7,125	0	0	7,125	28,500

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Schedule of Sewer Plant In Service By Primary Account- 2007													Florida Public Service Commission			
Retirements- 2007																
Arredondo Farms - Sewer													Schedule: A-6			
Docket No. 060368-WS													Page: 7 of 8			
Schedule Year Ended: 2007													Preparer: <name>			
Historic [] or Projected [x]																
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														
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity			0				0			0		0		0
11	362.2	Special Collecting Structures			(706)				(706)			(706)		(706)		(2,824)
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment			(247)				(247)			(247)		(247)		(988)
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment			(56)				(56)			(56)		(56)		(224)
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.72	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant														0
63		TOTAL		0	0	(1,009)	0	0	(1,009)	0	0	(1,009)	0	0	(1,009)	(4,036)

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Schedule of Sewer Plant in Service By Primary Account- 2007													Florida Public Service Commission			
Adjustments to UPIS-2007																
Arredondo Farms - Sewer													Schedule: A-6			
Docket No. 060368-WS													Page: 8 of 8			
Explanation: Provide Adjustments to UPIS for 2007													Preparer: <name>			
Schedule Year Ended: 2007																
Historic [] or Projected [x]																
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														
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														0
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														0
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment														0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														0
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														0
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														0
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														0
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.72	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant														0
63		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Plant in Service By Primary Account- 2007														Florida Public Service Commission		
Adjusted UPIS Balances- 2007														Schedule:	A-6	
Arredondo Farms - Sewer														Page:	after pg 8	
Docket No. 060368-WS														Preparer:	<name>	
Schedule Year Ended: 2007														Explanation: Provide the Adjusted UPIS Balances per books for the period 12/31/06 through 12/31/07		
Historic [] or Projected [x]														and 13 month averages		
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Account Name	12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	185,557	185,557	185,557	190,476	190,476	190,476	195,395	195,395	195,395	200,314	200,314	200,314	205,233	193,881
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135
13	364.2	Flow Measuring Devices	635	635	635	635	635	635	635	635	635	635	635	635	635	635
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	65,658	65,658	65,658	66,661	66,661	66,661	67,664	67,664	67,664	68,667	68,667	68,667	69,670	67,355
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232
25	354.4	Structures & Improvements	44,501	44,501	44,501	44,695	44,695	44,695	44,889	44,889	44,889	45,083	45,083	45,083	45,277	44,829
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	663	663	663	663	663	663	663	663	663	663	663	663	663	663
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257
54	390.72	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	417	417	417	417	417	417	417	417	417	417	417	417	417	417
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	311	311	311	311	311	311	311	311	311	311	311	311	311	311
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557
63		TOTAL	459,671	459,671	459,671	465,787	465,787	465,787	471,903	471,903	471,903	478,019	478,019	478,019	484,135	470,021

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Schedule of Sewer Plant in Service By Primary Account

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	185,557	185,557	185,557	190,476	190,476	190,476	195,395	195,395	195,395	200,314	200,314	200,314	205,233	193,881
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135
13	364.2	Flow Measuring Devices	635	635	635	635	635	635	635	635	635	635	635	635	635	635
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	65,658	65,658	65,658	66,661	66,661	66,661	67,664	67,664	67,664	68,667	68,667	68,667	69,670	67,355
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232
25	354.4	Structures & Improvements	44,501	44,501	44,501	44,695	44,695	44,695	44,889	44,889	44,889	45,083	45,083	45,083	45,277	44,829
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	663	663	663	663	663	663	663	663	663	663	663	663	663	663
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257
54	390.71	Computer Equipment	14,273	14,557	14,931	15,643	16,216	16,669	17,120	17,468	17,778	18,337	18,635	18,921	19,284	16,910
55	391.7	Transportation Equipment	417	417	417	417	417	417	417	417	417	417	417	417	417	417
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	311	311	311	311	311	311	311	311	311	311	311	311	311	311
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557
63		TOTAL	473,944	474,228	474,602	481,430	482,003	482,456	489,023	489,371	489,681	496,356	496,654	496,940	503,419	486,931
64		Subtotal Land & Land Rights	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2005													NEED ADJUSTED BALANCES from Bon G		Florida Public Service Commission	
Monthly Accumulated Depreciation Balances- per books- 2005																
Arredondo Farms - Sewer													Schedule:		A-10	
Docket No. 060368-WS													Page:		2 of 8	
Schedule Year Ended: 2005													Preparer:		<name>	
Historic [x] or Projected []																
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	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	81	93	104	116	127	139	151	162	174	185	197	208	220	151
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	63,168	63,337	63,506	63,675	63,844	64,013	64,183	64,352	64,521	64,690	64,859	65,028	65,198	64,183
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	1,833	1,838	1,843	1,848	1,853	1,859	1,864	1,869	1,874	1,879	1,884	1,889	1,894	1,864
13	364.2	Flow Measuring Devices	635	635	635	635	635	635	635	635	635	635	635	635	635	635
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	4,961	5,006	5,051	5,096	5,141	5,186	5,231	5,276	5,321	5,366	5,411	5,457	5,502	5,236
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	12,568	12,610	12,652	12,695	12,737	12,779	12,822	12,867	12,912	12,958	13,003	13,048	13,091	12,826
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	663	663	663	663	663	663	663	663	663	663	663	663	663	663
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	1,193	1,203	1,214	1,224	1,235	1,245	1,256	1,257	1,257	1,257	1,257	1,257	1,257	1,240
54	390.72	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	417	417	417	417	417	417	417	417	417	417	417	417	417	417
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	311	311	311	311	311	311	311	311	311	311	311	311	311	311
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	368	736	1,103	1,471	1,839	2,207	2,574	2,942	3,310	3,678	4,045	4,413	4,781	2,574
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	1,173	1,198	1,224	1,250	1,276	1,302	1,328	1,354	1,380	1,406	1,432	1,458	1,484	1,328
63		TOTAL	188,813	189,491	190,168	190,846	191,523	192,201	192,878	193,550	194,220	194,890	195,560	196,230	196,955	192,871

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Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	81	93	104	116	127	139	151	162	174	185	197	208	220	151
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	63,168	63,337	63,506	63,675	63,844	64,013	64,183	64,352	64,521	64,690	64,859	65,028	65,198	64,183
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	1,833	1,838	1,843	1,848	1,853	1,859	1,864	1,869	1,874	1,879	1,884	1,889	1,894	1,864
13	364.2	Flow Measuring Devices	635	635	635	635	635	635	635	635	635	635	635	635	635	635
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	4,961	5,006	5,051	5,096	5,141	5,186	5,231	5,276	5,321	5,366	5,411	5,457	5,560	5,236
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	12,568	12,610	12,652	12,695	12,737	12,779	12,822	12,867	12,912	12,958	13,003	13,048	13,091	12,826
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	663	663	663	663	663	663	663	663	663	663	663	663	663	663
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	1,193	1,203	1,214	1,224	1,235	1,245	1,256	1,257	1,257	1,257	1,257	1,257	1,257	1,240
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	417	417	417	417	417	417	417	417	417	417	417	417	417	417
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	311	311	311	311	311	311	311	311	311	311	311	311	311	311
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	368	736	1,103	1,471	1,839	2,207	2,574	2,942	3,310	3,678	4,045	4,413	4,781	2,574
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	1,173	1,198	1,224	1,250	1,276	1,302	1,328	1,354	1,380	1,406	1,432	1,458	1,484	1,328
63		TOTAL	188,813	189,491	190,168	190,846	191,523	192,201	192,878	193,555	194,220	194,890	195,560	196,230	196,955	192,871
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account-2006													Florida Public Service Commission			
Monthly Accumulated Depreciation Balances - per books - 2006													Schedule:	A-10		
Arredondo Farms - Sewer													Page:	2 of 8		
Docket No. 060368-WS													Preparer:	<name>		
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 Year Ended: 2006																
Historic (x) or Projected (y)																
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	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	220	232	243	255	266	278								
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	65,198	65,367	65,536	65,705	65,874	66,043								
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	1,894	1,899	1,904	1,909	1,915	1,920								
13	364.2	Flow Measuring Devices	635	635	635	635	635	635								
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Revolving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	5,580	5,663	5,767	5,870	5,973	6,077								
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	13,091	13,133	13,175	13,218	13,260	13,302								
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	101,444	101,444	101,444	101,444	101,444	101,444								
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	663	663	663	663	663	663								
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	365.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	1,257	1,257	1,257	1,257	1,257	1,257								
54	390.72	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	417	417	417	417	417	417								
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	311	311	311	311	311	311								
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	4,781	5,149	5,517	5,884	6,252	6,620								
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	1,484	1,510	1,536	1,557	1,557	1,557								
63		TOTAL	196,955	197,680	198,405	199,126	199,825	200,525								

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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

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

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

Schedule of Sewer Accumulated Depreciation By Primary Account- 2005 Adjusted 2005 UPIS Balances for Depn Exp Calc													Florida Public Service Commission			
Arredondo Farms - Sewer Docket No. 060388-WS Schedule Year Ended: 2005 Historic [x] or Projected []													Schedule Page:	A-10 UPIS 4 of 8		
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/05.													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	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135
13	364.2	Flow Measuring Devices	635	635	635	635	635	635	635	635	635	635	635	635	635	635
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644	21,644
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232
25	354.4	Structures & Improvements	13,727	13,727	13,727	13,727	13,727	13,727	13,727	14,706	14,706	14,706	14,706	14,706	13,727	14,104
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	663	663	663	663	663	663	663	663	663	663	663	663	663	663
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	300.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	417	417	417	417	417	417	417	417	417	417	417	417	417	417
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	311	311	311	311	311	311	311	311	311	311	311	311	311	311
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557
63		TOTAL	280,525	280,525	280,525	280,525	280,525	280,525	280,525	281,504	281,504	281,504	281,504	281,504	308,485	283,052

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2005													Florida Public Service Commission			
Depreciation Expense- 2005													Schedule:	A-10		
Arredondo Farms - Sewer													Page:	6 of 8		
Docket No. 060368-WS													Preparer:	<name>		
Schedule Year Ended: 2005													Explanation: Provide the monthly Depreciation Expense for 2005			
Historic [x] or Projected []																
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 Dec	(14) Enc 2005	(15) Total
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	13	13	13	13	13	13	13	13	13	13	13	13	13	154
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	169	169	169	169	169	169	169	169	169	169	169	169	169	2,030
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	5	5	5	5	5	5	5	5	5	5	5	5	5	62
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	45	45	45	45	45	45	45	45	45	45	45	45	103	599
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	42	42	42	42	42	42	45	45	45	45	45	45	42	523
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	566	566	566	566	566	566	566	566	566	566	566	566	566	566
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	4	0	0	0	0	0	0	0	0	0	0	0	0	4
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	10	10	10	10	10	10	10	10	10	10	10	10	10	73
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	368	368	368	368	368	368	368	368	368	368	368	368	368	4,413
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	26	26	26	26	26	26	26	26	26	26	26	26	26	311
63		TOTAL	1,249	679	679	679	679	679	682	671	671	671	671	727	8,737	

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2005													Florida Public Service Commission			
Retirements- 2005																
Arredondo Farms - Sewer													Schedule: A-10			
Docket No. 060388-WS													Page: 7 of 8			
Explanation: Provide Retirements for 2005													Preparer: <name>			
Schedule Year Ended: 2005																
Historic [x] or Projected []																
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) 2005 Total
1		INTANGIBLE PLANT														
2	351.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2	Collection Sewers - Force		0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity		0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2	Special Collecting Structures		0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices		0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells		0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers		0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines		0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers		0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services		0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.		0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2005												Florida Public Service Commission				
Adjustments to Accumulated Depreciation-2005																
Arredondo Farms - Sewer												Schedule: A-10				
Docket No. 060368-W5												Page: 8 of 8				
Schedule Year Ended: 2005												Preparer: <name>				
Historic [x] or Projected []																
Line No.	Accl No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Year End Dec	Total	
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	(81)	(93)	(104)	(116)	(127)	(139)	(151)	(162)	(174)	(185)	(197)	(208)	0	(134)
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	(63,168)	(63,337)	(63,506)	(63,675)	(63,844)	(64,013)	(64,183)	(64,352)	(64,521)	(64,690)	(64,859)	(65,028)	0	(59,167)
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	(1,833)	(1,838)	(1,843)	(1,848)	(1,853)	(1,859)	(1,864)	(1,869)	(1,874)	(1,879)	(1,884)	(1,889)	0	(1,718)
13	364.2	Flow Measuring Devices	(635)	(635)	(635)	(635)	(635)	(635)	(635)	(635)	(635)	(635)	(635)	(635)	0	(586)
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	(4,961)	(5,006)	(5,051)	(5,096)	(5,141)	(5,186)	(5,231)	(5,276)	(5,321)	(5,366)	(5,411)	(5,457)	0	(4,608)
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	(12,568)	(12,610)	(12,652)	(12,695)	(12,737)	(12,779)	(12,822)	(12,867)	(12,912)	(12,958)	(13,003)	(13,048)	0	(11,810)
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	(101,444)	(101,444)	(101,444)	(101,444)	(101,444)	(101,444)	(101,444)	(101,444)	(101,444)	(101,444)	(101,444)	(101,444)	0	(93,640)
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	(663)	(663)	(663)	(663)	(663)	(663)	(663)	(663)	(663)	(663)	(663)	(663)	0	(612)
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	(1,193)	(1,203)	(1,214)	(1,224)	(1,235)	(1,245)	(1,256)	(1,257)	(1,257)	(1,257)	(1,257)	(1,257)	0	(1,143)
54	390.72	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	0	(385)
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	(311)	(311)	(311)	(311)	(311)	(311)	(311)	(311)	(311)	(311)	(311)	(311)	0	(287)
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	(368)	(736)	(1,103)	(1,471)	(1,839)	(2,207)	(2,574)	(2,942)	(3,310)	(3,678)	(4,045)	(4,413)	0	(2,207)
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	(1,173)	(1,198)	(1,224)	(1,250)	(1,276)	(1,302)	(1,328)	(1,354)	(1,380)	(1,406)	(1,432)	(1,458)	0	(1,214)
63		TOTAL	(188,813)	(189,491)	(190,168)	(190,846)	(191,523)	(192,201)	(192,878)	(193,556)	(194,220)	(194,890)	(195,560)	(196,230)	0	(177,721)

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Schedule of Sewer Accumulated Depreciation By Primary Account-2005												Florida Public Service Commission				
Adjusted Accumulated Depreciation Balances - December 2004 through December 2005												Schedule:	A-10			
Arredondo Farms - Sewer												Page:	4 of 8			
Docket No. 060388-WS												Preparer:	<name>			
Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning																
Schedule Year Ended: 2005																
12/31/04 through the year ended 12/31/05, and 13 month averages																
Historic [x] or Projected []																
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
Start with per books																
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	81	94	107	120	133	145	158	171	184	197	210	223	235	158
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	63,168	63,337	63,506	63,675	63,844	64,014	64,183	64,352	64,521	64,690	64,859	65,029	65,198	64,183
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	1,833	1,838	1,843	1,849	1,854	1,859	1,864	1,869	1,874	1,880	1,885	1,890	1,895	1,864
13	364.2	Flow Measuring Devices	635	635	635	635	635	635	635	635	635	635	635	635	635	635
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	4,961	5,006	5,051	5,096	5,141	5,186	5,231	5,276	5,321	5,366	5,411	5,457	5,500	5,236
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	12,568	12,610	12,652	12,695	12,737	12,779	12,822	12,867	12,912	12,958	13,003	13,049	13,091	12,826
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	101,444	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	101,966
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	663	667	667	667	667	667	667	667	667	667	667	667	667	666
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	1,193	1,203	1,214	1,224	1,235	1,245	1,256	1,266	1,266	1,266	1,266	1,266	1,266	1,244
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	417	417	417	417	417	417	417	417	417	417	417	417	417	417
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	311	311	311	311	311	311	311	311	311	311	311	311	311	311
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	368	736	1,103	1,471	1,839	2,207	2,574	2,942	3,310	3,678	4,045	4,413	4,781	2,574
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	1,173	1,198	1,224	1,250	1,276	1,302	1,328	1,354	1,380	1,406	1,432	1,458	1,484	1,328
63		TOTAL	188,813	190,062	190,741	191,420	192,099	192,777	193,456	194,138	194,809	195,481	196,152	196,823	197,500	193,409

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Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

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

Schedule: A-10
 Page: 3 of 5
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	81	94	107	120	133	145	158	171	184	197	210	223	235	158
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	63,168	63,337	63,506	63,675	63,844	64,014	64,183	64,352	64,521	64,690	64,859	65,029	65,198	64,183
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	1,833	1,838	1,843	1,849	1,854	1,859	1,864	1,869	1,874	1,880	1,885	1,890	1,895	1,864
13	364.2	Flow Measuring Devices	635	635	635	635	635	635	635	635	635	635	635	635	635	635
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	4,961	5,006	5,051	5,096	5,141	5,186	5,231	5,276	5,321	5,366	5,411	5,457	5,560	5,236
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	12,568	12,610	12,652	12,695	12,737	12,779	12,822	12,867	12,912	12,958	13,003	13,049	13,091	12,826
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	101,444	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	101,966
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	663	667	667	667	667	667	667	667	667	667	667	667	667	666
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	1,193	1,203	1,214	1,224	1,235	1,245	1,256	1,266	1,266	1,266	1,266	1,266	1,266	1,244
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	5	40	84	140	21
55	391.7	Transportation Equipment	417	417	417	417	417	417	417	417	417	417	417	417	417	417
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	311	311	311	311	311	311	311	311	311	311	311	311	311	311
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	368	736	1,103	1,471	1,839	2,207	2,574	2,942	3,310	3,678	4,045	4,413	4,781	2,574
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	1,173	1,198	1,224	1,250	1,276	1,302	1,328	1,354	1,380	1,406	1,432	1,458	1,484	1,328
63		TOTAL	188,813	190,062	190,741	191,420	192,099	192,777	193,456	194,138	194,809	195,486	196,192	196,907	197,690	193,430
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Line	Account	12/31/06	01/31/06	02/29/06	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	INTANGIBLE PLANT													
2	3511 Organization													
3	3521 Franchises													
4	3981 Other Plant & Misc. Equipment													
5	COLLECTION PLANT													
6	3532 Land & Land Rights													
7	3552 Structures & Improvements	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172
8	3552 Power Generation Equipment													
9	3552 Collection System - Gravity													
10	3552 Collection System - Force													
11	3552 Special Collecting Structures	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199	81,199
12	3552 Services to Customers	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135
13	3552 Flow Measuring Devices	635	635	635	635	635	635	635	635	635	635	635	635	635
14	3552 Flow Measuring Installations													
15	3552 Other Plant & Misc. Equipment													
16	SYSTEM PLANNING PLANT													
17	3533 Land & Land Rights													
18	3534 Structures & Improvements													
19	3553 Power Generation Equipment													
20	3503 Pumping Equipment													
21	3513 Pumping Equipment	49,604	49,604	49,604	49,604	49,604	49,604	49,604	49,604	49,604	49,604	49,604	49,604	49,604
22	3553 Other Plant & Misc. Equipment													
23	TREATMENT AND DISPOSAL PLANT													
24	3534 Land & Land Rights	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232
25	3534 Structures & Improvements	13,727	13,727	13,727	13,727	13,727	13,727	13,727	13,727	13,727	13,727	13,727	13,727	13,727
26	3554 Treatment & Disposal Equipment	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444
27	3814 Plant Sewers													
28	3814 Other Plant & Misc. Equipment													
29	3824 Other Sewer Lines													
30	3894 Other Plant & Misc. Equipment	663	663	663	663	663	663	663	663	663	663	663	663	663
31	RECLAIMED WATER TREATMENT PLANT													
32	3532 Land & Land Rights													
33	3554 Structures & Improvements													
34	3555 Power Generation Equipment													
35	3715 Pumping Equipment													
36	3715 Reuses Distribution Reservoirs													
37	3815 Treatment & Disposal Equipment													
38	3815 Plant Sewers													
39	3895 Other Plant & Misc. Equipment													
40	RECLAIMED WATER DISTRIBUTION PLANT													
41	3526 Franchises													
42	3536 Land & Land Rights													
43	3536 Structures & Improvements													
44	3536 Power Generation Equipment													
45	3566 Reuses Services													
46	3576 Reuses Meters & Meter Installations													
47	3716 Pumping Equipment													
48	3716 Reuses Plant & Misc. Equipment													
49	3896 Other Plant & Misc. Equipment													
50	GENERAL PLANT													
51	3537 Land & Land Rights													
52	3547 Structures & Improvements													
53	3597 Office Furniture & Equipment	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257
54	3907 Computer Equipment													
55	3917 Transportation Equipment	417	417	417	417	417	417	417	417	417	417	417	417	417
56	3927 Stores Equipment													
57	3937 Tools, Shop & Garage Equipment	311	311	311	311	311	311	311	311	311	311	311	311	311
58	3947 Laboratory Equipment													
59	3957 Laboratory Equipment	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132
60	3967 Miscellaneous Equipment													
61	3977 Other Movable Plant	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557
62	TOTAL	459,671	459,671	459,671	459,671	459,671	459,671	459,671	459,671	459,671	459,671	459,671	459,671	459,671

Schedules of Sewer Accumulated Depreciation By Primary Account-2006
 Schedule A-10
 Page: (UPIS 4 of 8)
 Preparer: fmanes

Donker No. 060388-9WS
 Schedule Year Ended: 2006
 [Historic] 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 of Sewer Accumulated Depreciation By Primary Account-2006														Florida Public Service Commission			
Depreciation Rates for UPIS Water Accounts - 2006														Schedule:	A-10		
Arredondo Farms - Sewer														Page:	2b		
Docket No. 060368-W5														Preparer:	<name>		
Schedule Year Ended: 2006																	
Historic [x] or Projected [x]																	
This Schedule shows Commission Approved Depreciation rates																	
Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(7) Monthly Rates												(13)	(14)
				(3) Jan	(4) Feb	(5) Mar	(6) Apr	(8) May	(9) Jun	(10) Jul	(11) Aug	(12) Sep	(11) Oct	(12) Nov	(13) Dec		
1		INTANGIBLE PLANT															
2	351.1	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	352.1	Franchisees	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	389.1	Other Plant & Misc. Equipment	6.70%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	
5		COLLECTION PLANT															
6	353.2	Land & Land Rights															
7	354.2	Structures & Improvements	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%	
8	355.2	Power Generation 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%	
9	360.2	Collection Sewers - Force	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%	
10	361.2	Collection Sewers - Gravity	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
11	362.2	Special Collecting Structures	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	363.2	Services to Customers	2.90%	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%	
13	364.2	Flow Measuring Devices	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%	
14	365.2	Flow Measuring Installations	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%	
15	369.2	Other Plant & Misc. Equipment	6.70%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	
16		SYSTEM PUMPING PLANT															
17	353.3	Land & Land Rights															
18	354.3	Structures & Improvements	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%	
19	355.3	Power Generation 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%	
20	370.3	Receiving Walls	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%	
21	371.3	Pumping Equipment	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
22	389.3	Other Plant & Misc. Equipment	6.70%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	
23		TREATMENT AND DISPOSAL PLANT															
24	353.4	Land & Land Rights															
25	354.4	Structures & Improvements	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%	
26	355.4	Power Generation 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%	
27	380.4	Treatment & Disposal Equipment	6.70%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	
28	381.4	Plant Sewers	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%	
29	382.4	Outfall Sewer Lines	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%	
30	389.4	Other Plant & Misc. Equipment	6.70%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	
31		RECLAIMED WATER TREATMENT PLANT															
32	353.5	Land & Land Rights															
33	354.5	Structures & Improvements	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%	
34	355.5	Power Generation 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%	
35	371.5	Pumping Equipment	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
36	374.5	Reuse Distribution 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%	
37	380.5	Treatment & Disposal Equipment	6.70%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	
38	381.5	Plant Sewers	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%	
39	389.5	Other Plant & Misc. Equipment	6.70%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	
40		RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6	Franchisees	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	353.6	Land & Land Rights															
43	354.6	Structures & Improvements	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%	
44	355.6	Power Generation 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%	
45	366.6	Reuse Services	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%	
46	367.6	Reuse Meters & Meter Installations	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%	
47	371.6	Pumping Equipment	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
48	375.6	Reuse Transmission & Distr. Sys.	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%	
49	389.6	Other Plant & Misc. Equipment	6.70%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	
50		GENERAL PLANT															
51	353.7	Land & Land Rights															
52	354.7	Structures & Improvements	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%	
53	390.7	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%	
54	390.72	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%	
55	391.7	Transportation Equipment	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%	
56	392.7	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%	
57	393.7	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%	
58	394.7	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%	
59	395.7	Power Operated 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%	
60	396.7	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%	
61	397.7	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%	
62	398.7	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%	
63		TOTAL															

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Schedule of Sewer Accumulated Depreciation By Primary Account - 2006														Florida Public Service Commission		
Depreciation Expense - 2006														Schedule:	A-10	
Arredondo Farms - Sewer														Page:	5 of 8	
Docket No. 069368-WS														Preparer:	<name>	
Schedule Year Ended: 2006														Explanation: Provide the monthly Depreciation Expense for 2006		
Historic [x] or Projected [x]																
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 Total	(15) 2006 Total
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	399.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	13	13	13	13	13	13	13	13	13	13	13	13	13	154
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	169	169	169	169	169	184	164	184	200	200	200	387	2,384	
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	5	5	5	5	5	5	5	5	5	5	5	5	5	65
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	399.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	103	103	103	103	103	103	103	103	103	103	103	137	1,274	
22	399.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	42	42	42	42	42	73	73	73	104	104	104	137	880	
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.72	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	368	368	368	368	368	368	368	368	368	368	368	368	368	4,413
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	26	26	26	26	26	26	26	26	26	26	26	26	26	78
63		TOTAL	727	727	727	701	701	747	747	747	793	793	793	1,046	9,245	

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2006
Retirements- 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) 2006 Total
1		INTANGIBLE PLANT														
2	351.1	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force		0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity		0	0	0	0	0	(1,047)	0	0	(1,047)	0	0	(1,047)	(3,141)
11	362.2	Special Collecting Structures		0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices		0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells		0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	(3,946)	(3,946)
22	389.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	(226)	(226)
26	355.4	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers		0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines		0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers		0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services		0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.		0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.72	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL		0	0	0	0	0	(1,047)	0	0	(1,047)	0	0	(5,219)	(7,313)

Florida Public Service Commission
Schedule: A-10
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Preparer: <name>

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2006															Florida Public Service Commission		
Adjustments to Accumulated Depreciation-2006																	
Arredondo Farms - Sewer																	
Deckel No. 96038-WFS															Schedule: A-10		
Schedule Year Ended: 2006															Page: 8 of 8		
Historic [x] or Projected [y]															Preparer: <name>		
Explanation: Provide Adjustments to the Accumulated Depreciation Balances																	
Line No.	Acct No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2006	
1		INTANGIBLE PLANT															0
2	351.1	Organization															0
3	352.1	Franchises															0
4	389.1	Other Plant & Misc. Equipment															0
5		COLLECTION PLANT															0
6	353.2	Land & Land Rights															0
7	354.2	Structures & Improvements															0
8	355.2	Power Generation Equipment															0
9	360.2	Collection Sewers - Force															0
10	361.2	Collection Sewers - Gravity															0
11	362.2	Special Collecting Structures															0
12	363.2	Services to Customers															0
13	364.2	Flow Measuring Devices															0
14	365.2	Flow Measuring Installations															0
15	389.2	Other Plant & Misc. Equipment															0
16		SYSTEM PUMPING PLANT															0
17	353.3	Land & Land Rights															0
18	354.3	Structures & Improvements															0
19	355.3	Power Generation Equipment															0
20	370.3	Receiving Wells															0
21	371.3	Pumping Equipment															0
22	389.3	Other Plant & Misc. Equipment															0
23		TREATMENT AND DISPOSAL PLANT															0
24	353.4	Land & Land Rights															0
25	354.4	Structures & Improvements															0
26	355.4	Power Generation Equipment															0
27	380.4	Treatment & Disposal Equipment															0
28	381.4	Plant Sewers															0
29	382.4	Outfall Sewer Lines															0
30	389.4	Other Plant & Misc. Equipment															0
31		RECLAIMED WATER TREATMENT PLANT															0
32	353.5	Land & Land Rights															0
33	354.5	Structures & Improvements															0
34	355.5	Power Generation Equipment															0
35	371.5	Pumping Equipment															0
36	374.5	Reuse Distribution Reservoirs															0
37	380.5	Treatment & Disposal Equipment															0
38	381.5	Plant Sewers															0
39	389.5	Other Plant & Misc. Equipment															0
40		RECLAIMED WATER DISTRIBUTION PLANT															0
41	352.6	Franchises															0
42	353.6	Land & Land Rights															0
43	354.6	Structures & Improvements															0
44	355.6	Power Generation Equipment															0
45	366.6	Reuse Services															0
46	367.6	Reuse Meters & Meter Installations															0
47	371.6	Pumping Equipment															0
48	375.6	Reuse Transmission & Distr. Sys.															0
49	389.6	Other Plant & Misc. Equipment															0
50		GENERAL PLANT															0
51	353.7	Land & Land Rights															0
52	354.7	Structures & Improvements															0
53	390.7	Office Furniture & Equipment															0
54	390.72	Computer Equipment															0
55	391.7	Transportation Equipment															0
56	392.7	Stores Equipment															0
57	393.7	Tools, Shop & Garage Equipment															0
58	394.7	Laboratory Equipment															0
59	395.7	Power Operated Equipment															0
60	396.7	Communication Equipment															0
61	397.7	Miscellaneous Equipment															0
62	398.7	Other Tangible Plant															0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Line	Account	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
63	TOTAL		197,550	196,277	199,003	199,720	200,430	201,131	200,831	201,577	202,324	202,069	202,862	203,655	199,482	200,666
62	398.7 Other Traffic Plant		1,484	1,510	1,536	1,562	1,587	1,612	1,638	1,662	1,687	1,712	1,737	1,762	1,787	1,812
61	397.7 Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7 Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7 Power Generation Equipment		4,781	5,149	5,517	5,884	6,252	6,620	6,988	7,356	7,723	8,091	8,459	8,826	9,194	9,562
58	394.7 Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7 Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7 Transportation Equipment		417	417	417	417	417	417	417	417	417	417	417	417	417	417
54	390.72 Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7 Office Furniture & Equipment		1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266
52	354.7 Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	353.7 Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	GENERAL PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	398.6 Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6 Pumps, Transmission & Clew Sys.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6 Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6 Pumps Motors & Motor Installations		0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6 Pumps Services		0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6 Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6 Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6 Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	352.6 Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	399.5 Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5 Plant Sowers		0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5 Treatment & Disposal Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5 Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5 Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5 Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5 Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	353.5 Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	RECLAIMED WATER TREATMENT PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	399.4 Other Plant & Misc. Equipment		667	667	667	667	667	667	667	667	667	667	667	667	667	667
29	382.4 Plant Sowers		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4 Plant Sowers		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4 Treatment & Disposal Equipment		102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010
26	354.4 Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	353.4 Land & Land Rights		13,911	13,175	13,218	13,260	13,302	13,346	13,449	13,522	13,566	13,720	13,824	13,945	14,030	14,100
24	TREATMENT AND DISPOSAL PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	399.3 Other Plant & Misc. Equipment		5,560	5,667	5,767	5,870	5,973	6,077	6,180	6,283	6,387	6,490	6,593	6,697	6,800	6,903
22	371.3 Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	370.3 Receiving Wells		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	353.3 Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	352.3 Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	351.3 Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	352.3 Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	SYSTEM PUMPING PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	398.2 Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	396.2 Flow Measuring Instruments		635	635	635	635	635	635	635	635	635	635	635	635	635	635
13	392.2 Services to Customers		1,895	1,890	1,905	1,910	1,915	1,921	1,926	1,931	1,936	1,941	1,947	1,952	1,957	1,962
12	392.2 Special Contract Structures		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	381.2 Collection Sowers - Force		65,396	65,387	65,536	65,705	65,874	66,043	66,212	66,381	66,550	66,719	66,888	67,057	67,226	67,395
9	380.2 Collection Sowers - Force		0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	352.2 Structures & Improvements		249	249	249	249	249	249	249	249	249	249	249	249	249	249
7	351.2 Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	350.2 Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	399.1 Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	351.1 Organization		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	INTEGRABLE PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Account Name		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	Average

Schedule of Sewer Accumulated Depreciation By Primary Account - 2006
 Adjusted Accumulated Depreciation Balance - 2006
 Artwood Farms - Sewer
 Schedule No. 08256-845
 Schedule Year Ended: 2006
 [Historic] or [Projected] []
 Explanation: Provides Adjusted Accumulated Depreciation Balances By account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month averages.
 Fiscal Year: A-10
 Page: 4 of 8
 Prepared: [Name]

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

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

Schedule: A-10
 Page: 4 of 5
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 01/00/00	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	352.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	235	248	261	274	287	300	313	325	338	351	364	377	390	313
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	65,198	65,367	65,536	65,705	65,874	66,043	65,181	65,365	65,550	64,702	64,902	65,101	64,441	65,305
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	1,895	1,900	1,905	1,910	1,916	1,921	1,926	1,931	1,936	1,941	1,947	1,952	1,957	1,926
13	364.2	Flow Measuring Devices	635	635	635	635	635	635	635	635	635	635	635	635	635	635
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	5,560	5,663	5,767	5,870	5,973	6,077	6,180	6,283	6,387	6,490	6,593	6,697	2,887	5,879
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	13,091	13,133	13,175	13,218	13,260	13,302	13,376	13,449	13,522	13,626	13,730	13,834	13,745	13,420
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	667	667	667	667	667	667	667	667	667	667	667	667	667	667
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266
54	390.71	Computer Equipment	140	196	253	314	375	456	541	626	710	795	880	965	1,163	570
55	391.7	Transportation Equipment	417	417	417	417	417	417	417	417	417	417	417	417	417	417
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	311	311	311	311	311	311	311	311	311	311	311	311	311	311
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	4,781	5,149	5,517	5,884	6,252	6,620	6,988	7,355	7,723	8,091	8,459	8,826	9,194	6,988
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	1,484	1,510	1,536	1,562	1,562	1,562	1,562	1,562	1,562	1,562	1,562	1,562	1,562	1,550
63		TOTAL	197,690	198,473	199,256	200,043	200,805	201,587	201,371	202,203	203,034	202,865	203,742	204,619	200,645	201,256
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2007
 Adjusted 2007 UPIS Balances for Dapn Exp Calc

Florida Public Service Commission
 Schedule: A-10
 Page: UPIS 4 of 8
 Preparer: <name>

Arredondo Farms - Sewer
 Docket No. 060368-WS
 Schedule Year Ended: 2007
 Historic [] or Projected [x]
 Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/06 through the year ended 12/31/07.

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	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	185,557	185,557	185,557	190,476	190,476	190,476	195,395	195,395	195,395	200,314	200,314	200,314	205,233	193,881
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135
13	364.2	Flow Measuring Devices	635	635	635	635	635	635	635	635	635	635	635	635	635	635
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Walls	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	65,658	65,658	65,658	66,661	66,661	66,661	67,664	67,664	67,664	68,667	68,667	68,667	69,670	67,355
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232
25	354.4	Structures & Improvements	44,501	44,501	44,501	44,695	44,695	44,695	44,889	44,889	44,889	45,083	45,083	45,083	45,277	44,829
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	663	663	663	663	663	663	663	663	663	663	663	663	663	663
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257
54	390.72	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	417	417	417	417	417	417	417	417	417	417	417	417	417	417
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	311	311	311	311	311	311	311	311	311	311	311	311	311	311
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557
63		TOTAL	459,671	459,671	459,671	465,787	465,787	465,787	471,903	471,903	471,903	478,019	478,019	478,019	484,135	470,021

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2007

Depreciation Rates for UPIS Water Accounts-2007

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

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

This Schedule shows the Depreciation rates for 2007

Line No	Acct No	(1) Account Name	(2) Annual Rate	(7) Monthly Rates												
				(3) Jan	(4) Feb	(5) Mar	(6) Apr	(8) May	(9) Jun	(10) Jul	(11) Aug	(12) Sep	(13) Oct	(14) Nov	(15) Dec	
1		INTANGIBLE PLANT	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%
2	351.1	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	352.1	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	389.1	Other Plant & Misc. Equipment	6.70%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
5		COLLECTION PLANT	0.00%													
6	353.2	Land & Land Rights	0.00%													
7	354.2	Structures & Improvements	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%
8	355.2	Power Generation 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%
9	360.2	Collection Sewers - Force	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%
10	361.2	Collection Sewers - Gravity	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
11	362.2	Special Collecting Structures	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	363.2	Services to Customers	2.90%	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%
13	364.2	Flow Measuring Devices	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%
14	365.2	Flow Measuring Installations	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%
15	389.2	Other Plant & Misc. Equipment	6.70%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
16		SYSTEM PUMPING PLANT	0.00%													
17	353.3	Land & Land Rights	0.00%													
18	354.3	Structures & Improvements	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%
19	355.3	Power Generation 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%
20	370.3	Receiving Wells	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%
21	371.3	Pumping Equipment	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
22	389.3	Other Plant & Misc. Equipment	6.70%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
23		TREATMENT AND DISPOSAL PLANT	0.00%													
24	353.4	Land & Land Rights	0.00%													
25	354.4	Structures & Improvements	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%
26	355.4	Power Generation 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%
27	380.4	Treatment & Disposal Equipment	6.70%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
28	381.4	Plant Sewers	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%
29	382.4	Outfall Sewer Lines	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%
30	389.4	Other Plant & Misc. Equipment	6.70%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
31		RECLAIMED WATER TREATMENT PLANT	0.00%													
32	353.5	Land & Land Rights	0.00%													
33	354.5	Structures & Improvements	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%
34	355.5	Power Generation 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%
35	371.5	Pumping Equipment	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
36	374.5	Reuse Distribution 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%
37	380.5	Treatment & Disposal Equipment	6.70%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
38	381.5	Plant Sewers	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%
39	389.5	Other Plant & Misc. Equipment	6.70%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
40		RECLAIMED WATER DISTRIBUTION PLANT	0.00%													
41	352.6	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%
42	353.6	Land & Land Rights	0.00%													
43	354.6	Structures & Improvements	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%
44	355.6	Power Generation 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%
45	366.6	Reuse Services	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%
46	367.6	Reuse Meters & Meter Installations	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%
47	371.6	Pumping Equipment	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
48	375.6	Reuse Transmission & Distr. Sys.	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%
49	389.6	Other Plant & Misc. Equipment	6.70%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
50		GENERAL PLANT	0.00%													
51	353.7	Land & Land Rights	0.00%													
52	354.7	Structures & Improvements	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%
53	390.7	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%
54	390.72	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%
55	391.7	Transportation Equipment	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%
56	392.7	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%
57	393.7	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%
58	394.7	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%
59	395.7	Power Operated 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%
60	396.7	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%
61	397.7	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%
62	398.7	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%
63																

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2007

Depreciation Expense- 2007

Arredondo Farms - Sewer
 Docket No. 060388-WS
 Schedule Year Ended: 2007
 Historic [] or Projected [x]

Explanation: Provide the monthly Depreciation Expense for 2007

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

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) 2007 Total
1		INTANGIBLE PLANT													
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT													
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	13	13	13	13	13	13	13	13	13	13	13	13	154
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0
10	381.2	Collection Sewers - Gravity	387	387	397	397	397	407	407	407	417	417	417	428	4,964
11	382.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0
12	383.2	Services to Customers	5	5	5	5	5	5	5	5	5	5	5	5	62
13	384.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0
14	385.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT													
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	137	137	139	139	139	141	141	141	143	143	143	145	1,687
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT													
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	137	137	138	138	138	138	138	138	139	139	139	140	1,660
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT													
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT													
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT													
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.72	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
55	381.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
57	383.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	368	368	368	368	368	368	368	368	368	368	368	368	4,413
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	1,046	1,046	1,059	1,059	1,059	1,072	1,072	1,072	1,085	1,085	1,085	1,098	12,841

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2007

Retirements- 2007

Arrodondo Farms - Sewer
Docket No. 060368-WS
Schedule Year Ended: 2007
Historic [] or Projected [x]

Explanation: Provide Retirements for 2007

Florida Public Service Commission

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

Line No	Acc't No	(1) AccountName	(2)-(13)												(14) Test Year End Dec	(15) Total
			(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov			
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	388.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	0	0	(706)	0	0	(706)	0	0	(706)	0	0	(706)	(2,824)	0
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	0	0	(247)	0	0	(247)	0	0	(247)	0	0	(247)	(988)	0
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	(56)	0	0	(56)	0	0	(56)	0	0	(56)	(224)	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.72	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	0	0	(1,009)	0	0	(1,009)	0	0	(1,009)	0	0	(1,009)	(4,036)	0

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2007													Florida Public Service Commission			
Adjustments to Accumulated Depreciation-2007													Schedule:	A-10		
													Page:	8 of 8		
													Preparer:	<name>		
Arredondo Farms - Sewer																
Docket No. 060368-WS													Explanation: Provide Adjustments to the Accumulated Depreciation Balances			
Schedule Year Ended: 2007																
Historic <input type="checkbox"/> or Projected <input checked="" type="checkbox"/>																
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007 Total		
1	INTANGIBLE PLANT															
2	351.1 Organization															0
3	352.1 Franchises															0
4	389.1 Other Plant & Misc. Equipment															0
5	COLLECTION PLANT															
6	353.2 Land & Land Rights															0
7	354.2 Structures & Improvements															0
8	355.2 Power Generation Equipment															0
9	380.2 Collection Sewers - Force															0
10	361.2 Collection Sewers - Gravity															0
11	362.2 Special Collecting Structures															0
12	363.2 Services to Customers															0
13	364.2 Flow Measuring Devices															0
14	365.2 Flow Measuring Installations															0
15	389.2 Other Plant & Misc. Equipment															0
16	SYSTEM PUMPING PLANT															
17	353.3 Land & Land Rights															0
18	354.3 Structures & Improvements															0
19	355.3 Power Generation Equipment															0
20	370.3 Receiving Wells															0
21	371.3 Pumping Equipment															0
22	389.3 Other Plant & Misc. Equipment															0
23	TREATMENT AND DISPOSAL PLANT															
24	353.4 Land & Land Rights															0
25	354.4 Structures & Improvements															0
26	355.4 Power Generation Equipment															0
27	380.4 Treatment & Disposal Equipment															0
28	381.4 Plant Sewers															0
29	382.4 Outfall Sewer Lines															0
30	389.4 Other Plant & Misc. Equipment															0
31	RECLAIMED WATER TREATMENT PLANT															
32	353.5 Land & Land Rights															0
33	354.5 Structures & Improvements															0
34	355.5 Power Generation Equipment															0
35	371.5 Pumping Equipment															0
36	374.5 Reuse Distribution Reservoirs															0
37	380.5 Treatment & Disposal Equipment															0
38	381.5 Plant Sewers															0
39	389.5 Other Plant & Misc. Equipment															0
40	RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6 Franchises															0
42	353.6 Land & Land Rights															0
43	354.6 Structures & Improvements															0
44	355.6 Power Generation Equipment															0
45	366.6 Reuse Services															0
46	367.6 Reuse Meters & Meter Installations															0
47	371.6 Pumping Equipment															0
48	375.6 Reuse Transmission & Distr. Sys.															0
49	389.6 Other Plant & Misc. Equipment															0
50	GENERAL PLANT															
51	353.7 Land & Land Rights															0
52	354.7 Structures & Improvements															0
53	390.7 Office Furniture & Equipment															0
54	390.72 Computer Equipment															0
55	391.7 Transportation Equipment															0
56	392.7 Stores Equipment															0
57	393.7 Tools, Shop & Garage Equipment															0
58	394.7 Laboratory Equipment															0
59	395.7 Power Operated Equipment															0
60	396.7 Communication Equipment															0
61	397.7 Miscellaneous Equipment															0
62	398.7 Other Tangible Plant															0
63	TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Line	Acct	Account Name	12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average	Balance
1		INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	354.2	Structures & Improvements	390	403	416	428	441	454	467	480	493	506	518	531	544	467	467
9	380.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	381.2	Collection Sewers - Gravity	64,441	64,827	65,214	65,605	65,996	66,389	66,784	67,177	67,570	67,963	68,356	68,749	69,142	69,535	69,928
11	382.2	Services to Customers	1,967	1,967	1,967	1,972	1,978	1,983	1,988	1,993	1,998	2,003	2,008	2,014	2,019	2,024	1,988
12	383.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	384.2	Flow Measuring Devices	635	635	635	635	635	635	635	635	635	635	635	635	635	635	635
14	385.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	353.3	SYSTEM - PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	2,887	3,024	3,161	3,303	3,442	3,581	3,720	3,859	3,998	4,137	4,276	4,415	4,554	3,906	3,906
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	384.4	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	354.4	Structures & Improvements	13,745	13,882	14,020	14,159	14,299	14,439	14,579	14,719	14,859	14,999	15,139	15,279	15,419	15,559	15,699
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Offical Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	384.4	Other Plant & Misc. Equipment	667	667	667	667	667	667	667	667	667	667	667	667	667	667	667
31	353.5	RECLAIMED WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	352.6	RECLAIMED WATER DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	356.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	371.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Reuse Equipment & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266
54	390.72	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	417	417	417	417	417	417	417	417	417	417	417	417	417	417	417
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	311	311	311	311	311	311	311	311	311	311	311	311	311	311	311
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Computer Operated Equipment	8,562	8,562	8,562	8,562	8,562	8,562	8,562	8,562	8,562	8,562	8,562	8,562	8,562	8,562	8,562
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Intangible Plant	1,562	1,562	1,562	1,562	1,562	1,562	1,562	1,562	1,562	1,562	1,562	1,562	1,562	1,562	1,562
63		TOTAL	199,482	200,528	201,575	201,625	202,664	203,744	203,807	204,876	205,951	206,028	207,113	208,198	208,287	204,146	1,562

Schedule of Sewer Accumulated Depreciation By Primary Account - 2007
 Florida Public Service Commission
 Schedule: A-10
 Page: 4 of 8
 <name>
 Prepared: 11/30/07
 12/31/06 through the year ended 12/31/07, and 13 month averages.

Historic [] or Projected [X]
 Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

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

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	390	403	416	428	441	454	467	480	493	506	518	531	544	467
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	64,441	64,827	65,214	64,905	65,301	65,698	65,399	65,806	66,214	65,925	66,342	66,759	66,481	65,639
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	1,957	1,962	1,967	1,972	1,978	1,983	1,988	1,993	1,998	2,003	2,009	2,014	2,019	1,988
13	364.2	Flow Measuring Devices	635	635	635	635	635	635	635	635	635	635	635	635	635	635
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	2,887	3,024	3,161	3,053	3,192	3,331	3,225	3,366	3,507	3,403	3,546	3,689	3,587	3,305
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	13,745	13,882	14,020	14,101	14,239	14,377	14,459	14,598	14,736	14,819	14,958	15,097	15,181	14,478
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010	102,010
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	667	667	667	667	667	667	667	667	667	667	667	667	667	667
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266
54	390.71	Computer Equipment	1,163	1,365	1,573	1,790	2,015	2,247	2,484	2,727	2,974	3,229	3,487	3,750	4,018	2,525
55	391.7	Transportation Equipment	417	417	417	417	417	417	417	417	417	417	417	417	417	417
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	311	311	311	311	311	311	311	311	311	311	311	311	311	311
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	9,194	9,562	9,930	10,297	10,665	11,033	11,401	11,769	12,136	12,504	12,872	13,240	13,607	11,401
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	1,562	1,562	1,562	1,562	1,562	1,562	1,562	1,562	1,562	1,562	1,562	1,562	1,562	1,562
63		TOTAL	200,645	201,894	203,147	203,415	204,699	205,990	206,291	207,606	208,925	209,256	210,600	211,948	212,305	206,671
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2005													Florida Public Service Commission		
CIAC Balances per Books- 2005															
Arradondo Farms - Sewer 271 6389 -ASJ Arradondo Farms - Sewer Docket No. 060388-WS Schedule Year Ended: 2005 Historic [x] or Projected []													Schedule: A-9 Page: 2 of Preparer: <name>		
Explanation: Provide the CIAC Balances by month by Classification for 2005															
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Line 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	Treatment & Disposal Equipm	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist M	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	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 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

Florida Public Service Commission

Test Year Average balance

Arredondo Estates/Farms

Docket No. 060368-WS

Test Year Ending 12/31/05

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 Sewer Contributions in Aid of Construction by Classification- 2006							
CIAC Balances per Books- 2006							
				=input field			
Arredondo Farms - Sewer	271	6389	ASI	Arredondo Farms - Sewer			
Docket No. 060368-WS	Explanation: Provide the CIAC Balances by month by Classification						
Schedule Year Ended: 2006	for 2006						
Historic [] or Projected [X]							
Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)
No.	Description	Prior Year 12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06
Cash CIAC:							
1	Treatment & Disposal Equipm	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0
Property CIAC:							
6	Structures & Improvements	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0
13	Reuse Transmission & Dist M	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0
12	Total Sewer CIAC	0	0	0	0	0	0

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

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/92 Balance		
	1993		
2	Additions		
3	Adjustments		
4	12/31/93 Balance		0
	1994		
5	Additions		
6	Adjustments		
7	12/31/94 Balance		0
	1995		
8	Additions		
9	Adjustments		
10	12/31/95 Balance	69,350	77,430
	1996		
11	Additions	1,320	0
12	Adjustments	0	0
13	12/31/96 Balance	70,670	77,430
	1997		
14	Additions	1,760	0
15	Adjustments	(58,274)	(77,430)
16	12/31/97 Balance	14,156	0
	1998		
17	Additions	1,760	
18	Adjustments	0	
19	12/31/98 Balance	15,916	0
	1999		
20	Additions	0	
21	Adjustments	0	
22	12/31/99 Balance	15,916	0

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

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

Schedule of Sewer Contributions in Aid of Construction by Classification-2005				Florida Public Service Commission			
Arredondo Farms - Sewer				Schedule: A-12			
Docket No. 060368-WS				Page:			
Schedule Year Ended: 2005				Preparer:			
Historic [x] or Projected []							
Cronin Jackson 12/31/04				Cronin Jackson 12/31/04			
Explanation: Calculate CIAC at 12/31/04 based on [redacted] W/Ps				Categories-lines 24 to 35 below			
Cash CIAC:							
1	Capacity Charges	271.1		0	Water Treatment Equipment		
2	Meter Fees			0	Meter Fees		
3	CIAC-1998 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		0	0			
Property CIAC 271.5:							
8	Structures & Improvements	330.4		0	Structures & Improvements		
9	Collection Sewers- Force			0	Collection Sewers- Force		
10	Collection Sewers- Gravity			0	Collection Sewers- Gravity		
11	Services to Customers			0	Services to Customers		
12	Lift Stations			0	Lift Stations		
13	Pumping Equipment			0	Pumping Equipment		
14	Reuse Services			0	Reuse Services		
15	Reuse Transmission & Dist Mains			0	Reuse Transmission & Dist Mains		
16	Other Plant Misc Equip			0	Other Plant Misc Equip		
17	Total Property CIAC		0	0			
18	Total Water CIAC		0	0			
Explanation: Rearrange the [redacted] Categories shown above into new Categories that combine certain data							
Line No.	Description				New Categories as Calculated		
Cash CIAC:							
19	Water Treatment Equipment			0			
20	Meter Fees			0			
21	Main Extension Charge			0			
22	Service Installation Fees			0			
23	Total Cash CIAC			0			
Property CIAC:							
24	Structures & Improvements			0			
25	Collection Sewers- Force			0			
26	Collection Sewers- Gravity			0			
27	Services to Customers			0			
28	Lift Stations			0			
29	Pumping Equipment			0			
30	Reuse Services			0			
31	Reuse Transmission & Dist Mains			0			
32	Other Plant Misc Equip			0			
33	Total Property CIAC			0			
34	Total Water CIAC			0			

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Schedule of Sewer Contributions in Aid of Construction by Classification - 2005										Florida Public Service Commission				
Adjusted CIAC Balances - 2005										Schedule: A-5				
Arredondo Farms - Sewer										Page: 4 of 8				
Dockey No. 060385-W/S										Preparer: <name>				
Schedule Year End: 2005														
Historic [] or Projected []														
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Description	Prst Year	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	Average Balance
Cash CIAC:														
1. Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2. Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:														
6. Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10. Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11. Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12. Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13. Reuse Transmission & Dist M	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14. Other Plant Misc Equip	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 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

Florida Public Service Commission

Test Year Average balance

Arredondo Estates/Farms

Docket No. 060368-WS

Test Year Ending 12/31/05

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 last 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 Sewer Contributions in Aid of Construction by Classification- 2006														Florida Public Service Commission		
Adjusted CIAC Balances- 2006														Schedule:	A-5	
Arredondo Farms - Sewer														Page:	4 of 8	
Docket No. 060368-WS														Preparer:	<name>	
Explanation: Provide Adjusted CIAC balances by account for 2006																
Schedule Year Ended: 2006																
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	Average
		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		Balance
Cash CIAC:																
1	Treatment & Disposal Equipm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:																
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist M	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	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 Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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 12/31/06

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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Schedule of Sewer Contributions in Aid of Construction by Classification- 2007										Florida Public Service Commission					
Adjusted CIAC Balances- 2007										Schedule: A-5					
Arredondo Farms - Sewer										Page: 4 of 8					
Docket No. 06036-WS										Preparer: <name>					
Schedule Year Ended: 2007															
Historic [] or Projected [X]															
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Line 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 Enc 12/31/06	Average Balance
	Cash CIAC:														
1	Treatment & Disposal Equipm	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Property CIAC:														
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist M	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	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 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

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

Florida Public Service Commission

Schedule: A-14
 Page: 2 of 5
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	5,191	5,209	5,227	5,245	5,263	5,280	5,298	5,316	5,334	5,352	5,370	5,388	5,406	5,298
2	Meter Fees	6,970	7,022	7,075	7,127	7,180	7,233	7,285	7,338	7,390	7,443	7,495	7,548	7,600	7,285
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	12,161	12,231	12,302	12,372	12,443	12,513	12,583	12,654	12,724	12,795	12,865	12,936	13,006	12,583
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	12,161	12,231	12,302	12,372	12,443	12,513	12,583	12,654	12,724	12,795	12,865	12,936	13,006	12,583
SEWER															
Cash															
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Amortization of CIAC by Classification- 2006							
Accum Amort CIAC Balances per Books- 2006							
		272		6389		ASI Arredondo Farms - Sewer	
Arredondo Farms - Sewer							
Docket No. 060368-WS		Explanation: Provide the Amort of CIAC Balances per books by month b					
Schedule Year Ended: 2006		for the year ended 12/31/06					
Historic [] or Projected [x]							
		(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06
Cash CIAC:							
1	Treatment & Disposal Equipm	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0
Property CIAC:							
6	Structures & Improvements	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0
13	Reuse Transmission & Dist M	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0
12	Total Sewer CIAC	0	0	0	0	0	0

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

Florida Public Service Commission

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

Schedule: A-13
Page: 1 of 2
Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/92 Balance		
	1993		
2	Additions		
3	Adjustments		
4	12/31/93 Balance		0
	1994		
5	Additions		
6	Adjustments		
7	12/31/94 Balance		0
	1995		
8	Additions		
9	Adjustments		
10	12/31/95 Balance	69,350	77,430
	1996		
11	Additions	1,320	0
12	Adjustments	0	0
13	12/31/96 Balance	70,670	77,430
	1997		
14	Additions	1,760	0
15	Adjustments	(58,274)	(77,430)
16	12/31/97 Balance	14,156	0
	1998		
17	Additions	1,760	
18	Adjustments	0	
19	12/31/98 Balance	15,916	0
	1999		
20	Additions	0	
21	Adjustments	0	
22	12/31/99 Balance	15,916	0

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

Florida Public Service Commission

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

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

Explanation: Schedule A-11 continued

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

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

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Schedule of Sewer Amortization of CIAC by Classification- 2005

Input field

Florida Public Service Commission

Schedule: A-12

Page: 1

Preparer:

Arredondo Farms - Sewer

Docket No. 06038A-WS

Schedule Year Ended: 2005

Historic [X] or Projected []

Explanation: Calculate Accumulated Amortization of CIAC at 12/31/04 based on [redacted] WIPs

12/31/04

Categories: lines 24 to 35 below

0 Treatment & Disposal Equipment

0 Meter Fees

0 Treatment & Disposal Equipment

0 Treatment & Disposal Equipment

0 Main Extension Charge

0 Serv Install Charge

0

Total Cash CIAC

0

Property CIAC:

271.5

Structures & Improvements

330.4

Collection Sewers- Force

Collection Sewers- Gravity

Services to Customers

Lift Stations

Pumping Equipment

Reuse Services

Reuse Transmission & Dist M

Other Plant Misc Equip

331.4

333.4

330.4

335.4

0

Total Property CIAC

0

Total Water CIAC

0

Explanation: Rearrange the [redacted] Categories shown above into new Categories that combine certain data

Amortization

Other Balances

as Calculated

0

0

0

0

0

0

0

0

0

0

0

0

0

0

Line

No.

Description

Cash CIAC:

19 Treatment & Disposal Equipment

20 Meter Fees

21 Main Extension Charge

22 Service Installation Fees

23 Total Cash CIAC

Property CIAC:

24 Structures & Improvements

Collection Sewers- Force

Collection Sewers- Gravity

Services to Customers

Lift Stations

Pumping Equipment

Reuse Services

Reuse Transmission & Dist M

Other Plant Misc Equip

29 Total Property CIAC

30 Total Sewer CIAC

CALCULATE CIAC AMORTIZATION RATES									
Schedule of Sewer Amortization of CIAC by Classification- 2005					Florida Public Service Commission				
Calculate Amortization Rates for Calendar Year 2005					Schedule: A-12				
Arredondo Farms - Sewer					Page:				
Docket No. 060368-WS					Preparer:				
Schedule Year Ended: 2005									
Historic [x] or Projected []									
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates									
=Input field									
Categories-lines 22 to 35 below									
Cash CIAC:									
1	Capacity Charges	271.1		Treatment & Disp Equip (see Composite Calc)	5.68%	0.47%			
2	CIAC-1999 Acquisition			Treatment & Disp Equip (see Composite Calc)	5.68%	0.47%			
3	Unclaimed Refunds			Treatment & Disp Equip (see Composite Calc)	5.68%	0.47%			
4	Main Ext Charge (Coll Swr-Grav)			Main Extension Charge acct 361.2	2.50%	0.21%			
5	Serv Install Charge (Svc to Cust)			Service Installation Charge acct 363.2	2.90%	0.24%			
6	Reuse Meter Fees			Meter Fees	0.00%	0.00%			
7	Total Cash CIAC								
Property CIAC 271.5: 271.5									
8	Structures & Improvements	354.2		Structures & Improvements (line 27)	3.70%	0.31%			
9	Structures & Improvements	354.3		Structures & Improvements (line 27)	3.70%	0.31%			
10	Structures & Improvements	354.40		Structures & Improvements (line 27)	3.70%	0.31%			
11	Collection Sewers- Force	360.2		Collection Sewers- Force	3.33%	0.28%			
12	Collection Sewers- Gravity	361.2		Collection Sewers- Gravity	2.50%	0.21%			
13	Services to Customers	363.2		Services to Customers	2.90%	0.24%			
14	Lift Stations	370.3		Lift Stations	0.00%	0.00%			
15	Pumping Equipment	371.3		Pumping Equipment	2.50%	0.21%			
16	Reuse Services	366.6		Reuse Services	0.00%	0.00%			
17	Reuse Transmission & Dist Ma	375.6		Reuse Transmission & Dist Mains	0.00%	0.00%			
18	Other Plant Misc Equip	389.2		Other Plant Misc Equip (line 35)	6.70%	0.56%			
19	Other Plant Misc Equip	389.40		Other Plant Misc Equip (line 35)	6.70%	0.56%			
Composite Rate Calculation:									
		UPIS Balance 12/31/04		Depreciation Rate 1/1/05		Depreciation			
		Adj Bal	For Comp	Annual	Monthly	Expense			
			Calc	Annual Dep'n Rates from 2006 Schedule (use 2006 AD Tab as the input field)					
1	INTANGIBLE PLANT								
2	Organization	351.1	0	0.00%					
3	Franchises	352.1	0	0.00%					
4	Other Plant & Misc. Equipment	389.1	0	6.70%					
5	COLLECTION PLANT								
6	Land & Land Rights	353.2	0	0.00%					
7	Structures & Improvements	354.2	4,172	3.70%	0.31%	154			
8	Power Generation Equipment	355.2	0	0.00%					
9	Collection Sewers - Force	360.2	0	3.33%					
10	Collection Sewers - Gravity	361.2	81,199	2.50%					
11	Special Collecting Structures	362.2	0	0.00%	0.00%	0			
12	Services to Customers	363.2	2,135	2.90%					
13	Flow Measuring Devices	364.2	635	20.00%					
14	Flow Measuring Installations	365.2	0	0.00%					
15	Other Plant & Misc. Equipment	389.2	0	6.70%	0.56%	0			
16	SYSTEM PUMPING PLANT								
17	Land & Land Rights	353.3	0	0.00%					
18	Structures & Improvements	354.3	0	3.70%	0.31%	0			
19	Power Generation Equipment	355.3	0	0.00%					
20	Receiving Wells	370.3	0	0.00%	0.00%	0			
21	Pumping Equipment	371.3	21,644	2.50%	0.21%	541			
22	Other Plant & Misc. Equipment	389.3	0	6.70%					

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Composite Rate Calculation: (Continued)		UPIS Balance	Depreciation Rate Annual	Depreciation Monthly	Depreciation Expense
23	TREATMENT AND DISPOSAL PLANT				
24	Land & Land Rights	353.4	7,232		
25	Structures & Improvements	354.4	13,727	3.70%	0.31%
26	Power Generation Equipment	355.4	0	0.00%	0.00%
27	Treatment & Disposal Equipm	380.4	101,444	6.70%	0.56%
28	Plant Sewers	381.4	0	0.00%	0.00%
29	Outfall Sewer Lines	382.4	0	0.00%	0.00%
30	Other Plant & Misc. Equipment	389.4	663	6.70%	0.56%
31	RECLAIMED WATER TREATMENT PLANT				
32	Land & Land Rights	353.5	0	0.00%	
33	Structures & Improvements	354.5	0	3.70%	0.31%
34	Power Generation Equipment	355.5	0	0.00%	0.00%
35	Pumping Equipment	371.5	0	2.50%	0.21%
36	Reuse Distribution Reservoirs	374.5	0	0.00%	0.00%
37	Treatment & Disposal Equipm	380.5	0	6.70%	0.56%
38	Plant Sewers	381.5	0	0.00%	0.00%
39	Other Plant & Misc. Equipment	389.5	0	6.70%	
40	RECLAIMED WATER DISTRIBUTION PLANT				
41	Franchises	352.6	0	0.00%	
42	Land & Land Rights	353.6	0	0.00%	
43	Structures & Improvements	354.6	0	3.70%	0.31%
44	Power Generation Equipment	355.6	0	5.00%	
45	Reuse Services	366.6	0	0.00%	
46	Reuse Meters & Meter Installat	367.6	0	0.00%	
47	Pumping Equipment	371.6	0	2.50%	
48	Reuse Transmission & Distr. S	375.6	0	0.00%	0.00%
49	Other Plant & Misc. Equipment	389.6	0	6.70%	
50	GENERAL PLANT				
51	Land & Land Rights	353.7	0	0.00%	
52	Structures & Improvements	354.7	0	3.70%	0.31%
53	Office Furniture & Equipment	390.7	1,257	10.00%	
54	Computer Equipment	390.72	0	0.00%	
55	Transportation Equipment	391.7	417	20.00%	
56	Stores Equipment	392.7	0	0.00%	
57	Tools, Shop & Garage Equipm	393.7	311	10.00%	
58	Laboratory Equipment	394.7	0	0.00%	
59	Power Operated Equipment	395.7	44,132	10.00%	
60	Communication Equipment	396.7	0	0.00%	
61	Miscellaneous Equipment	397.7	0	0.00%	
62	Other Tangible Plant	398.7	1,557	20.00%	
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization	141650			8045
					Composite Rate 5.68%
	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	Treatment & Disposal Equipment		5.68%	0.47%	
65	Meter Fees		0.00%	0.00%	
66	Main Extension Charge		2.50%	0.21%	
67	Service Installation Fees		2.90%	0.24%	
	Property CIAC:				
1	Structures & Improvements		3.70%	0.31%	
2	Collection Sewers- Force		3.33%	0.28%	
3	Collection Sewers- Gravity		2.50%	0.21%	
4	Services to Customers		2.90%	0.24%	
5	Lift Stations		0.00%	0.00%	
6	Pumping Equipment		2.50%	0.21%	
7	Reuse Services		0.00%	0.00%	
8	Reuse Transmission & Dist Mains		0.00%	0.00%	
9	Other Plant Misc Equip		6.70%	0.56%	

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Line	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	12/31/05	Balance
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(15)	
12	Total Sewer CIAC	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	
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	Reuse Transmission & Dist Ma	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
Property CIAC:															
5	Total Cash CIAC	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	
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	
1	Treatment & Disposal Equipm	0	0	0	0	0	0	0	0	0	0	0	0	0	
Cash CIAC:															
Adjusted CIAC Balances- 2005															
Arredondo Farms - Sewer															
Docket No. 06038-MS															
Schedule Year Ended: 2005															
Historic [X] or Projected []															
Explanation: Provide Adjusted CIAC balances by account for 2005															
for Calculation of Amortization of CIAC.															
Preparer: (name)															
Page: 4 of 8															
Schedule: A-5															
Florida Public Service Commission															

Line	Description	Annual Rates	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
1	Treatment & Disposal Equipm	5.68%	0.47%	0.47%	0.47%	0.47%	0.47%	0.47%	0.47%	0.47%	0.47%	0.47%	0.47%	
Cash CIAC:														
2	Meter Fees	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	Main Extension Charge	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
4	Service Installation Fees	2.90%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	
Total Cash CIAC														
5														
Property CIAC:														
6	Structures & Improvements	3.70%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	
7	Collection Sewers- Force	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	
8	Collection Sewers- Gravity	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
9	Services to Customers	2.90%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	
10	Lift Stations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
11	Pumping Equipment	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
12	Reuse Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
13	Reuse Transmission & Dist Ma	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14	Other Plant Misc Equip	6.70%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	

Florida Public Service Commission
 Schedule: A-5
 Page: 6 of 8
 Preparer: (name)

Arredondo Farms - Sewer
 Docket No. 06038-MS
 Schedule Year Ended: 2005
 Explanation: Provide a Schedule showing Amortization Rates by CIAC
 Categories: [redacted]
 Historic [X] or Projected []

Schedule of Sewer Amortization of CIAC by Classification- 2005													Florida Public Service Commission		
Adjusted Accumulated Amortization of CIAC Balances for Rate Case- 2005													Schedule:	A-5	
Arredondo Farms - Sewer													Page:	4 of 8	
Docket No. 060368-WS													Preparer:	<name>	
Schedule Year Ended: 2005													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.		
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	Treatment & Disposal Equipm	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Ma	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	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 Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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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 12/31/05

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 Sewer Amortization of CIAC by Classification- 2006
 Calculate Amortization Rates for Calendar Year 2005

Florida Public Service Commission

Arredondo Farms - Sewer
 Docket No. 060388-WS
 Schedule Year Ended: 2006
 Historic [] or Projected [x]

Schedule: A-12
 Page:
 Preparer:

		=input field		Annual Dep'n Rate	Monthly Dep'n Rate
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates					
Categories-lines 22 to 35 below					
Cash CIAC:					
1	Capacity Charges	271.1		5.16%	0.43%
2	CIAC-1999 Acquisition			5.16%	0.43%
3	Unclaimed Refunds			5.16%	0.43%
4	Main Ext Charge (Coll Swr-Grav)		acct 361.2	2.50%	0.21%
5	Serv Install Charge (Svc to Cust)		acct 363.2	2.90%	0.24%
6	Reuse Meter Fees			0.00%	0.00%
7	Total Cash CIAC				
Property CIAC 271.5:					
8	Structures & Improvements	354.2		3.70%	0.31%
9	Structures & Improvements	354.3		3.70%	0.31%
10	Structures & Improvements	354.40		3.70%	0.31%
11	Collection Sewers- Force	360.2		3.33%	0.28%
12	Collection Sewers- Gravity	361.2		2.50%	0.21%
13	Services to Customers	363.2		2.90%	0.24%
14	Lift Stations	370.3		0.00%	0.00%
15	Pumping Equipment	371.3		2.50%	0.21%
16	Reuse Services	366.6		0.00%	0.00%
17	Reuse Transmission & Dist M	375.6		0.00%	0.00%
18	Other Plant Misc Equip	389.2		6.70%	0.56%
19	Other Plant Misc Equip	389.40		6.70%	0.56%

Composite Rate Calculation:		UPIS Balance 12/31/05		Depreciation Rate 1/1/06		Depreciation Expense
		Adj Bal	For Comp Calc	Annual	Monthly	
1	INTANGIBLE PLANT					
2	Organization	351.1	0	0.00%		
3	Franchises	352.1	0	0.00%		
4	Other Plant & Misc. Equipment	389.1	0	6.70%		
5	COLLECTION PLANT					
6	Land & Land Rights	353.2	0	0.00%		
7	Structures & Improvements	354.2	4,172	3.70%	0.31%	154
8	Power Generation Equipment	355.2	0	0.00%		
9	Collection Sewers - Force	360.2	0	3.33%		
10	Collection Sewers - Gravity	361.2	81,199	2.50%		
11	Special Collecting Structures	362.2	0	0.00%	0.00%	0
12	Services to Customers	363.2	2,135	2.90%		
13	Flow Measuring Devices	364.2	635	20.00%		
14	Flow Measuring Installations	365.2	0	0.00%		
15	Other Plant & Misc. Equipment	389.2	0	6.70%	0.56%	0
16	SYSTEM PUMPING PLANT					
17	Land & Land Rights	353.3	0	0.00%		
18	Structures & Improvements	354.3	0	3.70%	0.31%	0
19	Power Generation Equipment	355.3	0	0.00%		
20	Receiving Wells	370.3	0	0.00%	0.00%	0
21	Pumping Equipment	371.3	49,604	2.50%	0.21%	1240
22	Other Plant & Misc. Equipment	389.3	0	6.70%		

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Composite Rate Calculation: (Continued)		UPIS Balance		Depreciation Rate Annual Monthly		Depreciation Expense	
23	TREATMENT AND DISPOSAL PLANT						
24	Land & Land Rights	353.4	7,232		0.00%		
25	Structures & Improvements	354.4	13,727	13,727	3.70%	508	
26	Power Generation Equipment	355.4	0	0	0.00%	0	
27	Treatment & Disposal Equipm	380.4	101,444	101,444	6.70%	6797	
28	Plant Sewers	381.4	0	0	0.00%	0	
29	Outfall Sewer Lines	382.4	0	0	0.00%	0	
30	Other Plant & Misc. Equipment	389.4	663	663	6.70%	44	
31	RECLAIMED WATER TREATMENT PLANT						
32	Land & Land Rights	353.5	0	0	0.00%	0	
33	Structures & Improvements	354.5	0	0	3.70%	0.31%	0
34	Power Generation Equipment	355.5	0	0	0.00%	0.00%	0
35	Pumping Equipment	371.5	0	0	2.50%	0.21%	0
36	Reuse Distribution Reservoirs	374.5	0	0	0.00%	0.00%	0
37	Treatment & Disposal Equipm	380.5	0	0	6.70%	0.56%	0
38	Plant Sewers	381.5	0	0	0.00%	0.00%	0
39	Other Plant & Misc. Equipment	389.5	0	0	6.70%		
40	RECLAIMED WATER DISTRIBUTION PLANT						
41	Franchises	352.6	0	0	0.00%		
42	Land & Land Rights	353.6	0	0	0.00%		
43	Structures & Improvements	354.6	0	0	3.70%	0.31%	0
44	Power Generation Equipment	355.6	0	0	5.00%		
45	Reuse Services	366.6	0	0	0.00%		
46	Reuse Meters & Meter Installa	367.6	0	0	0.00%		
47	Pumping Equipment	371.6	0	0	2.50%		
48	Reuse Transmission & Distr. S	375.6	0	0	0.00%	0.00%	0
49	Other Plant & Misc. Equipment	389.6	0	0	6.70%		
50	GENERAL PLANT						
51	Land & Land Rights	353.7	0	0	0.00%		
52	Structures & Improvements	354.7	0	0	3.70%	0.31%	0
53	Office Furniture & Equipment	390.7	1,257		10.00%		
54	Computer Equipment	390.72	0		0.00%		
55	Transportation Equipment	391.7	417		20.00%		
56	Stores Equipment	392.7	0		0.00%		
57	Tools, Shop & Garage Equipm	393.7	311		10.00%		
58	Laboratory Equipment	394.7	0		0.00%		
59	Power Operated Equipment	395.7	44,132		10.00%		
60	Communication Equipment	396.7	0		0.00%		
61	Miscellaneous Equipment	397.7	0		0.00%		
62	Other Tangible Plant	398.7	1,557		20.00%		
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization		169610			8744	Composite Rate 5.16%
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	Treatment & Disposal Equipment				5.16%	0.43%	
65	Meter Fees				0.00%	0.00%	
66	Main Extension Charge				2.50%	0.21%	
67	Service Installation Fees				2.90%	0.24%	
Property CIAC:							
68	Structures & Improvements				3.70%	0.31%	
69	Collection Sewers- Force				3.33%	0.28%	
70	Collection Sewers- Gravity				2.50%	0.21%	
71	Services to Customers				2.90%	0.24%	
72	Lift Stations				0.00%	0.00%	
73	Pumping Equipment				2.50%	0.21%	
74	Reuse Services				0.00%	0.00%	
75	Reuse Transmission & Dist Mains				0.00%	0.00%	
76	Other Plant Misc Equip				6.70%	0.56%	

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Schedule of Sewer Amortization of CIAC by Classification- 2006														Florida Public Service Commission	
Adjusted Accumulated Amortization of CIAC Balances for Rate Case- 2006														Schedule:	A-5
Arredondo Farms - Sewer														Page:	4 of 8
Docket No. 060368-WS														Preparer:	<name>
Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the															
Schedule Year Ended: 2006															
Historic [] or Projected [x]															
														(14)	(15)
Line		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	Test Year End	Average
No.	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	Balance
Cash CIAC:															
1	Treatment & Disposal Equipm	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist M	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	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 Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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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										
#REF!	Calculate Amortization Rates for Calendar Year 2005								Florida Public Service Commission	
#REF!	=Input field								Schedule:	A-12
#REF!	Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates								Page:	
#REF!									Preparer:	
#REF!									Annual Dep'n Rate	Monthly Dep'n Rate
Categories-lines 22 to 35 below										
Cash CIAC:										
1	Capacity Charges	271.1			Treatment & Disp Equip (see Composite Calc)			5.79%	0.48%	
2	CIAC-1998 Acquisition				Treatment & Disp Equip (see Composite Calc)			5.79%	0.48%	
3	Unclaimed Refunds				Treatment & Disp Equip (see Composite Calc)			5.79%	0.48%	
4	Main Ext Charge (Coll Swr-Grav)				Main Extension Charge	acct 361.2		2.50%	0.21%	
5	Serv Install Charge (Svc to Cust)				Service Installation Charge	acct 363.2		2.90%	0.24%	
6	Reuse Meter Fees				Meter Fees			0.00%	0.00%	
7	Total Cash CIAC									
Property CIAC 271.5:										
8	Structures & Improvements	354.2			Structures & Improvements (line 27)			3.70%	0.31%	
9	Structures & Improvements	354.3			Structures & Improvements (line 27)			3.70%	0.31%	
10	Structures & Improvements	354.40			Structures & Improvements (line 27)			3.70%	0.31%	
11	Collection Sewers- Force	360.2			Collection Sewers- Force			3.33%	0.28%	
12	Collection Sewers- Gravity	361.2			Collection Sewers- Gravity			2.50%	0.21%	
13	Services to Customers	363.2			Services to Customers			2.90%	0.24%	
14	Lift Stations	370.3			Lift Stations			0.00%	0.00%	
15	Pumping Equipment	371.3			Pumping Equipment			2.50%	0.21%	
16	Reuse Services	366.6			Reuse Services			0.00%	0.00%	
17	Reuse Transmission & Dist M	375.6			Reuse Transmission & Dist Mains			0.00%	0.00%	
18	Other Plant Misc Equip	389.2			Other Plant Misc Equip (line 35)			6.70%	0.56%	
19	Other Plant Misc Equip	389.40			Other Plant Misc Equip (line 35)			6.70%	0.56%	
Composite Rate Calculation:										
			UPIS Balance 12/31/06		Depreciation Rate 1/1/07			Depreciation Expense		
			Adj Bal	For Comp Calc	Annual	Monthly				
1	INTANGIBLE PLANT									
2	Organization	351.1	0		0.00%					
3	Franchises	352.1	0		0.00%					
4	Other Plant & Misc. Equipmer	389.1	0		6.70%					
5	COLLECTION PLANT		0		0.00%					
6	Land & Land Rights	353.2	0		0.00%					
7	Structures & Improvements	354.2	0	0	3.70%	0.31%		0		
8	Power Generation Equipment	355.2	0		0.00%					
9	Collection Sewers - Force	360.2	0		3.33%					
10	Collection Sewers - Gravity	361.2	0		2.50%					
11	Special Collecting Structures	362.2	0	0	0.00%	0.00%		0		
12	Services to Customers	363.2	0		2.90%					
13	Flow Measuring Devices	364.2	0		20.00%					
14	Flow Measuring Installations	365.2	0		0.00%					
15	Other Plant & Misc. Equipmer	389.2	0	0	6.70%	0.56%		0		
16	SYSTEM PUMPING PLANT		0		0.00%					
17	Land & Land Rights	353.3	0		0.00%					
18	Structures & Improvements	354.3	0	0	3.70%	0.31%		0		
19	Power Generation Equipment	355.3	0		0.00%					
20	Receiving Wells	370.3	0	0	0.00%	0.00%		0		
21	Pumping Equipment	371.3	0	0	2.50%	0.21%		0		
22	Other Plant & Misc. Equipmer	389.3	0		6.70%					
Composite Rate Calculation:										

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Schedule of Sewer Amortization of CIAC by Classification- 2007
 Adjusted Accumulated Amortization of CIAC Balances for Rate Case- 2007

Florida Public Service Commission

Arredondo Farms - Sewer
 Docket No. 060388-WS
 Historic or Projected 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.

Schedule: A-5
 Page: 4 of 8
 Preparer: <name>

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	Treatment & Disposal Equipm	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist M	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	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 Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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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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