DOCUMENT NUMBER-DATE

Arredondo Estates/Farms Water and Sewer

Docket No. 080121-WS

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

Alachua County, Florida

VOLUME 1

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

Historical Test Year Ending December 31, 2007

Year-End Balances and 13-Month Averages

OM COM

Aqua Utilities Florida, Inc.

Filed May 2008

PCA

AGA

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Arredondo Estates/Farms RATE BASE

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FPSC-COMMISSION CLERK

Schedule of Water Rate Base

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule:

Page: 1 of 1

Preparer: R Griffin/J Guastella

A-1

Explanation: Provide the calculation of the average Water rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

-	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Histo	rical Test Year		Pro Forma T		_
		Average		Adjusted		Adjusted	
Line		Balance		Average		Average	Supporting
No.	Description	Per Books	Adjustments	Balance	Adjustments	Balance	Schedules
1	Utility Plant in Service	483,298	33,914	517,212	9,358	526,570	A-5
2	Utility Land & Land Rights	2,960	0	2,960	0	2,960	A -5
3	Less: Non-Used & Useful Plant	0	0	0	0	0	A-7
4	Construction Work in Progress	0	0	0	0	0	
5	Less: Accumulated Depreciation	(233,153)	(3,303)	(236,455)	(32)	(236,488)	A -9
6	Less: CIAC	(16,697)	0	(16,697)	0	(16,697)	A-12
7	Accumulated Amortization of CIAC	12,851	295	13,145	0	13,145	A-14
8	Acquisition Adjustments	0	0	0	0	0	
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	
10	Less: Advances For Construction		0	0	0	0	A-16
11	Working Capital Allowance	0	38,744	38,744	24,725	63,469	A-17, A-3
12	Total Rate Base	249,259	69,650	318,909	34,050	352,959	:

Schedule of Sewer Rate Base

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Schedule: A-2 1 of 1 Page:

Historical Test Year Ending December 31, 2007 Historical 2007 & Pro Forma

R Griffin/J Guastella Preparer:

Explanation: Provide the calculation of the average Sewer rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

	(1)	(2)	(3) rical Test Year	(4) 2007	(5) Pro Forma T	(6)	(7)
Line No.	Description	Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Supporting Schedules
1	Utility Plant in Service	284,921	20,214	305,135	5,578	310,712	A -6
2	Utility Land & Land Rights	7,232	0	7,232	0	7,232	A-6
3	Less: Non-Used & Useful Plant	0	0	0	0	0	A-7
4	Construction Work in Progress	0	0	0	0	0	
5	Less: Accumulated Depreciation	(191,827)	(5,868)	(197,696)	(19)	(197,715)	A -10
6	Less: CIAC	0	0	0	0	0	A-12
7	Accumulated Amortization of CIAC	0	0	0	0	0	A-14
8	Acquisition Adjustments	0	0	0	0	0	
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	o	0	
10	Less: Advances For Construction		0	0	0	0	A-16
11	Working Capital Allowance	0	22,479	22,479	14,737	37,216	A-17, A-3
12	Total Rate Base	100,326	36,825	137,150	20,295	157,445	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected [X]

Schedule: A-3 Page: 1 of 2

Preparer: R Griffin/J Guastella

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

1 2	(1)	(2)	(3)	(4)
Line No.		Water	Sewer	Supporting
1	Description UTILITY PLANT IN SERVICE			Schedules
2	Allocation of Corporate IT	20.294	10.110	A-5, A-6
3	Allocation of Corp Structures & Improvements	30,384 3,530	18,110	
4	· ····································	3,330	2,104	
5		_		
6	Total 2007 Adjustments	33,914	20,214	
7	•			
8	Pro Forma Adjustments			
9	Allocation of Corporate IT	9,358	5,578	
10	Meter replacement cost	· -	NA [′]	
11	(Less) Retirement of existing meters	-	NA	
12		-		
13			-	
14		-		
15 16	Total Dro Farma Adicatments			
	Total Pro Forma Adjustments	9,358	5,578	
17 18	HTILITY LAND & LAND DIGUTE			
19	UTILITY LAND & LAND RIGHTS			A-5, A-6
20	Total 2007 Adjustments	 _	- _	
21	(our rojudinons			
22	NON-USED & USEFUL			A-7
23	To reflect calculated Adjusted NU&U amounts			A-7
24	•			
25	CONSTRUCTION WORK IN PROGRESS			
26	Not Applicable			
27				
28	ACCUMULATED DEPRECIATION			A-9, A-10
29	Allocation of Corporate IT	4,159	2,479	,,,
30	Allocation of Corp Structures & Improvements	362	216	
31		-	-	
32	PSC Depr Rate Correction	(1,218)	3,174	
33	T 4 1 man = 4 H			
34	Total 2007 Adjustments	3,303	5,868	
35				
36	Pro Forma Adjustments			
37	New PCs, Network & Telephone Upgrade	32	19	
38 39	Meter Replacements Retirement of existing meters			
40	6 Month Net Acc Depr (Addns less Retirements)	-	NA	
41	Salvage	-	NA NA	
42	-a	- -	INA.	
43			_	
44		-		
45			•	
46	Total Pro Forma Adjustments	32	19	
47				

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected [X]

Schedule: A-3 Page: 2 of 2

Preparer: R Griffin/J Guastella

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

	(1)	(2)	(3)	(4)
Line		Water	Sewer	Supporting
No.	Description	****		Schedules
1	CIAC			A-12
2		<u> </u>	<u> </u>	
3	Total 2007 Adjustments			
4				
5	Pro Forma Adjustments			
6	Total Dua Farma Adiciates auto	****		
7	Total Pro Forma Adjustments	-		
8	ACCUMULATED AMORTIZATION OF CIAC			A-14
9 10	ACCUMULATED AMORTIZATION OF CIAC		-	A 14
11	PSC Depr Rate Correction	295		
12	Total 2007 Adjustments	295	-	
13	Total 2007 Adjustitional	· · · · · · · · · · · · · · · · · · ·		
14	Pro Forma Adjustments			
15	1 to 1 office Adjustments			
16	Total Pro Forma Adjustments	-	-	
17	, , , , , , , , , , , , , , , , , , , ,			
18	ACQUISITION ADJUSTMENTS			
19	Not Applicable	-	-	
20	• •			
21	ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
22	Not Applicable	-	•	
23				
24	ADVANCES FOR CONSTRUCTION			A -16
25	Not Applicable	-	•	
26	WARRING AARTH ALLOWANGE			A-17
27	WORKING CAPITAL ALLOWANCE			A-17
28	2007 Based on Balance Sheet method; details A-17	38,744	22,479	
29 30	2007 Daseu on Dalance Sheet method, details A-17	30,7 4 1	££,470	
31	Pro Forma Adjustments			
32	Deferred Rate Case Expense	24,725	14,737	
32	Colorida Fallo Gado Experide	= 1,1. ==		

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. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-4
Page: 1 of 2
Preparer: R 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.

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
	palances for this system begin with the date that r		
1	12/31/95 Balance	270,037	184,553
	1996		
2	Additions	0	0
3	Retirements	(6,976)	(3,594)
4	Adjustments	46,168	43,337
5	12/31/96 Balance	309,229	224,296
	1997		
6	Additions	0	0
7	Retirements	ŏ	ŏ
8	Adjustments	0	Õ
9	12/31/97 Balance	309,229	224,296
	1000		
10	1998 Additions	0.007	0
11	Retirements	2,227 (1,194)	0
12	Adjustments	(1,194)	0
13	12/31/98 Balance	310,262	224,296
		0.0,202	LL-1,L00
	1999		
14	Additions	13,865	13,865
15 16	Retirements	0	0
17	Adjustments 12/31/99 Balance	<u>0</u> 324,127	238,161
''		324,127	230,101
	2000		
18	Additions	2,514	4,290
19	Retirements	0	(903)
20	Adjustments	0	0
21	12/31/00 Balance	326,641	241,548
	2001		
22	Additions	6,125	0
23	Retirements	(797)	0
24	Adjustments	0	0_
25	12/31/01 Balance	331,969	241,548

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. 080121-WS
Projected Test Year Ending 12/31/07

Schedule: A-4
Page: 2 of 2
Preparer: R Griffin

Explanation: Schedule A-4 continued

***************************************	(1)	(2) Water	(3) Sewer
Line No.	Description	Year End Balance	Year End
INO.	Description	<u>Balance</u>	<u>Balance</u>
	2002		
26	Additions	13,240	3,860
27	Retirements	0	(400)
28 29	Adjustments 12/31/02 Balance	0	0
29	12/31/02 Balance	345,209	245,008
	2003		
30	Additions	0	0
31	Retirements	(13,865)	(13,865)
32	•	0	0
33	12/31/03 Balance	331,344	231,143
	2004		
34	Additions	64,289	49,382
35	Retirements	0	0
36	Adjustments	0_	0
37	12/31/04 Balance	395,633	280,525
	2005		
38	Additions	26,464	27,960
39	Retirements	0	0
40	Adjustments	0	0
41	12/31/05 Balance	422,097	308,485
	2006		
42	Additions	44,202	1,129
43	Retirements	(5,731)	(417)
44	Adjustments	(0,701)	(+17)
45	12/31/06 Balance	460,568	309,197
		,	,
46	2007 Additions	122.005	^
46 47	Retirements	133,005 (77,699)	0 (22,048)
48	Adjustments	(77, 039) 0	(22,046) 0
49	Allocations	39,589	23,596
50	12/31/07 Balance	555,464	310,746
		555,	3.0,

Supporting Schedules: A-5, A-6

Schedule of Water Plant in Service By Primary Account

Test Year Average balance Arredondo Estates/Farms

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Florida Public Service Commission

Schedule: Page:

A-5 1 of 3

Preparer:

R Griffin/J Guastella

Explanation: Provide the Average Water Plant in Service by Primary Account and the calculation of the Average Non-Used and

		(1)	(2) Historica	(3) al Test Ye	(4) ar 2007	(5) Pro For i	(6) ma Adjus i	(7) ments
Line	Acct		Adjusted		ed & Useful			ed & Useful
No.	No.	Account Name	Balance	%	Balance	Amount	%	Amount
_	INITANIO	NO COLANT	·					
1	301.1	GIBLE PLANT	^	0.00%	o	0	0.00%	
2 3	301.1	Organization Franchises	0	0.00%	ől	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	ől	0	0.00%	0
		E OF SUPPLY & PUMPING PLANT	U	0.0076	١	U	0.0076	U
5 6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	10,036	0.00%	0	0	0.00%	0
	305.2	Collect. & Impound Reservoirs		0.00%	0	0	0.00%	0
8			0	0.00%	0	0	0.00%	
9	306.2 307.2	Lake, River & Other Intakes	•	0.00%	0		0.00%	0
10		Wells & Springs Infiltration Galleries & Tunnels	10,594 0			0	0.00%	0
11	308.2		-	0.00%	0	0	0.00%	
12	309.2	Supply Mains	16,198	0.00%	0	0		0
13	310.2	Power Generation Equipment	30,068	0.00%	0	0	0.00%	0
	311.2	Pumping Equipment	13,031	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	٥١	0	0.00%	0
16		TREATMENT PLANT	0.000	0.000/	ا ا		0.000/	
17	303.3	Land & Land Rights	2,960	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	38,881	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	26,898	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
22		MISSION & DISTRIBUTION PLANT	_	/		_	/	_
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0)	0	0.00%	0
25	311.4	Pumping Equipment	29,046	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	50,803	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	114,941	0.00%	0	0	0.00%	0
28	333.4	Services	23,448	0.00%	١٥	0	0.00%	0
29	334.4	Meters & Meter Installations	100,292	0.00%	٥	0	0.00%	0
30	335.4	Hydrants	2,288	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	1,018	0.00%	0	0	0.00%	0
33		AL PLANT						
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	13,065	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	2,599	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	30,384	0.00%	0	9,358	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	٥	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	608	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0]	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	3,013	0.00%	0	0	0.00%	0
46	TOTA	AL	520,172	-	0	9,358	-	0

Schedule of Water Plant in Service By Primary Account

Test Year Average balance Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5 Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No. No.	Account Name	12/2006	Jan	Feb	Mar	A pr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Average Balance
1 INTAN	IGIBLE PLANT														
2 301.1	Organization	0	0	0	0	0	0	0	0	ο	0	0	0	n	0
3 302.1	Franchises	ō	ŏ	ō	ō	ō	ŏ	ŏ	ő	ő	Õ	ő	Ô	n	ő
4 339.1	Other Plant & Misc. Equipment	ō	ō	ō	ō	õ	ŏ	ō	ō	ŏ	ñ	ŏ	ő	Ö	ō
5 SOUR	CE OF SUPPLY & PUMPING PLANT	-	_	•	•	•	_	•	•	•	•	•	•	•	
6 303.2	Land & Land Rights	0	Ω	0	G	0	a	0	n	0	0	0	0	n	0
7 304.2	Structures & Improvements	10,036	10,036	10,036	10,036	10.036	10,036	10,036	10,036	10.036	10,036	10,036	10,036	10,036	10,036
8 305.2	Collect, & Impound Reservoirs	0	0,000	0	0	10,000	0,000	0,000	0.00,01	0.000	10,000	0,000	0.000	0.000	10,000
9 306.2	Lake, River & Other Intakes	ō	ō	ő	Ď	ō	ō	ů	Ď	Ď	ñ	ŏ	o o	ñ	ő
10 307.2	Wells & Springs	9,519	9,519	9,519	9,519	9,519	9,519	11,515	11,515	11,515	11,515	11,515	11,515	11,515	10,594
11 308.2	Infiltration Galleries & Tunnels	0,0,0	0,0.0	0,510	0,5,0	0,5,0	0,010	11,515	0.0,01	0	11,515	11,515	0	11,515	10,334
12 309.2	Supply Mains	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198
13 310.2	Power Generation Equipment	30.068	30.068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068
14 311.2	Pumping Equipment	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031
15 339.2	Other Plant & Misc. Equipment	0,001	0,001	0	15,051	13,031	13,031	0,031	13,031	13,031	13,031	13,031	15,031	13,031	13,031
	R TREATMENT PLANT	v	J	•	U	U	U	Ü	U	U	U	U	U	U	U
17 303.3	Land & Land Rights	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2 060	n nen	0.000	0.000	0.000	0.000	2.060
18 304.3	Structures & Improvements	40,382	40,382	40,382	2,960 38,431	2,960 38,431	2,960 38,431	2,960 38,431	2,960 38,431	2,960	2,960	2,960	2,960	2,960	2,960
19 311.3	Pumping Equipment	40,302	40,302	40,362		30,431	36,431 0	36,431 N	30,431	38,431	38,431	38,431	38,431	38,431	38,881 0
20 320.3	Water Treatment Equipment	26.898	-	-	0	_	-	•	•	0	0	0	0	0	•
21 339.3	Other Plant & Misc. Equipment	20,090	26,898	26,898 0	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898
	SMISSION & DISTRIBUTION PLANT	U	0	U	0	0	0	o	0	0	0	0	0	0	O
23 303.4		-		_		_	_		_	_	_	_			_
	Land & Land Rights	0	0	0	0	0	0	0	0	D	Q	0	0	0	0
24 304.4 25 311.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Pumping Equipment	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046
26 330.4	Distr. Reservoirs & Standpipes	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803
27 331.4	Transm. & Distribution Mains	118,756	117,835	117,835	108,675	108,675	108,675	116,255	116,255	116,255	116,255	116,255	116,255	116,255	114,941
28 333.4	Services	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448
29 334.4	Meters & Meter Installations	70,362	70,362	70,362	70,362	70,362	70,362	125,076	125,076	125,076	125,076	125,076	128,124	128,124	100,292
30 335.4	Hydrants	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288
31 336.4	Backflow Prevention	0	. 0	. 0	. 0	0	0	0	0	0	0	0	0	0	0
32 339.4	Other Plant & Misc. Equipment	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018
	RAL PLANT														
34 303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 304.5	Structures & Improvements	9,535	9,535	9,535	9,535	9,535	9,535	9,535	9,535	9,535	9,535	9,535	9,535	9,535	9,535
36 340.5	Office Furniture & Equipment	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599
37 340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38 341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39 342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 343.5	Tools, Shop & Garage Equipment	608	608	608	608	608	608	608	608	608	608	608	608	608	608
41 344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43 346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44 347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	Ô	0	ō	0
45 348.5	Other Tangible Plant	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013
46 TO	TAL	460,568	459,647	459,647	448,537	448,537	448,537	512,827	512,827	512,827	512,827	512,827	515,875	515,875	486,258
47	Subtotal Land & Land Rights	2,960	2,960	2,960	2,960	2,960	2,960	2.960	2,960	2,960	2,960	2.060	0.000	0.000	0.000
• •	COOLUMN CANA OF LODIO HIGHES	2,300	2,300	2,300	2,300	2,300	2,300	2,300	∠,900	2,900	2,500	2,960	2,960	2,960	2,960

Schedule of Water Plant in Service By Primary Account

Test Year Average balance Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5 Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line Ac	ct (1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No. No		12/2006	Jan	Feb	Mar	A pr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Average Balance
1 INTA	NGIBLE PLANT														
2 301.1		0	•	_		_	_	_	_	_					
3 302.1		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 339 1		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	RCE OF SUPPLY & PUMPING PLANT	Ų	U	0	0	0	0	0	0	0	0	0	0	0	0
6 303.2	Land & Land Rights	n	0	0	0	0	0	0	0	0	0	O	0	0	^
7 304.2		10.036	10,036	10,036	10,036	10,036	10,036	10,036	10,036	10,036	10,036	_	_		10,036
8 305.2		.0,000	0	0	0,000	0.000	10,030	10,030	10,030	10,030	10,036	10,036 n	10,036 0	10,036 0	10,030
9 306.2		ő	ő	0	n	n	ő	D	0	o o	0	0	0	0	0
10 307.2		9,519	9,519	9,519	9,519	9,519	9,519	11,515	11,515	11,515	11,515	•	-	-	-
11 308.2		0,510	0,515	0,013 N	3,319	9,519	9,519	11,515	11,515	11,515	11,515	11,515	11,515	11,515 0	10,594 D
12 309.2		16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	0	0		_
13 310,2		30,068	30,068	30,068	30,068	30,068	30.068	30,068	30.068	30,068	30,068	16,198 30,068	16,198	16,198	16,198
14 311.2		13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031			30,068	30,068	30,068
15 339.2		10,031	13,031	15,031	13,031	13,031	13,031	13,031	13,031	•	13,031	13,031	13,031	13,031	13,031
	ER TREATMENT PLANT	Ū	Ū	Ū	U	U	U	U	U	0	0	0	0	0	0
17 303.3	Land & Land Rights	2,960	2.960	2,960	2.960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960
18 304.3	Structures & Improvements	40,382	40,382	40,382	38,431	38,431	38,431	38,431	38,431	38,431	38.431	38,431	38,431		38,881
19 311.3		0	0	0,002	0,,5,	0	0.,451	0	30,431	30,431 0	30, 4 31	30,431	30,431 0	38,431 0	30,001 0
20 320,3		26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	-	-	-
21 339,3		0	20,000	0	20,000	20,000	20,090	20,030	20,030	20,090	20,090	•	26,898	26,898	26,898
22 TRAN	ISMISSION & DISTRIBUTION PLANT	•	·	v	·	U	U	U	U	Ū	U	0	0	0	U
23 303.4		0	0	ο	0	0	0	0	0	o	0		•		
24 304.4		Ô	Ö	ő	o	Ö	0	0	0	0	0	0	0	0	0
25 311.4		29,046	29.046	29,046	29.046	29.046	29,046	29,046	-	-	_	0	0	•	-
26 330.4		50,803	50.803	50,803	50,803	50,803	50,803	50,803	29,046	29,046	29,046	29,046	29,046	29,046	29,046
27 331.4	The state of the s	118,756	117,835	117.835	108,675	108,675	•	,	50,803	50,803	50,803	50,803	50,803	50,803	50,803
28 333.4		23.448	23.448	23,448	23,448		108,675	116,255	116,255	116,255	116,255	116,255	116,255	116,255	114,941
29 334.4		70,362	70,362	70,362	70,362	23,448 70,362	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448
30 335.4		2,288	2.288	70,362 2.288	•	,	70,362	125,076	125,076	125,076	125,076	125,076	128,124	128,124	100,292
31 336.4	,	2,200	2,200		2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288
32 339.4		1.018	-	0	0	0	0	0	0	. 0	0	0	0	. 0	0
	ERAL PLANT	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018
34 303.5		0	0	0	•	•	•			_	_	_	_	_	
35 304.5		12,950	_	0	0	0	0	0	0	. 0	. 0	0	0	0	0
36 340.5		2,599	13,019	13,019	13,019	13,019	13,103	13,103	13,103	13,103	13,103	13,103	13,103	13,103	13,065
37 340.5	- man i orimoro di Equiprista	-,	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599
38 341.5		24,002	25,107	27,356	27,676	28,476	29,092	30,069	30,716	32,705	33,940	34,239	35,594	36,022	30,384
39 342.5		0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 343.5		0	0	0	0	0	0	0	0	0	0	0	0	0	0
41 344.5	read and a second and a second	608	608	608	608	608	608	608	608	608	608	608	608	608	608
41 344.5	amarian, adampinan	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	· · · · · · · · · · · · · · · · · · ·	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	O.	0
44 347.5		0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 348.5	Other Tangible Plant	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013
46 TC	DTAL	487,985	488,238	490,487	479,696	480,497	481,196	546,463	547,110	549,099	550,334	550,633	555,036	555,464	520,172
4.7					· · · · · · · · · · · · · · · · · · ·		•		······································		W.		,		020,112
47	Subtotal Land & Land Rights	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Florida Public Service Commission

Schedule: Page:

A-6

1 of 3

Preparer: R Griffin/J Guastella

		Provide the Average Sewer Plant in Ser (1)	(2)	(3) al Test Y	(4)	(5) Pro For	(6) ma Adjus	(7) stments
ine	Acct		Adjusted		ed & Useful		Non-Us	sed & Useful
lo.	No.	Account Name	Balance	%	Balance	Amount	%	Amount
1		BLE PLANT			·			
2	351.1	Organization	0	0.00%	0	0	0.00%	0
} 	352.1	Franchises	0	0.00%	0	0	0.00%	0
	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
		CTION PLANT	0	0.000/		•	0.000/	0
;	353.2	Land & Land Rights	4 172	0.00% 0.00%	0	0	0.00%	0
7 3	354.2	Structures & Improvements Power Generation Equipment	4,172 0	0.00%	ő	0	0.00% 0.00%	0
	355.2 360.2	Collection Sewers - Force	0	0.00%	ő	0	0.00%	0
0	361.2	Collection Sewers - Force Collection Sewers - Gravity	81,818	0.00%	ől	0	0.00%	0
1	362.2	Special Collecting Structures	01,010	0.00%	ŏl	Ö	0.00%	ő
2	363.2	Services to Customers	2,135	0.00%	ŏ	ŏ	0.00%	ŏ
3	364.2	Flow Measuring Devices	635	0.00%	ŏÌ	ő	0.00%	ŏ
1	365.2	Flow Measuring Installations	0	0.00%	ŏl	0	0.00%	0
5	389.2	Other Plant & Misc. Equipment	ŏ	0.00%	ŏl	Ö	0.00%	Ö
6		M PUMPING PLANT	•	2,5070	ĭ	v	2.00/0	J
7	353.3	Land & Land Rights	0	0.00%	o	0	0.00%	0
3	354.3	Structures & Improvements	ō	0.00%	ŏ	ő	0.00%	ō
9	355.3	Power Generation Equipment	ō	0.00%	ŏ	ŏ	0.00%	ō
)	370.3	Receiving Wells	ō	0.00%	ō	ō	0.00%	ō
l	371.3	Pumping Equipment	33,069	0.00%	0	0	0.00%	0
2	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
3		MENT AND DISPOSAL PLANT						
4	353.4	Land & Land Rights	7,232	0.00%	0	0	0.00%	0
,	354.4	Structures & Improvements	13,727	0.00%	0	0	0.00%	0
	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
	380.4	Treatment & Disposal Equipment	101,444	0.00%	0	0	0.00%	0
	381.4	Plant Sewers	0	0.00%	이	0	0.00%	0
	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0
0	389.4	Other Plant & Misc. Equipment	663	0.00%	0	0	0.00%	0
1		MED WATER TREATMENT PLANT	_		_ [_
2	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
} -	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0
	355.5	Power Generation Equipment	0	0.00%	0)	0	0.00%	0
	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0
	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
	381.5	Plant Sewers	0	0.00%	٥	0	0.00%	0
9	389.5	Other Plant & Misc. Equipment	0	0.00%	٥١	0	0.00%	0
) 		MED WATER DISTRIBUTION PLANT	^	0.000/	أي	•	0.000	0
	352.6	Franchises	0	0.00%	0	0	0.00%	0 0
	353.6	Land & Land Rights	=	0.00%		0	0.00%	_
} -	354.6 355.6	Structures & Improvements Power Generation Equipment	0 0	0.00% 0.00%	0 0	0	0.00% 0.00%	0
ì	366.6	Reuse Services	0	0.00%	ő	0	0.00%	0
3	367.6	Reuse Meters & Meter Installations	0	0.00%	ől	0	0.00%	Ŏ
7	371.6	Pumping Equipment	ő	0.00%	ŏΙ	ő	0.00%	ő
, 8	375.6	Reuse Transmission & Distr. Sys.	ŏ	0.00%	ŏl	Ö	0.00%	ŏ
9	389.6	Other Plant & Misc. Equipment	ő	0.00%	ŏl	ŏ	0.00%	ŏ
)		AL PLANT	·		٦]	J		•
	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
!	354.7	Structures & Improvements	2,104	0.00%	ō	ō	0.00%	Ō
,	390.7	Office Furniture & Equipment	1,257	0.00%	0	0	0.00%	0
	390.71	Computer Equipment	18,110	0.00%	0	5,578	0.00%	0
	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
•	393.7	Tools, Shop & Garage Equipment	311	0.00%	0	0	0.00%	0
ļ	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
,	395.7	Power Operated Equipment	44,132	0.00%	0	0	0.00%	0
)	396.7	Communication Equipment	0	0.00%	o l	0	0.00%	0
1	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
2	398.7	Other Tangible Plant	1,557	0.00%	0	0	0.00%	0
							_	
	TOTA	∖ L	312,367		0	5,578	_	0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-6 Page: 2 of 3

Preparer: R Griffin/J Guastella

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 Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Balance
1 INTANG 2 351,1	GIBLE PLANT Organization	a	o	0	0	۵	0	•			•		_	_	0
3 352.1	Franchises	ŏ	0	Ö	ŏ	0	o	0	0	0	0	0	0	0	0
4 389.1	Other Plant & Misc. Equipment	0	0	0	Ô	Ō	ō	ō	ō	ō	ō	ŏ	ŏ	ŏ	ō
5 COLLEG	CTION PLANT Land & Land Rights	0	0	0	0	0			_	_	_	_	_	_	_
7 354.2	Structures & Improvements	4.172	4.172	4,172	4,172	4,172	0 4,172	0 4,172	0 4,172						
8 355.2	Power Generation Equipment	0	0	0	,,,,,	,,,, <u>,</u>	0	-,2	-,.,2	-,,,,	7,172	7,172	7,172	7,1,2	٠,٠,٠
9 360.2 10 361.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 362.2	Collection Sewers - Gravity Special Collecting Structures	82,328 0	81,776 0	81,776 0	81,776 0	81,776	81,776 0	81,776	81,776 0	81,776 0	81,776	81,776	81,776	B1,776	81,818
12 363.2	Services to Customers	2,135	2,135	2,135	2,135	2,135	2,135	0 2,135	2,135	2.135	0 2.135	0 2,135	0 2,135	0 2,135	0 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 15 389.2	Flow Measuring Installations Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	D	0	0	o
	VI PUMPING PLANT	v	U	U	v	0	D	0	0	0	0	0	0	0	0
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	o	0	0	0	0	0	0	0	0
19 355.3 20 370.3	Power Generation Equipment 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	0 28,109	0 28,109	0 28,109	0 28.109	0 28,109	0 28,109	0 28,109	0 28,109	0 28,109	0 28,109	0 33,069
22 389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	20,103	0	0	0
23 TREATI 24 353.4	MENT AND DISPOSAL PLANT														
25 354,4	Land & Land Rights Structures & Improvements	7,232 13,727	7,232 13,727	7,232 13,727	7,232 13,727	7,232 13,727	7,232 13,727	7,232 13,727	7,232 13,727	7,232 13,727	7,232 13,727	7,232 13,727	7,232 13,7 2 7	7,232 13,727	7,232 13,727
26 355.4	Power Generation Equipment	0	0	15,727	13,727	13,727	13,727	13,727	13,727	13,727	13,727	13,727	13,727	13,727	13,727
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 29 382.4	Plant Sewers Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 389.4	Other Plant & Misc. Equipment	0 663	0 663	0 663	0 663	0 663	0 663	0 663	0 663	0 663	0 663	0 663	0 663	0 663	0 663
	MED WATER TREATMENT PLANT		-	000	555	000	000	000	000	000	000	000	000	003	605
32 353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 354.5 34 355.5	Structures & Improvements 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 n	0	0	0	0	0
36 374.5	Reuse Distribution Reservoirs	Ö	ō	ō	ŏ	ŏ	ō	ŏ	ŏ	ő	ō	ŏ	ŏ	Ö	ŏ
37 380.5 38 381.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	o	0
38 381.5 39 389.5	Plant Sewers Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	MED WATER DISTRIBUTION PLANT	·	Ū	Ü	· ·	·		Ü	U	U	Ū	U	U	U	U
41 352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 353.6 43 354.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	a	0	0	0	0
44 355.6	Structures & Improvements Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 366.6	Reuse Services	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	0	ŏ	0	0	0
46 367.6	Reuse Meters & Meter Installations	0	0	0	Ó	Ō	Ō	0	ŏ	ō	ō	ŏ	ŏ	ŏ	ō
47 371.6 48 375.6	Pumping Equipment 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 GENER	AL PLANT	· ·	•	•	•	•	•	•	J	v	J	J	U	U	J
51 353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52 354.7 53 390.7	Structures & Improvements Office Furniture & Equipment	0 1,257	0 1,257	0 1,257	0 1,257	0 1,257	1.257	1.257	1.057	1.057	0	0	0	0	0
54 390.71	Computer Equipment	1,237 0	1,237	1,257	1,257	1,257	1,257 0	1,257	1,257 0	1,257 0	1,257 0	1,257 0	1,257 0	1,257 0	1,257 0
55 391.7	Transportation Equipment	Ď	Ō	Ō	ō	ŏ	ŏ	ŏ	ŏ	Ö	Ö	Ö	0	0	ō
56 392,7 57 393,7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57 393.7 58 394.7	Tools, Shop & Garage Equipment Laboratory Equipment	311 0	311 0	311 0	311 0	311 0	311 0	311 0	31 t 0	311 0	311 0	311	311	311	311
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	0 44,132	0 44,132	0 44,132	0 44,132
60 396.7	Communication Equipment	0	0	0	0	0	0	0	77,132	0	0	44,132	94,132	44,132	0
61 397.7 62 398.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	. 0	0	0	0	0	Ō
QZ 398./	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 TOT/	AL	309,198	308,645	308,645	287,150	287,150	287,150	287,150	287,150	287,150	287,150	287,150	287,150	287,150	292,153
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
	· ·	•		,			.,		. ,	. ,	. ,202	. ,	,,202	- ,=	,,202

Schedule of Sewer Plant in Service By Primary Account Test Year Average balance

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-6 Page: 3 of 3

Preparer: R Griffin/J Guastella

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.

No. Mary M		(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
2 351.1 Panel Mais Capipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	NOLE B			Jan	Feb	Mar	Арг	Мау	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Average Balance
9821 Frienchisses 0 0 0 0 0 0 0 0 0			•		_		_ "							····		
385.1 Oher Plant & Mac. Equipment 0 0 0 0 0 0 0 0 0														0	0	
SOLICITION PLANT							-		_	-		_		0	0	
3 9352 Sand & Land Rights 0 0 0 0 0 0 0 0 0	CTION	PLANT	v	Ü	U	U	U	U	U	Đ	0	0	0	0	0	
3942 Stucy			0	0	n	n	0	0	•	^	^			•	_	
3852 Power Generation Equipment 0 0 0 0 0 0 0 0 0								-	-	_	-	-	-	4170	0	4.47
9 390.2 Collection Sewers - Foice 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Power	or Generation Equipment	•											4,172 0	4,172	4,17
0 3812 Collection Seweric Givently 22,238 81,776 81,778 81,776 81	Collec	ction Sewers - Force						•	-				-	0	0	
1 9822 Spécial Collecting Structures 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Called	ction Sewers - Gravity	82,328	81.776			•	_		_		-	_	81,776	_	
2 89312 Services to Customers														01,776	81,776 0	81,8
2642 Flow Measuring Institutions 0 0 0 0 0 0 0 0 0			2,135	2,135	2,135	2,135	2.135	2.135		2 135	-	•	-	2,135	2,135	2,1
3852 Piew Meacuring Installations 0 0 0 0 0 0 0 0 0			635	635	635	635								635	635	6
3852 Other Flant & Mice, Equipment O O O O O O O O O			0	0	a	0	D	o	0					0	0	_
383.3 Shard & Land Rights			0	0	0	0	0	0	0	ō	Ö	_	-	ŏ	ŏ	
354.3 Structures & Improvements													-	_	•	
395.3 Power Generation Equipment 0 0 0 0 0 0 0 0 0			•	-		0	0	0	0	0	0	0	0	0	0	
370.3			-			_	-	-		0	0	0	0	0	0	
3713 Pumping Equipment 49,604 49,			_			-	•	0	0	D	0	0	Đ	0	0	
389.3 Other Plant & Minc. Equipment			•	•			_		_	•	0	0	0	0	0	
STREATMENT AND DISPOSAL PLANT										28,109	28,109	28,109	28,109	28,109	28,109	33,0
1934 Land & Land Flughts			0	0	0	0	0	0	0	0	0	0	0	0	0	
1954 Structures & Improvements			7.000	7.000												
395.4														7,232	7,232	7,2
7 390.4 Treatment & Disposal Equipment 101,444												13,727	13,727	13,727	13,727	13,7
381.4 Plant Sewers			-	•	•	-	-		•	_	•	•	_	0	0	
982.4 Outfull Sewer Lines														101,444	101,444	101,4
989.4 Other Plants Miss. Equipment 663 6			_	_		-	_		_	-	_	_	-	0	0	
SECLAMED WATER TREATMENT PLANT STATE STA			-	•		_		_	-	-	•	•	-	0	0	
2 353.5 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			903	003	903	603	663	663	663	663	663	663	663	663	663	6
3 354.5 Structures & Improvements 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•	0	0	^	•		^	_		_	_	_		
355.5 Power Generation Equipment			•	•	_	-		_	_		•	_	-	0	0	
371.5 Pumping Equipment			•	_	_	-	-	•	_	_	•	-	•	0	0	
374.5 Reuse Distribution Reservoirs 0			_			•	•	-	•	_	-	-	-	0	0	
380.5 Treatment & Disposal Equipment			_	-	-	_	_	•	•		•	-	•	0	D	
381.5 Plant Sewers 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			ŏ	•	•	•	_	-	_		_	•	•	0	0	
399.5 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Plant 9	Sewers	ō	-	•	-	•	•	_			-	-	0	0	
RECLAIMED WATER DISTRIBUTION PLANT 352.6 Franchises 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Other	Plant & Misc. Equipment	ă	_	-		-	•	-		_	-	•	0	0	
353.6 Land & Land Rights	MED W	VATER DISTRIBUTION PLANT			•	•	•	•	·	•	v	•	U	U	U	
353.6 Land & Land Rights			0	0	0	0	0	0	0	a	0	0	0	n	٥	
354.6 Structures & Improvements 0 0 0 0 0 0 0 0 0			0	0	0	0	ō	ō	ō	ă	-	-	•	n	0	
355.6 Power Generation Equipment 0 0 0 0 0 0 0 0 0	Structu	tures & Improvements	0	D	0	Ō	Ō	ŏ	Ď	_	-	-	•	ő	0	
367.6 Reuse Meters & Meter Installations 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	0	0	0	0	0	0	ō	ò	_	•	ă	ő	
371.6 Pumping Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	0	0	0	0	0	0	0	ō	Ď	ŏ	ő	ň	
375.6 Reuse Transmission & Distr. Sys. 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	0	0	0	0	0	0	0	Ó	0	ō	ŏ	Ď	
389.6 Other Plant & Misc. Equipment 0			0	•	0	0	D	0	0	0	0	Ō	ō	ō	ŏ	
GENERAL PLANT 353.7 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				-	-			0	0	0	0	0	0	ō	Ō	
353.7 Land & Land Rights 0			0	0	0	0	0	0	0	0	0	0	0	0	ō	
354.7 Structures & Improvements 2,035 2,077 2,077 2,077 2,077 2,126 2,126 2,126 2,126 2,126 2,126 2,126 390.7 Office Furniture & Equipment 1,257																
390.7 Office Furniture & Equipment 1,257 1			-		_									0	0	
390.71 Computer Equipment 14,306 14,964 16,305 16,495 16,973 17,339 17,922 18,307 19,493 20,229 20,408 2 391.7 Transportation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0													2,126	2,126	2,126	2,1
391.7 Transportation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0												1,257		1,257	1,257	1,2
392.7 Stores Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0														21,215	21,470	18,1
393.7 Tools, Shop & Garage Equipment 311 311 311 311 311 311 311 311 311 31			_		•		_	_			-	_	0	0	0	
394.7 Laboratory Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•	•	-		-	•	_	•	-	·	•	0	0	
395.7 Power Operated Equipment 44,132	l above	, once a datage equipment eton Equipment							-					311	311	3
396.7 Communication Equipment 0 0 0 0 0 0 0 0 0			•	_	•			•	-	-		-	•	0	0	
					-									44,132	44,132	44,1
2077 Ationallamanus Equipment			•	-	•	-		-		-			0	0	0	
398.7 Other Tangible Plant			-						•			_	-	0	0	
398./ Unter langible Plant 1,557 1,557 1,557 1,557 1,557 1,557 1,557 1,557 1,557		g	1,007	1,007	1,007	1,007	1,557	1,007	1,007	1,557	1,557	1,557	1,557	1,557	1,557	1,5
TOTAL 325,539 325,686 327,027 305,722 306,200 306,616 307,198 307,584 308,770 309,506 309,684 31	AL		325,539	325,686	327.027	305.722	306.200	306.616	307 198	307 584	308 770	309 506	300 684	310,491	210.746	0100
Subtant land 8 t and Bishs 7,000 7,0	C. AL	detail and 8 t and Diches													310,746	312,3
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	SUDI	NOME LANG & LANG HIGHS	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	7,2

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: Page:

A-7 1 of 1

Preparer:

J Guastella

Explanation: Provide a summary of the items included in non-used and useful plant for the year.

Provide additional support schedules, if necessary.

	(1)	(2) Historical Test Year	(3) Pro Forma 1	(4) Test Year	(5)
Line No.	Description	Adjusted Balance	Adjustments	Adjusted Balance	Supporting Schedules
	Water	· · ·			
1	Plant in Service	0	0	0	A-5
2	Land	0	0	0	A-5
3	Less: Accumulated Depreciation	0	0	0	A -9
4	Less: CIAC	0	0	0	A-12
5	Accumulated Amort. of CIAC	0	0	0	A-14
6	Less: Advances for Construction	0	0	0	A-16
7	Other (Explain)		0		
8	TOTAL	0	0	0	
	Sewer				
9	Plant in Service	0	0	o	A-6
10	Land	0	0	0	A-6
11	Less: Accumulated Depreciation	0	0	0	A-10
12	Less: CIAC	0	0	0	A-12
13	Accumulated Amort. Of CIAC	0	0	0	A-14
14	Less: Advances for Construction	0	0	0	A-16
15	Other (Explain)		0		
16	TOTAL	0	0	0	

Schedule of Water and Sewer Accumulated Depreciation Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-8
Page: 1 of 2
Preparer: R 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.

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	alances for this system begin with the da	te that rate base was last estab	lished by PSC
1	12/31/95 Balance	137,160	105,070
		•	
	1996	_	_
2	Additions	0	0
3	Retirements	(6,976)	(3,594)
4	Adjustments	0	0
5	12/31/96 Balance	130,184	101,476
	1997		
6	Additions	0	0
7	Retirements	0	0
8	Adjustments	10,146	19,983
9	12/31/97 Balance	140,330	121,459
·	120,707 24,41,100		,,
	1998		
10	Additions	15,161	10,169
11	Retirements	(1,194)	0
12	Adjustments	0	0_
13	12/31/98 Balance	154,297	131,628
	1999		
14	Additions	14,900	10,171
15	Retirements	0	0
16	Adjustments	0	Ô
17	12/31/99 Balance	169,197	141,799
		,	
	2000		40.000
18	Additions	15,476	10,358
19	Retirements	0	0
20	Adjustments	0	0
21	12/31/00 Balance	184,673	152,157
	2001		
22	Additions	15,053	10,394
23	Retirements	(797)	(903)
24	Adjustments	0	0
25	12/31/01 Balance	198,929	161,648
		,	. = . , = . =

Schedule of Water and Sewer Accumulated Depreciation Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-8 Page:

2 of 2

Preparer: R Griffin

Explanation: Schedule A-8 continued

	(1)	(2)	(3)
Line		Water Year End	Sewer
No.	Description		Year End
		Balance	Balance
	2002		
26	Additions	14,735	10,530
27	Retirements	0	(400)
28	Adjustments	0	
29	12/31/02 Balance	213,664	171,778
	2003		
30	Additions	14,537	10,236
31	Retirements	(1,213)	(1,213)
32	Adjustments	(1,210)	(1,213)
33	12/31/03 Balance	226,988	180,801
			100,001
34	2004		
35	Additions	15,897	8,012
36	Retirements	0 .	2
37	Adjustments 12/31/04 Balance	0	0
37	12/31/04 Balance	242,885	188,815
	2005		
38	Additions	15,841	8,142
39	Retirements	0	(2)
40	Adjustments	0	0
41	12/31/05 Balance	258,726	196,955
	2006		·
42	Additions	15 607	0.400
43	Retirements	15,637 (5,731)	8,466
44	Adjustments	(5,731)	(417)
45	12/31/06 Balance	268,632	205,004
		200,032	205,004
40	2007		
46 47	Additions	20,464	7,578
47	Retirements	(77,699)	(22,048)
48	Adjustments	(2,582)	6,352
49 50	Allocations 12/31/07 Balance	7,292	4,346
50	12/3 I/O/ Dalafice	216,107	201,232

Supporting Schedules: A-9, A-10

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance Arredondo Estates/Farms

Docket No. 080121-WS Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Florida Public Service Commission

Schedule: A-9

Page: 1 of 3

R Griffin/J Guastella Preparer:

Explanation: Provide the Average Water Accumulated Depreciation by Primary Account and the calculation of the Average

		(1)	(2) Historic	(3) al Test Ye	(4) ar 2007	(5) Pro Fo r	(6) ma Adjust	(7) ments
ine	Acct		Adjusted		ed & Useful			ed & Usefu
No.	No.	Account Name	Balance	%	Balance	Amount =	%	Amount
1	INTANG	BIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	(
3	302.1	Franchises	0	0.00%	0	0	0.00%	(
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	1
5	SOURC	E OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	
7	304.2	Structures & Improvements	707	0.00%	0	0	0.00%	
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	
10	307.2	Wells & Springs	9,689	0.00%	0	0	0.00%	
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	
12	309.2	Supply Mains	5,645	0.00%	0	0	0.00%	
	310.2	Power Generation Equipment	22,510	0.00%	0	0	0.00%	
	311.2	Pumping Equipment	9,419	0.00%	0	0	0.00%	
	339.2	Other Plant & Misc. Equipment	, 0	0.00%	o	0	0.00%	
		TREATMENT PLANT	-		Ĭ	-	******	
	303.3	Land & Land Rights	0	0.00%	٥	0	0.00%	
	304.3	Structures & Improvements	7,222	0.00%	ő	ō	0.00%	
	311.3	Pumping Equipment	0	0.00%	ŏ	ō	0.00%	
	320.3	Water Treatment Equipment	25,445	0.00%	ő	Ö	0.00%	
	339.3	Other Plant & Misc. Equipment	25,445	0.00%	ŏl	Ö	0.00%	
		MISSION & DISTRIBUTION PLANT	U	0.0076	٧I	· ·	0.0078	
			^	0.000/	ا م	0	0.00%	
	303.4	Land & Land Rights	0	0.00%	0			
	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	
	311.4	Pumping Equipment	4,478	0.00%	0	0	0.00%	
	330.4	Distr. Reservoirs & Standpipes	31,263	0.00%	0	0	0.00%	
	331.4	Transm. & Distribution Mains	53,547	0.00%	0	0	0.00%	
	333.4	Services	17,652	0.00%	0	0	0.00%	
	334.4	Meters & Meter Installations	33,971	0.00%	0	0	0.00%	
	335.4	Hydrants	1,975	0.00%	0	0	0.00%	
11	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	
	339.4	Other Plant & Misc. Equipment	1,039	0.00%	0	0	0.00%	
3	GENER.	AL PLANT						
	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	
5	304.5	Structures & Improvements	1,258	0.00%	0	0	0.00%	
6	340.5	Office Furniture & Equipment	2,686	0.00%	0	0	0.00%	
7	340.51	Computer Equipment	4,159	0.00%	0	32	0.00%	
8	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	
9	342.5	Stores Equipment	0	0.00%	0	0	0.00%	
0	343.5	Tools, Shop & Garage Equipment	627	0.00%	0	0	0.00%	
1	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	
2	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	
	346.5	Communication Equipment	0	0.00%	0	0	0.00%	
	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	
	348.5	Other Tangible Plant	3,165	0.00%	0	0	0.00%	
		••		_			_	· · · · · · · · · · · · · · · · · · ·
6	TOTA	AL .	236,455	=	0	32	=	

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Arredondo Estates/Ferms
Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected [1

Florida Public Service Commission

Schedule: A-9 Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Account Name	Dec-2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007_	Balance
1 1	INTANO	GIBLE PLANT														
2 3	301.1	Organization	0	0	0	0	0	n	0	Ð	0	٥	0	0	o	o
3 3	302,1	Franchises	Ó	ō	ō	ŏ	ō	ő	ŏ	ŏ	ŏ	ő	n	ő	ő	o
	339.1	Other Plant & Misc. Equipment	0	ō	ō	ō	ő	õ	ō	õ	ő	ő	ņ	0	ő	č
5 8	SOURC	CE OF SUPPLY & PUMPING PLANT					-	-	•	-	·	•	v	•	•	•
6 3	303.2	Land & Land Rights	0	0	0	0	0	0	٥	0	Ð	0	0	0	n	r
7 3	304.2	Structures & Improvements	539	567	594	621	648	675	703	730	757	784	811	838	866	703
8 3	305.2	Collect. & Impound Reservoirs	٥	0	0	0	0	0	0	0	0	0	011	0	000	
9 3	306.2	Lake, River & Other Intakes	0	ō	o	ŏ	ă	ō	ŏ	ŏ	ŏ	ő	0	ő	ő	ī
10 3	307.2	Wells & Springs	9.519	9.519	9,519	9,519	9.519	9.519	9.552	9,584	9.617	9.649	9,682	9,714	9,747	9.589
11 3	308.2	Infiltration Galleries & Tunnels	0	0	0,0,0	-,0	0,0,0	0,0,0	0,002	0,507	0,017	3,043	0,002	9,714	9,747	3,303
12 3	309.2	Supply Mains	5,414	5.451	5,489	5,527	5.565	5,603	5.640	5.678	5.716	5,754	5,792	5.830	5.867	5.640
13 3	310.2	Power Generation Equipment	21,758	21,906	22,053	22,200	22,348	22,495	22,642	22,790	22,937	23,084	23,232	23,379	23,526	22,642
14 3	311.2	Pumping Equipment	9,093	9,157	9,221	9.284	9.348	9,412	9,476	9,540	9.604	9,668	9,731	9.795	9.859	9,476
15 3	339.2	Other Plant & Misc. Equipment	0	0	0,	0,257	0,0,0	0,4.2	0,470	0,540	0	3,000	0,751	9,795	9,009	0,4,0
16 V	WATER	TREATMENT PLANT	•	•	•	•	·	•	Ů	·	· ·	U	· ·	U	U	U
	303.3	Land & Land Rights	0	0	0	0	0	0	o	٥	0	o	0	0	ø	0
18 3	304.3	Structures & Improvements	8,113	8,198	8,282	6,411	6.491	6.571	6.651	6.731	6,811	6.891	6,971	7,051	_	7,100
19 3	311.3	Pumping Equipment	0,7.0	0,100	0,202	0,4,1	0	0,571	0,007	0,751	0,311	0,091	0,971	7,051	7,131 0	7,100
	320.3	Water Treatment Equipment	24.833	24,965	25,096	25,228	25,360	25,492	25,624	25,755	25,887			_	-	25,577
	339.3	Other Plant & Misc. Equipment	L+,000	24,303	25,030	20,220	25,300	23,492	25,624	25,755	25,667	26,009 0	26,047 0	26,086 0	26,125	20,577
		MISSION & DISTRIBUTION PLANT	ŭ	Ū	ŭ	•	Ū	ŭ	Ū	U	U	U	U	U	0	U
	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	304.4	Structures & Improvements	o	0	0	0	0	0	0	0	0	0	0	ō	ŏ	Ö
	311.4	Pumping Equipment	3,752	3,873	3,994	4,115	4,236	4,357	4,478	4.599	4,720	4,841	4,962	5,083	5,204	4,478
26 3	330.4	Distr. Reservoirs & Standpipes	30,536	30,677	30,818	30,959	31,100	31,241	31,382	31,523	31,664	31,805	31,946	32,087	32,228	31,382
	331.4	Transm. & Distribution Mains	66,209	64,100	64,358	55,437	55,675	55,913	47.332	47.587	47,842	48,096	48,351	48,603	48,856	53,720
	333.4	Services	17,359	17,415	17,471	17,527	17,582	17,638	17,694	17,750	17,806	17.862	17.918	17,974	18.029	17,694
29 3	334.4	Meters & Meter Installations	61,541	61,968	62.395	62.822	63,249	63,676	9,044	9,797	10,550	11,302	12,055	12,826	13,596	34,986
30 3	335.4	Hydrants	1,950	1,954	1,959	1,964	1,969	1,974	1.978	1.983	1,988	1,993	1,997	2.002	2,007	1,978
31 3	336.4	Backflow Prevention	. 0	0	0	0	0	0	0	0	0	0	0	2,502	2,507	0,010
	339.4	Other Plant & Misc. Equipment	1.018	1.018	1.018	1,018	1,018	1.018	1.018	1.018	1,018	1,018	1.018	1.018	1,018	1,018
33 (SENER	RAL PLANT		.,	.,	7,0.0	.,0.0	.,	1,010	1,010	1,010	1,510	1,010	1,010	1,010	1,510
34 3	303.5	Land & Land Rights	٥	0	٥	0	0	0	٥	0	0	0	0	0	0	0
35 3	304.5	Structures & Improvements	777	805	833	862	890	919	947	975	1.004	1.032	1.060	1.089	1,117	947
36 3	340.5	Office Furniture & Equipment	2,599	2.599	2.599	2.599	2,599	2.599	2.599	2,599	2,599	2,599	2,599	2,599	2,599	2,599
37 3	340.51	Computer Equipment	0	2,000	2,555	2,550	2,333	2,555	2,555	2,399	2,355	2,599	2,599	2,389	2,599	2,589
38 3	341.5	Transportation Equipment	ň	ñ	Ď	ō	ő	ŏ	ő	ő	0	ő	ő	0	-	0
	342.5	Stores Equipment	n	ő	ō	Ö	ő	ő	0	ő	0	0	0	0	0	0
	343.5	Tools, Shop & Garage Equipment	608	608	608	608	608	608	608	608	608	_	-	-	0	-
	344.5	Laboratory Equipment	~~~	0	000	0	000	0	000			608	608	608	608	608
42 3		Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43 3		Communication Equipment	0	0	٥	0	0	•	•	•	•	0	0	0	0	0
44 3		Miscellaneous Equipment	0	0	_	-	•	0	0	0	0	0	0	0	o	0
45 3		Other Tangible Plant	3,014	_	0	0	0	0	0	đ	0	0	0	0	0	0
40 J	A0.5	Other Ispiding Light	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014
46	TOT	AL	268,632	267,793	269,321	259.715	261,219	262,723	200,382	202.261	204,140	206,009	207,795	209,596	211,397	233,153
		_			200,02	200,110		502, 20	200,002	202,201	204,140	200,000	201,133	209,080	211,39/	≥33,150

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Rorida Public Service Commission

Schedule: A-9 Page:

3 of 3 Preparer: R Griffin/J Guastella

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

Line	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Account Name	Dec-2006	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Balance
1 1	INTANG	BIBLE PLANT														
2 :	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 :	302.1	Franchises	0	ō	0	0	ō	ō	ō	ō	ō	ŏ	ő	ō	ñ	ō
4 :	339.1	Other Plant & Misc. Equipment	0	0	0	ō	ō	ō	Õ	ā	ō	ō	ŏ	ŏ	ñ	ō
5 3	SOURC	E OF SUPPLY & PUMPING PLANT				-	-	_	_	_	•	•	•	_	_	-
6 :	303.2	Land & Land Rights	0	٥	0	0	0	٥	۵	0	0	0	a	0	O	O
7 :	304.2	Structures & Improvements	539	567	595	623	651	679	707	734	762	790	818	846	874	707
8 3	305.2	Collect, & Impound Reservoirs	0	0	0	0	0	0		0	0	0	0.0	0	0	0
9 :	306.2	Lake, River & Other Intakes	Ď	ō	ō	ō	ō	ŏ	ŏ	ŏ	ŏ	ő	ŏ	ŏ	ő	ŏ
10 :	307.2	Wells & Springs	9,519	9,545	9.572	9.598	9,625	9,651	9,683	9.715	9,747	9,779	9,811	9,843	9,875	9.689
11 :	308.2	Infiltration Galleries & Tunnels	0	0,5.0	0,5.2	0	0,020	0,001	0.000	5,7,15	9,747	0,1,0	9,011	3,040	3,073	0,000
	309.2	Supply Mains	5.414	5,452	5.491	5.529	5.568	5,607	5,645	5,684	5,722	5,761	5,800	5,838	5,877	5,645
	310.2	Power Generation Equipment	21,758	21,884	22.009	22,134	22,259	22,385	22,510	22,635	22,761	22,886	23,011	23,136	23,262	22,510
	311.2	Pumping Equipment	9,093	9,147	9,201	9,256	9,310	9,364	9,419	9,473	9,527	9,582	9,636	9,690	9,744	9,419
	339.2	Other Plant & Misc. Equipment	0,000	0,147	0,201	9,250	5,510	3,504	9,4,9	9,473	9,527	9,562	9,030	9,090	9,744	3,419 0
		TREATMENT PLANT	•	•	•	•	v	·	·	·	U	U	·	v	U	U
	303.3	Land & Land Rights	0	0	0	0	0	o	0	п	0	0	0	٥	O	0
	304.3	Structures & Improvements	8,113	8,219	8,324	6,473	6,573	6.673	6.773	6,873	6.973	7.073		_	_	7,222
	311.3	Pumping Equipment	0,113	0,219	6,324 0	0,473	0,5/3		6,773 N	6,673 N		7,073	7,173	7,273	7,374	•
	320.3	Water Treatment Equipment	24.833	24,935	25.037	25.139	-	0	•	•	0	•	0	0	0	0
	339.3	Other Plant & Misc. Equipment	24,033 N	24,935 0	25,037	25,139	25,241 0	25,343	25,445 n	25,547 0	25,649	25,751	25,853	25,955	26,057	25,445
		MISSION & DISTRIBUTION PLANT	U	U	U	U	U	0	U	U	0	0	0	0	0	0
	303.4	Land & Land Rights	•				_	_			_	_	_	_	_	_
	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0
	311.4 330.4	Pumping Equipment	3,752	3,873	3,994	4,115	4,236	4,357	4,478	4,599	4,720	4,841	4,962	5,083	5,204	4,478
		Distr. Reservoirs & Standpipes	30,536	30,657	30,778	30,900	31,021	31,142	31,263	31,384	31,505	31,626	31,747	31,868	31,989	31,263
	331.4	Transm. & Distribution Mains	66,209	64,070	64,298	55,349	55,560	55,770	47,160	47,385	47,611	47,836	48,061	48,286	48,512	53,547
	333.4	Services	17,359	17,408	17,457	17,505	17,554	17,503	17,652	17,701	17,750	17,799	17,847	17,896	17,945	17,652
	334.4	Meters & Meter Installations	61,541	61,834	62,128	62,421	62,714	63,007	8,143	8,664	9,185	9,707	10,228	10,762	11,295	33,971
	335.4	Hydrants	1,950	1,954	1,958	1,962	1,967	1,971	1,975	1,979	1,984	1,988	1,992	1,996	2,000	1,975
	336.4	Backflow Prevention	0	0	0	0	0	Q	0	0	0	0	0	0	0	0
	339.4	Other Plant & Misc. Equipment	1,018	1,022	1,025	1,028	1,032	1,035	1,039	1,042	1,045	1,049	1,052	1,055	1,059	1,039
		AL PLANT														
	303.5	Land & Land Rights	0	0	0	0	0	٥	0	0	0	0	0	0	0	0
	304.5	Structures & Improvements	1,095	1,122	1,149	1,176	1,204	1,231	1,258	1,285	1,313	1,340	1,367	1,395	1,422	1,258
	340.5	Office Furniture & Equipment	2,599	2,613	2,628	2,642	2,657	2,671	2,686	2,700	2,714	2,729	2,743	2,758	2,772	2,686
-	340.51	Computer Equipment	1,731	2,080	2,460	2,844	3,240	3,644	4,062	4,488	4,943	5,414	5,890	6,384	6,885	4,159
	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	343.5	Tools, Shop & Garage Equipment	608	611	615	618	621	624	627	630	634	637	640	643	646	627
	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	o
	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	o	o	0	0
43 :	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	ō	ō	O	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	Ö	ō	ō	ō	0
45	348.5	Other Tangible Plant	3,014	3,039	3,064	3,089	3,114	3,140	3,165	3,190	3,215	3,240	3,265	3,290	3,315	3,165
	TOT	**	270,681	270,032	271,782	262,402	264,145	265,896	203,688	205,709	207,759	209,825	211,896	213,998	216,107	236,455

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Florida Public Service Commission

Schedule: A-10 Page: 1 of 3

Preparer: R Griffin/J Guastella

_		(1)		(3) al Test Yea		(5) Pro Fo ri	(6) ma Adjust	
_ine	Acct		Adjusted	Non-Used	2 & Useful	_	Non-Use	d & Useful
No.	No.	Account Name	Balance	<u>%</u>	Balance	Amount	%	Amount
		BLE PLANT	•	0.000/]	_		
2	351.1 352.1	Organization	0	0.00%	0	0	0.00%	
3		Franchises	0	0.00%	0	0	0.00%	
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	1
	353.2	CTION PLANT		0.000/		_		
6 7	354.2	Land & Land Rights	0	0.00%	0	0	0.00%	,
8	355.2	Structures & Improvements	424	0.00%	0	0	0.00%	
9	360.2	Power Generation Equipment	0	0.00%	0	0	0.00%	
	361.2	Collection Sewers - Force	0	0.00% 0.00%	0	0	0.00%	
	362.2	Collection Sewers - Gravity Special Collecting Structures	67,628			0	0.00%	
	363.2		0	0.00%	0	0	0.00%	
-	364.2	Services to Customers	1,983	0.00%	0	0	0.00%	
		Flow Measuring Devices	698	0.00%	0	0	0.00%	
	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	
	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	
		PUMPING PLANT	_			_		
	353.3	Land & Land Rights	0	0.00%	0)	0	0.00%	
	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	
	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	
	370.3	Receiving Wells	0	0.00%	0	0	0.00%	
	371.3	Pumping Equipment	(8,778)	0.00%	0	0	0.00%	
	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	
		MENT AND DISPOSAL PLANT						
	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	
	354.4	Structures & Improvements	13,813	0.00%	0	0	0.00%	
	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	
27	380.4	Treatment & Disposal Equipment	104,262	0.00%	0	0	0.00%	
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	
30	389.4	Other Plant & Misc. Equipment	681	0.00%	0	0	0.00%	
31	RECLAIR	MED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	
8	381.5	Plant Sewers	0	0.00%	0	0	0.00%	
39	389.5	Other Plant & Misc. Equipment	0	0.00%	اه	0	0.00%	
10	RECLAIN	MED WATER DISTRIBUTION PLANT				_		
1 1	352.6	Franchises	0	0.00%	0	0	0.00%	
	353.6	Land & Land Rights	Ö	0.00%	ŏ	ŏ	0.00%	
_	354.6	Structures & Improvements	ő	0.00%	ŏl	ő	0.00%	
	355.6	Power Generation Equipment	ŏ	0.00%	ŏl	ŏ	0.00%	
	366.6	Reuse Services	ő	0.00%	ŏ	ő	0.00%	
	367.6	Reuse Meters & Meter Installations	ő	0.00%	ŏ	0	0.00%	
	371.6	Pumping Equipment	ŏ	0.00%	ŏ	ő	0.00%	
	375.6	Reuse Transmission & Distr. Sys.	Ö	0.00%	ő	0	0.00%	
	389.6	Other Plant & Misc. Equipment	ő	0.00%	ő	ŏ	0.00%	
		AL PLANT	-		١	ŭ	_,,	
	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	
	354.7	Structures & Improvements	216	0.00%	ő	ő	0.00%	
	390.7	Office Furniture & Equipment	1,299	0.00%	ŏ	Ö	0.00%	
	390.71	Computer Equipment	2,479	0.00%	ŏ	19	0.00%	
	391.7	Transportation Equipment	2,473	0.00%	ŏ	0	0.00%	
	392.7	Stores Equipment	0	0.00%	ŏ	0	0.00%	
	393.7	Tools, Shop & Garage Equipment	321	0.00%	ől	0	0.00%	
	394.7	Laboratory Equipment	0	0.00%	ő	0	0.00%	
	395.7	Power Operated Equipment	11,033	0.00%		0	0.00%	
	396.7	Communication Equipment	-		ő			
	397.7	Miscellaneous Equipment	0 0	0.00%		0	0.00%	
•		Other Tangible Plant	1,635	0.00% 0.00%	0	0	0.00% 0.00%	
2					11 1			
2	398.7	Other rangible Flacti	1,000	0.0076	ľΙ	v	0.00%	

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance Arredondo Estates/Farms

Historical [X] Projected []

Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Florida Public Service Commission

Schedule: A-10 Page; 2 of 3

Preparer: R Griffin/J Guastella

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.

Acct (1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. Account Name	Dec-2006	Jan	Feb	Mar	Арг	May	Jun	إبال	Aug	Sep	Oct	Nov	Dec-2007	Balance
INTANGIBLE PLANT 351.1 Organization			•	•	_	_	_		_	_	_		_	
351.1 Organization 352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	
389.1 Other Plant & Misc. Equipment	ŏ	0	ŏ	0	0	0	0	0	0	0	0	0	0	
COLLECTION PLANT	v	Ū	v	U	U	U	u	v	Ū	U	U	U	U	
353.2 Land & Land Rights	0	0	0	0	0	0	٥	0	0	0	0	0	0	
354.2 Structures & Improvements	359	371	382	394	405	417	428	440	452	463	475	486	498	
355.2 Power Generation Equipment	0	0	0	Ö	0		0	0	0	0		0	0	
360.2 Collection Sewers - Force	ō	ō	ŏ	Ŏ	ă	ŏ	ō	ō	ō	Ö	ŏ	ō	ō	
361.2 Collection Sewers - Gravity	67,230	66,848	67,018	67,188	67,359	67,529	67,700	67,870	68,040	68,211	68,381	68,551	68,722	67,
362.2 Special Collecting Structures	0	Ö	0	0	0	0	0	0	O	0	0	0	0	
363.2 Services to Customers	1,955	1,960	1,965	1,971	1,976	1,981	1,986	1,991	1,996	2,001	2,006	2,011	2,016	1.
364.2 Flow Measuring Devices	635	635	635	635	635	635	635	635	635	635	635	635	635	-
365.2 Flow Measuring Installations	0	0	0	Ð	0	0	0	0	0	0	0	0	0	
389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
SYSTEM PUMPING PLANT														
353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	G	0	
355.3 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	G	0	
370.3 Receiving Wells	0	0	0	0	0	0	D	0	0	0	0	0	0	
371.3 Pumping Equipment	6,800	6,903	7,007	(14,430)	(14,371)	(14,313)	(14,254)	(14,196)	(14,137)	(14,078)	(14,020)	(13,961)	(13,903)	(9,
389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	o	
TREATMENT AND DISPOSAL PLANT														
353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.4 Structures & Improvements	13,599	13,641	13,683	13,726	13,727	13,727	13,727	13,727	13,727	13,727	13,727	13,727	13,727	13,
355.4 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
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
381.4 Plant Sewers	0	0	0	o	0	0	0	o	0	0	0	0	0	
382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	
389.4 Other Plant & Misc. Equipment	663	663	663	663	663	663	663	663	663	663	663	663	663	,
RECLAIMED WATER TREATMENT PLANT	_	_	_	_	_	_	_	_	_	_				
353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.5 Structures & Improvements 355.5 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0	0	0	0	0	
371.5 Pumping Equipment 374.5 Reuse Distribution Reservoirs	0	0	•	•	0	_	0	•	•	0	0	0	0	
380.5 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
381.5 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	
389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	O O	0	0	0	
RECLAIMED WATER DISTRIBUTION PLANT	U	U	U	U	U	U	U	U	U	U	U	U	0	
352.6 Franchises	0	n	a	٥	0	0	a	O	n	0	0	n	0	
353.6 Land & Land Rights	0	0	ŏ	ő	Õ	ŏ	ő	0	0	0	0	Ů	0	
354.6 Structures & Improvements	0	0	0	o o	0	0	0	0	0	0	0	0	0	
355.6 Power Generation Equipment	0	0	Ů	0	ŏ	0	0	0	0	0	Ů	0	0	
366.6 Reuse Services	0	0	ŏ	ă	Ď	ő	0	Ö	ñ	ň	Ď	0	0	
367.6 Reuse Meters & Meter Installations	Õ	ů	ŏ	ő	ñ	0	0	0	ň	0	0	0	0	
371.6 Pumping Equipment	ŏ	0	0	Ö	ő	Ď	ŏ	Ö	ő	Ŏ	0	0	0	
375.6 Reuse Transmission & Distr. Sys.	ŏ	Ö	ŏ	ŏ	ŏ	ŏ	ă	Ö	ā	ő	Ď	0	0	
389.6 Other Plant & Misc. Equipment	ŏ	0	Ö	Ö	ŏ	ŏ	ő	0	o o	ŏ	0	0	0	
GENERAL PLANT	•	·	•	•	,	J	,	3	J	J	•	Ū	U	
353.7 Land & Land Rights	0	0	0	o	0	0	o	0	0	0	0	О	0	
354.7 Structures & Improvements	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ă	ŏ	ă	o	ő	0	ő	
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
390.71 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	1,20,	,,23,	
391.7 Transportation Equipment	ŏ	ō	ō	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	Ď	ŏ	ō	ŏ	
392.7 Stores Equipment	ō	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	
393.7 Tools, Shop & Garage Equipment	311	311	311	311	311	311	311	311	311	311	311	311	311	
394.7 Laboratory Equipment	0	0	0	Ö	Ŏ	ò	0	0	0	0	0	ò	0	
395.7 Power Operated Equipment	9,194	9,562	9,930	10,298	10,665	11,033	11,401	11,769	12,136	12,504	12,872	13,240	13,607	11
396.7 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
397.7 Miscellaneous Equipment	ō	ō	ō	Ö	ŏ	ŏ	ŏ	ŏ	ŏ	Ö	ō	ō	Ď	
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,
•														
TOTAL	205,004	205,152	205,853	185,013	185,628	186,241	186,855	187,468	188,081	188,695	189,308	189,922	190,535	191,

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-10 Page: 3 of 3

Preparer: R Griffin/J Guastella

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 Ac		(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No. No. 1 INTA	NGIBLE PLANT	Dec-2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Average Balance
2 351.1		0	0	0	0	0	0	٥	0	0	0	0	0	0	0
3 352.1 4 389.1		0	D	0	0	Ó	ō	ŏ	ŏ	ŏ	ŏ	ŏ	0	0	0
	ECTION PLANT	0	0	0	0	0	0	0	0	0	0	Ō	Ŏ	Ď	ō
6 353.2	Land & Land Rights	0	0	0	0	0	0	a	0	0	ń	_		_	_
7 354.2 8 355.2		359	370	381	392	402	413	424	435	446	ย 457	0 468	0 478	0 489	0 42 4
8 355.2 9 360.2		0	0	0	0	0	0	0	0	0	0	400	7/0	409	924
10 361.2		0 67,230	0 66,829	0	0	0	0	. 0	0	0	0	ō	ŏ	ō	ŏ
11 362.2	Special Collecting Structures	0 0	00,029	66,980 0	67,132 0	67,283 0	67,435 0	67,586 0	67,737 0	67,889 0	68,040	68,192	68,343	68,495	67,628
12 363.2		1,955	1,960	1,965	1,969	1,974	1,979	1,983	1.988	1,993	0 1,997	0 2.002	0 2.007	0 2,011	0 1,983
13 364.2 14 365.2		635	646	656	667	677	688	698	709	720	730	741	2,007 751	2,011 762	698
15 389.2		0	0	0	0	0	0	0	0	0	0	0	o	0	ő
16 SYST	EM PUMPING PLANT	v	U	U	0	0	0	0	0	0	0	0	0	0	0
17 353.3		0	0	0	Q	0	0	0	٥	0	0	0	o		•
18 354.3 19 355.3		0	0	0	0	ō	ō	ŏ	ő	ő	Ö	ŏ	0	0	0
20 370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	Ö	ō	ō	ŏ	ō
21 371.3		6,800	7.030	0 7,259	0 (14,106)	0 (13,976)	0	0	0	0	0	. 0	0	0	0
22 389.3	Other Plant & Misc. Equipment	0	0	, ,233	(14,100)	(19,916)	(13,845) 0	(13,715) 0	(13,585) 0	(13,455) 0	(13,325) 0	(13,195) D	(13,065)	(12,934)	(8,778)
23 TREA 24 353.4	TMENT AND DISPOSAL PLANT				_	•	v	J	Ū	U	U	U	0	0	0
24 353.4 25 354.4		10 500	0	0	0	0	0	0	0	0	0	0	0	0	0
26 355.4		13,599	13,634	13,670 0	13,706	13,742	13,777	13,813	13,849	13,885	13,920	13,956	13,992	14,028	13,813
27 380.4	Treatment & Disposal Equipment	101,444	101,913	102,383	0 102.853	0 103,322	0 103,7 9 2	0 104,262	0 104,731	0 105,201	0	0		0	0
28 381.4		0	0	0	0	0	0	0	104,731 D	105,201	105,671 0	106,140 0	106,610 0	107,079 0	104,262 0
29 382,4 30 389,4		0	0	0	0	0	Ō	ŏ	ŏ	ŏ	ő	ŏ	0	0	0
31 RECL	AIMED WATER TREATMENT PLANT	663	666	669	672	675	678	681	684	687	691	694	697	700	681
32 353.5	Land & Land Rights	0	Ó	o	0	0	0	0	•	_	_	_			
33 354.5		ō	ŏ	ŏ	ŏ	ă	0	ő	0	0	0	0	0	0	0
34 355.5 35 371.5	The state of the s	0	0	0	0	ō	ō	ō	ŏ	ŏ	ŏ	0	0	0	0
36 374.5	Pumping Equipment Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	ō	ō	ŏ	ŏ	ő	ŏ
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	ŏ	ŏ	Õ	Ö	0	0	0	0	0	0	0	0	0	0
39 389.5	Other Plant & Misc. Equipment	0	0	ō	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	0	0	0	0	0
40 RECL 41 352,6	AIMED WATER DISTRIBUTION PLANT Franchises	_	_							•	·	•	v	U	0
42 353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	o	0	0	0	0
43 354.6	Structures & Improvements	ő	ŏ	0	0	0	0 0	0	0	0	0	0	0	a	0
44 355.6	Power Generation Equipment	ō	ō	ŏ	ŏ	0	o o	0	0	0	0	0	0	0	0
45 366.6 46 367.6	Reuse Services	o o	0	0	ō	ō	ŏ	ŏ	ŏ	ŏ	ŏ	0	ņ	0	0
47 371.6	Reuse Meters & Meter Installations Pumping Equipment	0	0	0	0	0	0	0	0	0	0	ō	ŏ	ŏ	ŏ
48 375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	ō	ō
49 389.6	Other Plant & Misc. Equipment	ō	ŏ	ő	Ö	0	0	0	0 0	0	0	0	0	0	0
50 GENE	RAL PLANT				_	-	·	Ū	Ū	U	U	U	U	0	0
51 353.7 52 354.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	D	0	0	0	0
53 390.7	Structures & Improvements Office Furniture & Equipment	190 1,257	194 1,264	198	203	207	212	216	220	225	229	234	238	243	216
54 390.71	Computer Equipment	1,032	1,264	1,271 1,466	1,278 1,695	1,285 1,931	1,292 2,172	1,299 2,421	1,306	1,313	1,320	1,327	1,334	1,341	1,299
55 391.7	Transportation Equipment	0	0	0	1,033	1,331	2,172	2,421	2,675 0	2,946 0	3,227 0	3,510 0	3,805	4,103	2,479
56 392.7 57 393.7	Stores Equipment	0	0	0	ŏ	ŏ	ŏ	ŏ	ŏ	Ö	0	0	0	0	0 0
58 394.7	Tools, Shop & Garage Equipment Laboratory Equipment	311 0	313	314	316	317	319	321	322	324	326	327	329	330	321
59 395.7	Power Operated Equipment	9,194	0 9, 5 01	0 9.807	0 10,114	10.420	10.707	0	0	0	0	0	0	0	0
60 396.7	Communication Equipment	3,154	9,501	9,007	10,114	10,420 0	10,727 0	11, 033 0	11,340 0	11,646 0	11,953	12,259	12,566	12,872	11,033
61 397.7	Miscellaneous Equipment	0	0	0	ō	ŏ	ō	0	a	0	0	0	0	0	0
62 398,7	Other Tangible Plant	1,557	1,570	1,583	1,596	1,609	1,622	1,635	1,648	1,661	1,674	1,687	1,700	1,713	1,635
63 TO	TAL	206,226	207,129	208,604	188,486	189,871	191,260	192,658	104.001						
					,00,100	100,011	101,200	192,000	194,061	195,480	196,910	198,342	199,786	201,232	197,696

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. 080121-WS Historical Test Year Ending December 31, 2007 Schedule: A-11 Page: 1 of 2 Preparer: R 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.

and/o	r retirements specifically identifying those arr		
	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	palances for this system begin with the da	te that rate base was last establ	ished by PSC
1	12/31/95 Balance	73,541	77,430
_	1996	•	0
2	Additions	0	0
3	Adjustments	0	0
4	12/31/96 Balance	73,541	77,430
	1997		
5	Additions	0	0
6	Adjustments	(59,385)	(77,430)
7	12/31/97 Balance	14,156	
•	12/01/01 Balanoo	, ,, , , , ,	
	1998		
8	Additions	1,760	
9	Adjustments	0	
10	12/31/98 Balance	15,916	
	1999		
11	Additions	0	
12		0	
13	Adjustments 12/31/99 Balance	15,916	
13	12/31/99 Dalance	13,310	
	2000		
14	Additions	0	0
15	Adjustments	0_	0
16	12/31/00 Balance	15,916	0
	2001		
17	2001 Additions	0	
17		0	
18	Adjustments	15,916	0
19	12/31/01 Balance	19,910	U

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. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-11 Page: 2 of 2 Preparer: R Griffin

Explanation: Schedule A-11 continued

	(1)	(2)	(3)
Line		Water Year End	Sewer Year End
No.	Description	Balance	Balance
		Datarios	
00	2002	•	
20 21	Additions Adjustments	0 0	
22	12/31/02 Balance	15,916	0
		10,010	Ū
00	2003	•	
23 24	Additions Adjustments	0 0	
25	12/31/03 Balance	15,916	0
		10,010	ŭ
00	2004	•	
26 27	Additions	0 0	0
28	Adjustments 12/31/04 Balance	15,916	
		70,010	v
00	2005 Additions	110	^
29 30	Additions	110 0	0
31	12/31/05 Balance	16,026	
			•
32	2006 Additions	0	0
33	Adjustments	0	0
34	12/31/06 Balance	16,026	
- /			_
35	2007 Additions	2,762	0
36	Adjustments	2,702	0
37	12/31/07 Balance	18,788	
		-,	

Supporting Schedules: A-12

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance Arredondo Estates/Farms

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Florida Public Service Commission

Schedule: Page:

A-12 1 of 3

Preparer:

R Griffin/J Guastella

Explanation: Provide the average CIAC balances by classification and Non-Used & useful calculations. If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

		(1)	(2) Historica	(3) al Test Ye	(4) ear 2007	(5) Pro For	(6) ma Adjust	(7) ments
Line	Acct		Adjusted	Non-Us	ed & Useful		Non-Use	ed & Useful
No.	No.	Description	Balance	%	Amount	Amount =	%	Amount
1		WATER						
2		Cash CIAC:						
3	320	Water Treatment Equipment	5,191	0.00%	0		0.00%	0
4	334	Meter Fees	11,072	0.00%	0		0.00%	0
5	331	Main Extension Charge	434	0.00%	0		0.00%	0
6	333	Service Installation Fees	0_	0.00%	0		0.00%_	0
7		Total Cash CIAC	16,697		0	0	_	0
8								
9		Property CIAC:						
10		Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331	T&D Mains	0	0.00%	0		0.00%	0
12		Services	0	0.00%	0		0.00%	0
13	334	Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335	Hydrants	0	0.00%	0		0.00%_	0
15		Total Property CIAC	0		0	0	_	0
16							_	
17		Total Water CIAC	16,697		0	0		0
18				_				
19		SEWER						
20		Cash CIAC:			1			
21	380	Treatment & Disposal Equipment	0	0.00%	0		0.00%	0
22		Other	0	0.00%	0		0.00%	0
23		Main Extension Charge	0	0.00%	0		0.00%	0
24	363	Service Installation Fees	0	0.00%	0		0.00%_	0
25		Total Cash CIAC	0		0	0	_	0
26								
27		Property CIAC:						
28		Structures & Improvements	0	0.00%	0		0.00%	0
29		Collection Sewers- Force	0	0.00%	0		0.00%	0
30		Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31		Services to Customers	0	0.00%	0		0.00%	0
32		Lift Stations	0	0.00%	0		0.00%	0
33		Pumping Equipment	0	0.00%	0		0.00%	0
34		Reuse Services	0	0.00%	0		0.00%	0
35		Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389	Other Plant Misc Equip	0	0.00%	0		0.00%_	0
37		Total Property CIAC	0		0	0	_	0
38							_	
39		Total Sewer CIAC	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: Page: A-12 2 of 3

Preparer: R Griffin/J Guastella

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	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Description	Line No.	Jan	Feb	Маг	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Oct-2007	Balance
1		WATER									,,					Data
2		Cash CIAC:														
3	320	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
4	334	Meter Fees	10,835	10,835	10,835	10,835	10,835	10,835	10,945	10,945	10,945	11,365	11,385	11,605	11,715	11,072
5	331	Main Extension Charge	. 0	0	0	0	0	0	0	0	0	0	1,882	1,882	1,882	434
6	333		0	0	G	0	o	Ò	ō	0	Ď	ō	0	0	0	
7		Total Cash CIAC	16,026	16,026	16.026	16,026	16,026	16,026	16,136	16,136	16,136	16.576	18,458	18,678	18,788	16,697
8																
9		Property CIAC:														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	O	D	0	0	0
11	331		0	0	0	0	0	0	Õ	ō	ō	Ō	0	ō	o o	ō
12	333	Services	0	0	Ō	0	0	Ö	ō	ō	ō	Ō	ā	0	0	ō
13	334	Meters/Meter Installation	Q	O	Ó	0	О	0	ō	ō	Ď	ō	ó	ō	ō	ō
14	335	Hydrants	0	0	0	0	0	0	ō	0	ò	Ö	ō	ō	0	ā
15		Total Property CIAC	0	0	0	0	0	0	0	0	n	0	0	0	0	0
16																<u>-</u>
17		Total Water CIAC	16,026	16,026	16,026	16,026	16,026	16,026	16,136	16,136	16,136	16,576	18,458	18,678	18,788	16,697
18																
19		SEWER														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	α	a	0
22	389		0	a	0	O	0	0	Ó	Ô	o	ō	ā	Ö	n	Ö
23	361	Main Extension Charge	0	Ö	Ö	o	Ō	ō	0	0	ŏ	õ	o o	ŏ	0	0
24	363		0	0	Ö	o	0	0	ō	ā	ō	ã	ū	ő	0	o o
25		Total Cash CIAC	0	0	0	- 0	0	0	0	0	0	0		ō	0	- 0
26						`_` _					<u>-</u> _		<u>~</u> _	<u>_</u>		
27		Property CIAC:														
28	354		0	0	0	o	0	O	0	0	0	0	O	O.	o.	0
29	360		0	Ö	0	ō	ō	ō	ō	n	ă	ñ	ñ	ñ	n	o o
30	361		ō	ò	0	ō	0	Û	ō	ō	ñ	ň	Ô	o o	n	0
31	363		o o	n	ā	õ	0	Ď	ñ	n	0	0	n	0	0	0
32	370		ň	Ô	ő	ñ	Ô	0	ñ	0	0	å	0	ŏ	0	0
33	371	Pumping Equipment	Ô	ñ	0	ő	ű	Ů	ņ	n	0	0	0	0	٥	0
34	366		ñ	Ő	ñ	n	Õ	ő	ő	0	0	0	ŏ	0	0	0
35	375		ň	Õ	0	ő	ű	ő	ă	0	0	0	0		0	0
36	389		0	0	0	0	ō	ő	ő	0	0	0	0	0	0	U
37	404	Total Property CIAC	0				- 0		- 0		 _	 _	- 0			0
38		Total Property CIAC									0	0		0	0	0
39		Total Sewer CIAC	0	0	0	0	0	0	0	0	0		0			
-0		TOTAL SEWEL CINC					<u> </u>					0	, U	0	0	0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance Arredondo Estates/Farms

Arredondo Estates/Farm Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-12 Page: 3 of 3

Preparer: R Griffin/J Guastella

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		(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.		Description	Line No.	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	10/01/07	Balance
1		WATER														
2		Cash CIAC:														
3	320	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
4	334	Meter Fees	10,835	10,835	10,835	10,835	10,835	10,835	10,945	10,945	10,945	11,385	11,385	11,605	11,715	11,072
5	331	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	1,882	1,882	1,882	434
6	333	Service Installation Fees	0	0	0	0	0	0	0	0	0	0_				0
7		Total Cash CIAC	16,026	16,026	16,026	16,026	16,026	16,026	16,136	16,136	16,136	16,576	18,458	18,678	18,788	16,697
8																
9		Property CIAC:														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	٥	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	o	0	0	0	Đ	0	O	0	0	0	0	0	0
14	335	Hydrants	0		0	. 0	0		0	0	0	0	0	0	00	0
15		Total Property CIAC	0	- 0	. 0	0		0	0	0	0	0	0	0	0	O
16																
17		Total Water CIAC	16,026	16,026	16,026	16,026	16,026	16,026	16,136	16,136	16,136	16,576	18,458	18,678	18,788	16,697
18					_					_						
19		SEWER														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	0	0	0	0	0	0	0	D	0	0	0	0	0	0
24	363		0	0	0	0	0	_ 0	0	0	. 0	0	0	0_	0	0
25	-	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0			0
26									-							
27		Property CIAC:														
28	354	Structures & Improvements	0	0	o	ũ	0	0	δ	0	٥	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	D	0	0	0	0	0	0	0
32	370		0	0	D	0	0	0	0	0	0	0	G	0	0	0
33	371	Pumping Equipment	D	0	0	0	0	0	0	Đ	0	٥	0	0	0	0
34	366	Reuse Services	0	ō	Ō	0	0	0	0	0	0	0	0	0	0	0
35	375		0	ō	Ō	0	0	0	0	0	0	0	0	0	0	0
36	389		ō	ō	Ö	Ō	ō	0	0	0	0	0	0	0	0	0
37		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38							<u>-</u>		 .							
39		Total Sewer CIAC	0	- 0	0	0	. 0	0_	0	0	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. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-13 Page: 1 of 2 Preparer: R 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.

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
<u>No.</u>	Description	Balance	Balance
The b	palances for this system begin with the date that re	ate base was last es	tablished by PSC
1	12/31/95 Balance	49,183	48,622
2	1996 Additions	0	0
3	Adjustments	0	0
4	12/31/96 Balance	49,183	48,622
•	1201/30 Balando	49,103	40,022
5	1997 Additions	0	0
6	Adjustments	(42,717)	(48,622)
7	12/31/97 Balance	6,466	
8 9	1998 Additions Adjustments	1,925 0	
10	12/31/98 Balance	8,391	
11 12 13	•	713 0	
13	12/31/99 Balance	9,104	
14 15 16	2000 Additions Adjustments 12/31/00 Balance	673 0 9,777	
17 18 19	2001 Additions Adjustments 12/31/01 Balance	492 0 10,269	

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. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-13 Page: 2 of 2 Preparer: R Griffin

Explanation: Schedule A-13 continued

Line	(1)	(2) Water Year End	(3) Sewer Year End
No.	Description	Balance	Balance
20 21 22	2002 Additions Adjustments 12/31/02 Balance	631 0 10,900	0
23 24 25	2003 Additions Adjustments 12/31/03 Balance	630 0 11,530	
26 27 28	2004 Additions Adjustments 12/31/04 Balance	828 0 12,358	0 0
29 30 31	2005 Additions Adjustments 12/31/05 Balance	197 0 12,555	0 0 0
32 33 34	2006 Additions Adjustments 12/31/06 Balance	198 (1) 12,752	0 0 0
35 36 37	2007 Additions Adjustments 12/31/07 Balance	204 <u>591</u> 13,547	0 0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Florida Public Service Commission

Schedule:

A-14

Page:

1 of 3

Preparer: R Griffin/J Guastella

Explanation: Provide the average Accumulated Amortization of CIAC balances by classification and Non-Used & useful calculations. If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

		(1)	(2) Historic	(3) al Test Yea	(4) ar 2007	(5) Pro For	(6) ma Adjust	(7) tments
∐ne			Adjusted	Non-Use	d & Useful		Non-Us	ed & Useful
No.		Description	Balance	%	Amount	Amount	%	Amount
1		WATER	· •••					
2		Cash						
3	320	Water Treatment Equipment	5,291	0.00%	0		0.00%	0
4	334	Meter Fees	7,853	0.00%	0		0.00%	0
5	331	Main Extension Charge	1	0.00%	0		0.00%	0
6	333	Service Installation Fees	0	0.00%	0		0.00%	0
7		Total Cash	13,145	_	0	0	-	0
8				_			-	
9		Property						
10	330	Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331	T&D Mains	0	0.00%	0		0.00%	0
12	333	Services	0	0.00%	0		0.00%	0
13	334	Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335	Hydrants	0	0.00%	0		0.00%	0
15		Total Property	0	_	0	0	_	-
16		-		_			_	
17		Total Water	13,145		0	0	_	0
18				-			-	
19		SEWER						
20		Cash]			
21	380	Treatment & Disposal Equipment	0	0.00%	0		0.00%	0
22	389	Other	0	0.00%	0		0.00%	0
23	361	Main Extension Charge	0	0.00%	0		0.00%	0
24	363	Service Installation Fees	0	0.00%	0		0.00%	0
25		Total Cash		_	0	0		0
26				_			-	
27		Property						
28	354	Structures & Improvements	0	0.00%	0		0.00%	0
29	360	Collection Sewers- Force	0	0.00%	0		0.00%	0
30	361	Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363	Services to Customers	0	0.00%	0		0.00%	0
32	370	Lift Stations	0	0.00%	0		0.00%	0
33	371	Pumping Equipment	0	0.00%	0		0.00%	0
34	366	Reuse Services	0	0.00%	0		0.00%	0
35	375	Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389	Other Plant Misc Equip	0	0.00%	0		0.00%	0
37		Total Property	0	_	0	0	_	0
38		- ·					_	
39		Total Sewer	0	_	0	0	_	0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance Arredondo Estates/Farms

Docket No. 060121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-14 Page: 2 of 3

Preparer: R Griffin/J Guastella

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	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Description	Dec-2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007_	Balance
1		WATER					•	-			•					
2		Cash														
3	320	Water Treatment Equipment	5,173	5,178	5,183	5,188	5,193	5,197	5,202	5,207	5,212	5,217	5,222	5,228	5,234	5,203
4	334	Meter Fees	7,580	7,591	7,602	7,613	7,624	7,636	7,647	7,658	7,669	7,681	7,693	7,707	7,722	7,648
5	331	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	333	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	. 0
7		Total Cash AAC	12,753	12,769	12,785	12,801	12,817	12,833	12,849	12,865	12,881	12,898	12,915	12,935	12,956	12,851
8																
9		Property														
10		Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	Đ	0	0	0	0	0	0	0	0
12			0	0	0	0	0	0	0	0	0	Ð	0	0	0	0
13			0	0	0	0	0	0	0	0	0	0	0	Đ	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water AAC	12,753	12,769	12,785	12,801	12,817	12,833	12,849	12,865	12,881	12,898	12,915	12,935	12,956	12,851
18																
19		SEWER														
20		Cash														
21	380	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22			0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	363	Service Installation Fees	0	0	0	0	. 0	0	0	. 0	D	. 0	0	0	0	0
25		Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27		Property														
28		Structures & improvements	0	0	0	0	0	0	0	0	0	О	0	0	0	0
29			0	0	0	0	0	0	0	0	0	0	0	0	0	0
30		Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	O	0	0	D	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer AAC	0	0	0	0	0	0	0	0	0	Q	Ő	0	. 0	0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance Arredondo Estates/Farms

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-14 Page: 3 of 3

Preparer: R Griffin/J Guastella

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		(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.		Description	12/01/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/01/07	Balance
1		WATER						•								· -
2		Cash														
3		Water Treatment Equipment	5,173	5,193	5,213	5,232	5,252	5,271	5,291	5,311	5,330	5,350	6,370	5,389	5,409	5,291
4	334		7,580	7,625	7,670	7,715	7,760	7,806	7,851	7,697	7,942	7,990	8,037	8,086	8,134	7,853
5	331		0	0	0	0	0	0	0	0	0	0	4	4	4	1
6	333	Service Installation Fees	0	.0	0		0		0	0	0	0	0	_ 0	0	0
7		Total Cash AAC	12,753	12,818	12,883	12,947	13,012	13,077	13,142	13,208	13,273	13,340	13,411	13,479	13,547	13,145
8				<u></u>						_						
9		Property														
10		Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	Đ	0	0	0	0	0	0	0	0	0
12	333		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0_	_0	0_
15		Total Property AAC	0	0	0	0	D	0	0	0	0	. 0	0	0	0	0
16																
17		Total Water AAC	12,753	12,818	12,883	12,947	13,012	13,077	13,142	13,208	13,273	13,340	13,411	13,479	13,547	13,145
18												_				
19		SEWER														
20		Cash														
21	380		0	0	O	0	0	0	G	0	0	0	0	0	0	0
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	363	Service Installation Fees	0	0		0	0	0	0	0	0	0	0	0	0	0
25		Total Cash AAC	0	0	0	0	0	. 0	0	0	0	0	0	. 0	0	0
26				-												
27		Property														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	ø	0	0	0	0	0	0	0	0	0	Ó	0
31	363	Services to Customers	0	0	O	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	σ	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	ο	0	0	0	0	0	0	0	0	0	0	ō
34	366		0	0	0	0	0	0	0	0	o	0	o	0	0	ō
35	375	Reuse Transmission & Dist Mains	0	0	σ	0	0	0	0	0	0	0	0	0	0	ñ
36	389	Other Plant Misc Equip	0	0	ō	ō	ā	ā	ō	ō	ō	ō	ō	Ď	ō	Ď
37	•	Total Property AAC	0	0	Ö	0	0	0	0	0	0			0	0	
38															<u>-</u>	<u>~</u>
39		Total Sewer AAC	0	0	0	0	o -	0		0		0	0		0	0

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-15 Page: 1 of 1 Preparer: N/A

Explanation: Provide the annual AFUDC rates used 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. Include a description of practices and authority of rate(s) used.

Year	Water Rate	Sewer Rate
effective 1/1/06	7.90%	7.90%

DOCKET NO. 060819-WS, issued April 2, 2007

Rule 25-30.116, F.A.C., provides that Construction Work in Progress (CWIP) that is not included in rate base may accrue AFUDC.

Order No. PSC-07-0276-PAA-WS addresses the establishment of a uniform AFUDC rate for Aqua Utilities Florida, Inc.

The Florida PSC ordered that the appropriate uniform AFUDC rate for Aqua Utilities Florida, Inc. is 7.90% with a discounted monthly rate of 0.635634, and shall be effective for eligible projects as of October 13, 2006.

Schedule of Water and Sewer Advances for Construction Annual Balances Subsequent to Last Established Rate Base Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

0

Schedule: A-16 Page: 1 of 1 Preparer: R Griffin

Explanation: Provide the annual **book** balance of Water Advances For 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 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 additions and/or retirements specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
<u>No.</u>	Description	Balance	Balance

Not Applicable. Advances For Construction are not being and have not been collected.

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

1.1	(1)	(2)	(3) 2007
Line No.	Description	12/31/06	Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
	Total Working Capital Balance Sheet Accounts- All		
20	Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all syst	ems in Aqua Utilize	es FL, Inc.
24	Allocation Percentage - Water		1.591%
25	Assets Allocated - Water (line 10 x line 23)	42,059	42,300
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(34,701)	(5,354)
27			
28	Allocation Percentage - Sewer		0.949%
29	Assets Allocated - Sewer (line 7 x line 17)	25,069	25,212
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(20,683)	(3,191)
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense	_	•
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets	0	0
38	Water	0	0
39	Sewer	0	U
40			
41	Other Deferred Debits	2 267	1,798
42	Water	2,267	459
43	Sewer	0	709
44	Total Balance Check CIMC this system		
45		9,625	38,744
46	Water (Lines 25-26+34+38+42) Sewer (Lines 29-30+35+39+43)	4,38 <u>6</u>	22,479
47	GEWEI (LINES 25-00100103110)	4,000	==, 110

Comparative Balance Sheet - Assets

Aqua Florida

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007 Historical [X] Projected [] Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule; A-18 Page: 1 of 1 Preparer: S Anzaldo

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	ASSETS	12/31/06	1/31/07	2/28/07	3/31/07	4/30/07	5/31/07	6/30/07	7/31/07	8/31/07	9/30/07	10/31/07	11/30/07	12/31/07	Average Balance
1 2 3 4	Utility Plant Construction Work in Progress Utility Plant Acquisition	85,966,260 10,726,248	90,505,275 6,220,061	91,370,203 6,049,130	91,349,024 7,003,882	91,778,934 7,735,248	92,095,149 8,218,675	92,842,612 7,940,645	93,231,021 8,053,771	93,369,496 8,374,520	93,767,683 8,444,199	93,763,576 8,791,519	97,847,581 5,053,856	98,842,627 4,064,016	92,825,342 7,436,598
5	GROSS UTILITY PLANT	96,692,508	96,725,336	97,419,333	98,352,906	99,514,182	100,313,824	100,783,257	101,284,792	101,744,016	102,211,882	102,555,095	102,901,437	102,906,643	100,261,939
6 7 8	Less: Accumulated Depreciation	(30,194,077)	(30,093,298)	(30,398,174)	(30,450,557)	(30,730,116)	(30,990,656)	(31,217,204)	(31,443,483)	(31,783,136)	(32,068,280)	(32,373,717)	(32,489,964)	(32,868,357)	(31,315,463)
9	NET UTILITY PLANT	66,498,431	66,632,038	67,021,159	67,902,349	68,784,066	69,323,168	69,566,053	69,841,309	69,960,880	70,143,602	70,181,378	70,411,473	70,038,286	68,946,476
11 12	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2, <u>00</u> 0,000	2,000,000	2,000,000	2,090,925	2,006,994
13 14	Cash Accounts Receivable Customer	330,281 1,850,777	367,195 1,634,935	367,195 1,748,924	367,195 1,607,823	417,936 1,833,110	417,116 1,896,851	301,508 2,019,818	271,853 2,089,363	304,160 1,802,602	284,090 2,346,154	506,591 2,126,091	333,233 1,495,145	257,874 1,870,490	348,171 1,870,929
15 16 17	Allowance for Bad Debts Accounts Receivable Affiliates Notes Rec. Affiliates	(60,221) (2,294,839)	(63,664) (2,620,359)	(63,413) (603,336) (741,899)	(83,655) (1,656,319) (741,899)	(77,442) (530,149)	(84,047) (353,689)	(84,175) (399,204)	(102,715) (715,902)	(116,991) (43,215)	(116,243) (711,304)	(135,468) (152,040)	(173,012) (1,172,843)	(150,752) (1,121,835)	(100,908) (951,926)
18	Temporary investments Materials & Supplies		5,092	(741,099)	(741,099)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)		(75 7, 300) 392
20 21	Unbilled Revenue Prepayments	659,907 153,113	670,701 155,190	609,769 155,700	699,092 153,806	746,285 170,702	831,743 172,560	829,001 180,144	749,130 176,361	783,217 210,412	645,341 209,219	656,591 209,451	616,494 203,994	688,269 203,303	706,580 181,073
22 23	Other Current Assets		2,490	13,225	17,062	43	,	1,278	1,852	8,671	2,354	3,303	6,359	14,267	5,454
24 25	TOTAL CURRENT ASSETS	639,018	151,580	1,486,165	363,105	1,515,347	1,835,396	1,803,232	1,424,804	1,903,718	1,614,473	2,169,381	264,232	1,761,616	1,302,467
26 27	Prelim Survey & Investigation Chgs Deferred Rate Case Expense	2,695 1,463,105	2,695 1,549,581	2,695 1,628,699	2,695 1,825,590	2,695 1, 9 39,511	2,033,013	3,025 2,163,119	5,302 2,196,340	104,923 2,189,455	106,243 115,935	145,695 135,972	146,751 144,201	150,924 196,273	52,026 1,352,369
28 29	Regulatory Assets Other Deferred Debits	1,902,193 499,109	1,865,647 490,193	1,829,101 477,396	1,792,556 473,555	1,756,010 484,060	1,719,483 473,612	1,682,918 464,714	1,652,285 454,054	1,621,652 443,845	1,591,019 426,275	1,561,082 411,422	1,529,754	1,499,121 508,769	1,692,523 461,047
30 31 32	TOTAL DEFERRED DEBITS	3,867,102	3,908,116	3,937,891	4,094,396	4,182,276	4,226,088	4,313,776	4,307,981	4,359,875	2,239,472	2,254,171	2,207,315	2,355,087	3,557,965
33	TOTAL ASSETS	73,004,551	72,691,734	74,445,215	74,359,850	76,481,689	77,384,652	77,683,061	77,574,094	78,224,473	75,997,547	76,604,930	74,883,020	76,245,914	75,813,902

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Florida

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 060121-WS

Historical Test Year Ending December 31, 2007 Historical [X] Projected [] Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page: 1 of 1
Preparer: S Anzaldo

1 :	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Liabilities	Prior Year 12/31/06	1/31/07	2/28/07	3/31/07	4/30/07	5/31/07	6/30/07	7/31/07	8/31/07	9/30/07	10/31/07	11/30/07	12/31/07	Average Balance
1	Common Stock Issued	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52, 724, 744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744
2	Preferred Stock Issued	(4 190 140)	(0.700.004)	(4 070 EE7)	(4.000.704)	(465,141)	70 000	522,986	928,358	1,650,430	1,701,590	2,419,162	2,577,369	979,027	(54,209)
3	Additional Paid in Capital Retained Earnings	(4,180,143) (14,202,351)	(3,762,331) (14,323,829)	(1,879,557) (14,519,439)	(1,268,794) (14,610,772)	(14,521,137)	72,323 (14,470,292)	(14,512,011)	(14,776,827)	(15,108,004)	(17,037,040)	(17,267,575)	(17,561,226)		(15,450,251)
5	Other Equity Capital	(14,202,301)	(14,525,029)	(14,019,409)	(14,010,772)	(14,021,101)	(17,470,232)	(14,012,011)	(14,170,027)	(10,100,004)	(17,007,040)	(17,207,070)	(17,501,220)	(11,042,100)	-
7	TOTAL EQUITY CAPITAL	34,342,250	34,638,584	36,325,748	36,845,178	37,738,466	38,326,775	38,735,719	38,876,275	39,267,170	37,369,294	37,876,331	37,740,887	35,761,012	37,220,284
9	TOTAL LONG TERM DEBT	20,501,000	21,640,440	21,640,440	21,640,440	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	26,136,123	22,517,338
10						· · · · · · · · · · · · · · · · · · ·									
11	Accounts Payable	2,281,410	673,624	762,950	593,216	658,664	788,593	638,418	399,264	545,536	577,677	624,290	936,506	909,683	799,218
12	Accts & Int. Payable-Assoc Cos						/·	(10)	(704.000)	7704 0401	(4 000 040)	(4 500 004)	(0.570.500)	(0.000.00.4)	(4.455.040)
13	Accrued Taxes	(601,457)	(794,904)	(784,031)	(885,992)	(730,385)	(563,328)	(466,880)	(734,503)	(764,216)	(1,668,643)	(1,586,004)	(2,578,863)	(2,860,234)	(1,155,342) 17,085
15	Accrued Interest Accrued Dividends	4,215	6,873	9,451	11,943	14,386	16,977	19,467	21,934	24,164	26,615	28,803	30,940	6,333	17,000
16	Customer Deposits	582,055	574,701	563,299	551.856	538.675	532,477	539,456	531,789	520.054	513.357	501,455	493,285	287,122	517,660
17	Misc. Current & Accrued Liabilities	463,905	537,774	558,454	291,076	312,626	376,164	365,027	690,777	901,548	1,439,059	1,502,564	602,591	739,819	675,491
18	MISC. Obitetic & Mocioed Elebilities	404,905	557,774	550,707	231,070	512,020	370,104	000,027	555,77	551,570	1,400,000	1,502,004	002,001	. 65,610	0.0,101
19	TOTAL CURRENT & ACC LIABILITIES	2,730,128	998,068	1,110,123	562,099	793,966	1,150,883	1,095,488	909,261	1,227,086	888,065	1,071,108	(515,541)	(917,277)	854,112
20 21	Other Deferred Credits & Oper, Reserves		2,044	4,088	6,132	7,739	8,909	10,079	11,249	12,419	13,589	14,759	15,929	17,099	9,541
22								_							
23	Contributions in Aid of Construction	26,756,946	26,814,834	26,843,520	26,861,162	26,927,275	26,960,311	26,981,271	26,994,018	27,011,754	27,077,994	27,091,567	27,168,192	27,263,271	26,980,932
24	Less: Accum Amort of CIAC	(11,493,433)	(11,569,896)	(11,646,361)	(11,722,827)	(11,799,291)	(11,875,755)	(11,953,026)	(12,030,242)	(12,107,485)	(12,184,923)	(12,262,362)	(12,339,976)		(11,949,017)
25	Accumulated Deferred Income Taxes-FIT	133,049	133,049	133,046	133,055	133,054	133,049	133,050	133,053	133,049	133,048	133,047	133,049	297,791	145,722
26 27	Accumulated Deferred Income Taxes-SIT	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	39,537	34,990
28	Total CIAC & Def Taxes	15,431,173	15,412,598	15,364,816	15,306,001	15,295,649	15,252,216	15,195,906	15,131,440	15,071,929	15,060,730	14,996,863	14,995,876	15,248,957	15,212,627
29 30	TOTAL EQUITY CAPITAL & LIABILITIES	73,004,551	72,691,734	74.445.215	74,359,850	76,481,689	77.384.652	77,683,061	77,574,094	78,224,473	75,997,547	76.604.930	74,883,020	76,245,914	75,813,902

FPSC-COMMISSION CLERK

DOCUMENT NUMBER - DATE

Arredondo Estates/Farms NET OPERATING INCOME

SCHEDULE TITLE	SCHEDULE <u>NUMBER</u>	PAGE <u>NUMBER</u>
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Net Operating Income Statement - Sewer	B-2	44
Adjustments to Net Operating Statements	B-3	45
Operating Revenues	B-4	49
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Sewer O & M Expenses By Month	B-6	55
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Schedule of Water Net Operating Income

Historical 2007 & Pro Forma

Arredondo Estates/Farms
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule:

B-1

Page: Preparer: 1 of 1 S Szczygiel

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

	(1)	(2) Per	(3) Utility	(4) Adjusted	(5)	(6)	(7) Requested	(8) Requested	(9)
Line		Books	Test Year	Test Year	Pro Forma	Pro Forma	Revenue	Annual	Supporting
No.	Description	2007	Adjustment	2007	Adjustments	Adjusted	Adjustment	Revenues	Schedules
1	OPERATING REVENUES	153,414	(308)	153,106	0	153,106	118,918	272,025	B-4, E-2
2	Operation & Maintenance	160,259	796	161,055	17,890	178,945	1,756	180,701	B-5
3	Depreciation, net of CIAC Amort.,U&U	20,260	2,069	22,329	780	23,109	0	23,109	B-13
4	Amortization	0	0	0	0	0	0	0	B-3
5	Taxes Other Than Income	14,635	3,386	18,021	2,731	20,752	5,351	26,103	B-15
6	Provision for Income Taxes	(16,101)	(5,073)	(21,174)	(8,508)	(29,682)	43,131	13,449	C-1, B-3
7	OPERATING EXPENSES	179,053	1,178	180,231	12,893	193,124	50,239	243,363	
8	NET OPERATING INCOME	(25,639)	(1,486)	(27,125)	(12,893)	(40,018)	68,680	28,662	
9	RATE BASE	249,259	69,650	318,909	34,050	352,959		352,959	A-1
10	RATE OF RETURN	-10.29%	:	-8.51%	•	•		8.12%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule:

B-2

Page: Preparer: 1 of 1 S Szczygiel

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

	(1)	(2) Per	(3) Utility	(4) Adjusted	(5)	(6)	(7) Requested	(8) Requested	(9)
Line No.	Description	Books 2007	Test Year Adjustment	Test Year 2007	Pro Forma Adjustments	Pro Forma Adjusted	Revenue Adjustment	Annual	Supporting
	2000//pto11	2001	rajustitiont	2007	Adjustinients	Aujusteu	Adjustifient	Revenues	Schedules
1	OPERATING REVENUES	102,046	(703)	101,344	0	101,344	103,753	205,097	B-4, E-2
2	Operation & Maintenance	130,701	13,464	144,165	10,001	154,166	1,532	155,698	B-6
3	Depreciation, net of CIAC Amort.,U&U	7,578	9,476	17,054	465	17,519	. 0	17,519	B-14
4	Amortization	0	0	0	l o	0	0	0	B-3
5	Taxes Other Than Income	3,882	4,670	8,552	80	8,632	4,669	13,301	B-15
6	Provision for Income Taxes	(15,474)	(12,044)	(27,519)	(4,219)	(31,737)	37,631	5,893	C-1, B-3
7	OPERATING EXPENSES	126,687	15,565	142,252	6,327	148,579	43,832	192,411	,
8	NET OPERATING INCOME	(24,641)	(16,268)	(40,909)	(6,327)	(47,236)	59,921	12,685	
9	RATE BASE	100,326	36,825	137,150	20,295	157,445		157,445	A -2
10	RATE OF RETURN	-24.56%	=	-29.83%		,	:	8.06%	

Florida Public Service Commission

Arredondo Estates/Farms

Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: Page:

B-3 1 of 4

Preparer: S Szczygiel

Historical [X] Projected []

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

		(1)		(2) 2007	(3) 2007	(4) Supporting
Line	A 4	Description		Water	Sewer	Schedules
<u>No.</u>	Acct	Description TEST YEAR ADJUSTMENTS - 2007				
1 2	A	REVENUES				
3	^	Billed less Booked Revenue		(308)		E-2
4		Billed less Booked Revenue			(703)	
5		TOTAL REVENUE ADJUSTMENTS	_	(308)	(703)	
6		TO THE HETELOGIAN CONTENT	_			
7	В	OPERATIONS & MAINTENANCE				B-5, B-6
8		Salaries & Wages - Employees	Normalize 2007 employee terminations & New Hires	0	(40)	
9	601/701		Normalize 4.0% Wage increase effective 4/1/07 (additional 1.0%)	0	245	
10	603/703	Salaries & Wages - Officers, Exec.		0	0	
11	604/704	Employee Pensions & Benefits		0	0	
12	610/710	Purchased Water / Sewer Treatment		0	0	
13	NA /711	Sludge Removal Expense			0	
14		Purchased Power		0	0	
15		Fuel for Purchased Power		0	0	
16		Chemicals		0	0	
17		Materials & Supplies		0	0	
18		Contractual Services - Engineering		0	0	
19		Contractual Services - Accounting	#N/A	716	427	
20	633/733		#N/A	141	84	
21		Contractual Services - Mgmt. Fees	Normalize 2007 Service Headcount	0	70 4 7	
22	634/734		Normalize 2007 4.0% Service Wage increase effective 4/1/07			
23	634/734		Normalize 2007 FICA taxes on Service 4.0% Wage increase effective 4/1/07	0	4	
24	635/735	Contractual Services - Testing		0	0	
25		Contractual Services - Other	#N/A	601	359	
26	641/741	Rental of Building/Real Prop.		0	0	
27	642/742	Rental of Equipment		0	0	
28	650/750	Transportation Expenses		0	0	
29	656/756	Insurance - Vehicle		0	0	
30	657/757	Insurance - General Liability		0	0	
31	658/758	Insurance - Workman's Comp.		0	0	
32				0	0	
33				0	0	
34				0	0	
35		Reg. Comm. Exp Rate Case Other		0	0	
36		Bad Debt Expense		0	0	
37	675/775	Miscellaneous Expense	Normalize 2007 Intercompany allocations	0	12,669	
38	675/775		Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses	0	(244)	
39	675/775		Normalize 2007 Intercompany misallocation due to Fairways	0	(157)	
40 41		Excess water loss adjustment for Purc		(322)		
41		TOTAL O&M ADJUSTMENTS	-	1,137	13,464	
43		. S . AL GAM ADOOD HALITIO	_	798		

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 080121-WS
Schedule Year Ended: 12/31/07
Historical [] Projected [X]

Schedule: B-3
Page: 2 of 4
Preparer: S Szczygieł

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line Pro Fo		(4) ma Supporting
No. Description Water	sr Sewe	Schedules
1 UTILITY TEST YEAR ADJUSTMENTS - 2007, continued 2 C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)		
= 5 TEST TOTAL STREET OF SWO (OSCOR OSCIE)		B-13, B-14
		072 I
4 Allocation of Corp Structures & Improvements	88	53
5 6 PSC Depr Rate Correction, Depr Expn (2)	-	- !
		352
8	(591)	0 1
		470
10 TOTAL DEFINEDIATION ADJUSTIMENTS	0699,4	176
11		
12 D AMORTIZATION		
13	0	0
14 -	0	0
15 TOTAL AMORTIZATION ADJUSTMENTS	~	0
16		
17		
18 E TAXES OTHER THAN INCOME TAX		B-15
19 RAF adjustment RAF on Adj'd Rev less RAF Per Books	(14)	(31)
20 Payroll tax adjustment On Salary & Wage adjustments explained above 5,		\$46 [°]
		155
22 Property tax adjustment	0	0
23 TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS 3,	386 4,6	370
24		
25		
26 F INCOME TAXES		
27 Income tax impact of the adjustments to per book income(5,	073) (12,0	044)C-1
28 TOTAL INCOME TAX ADJUSTMENTS (5,	073) (12,0)44)
29		
30 TOTAL EXPENSE ADJUSTMENTS1	519 15,5	65

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 080121-WS
Schedule Year Ended: 12/31/07
Historical [] Projected [X]

Schedule: B-3
Page: 3 of 4
Preparer: S Szczygiel

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

		(1)		(2)	(3)	(4)
Line No.	Acct	Description		Water	Sewer	Supporting Schedules
1	UTILITY	PRO FORMA ADJUSTMENTS				
2						
3	В	OPERATIONS & MAINTENANCE				B-5, B-6
4	601/701	Salaries & Wages - Employees	4.0% Wage increase effective 4/1/08	0	990	
5	601/701		Market Based Increases	0	828	
6	601/701		New Rates Manager & Controller	0	1,613	
7	601/701		_	0	0	
8	601/701			0	0	
9	603/703	Salaries & Wages - Officers, Exec.		0	0	
10	604/704	Employee Pensions & Benefits	#N/A	1,094	460	
11	610/710	Purchased Water / Sewer Treatment		0	0	
12	NA /711	Sludge Removal Expense			0	
13	615/715	Purchased Power		0	0	
14		Fuel for Purchased Power		0	0	
15		Chemicals		0	0	
16		Materials & Supplies		0	0	
17	631/731			Ō	ō	
18		Contractual Services - Accounting		0	Ó	
19		Contractual Services - Legal		Ō	Ö	
20	634/734	Contractual Services - Mgmt. Fees	Additional 2008 Service Co headcount	0	47	
21	634/734	COMMEDICAL CONTIONS INGIME 1 000	Service Co. 4.0% Wage increase effective 4/1/08	ō	184	
22	634/734		FICA taxes on Service Co. 4.0% Wage increase	0	14	
22	0041104		effective 4/1/08	ŭ		
23	634/734		Service Co. allocation adjustment for dual Water/Sewer customers	0	(577)	
24	634/734		Additional 2008 Service Co employee benefits	0	126	
25	635/735	Contractual Services - Testing	• •	0	0	
26	636/736	Contractual Services - Other	ACO 4.0% Wage increase effective 4/1/08	0	78	
27	636/736		FICA taxes on ACO 4.0% Wage increase effective 4/1/08	0	6	
28	636/736		ACO allocation adjustment for dual Water/Sewer customers	0	(502)	
29	636/736		Additional 2008 ACO employee benefits	0	563	
30	636/736		• •	0	0	
31	636/736			0	0	
	641/741	Rental of Building/Real Prop.	#N/A	134	80	
33	642/742	Rental of Equipment		0	0	
34	650/750	Transportation Expenses	#N/A	1,019	608	
35		Insurance - Vehicle		. 0	0	
36				0	0	
37	658/758	Insurance - Workman's Comp.		0	0	
38		•		0	0	
39	660/760			0	0	
40		Reg. Comm. Exp Rate Case Amort.	Details on Schedule B-10	8,242	4,912	
41	667/767			0	0	
42	670/770	Bad Debt Expense		0	Ō	
43		Miscellaneous Expense	#N/A	955	569	
44						
45 46		TOTAL O&M ADJUSTMENTS		11,444	10,001	

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS Schedule Year Ended: 12/31/07 Historical [] Projected [X] Schedule: B-3
Page: 4 of 4
Preparer: S Szczygiel

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each tine item shown on the net operating income statement.

ne	(1)	(2)	(3)	(4) Supporting
0.	Description	Water	Sewer	Schedules
UTIL	TY PRO FORMA ADJUSTMENTS, continued			
2 3 C	DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			0 10 D 14
4	Meter Replacements 6 Month Net Depr (Addns less Retirements)	0	NA	B-13, B-14
5	Allocation of new corp. PCs and Network & Telephony enhancements	780	465	
3	the same of the sa	0	100	
7			0	
3		0		
9			0	
0		0	0	
1	TOTAL	780	465	
2				
3 4 D	AMORTIZATION			
4 D 5	AMORTIZATION	0	^	
6	·	0	0 0	
7	TOTAL	- 0		
B	10174			
9 E	TAXES OTHER THAN INCOME TAX			B-15
0	Payroll tax adjustment On Salary & Wage adjustments explained above	298	142	5.0
1	Property taxes associated with 2007 plant additions, allocations, adjustments	2,279	(153)	
2	Property taxes associated with Pro Forma plant	154	92	
3	Property Tax adjustment for Non-Used & Useful plant	0	0	
4	TOTAL	2,731	80	
5 _				
5 F	INCOME TAXES			C-1
7 3	Income tax impact of the adjustments to per book income	(8,508)	(4,219)	
3 9	TOTAL	(8,508)	(4,219)	
3	TOTAL EXPENSE ADJUSTMENTS	6,447	6,327	
	TOTAL DALENGE ADDOCTIVILIATO	0,447	0,327	
2	CV PROPOSED REVENUE REQUIREMENT AS INCOMES			
3 UTILN 4	TY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS			
5 A	NET OPERATING REVENUE			
6	Required Revenue Adjustment	118,918	103,753	B-1, B-2
7				, 5 -
3 B	OPERATION & MAINTENANCE EXPENSE			
•	Bad Debt Adjustment Due To Proposed Rate Increase	1,756	1,532	B-1, B-2
0				
1 E	TAXES OTHER THAN INCOME TAX			
2	RAF on Revenue Adjustment @ 4.50	0% <u>5,351</u>	4,669	
3				
4 F	INCOME TAX ADJUSTMENT		4-1-44	
5	Rate Year Revenue at Present Rates	153,106	101,344	B-1, B-2
6 7	Plus Required Revenue Adjustment Rate Year Revenue at Proposed Rates	118,918 272,025	<u>103,753</u> 205,097	
, 8	nate rear nevertue at Proposed nates	2/2,025	205,097	
9	Less Operating Expenses Before Income Taxes	(229,914)	(186,518)	B-1, B-2
0	Less Interest Expense	(7,246)	(3,301)	D-1
1	Taxable Income	34,865	15,278	٠.
2	Income Tax at Composite Rate of 38.57		5.893	
3	Less Income Tax at Present Rates	29,682	31,737	C-1
		• -	•	
4 5	Income Tax Adjustment for Requested Revenue Increase	43,131	37,631	

Test Year Operating Revenues

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Page: Preparer:

Schedule:

1 of 1 S Szczygiel

B-4

Historical [X] Projected []

Explanation: Complete the following revenue schedule for the historical test year or base year.

	(1) WATER	(2)	(3) SEWER	(4)
Line			<u> </u>	
No.	Account No. and Description	Revenues	Account No. and Description	Revenues
1	WATER SALES		SEWER SALES	
2	460.1 Unmetered Water Revenue	0	521.1 Flat Rate - Residential	0
3	461.1 Metered - Residential	145,709	521.2 Flat Rate - Commercial	0
4	461.2 Metered - Commercial	5,103	521.3 Flat Rate - Industrial	0
5	461.3 Metered - Industrial	0	521.4 Flat Rate - Public Authorities	0
6	461.4 Metered - Public Authorities	0	521.5 Flat Rate - Multi-Family	0
7	461.5 Metered - Multi-Family	0	521.6 Flat Rate - Other	0
8	461.6 Metered - Other	0	522.1 Measured - Residential	96,004
9	462.1 Public Fire Protection	0	522.2 Measured - Commercial	6,032
10	462.2 Private Fire Protection	0	522.3 Measured - Industrial	0
11	464.0 Other Sales - Public Authorities	0	522.4 Measured - Public Authorities	0
12	465.0 Irrigation Customers	0	522.5 Measured - Multi-Family	0
13	466.0 Sales for Resale	0	523.0 Other Sales - Public Authorities	0
14	467.0 Interdepartmental Sales	0	524.0 Revenues From Other Systems	0
15	475.0 Unbilled Revenues	0	525.0 Interdepartmental Sales	0
16			526.0 Effluent	0
17			527.0 Unbilled Revenues	0
18		_	540.5 Flat Rate - Reuse	0
19	TOTAL WATER SALES	150,812	TOTAL SEWER SALES	102,036
20			•	
21	OTHER WATER REVENUES		OTHER SEWER REVENUES	
22	470.0 Forfeited Discounts	0	531.0 Sale Of Sludge	0
23	471.0 Misc. Service Revenues	2,602	532.0 Forfeited Discounts	0
24	472.0 Rents From Water Property	0	534.0 Rents From Sewer Property	0
25	473.0 Interdepartmental Rents	0	535.0 Interdepartmental Rents	0
26	474.04 Other Water Revenues	0	536.0 Other Sewer Revenues	10
27	TOTAL OTHER WATER REVENUES	2,602	TOTAL OTHER SEWER REVENUES	10
28			•	
29	TOTAL WATER OPERATING REVENUES	153,414	TOTAL SEWER OPERATING REVENUES	102,046

Detail of Operation & Maintenance Expenses By Month - Water SUMMARY OF TOTAL ANNUAL UTILITY ADJUSTED WATER O & M

Florida Public Service Commission

Arredondo Estates/Farms

Docket No. 080121-WS

22

23

24

25

26

27 28 660

Advertising Expense

Bad Debt Expense

Reg. Comm. Exp. - Rate Case Amort.

Reg. Comm. Exp. - Rate Case Other

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: Page:

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19

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26,353

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8.242

S Szczygiel

Preparer: Explanation: Provide a schedule of operation and maintenance expenses by primary account for the Test Year (7) (8) (9) (3) (4)(6) Unacc, Water Unacc. Water Aidstmnt@ Aidstmnt@ 2007 Pro Forma Line 2007 2007 2007 Per Books Normalizations Normalized Adjustments 17.17% Pro Forma No. Account No. and Name 17.17% Adjusted Salaries & Wages - Employees 49,770 129 43,223 6,547 601 43.094 43,223 2 Salaries & Wages - Officers, Exec. 3.454 0 3,454 3,454 0 3,454 **Employee Pensions & Benefits** 9.063 0 9.063 9,063 1,094 10,157 3 Purchased Water 0 0 0 0 ۵ 0 0 0 **Purchased Power** 9.949 0 9.949 9,949 O 9,949 615 Fuel for Purchased Power 0 0 0 0 0 0 0 6 0 1.020 0 1,020 618 Chemicals 1,020 1,020 0 0 0 1.556 Materials & Supplies 1,878 1.878 (322)1.556 8 Contractual Services - Engineering 0 0 193 193 193 193 9 0 487 Contractual Services - Accounting (229)716 487 487 10 1,019 0 1.019 Contractual Services - Legal 878 141 1,019 11 13,156 Contractual Services - Mgmt. Fees 13,298 203 13,501 13,501 (345)12 3,336 3.336 Contractual Services - Testing 3,336 ٥ 3,336 13 0 23,833 24,077 14 Contractual Services - Other 23,231 601 23,833 244 3,860 15 Rental of Building/Real Prop. 3,727 0 3,727 3,727 134 286 Rental of Equipment 286 0 286 286 0 16 0 1,019 9,355 17 Transportation Expenses 8.336 8.336 8,336 629 629 18 Insurance - Vehicle 629 0 629 0 0 2.504 2,504 0 2,504 19 Insurance - General Liability 2,504 375 0 375 375 0 375 20 Insurance - Workman's Comp. Insurance - Other 826 0 826 826 0 826 21 659

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8.242

26,353

Detail of Operation & Maintenance Expenses By Month - Water Total O&M Expenses by Month

Florida Public Service Commission

Schedule: B-5 Page: 2 of

Page: 2 of 5 Preparer: S Szczygiel

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the Test Year (unadjusted Per Books).

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2007											2007	Total Per Books
No.		Account No. and Name	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	601	Salaries & Wages - Employees	3,200	3,504	3,567	3,465	4,021	3,588	3,931	4,072	19,396	4,949	(14,007)	3,407	43,094
2	603		310	345	(676)	335	344	465	443	413	3,276	579	(2,809)	429	3,454
3	604	Employee Pensions & Benefits	1,017	1,009	377	79	210	971	855	870	290	918	1,504	962	9,063
4	610		0	0	0	0	0	0	0	0	0	0	0	0	0
5	615	Purchased Power	326	729	754	867	724	893	778	850	1,117	964	602	1,346	9,949
6	616	Fuel for Purchased Power	0	0	0	0	0	O	0	0	0	O.	0	O	0
7	618		0	Ó	259	52	73	95	75	0	64	168	112	121	1,020
8	620	Materials & Supplies	30	32	44	260	67	40	45	44	807	313	(383)	580	1,878
9	631	Contractual Services - Engineering	24	24	24	24	24	24	24	24	0	0	0	0	193
10			167	146	145	(509)	85	85	83	85	(60)	83	93	(632)	(229)
11	633	Contractual Services - Legal	61	66	72	68	70	81	92	89	853	121	(785)	88	878
12	634	Contractual Services - Mgmt. Fees	892	890	1,061	1,408	1,369	1,270	915	553	1,656	988	1,235	1,062	13,298
13	635	Contractual Services - Testing	280	280	280	280	340	280	191	224	390	102	69	621	3,336
14	636		1,703	2,067	1,608	1,648	1,795	1,465	1,581	1,840	7,327	3,311	(3,937)	2,824	23,231
15	641	Rental of Building/Real Prop.	259	282	307	288	299	346	392	378	3,619	514	(3,332)	374	3,727
16			20	22	24	22	23	27	30	29	278	39	(256)	29	286
17	650		612	676	792	647	757	662	582	775	(515)	720	1,999	627	8,336
18	656	Insurance - Vehicle	53	53	53	53	53	53	52	52	53	52	52	52	629
19	657	Insurance - General Liability	209	209	209	209	209	209	206	209	211	209	206	209	2,504
20	658	Insurance - Workman's Comp.	31	31	31	31	31	31	31	31	32	31	31	31	375
21	659	Insurance - Other	69	69	69	69	69	69	68	69	70	69	68	69	826
22	660	Advertising Expense	1	1	2	1	1	2	2	2	18	3	(17)	2	19
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667	Reg. Comm. Exp Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670	Bad Debt Expense	2,554	1,736	4,487	3,721	1,397	2,486	(732)	6,946	1,636	3,558	3,564	(5,001)	26,353
26	675	Miscellaneous Expense	571	1,049	668	630	652	777	842	814	7,450	619	(6,808)	776	8,040
27											·		• • •		-
28		TOTAL WATER O & M EXPENSES	12,388	13,220	14,156	13,651	12,615	13,918	10,486	18,370	47,967	18,311	(22,799)	7,975	160,259

Detail of Operation & Maintenance Expenses By Month - Water Direct Expenses by Month

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Schedule: B-5 3 of 5 Page:

Historical Test Year Ending December 31, 2007 Historical [X] Projected []

Preparer: S Szczygiel

Explanation: Provide a schedule of Direct O & M expenses by primary account for each month of the Test Year.

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.		Account No. and Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual
110.	601	Salaries & Wages - Employees	1,972	2,169	2.115	2,100	2,604	1,949	2.075	2,281	2,250	2,513	1,775	1,637	25,440
9	603	Salaries & Wages - Officers, Exec.	1,572	2,109	2,113	2,100	2,004	1,545	2,075	2,201	2,230 (0)	2,515	(0)	1,007	20,440
3	604	Employee Pensions & Benefits	(13)	(58)	(448)	(985)	(810)	(2)	(132)	(109)	(84)	(58)	(82)	(45)	(2,826)
4		Purchased Water	(10)	(50)	(440,	(900)	(010,	(2)	(125)	(100)	(04)	(30)	(02)	(40)	(2,020)
5	615	Purchased Power	307	708	732	846	702	868	749	822	853	926	845	1,318	9,677
6	616		0	0	0	0.0	, 0,	ก	7-0	n	000	Ď	0	n,510	0,0.1
7		Chemicals	ő	ő	259	52	73	95	75	ű	64	168	112	121	1.020
8	620	Materials & Supplies	ŏ	ō	8	227	33	0	0	Õ	390	254	0	537	1,449
9	631	Contractual Services - Engineering	24	24	24	24	24	24	24	24	0	0	ō	0	193
10	632	Contractual Services - Accounting	0	88	88	(474)	52	52	51	52	(31)	51	52	(381)	(401)
11		Contractual Services - Legal	0	0	0	` 0	0	0	0	0	`0	0	0	0	` o´
12		Contractual Services - Mgmt, Fees	0	537	641	850	826	767	552	333	992	596	754	641	7,489
13	635	Contractual Services - Testing	277	277	277	277	337	277	187	221	359	97	97	617	3,304
14	636	Contractual Services - Other	753	1,144	694	694	794	469	469	724	1,259	1,959	523	1,674	11,152
15	641	Rental of Building/Real Prop.	0	Ò	0	0	0	0	0	0	0	0	0	0	0
16	642		0	0	0	0	0	0	0	0	0	0	0	0	0
17	650	Transportation Expenses	0	(0)	115	0	0	0	0	(0)	(0)	(0)	0	(0)	115
18	656	Insurance - Vehicle	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	0	0	0	0
19	657	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	(0)	0	0
20	658		(0)	0	0	0	0	0	(0)	(0)	0	0	0	0	(0)
21	659	Insurance - Other	0	(0)	0	0	0	0	(0)	(0)	0	0	0	0	0
22	660		0	0	0	0	0	0	0	0	0	0	0	0	0
23	666		0	0	0	0	0	0	0	0	0	0	0	0	0
24	667	Reg. Comm. Exp Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670	Bad Debt Expense	2,571	1,754	4,506	3,740	1,416	2,508	(707)	6,971	1,867	3,591	3,352	(4,977)	26,591
26 27	675	Miscellaneous Expense	40	472	40	40	40	69	40	40	40	(434)	13	11	411
28		TOTAL WATER O & M EXPENSES	5,931	7,115	9,052	7,393	6,091	7,075	3,384	11,358	7,959	9,663	7,440	1,152	83,613

Detail of Operation & Maintenance Expenses By Month - Water Intercompany Expenses

Florida Public Service Commission

Schedule: B-5 Page: 4 of

Page: 4 of 5 Preparer: S Szczygiel

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Explanation: Provide a schedule of Allocated & Accrued Intercompany O & M expenses by primary account for each month of the Test Year.

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.		Account No. and Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual
7	601	Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0
2	603	Salaries & Wages - Officers, Exec.	84	100	(942)	84	84	165	103	84	132	133	85	104	217
3	604	Employee Pensions & Benefits	1,072	1,113	875	1,111	1,069	1,030	1,051	1,041	963	1.059	1,044	1,069	12,496
4	610		0	Ò	0	0	0	0	0	0	0	. 0	Ó	0	. 0
5	615	Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
6	616	Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618	Chemicals	0	0	0	0	0	0	0	0	0	0	0	Ó	0
8	620	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	Ö	0
9	631	Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	O	0	0
10		Contractual Services - Accounting	168	58	58	(34)	34	34	33	34	(20)	33	34	(250)	181
11	633	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	` 0	0
12	634	Contractual Services - Mgmt, Fees	891	352	419	557	541	502	361	218	650	390	494	420	5,794
13	635	Contractual Services - Testing	0	0	a	σ	0	0	0	Ō	0	0	0	0	. 0
14	636	Contractual Services - Other	556	495	449	516	547	471	517	542	568	570	602	583	6,417
15	641	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
16	642	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
17	650	Transportation Expenses	702	774	783	747	861	782	718	906	740	899	844	757	9,513
18	656		52	52	52	52	52	52	52	52	52	52	52	52	628
19	657	,	209	209	209	209	209	209	206	208	208	208	208	208	2,501
20	658		31	31	31	31	31	31	31	31	31	31	31	31	375
21	659	Insurance - Other	69	69	69	69	69	69	68	69	69	69	69	69	825
22	660	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667		0	0	0	0	0	0	0	0	O	0	0	0	Ō
25	670		0	0	0	0	0	0	0	0	0	0	0	0	0
26 27	675	Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
28		TOTAL WATER O & M EXPENSES	3,834	3,253	2,004	3,343	3,498	3,345	3,139	3,187	3,394	3,445	3,463	3,043	38,947

Detail of Operation & Maintenance Expenses By Month - Water Intracompany Expenses

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Schedule: B-5 Page: 5 of 5

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical [X] Projected []

Explanation: Provide a schedule of Allocated Intracompany O & M expenses by primary account for each month of the Test Year.

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line			2007											2007	Total	Allocation
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	Rate
1	601	Salaries & Wages - Employees	1,229	1,335	1,452	1,365	1,417	1,638	1,856	1,791	17,146	2,436	(15,782)	1,770	17,654	46.83%
2	603		225	245	266	250	260	300	340	328	3,144	447	(2,894)	325	3,237	8.59%
3	604		(42)	(46)	(50)	(47)	(49)	(56)	(64)	(62)	(589)	(84)	542	(61)	(607)	
4	610	Purchased Water	Ò	Ò	Ò	o	0	0	0	0	0	0	0	0	0	0.00%
5	615	Purchased Power	19	21	22	21	22	25	29	28	264	38	(243)	27	272	0.72%
6	616	Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
7	618	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
8	620	Materials & Supplies	30	32	35	33	34	40	45	44	417	59	(383)	43	429	1.14%
9	631	Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
10	632	Contractual Services - Accounting	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(9)	(1)	8	(1)	(9)	
11	633	Contractual Services - Legal	61	66	72	68	70	81	92	89	853	121	(785)	88	878	2.33%
12	634	Contractual Services - Mgmt. Fees	1	1	1	1	1	1	2	2	14	2	(13)	1	15	0.049
13	635	Contractual Services - Testing	2	2	3	2	3	3	3	3	31	4	(29)	3	32	0.099
14	636	Contractual Services - Other	394	428	466	438	454	525	595	575	5,500	782	(5,062)	568	5,663	15.02%
15	641	Rental of Building/Real Prop.	259	282	307	288	299	346	392	378	3,619	514	(3,332)	374	3,727	9.899
16	642	Rental of Equipment	20	22	24	22	23	27	30	29	278	39	(256)	29	286	0.769
17	650	Transportation Expenses	(90)	(98)	(106)	(100)	(104)	(120)	(136)	(131)	(1,255)	(178)	1,155	(130)	(1,292)	
18	656	Insurance - Vehicle	D O	Ò	0	0	0	0	0	0	1	0	(1)	0	1	0.009
19	657	Insurance - General Liability	0	0	0	0	0	0	0	0	3	0	(3)	0	3	0.019
20	658	Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.009
21	659	Insurance - Other	0	0	0	0	G	0	0	0	1	0	(1)	0	1	0.009
22	660	Advertising Expense	1	1	2	1	1	2	2	2	18	3	(17)	2	19	
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.009
24	667	Reg. Comm. Exp Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670	Bad Debt Expense	(17)	(18)	(20)	(18)	(19)	(22)	(25)	(24)	(231)	(33)	212	(24)	(238	
26	675	Miscellaneous Expense	531	577	628	590	612	708	802	774	7,410	1,053	(6,820)	765	7,629	20.249
27															47.000	
28		TOTAL WATER O & M EXPENSES	2,623	2,852	3,101	2,915	3,026	3,498	3,963	3,825	36,614	5,203	(33,702)	3,781	37,699	100.009
		675863 Service & Sundry input to be allocated to lines 1-26	2,623	2,852	3,101	2,915	3,026	3,498	3,963	3,825	36,614	5,203	(33,702)	3,781	37,699	

Detail of Operation & Maintenance Expenses By Month - Sewer

SUMMARY OF TOTAL ANNUAL UTILITY ADJUSTED WATER O & M

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: B-6 Page: 1 of 5

Preparer: S Szczygiel

Explanation: Provide a schedule of operation and maintenance expenses by primary account for the Test Year (2) (3) (4) (5) (7) (8) (9) Excess |&| Excess 1&1 Line Aidstmnt @ Pro Forma 2007 2007 2007 2007 Ajdstmnt@ No. Account No. and Name Per Books Normalizations Normalized N/A Adjusted Adjustments N/A Pro Forma 701 Salaries & Wages - Employees 19,581 19.785 1 205 19,785 23,217 3,432 2 703 Salaries & Wages - Officers, Exec. 971 0 971 971 0 971 704 Employee Pensions & Benefits 3 5,209 5,209 5,209 0 460 5,669 4 710 Purchased Sewage Treatment 0 0 0 0 0 0 0 Sludge Removal Expense 5 39,118 0 39,118 39,118 0 39,118 715 Purchased Power 7,721 6 7,721 0 7,721 0 0 0 7,721 716 Fuel for Power Production 0 0 0 0 0 8 718 Chemicals 5,130 0 5,130 0 5,130 0 0 5,130 9 720 Materials & Supplies 823 0 823 823 0 823 731 Contractual Services - Engineering 10 113 0 113 113 0 113 732 Contractual Services - Accounting 11 (128)427 299 299 0 299 733 Contractual Services - Legal 12 228 84 312 312 0 312 734 Contractual Services - Mgmt. Fees 8,044 13 7,923 8,044 121 (206)7.839 735 Contractual Services - Testing 14 3,001 0 3,001 3,001 0 3,001 15 736 Contractual Services - Other 24,524 359 24,883 24,883 146 25.028 741 Rental of Building/Real Prop. 16 969 0 969 969 80 1,048 17 742 Rental of Equipment 74 74 74 0 0 74 18 750 Transportation Expenses 5,335 0 5,335 5,335 608 5.943 756 Insurance - Vehicle 19 375 0 375 375 0 375 20 757 Insurance - General Liability 1,492 0 1,492 1,492 Q 1.492 758 Insurance - Workman's Comp. 224 21 0 224 224 0 224 22 759 Insurance - Other 492 492 0 492 0 492 760 Advertising Expense 23 5 0 5 5 0 5 766 Reg. Comm. Exp. - Rate Case Amort. 0 24 0 0 0 4,912 4,912 767 Reg. Comm. Exp. - Other 25 0 0 0 ٥ 0 0 **Bad Debt Expense** 26 4,393 0 4,393 4.393 ٥ 4,393 27 775 Miscellaneous Expense 3,129 12,268 15,397 15,397 569 15,967 28 29 **TOTAL WATER O & M EXPENSES** 13,464 144.165 144,165 130,701 0 10.001 154,166

Detail of Operation & Maintenance Expenses By Month - Sewer Total O&M Expenses by Month

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: B-6
Page: 2 of 5
Preparer: S Szczygiel

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the Test Year (unadjusted Per Books).

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total
Line			2007								0	0-4	Nov	2007 Dec	Per Books Annual
No.	301	Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct			19,581
1	701	Salaries & Wages - Employees	1,209	1,064	1,203	1,184	1,862	1,396	1,823	1,595	4,670	1,973	(201)	1,802 139	971
2	703	Salaries & Wages - Officers, Exec.	107	133	(493)	114	117	179	143	132	661	181	(441)		5,209
3	704	Employee Pensions & Benefits	456	474	333	474	318	400	449	441	305	445	550	562	5,209
4	710	Purchased Sewage Treatment	0	. 0	0	0	0	0	0	0	0	0	0	0	20.440
5	711	Sludge Removal Expense	1,978	1,633	(1,633)	3,266	5,244	4,899	4,669	978	5,751	8,013	(1,917)	6,237	39,118
6	715		742	617	705	716	63 5	694	606	602	743	634	523	504	7,721
7			0	0	0	0	0	0	0	0	0	0	0	0	U 5 400
8	718	Chemicals	0	452	654	448	329	451	313	174	700	671	370	569	5,130
9	720	Materials & Supplies	8	148	175	8	9	11	11	57	77	78	224	18	823
10	731	Contractual Services - Engineering	14	14	14	14	14	14	14	14	0	0	0	0	113
11		Contractual Services - Accounting	100	87	87	(298)	51	51	50	51	(32)	50	52	(376)	(128)
12	733		15	20	19	17	18	22	22	22	158	28	(133)	21	228
13	734	Contractual Services - Mgmt. Fees	531	530	632	839	816	757	545	329	981	588	742	632	7,923
14	735	Contractual Services - Testing	78	237	196	196	273	196	286	230	222	217	(5)	877	3,001
15	736	Contractual Services - Other	1,098	3,009	1,834	1,486	1,860	979	2,224	2,690	2,792	3,301	163	3,089	24,524
16	741	Rental of Building/Real Prop.	65	84	79	• 74	76	92	94	94	670	117	(566)	88	969
17	742	Rental of Equipment	5	6	6	6	6	7	7	7	51	9	(43)	7	74
18	750	Transportation Expenses	396	432	439	420	487	434	395	508	209	495	699	421	5,335
19	756	Insurance - Vehicle	31	31	31	31	31	31	31	31	31	91	31	31	375
20	757	Insurance - General Liability	125	125	125	125	125	125	123	124	125	124	124	124	1,492
21	758	Insurance - Workman's Comp.	19	19	19	19	19	19	18	19	19	19	19	19	224
22	759	Insurance - Other	41	41	41	41	41	41	40	41	41	41	41	41	492
23	760	Advertising Expense	0	0	0	0	0	0	0	0	3	1	(3)	0	5
24	766		ō	ő	Ō	Ō	0	Ō	0	0	0	0	o	0	0
25	767	Reg. Comm. Exp Other	O	o	O	0	0	0	0	0	0	0	0	0	0
26	770	Bad Debt Expense	108	222	252	1,361	286	938	576	928	5,658	617	(7,712)	1,161	4,393
27	775	•	134	456	162	151	156	189	1.143	192	1.372	153	(1,159)	181	3,129
28									.,		.,				
29		TOTAL WATER O & M EXPENSES	7,260	9,833	4,880	10,692	12,772	11,923	13,583	9,259	25,208	17,787	(8,642)	16,147	130,701

Detail of Operation & Maintenance Expenses By Month - Sewer Direct Expenses by Month

Florida Public Service Commission

Schedule: B-6 Page: 3 of

Page: 3 of 5
Preparer: S Szczygiel

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Explanation: Provide a schedule of Direct O & M expenses by primary account for each month of the Test Year.

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2007											` '	. ,
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul					2007	Total
1	701	Salaries & Wages - Employees	899	666	828	836	1,501	959		Aug	Sep	Oct	Nov	Dec	Annual
2	703	Salaries & Wages - Officers, Exec.	0	0.00	(0)	0.0	1,501	U 909	1,377	1,151	1,495	1,416	2,480	1,384	14,992
3	704	Employee Pensions & Benefits	ñ	(0)	(0)	ň	(139)	v	(0)	0	0	0	(0)	(0)	0
4	710	Purchased Sewage Treatment	ō	(0,	(0,	0	(139)	(38)	(0) D	0	(10)	0	(0)	103	(84)
5	711	Sludge Removal Expense	1,978	1,633	(1,633)	3,266	5,244	4.899	~	0	0	0	0	0	0
6	715	Purchased Power	737	611	699	710	5,244 629	4,899 687	4,669	978	5,751	8,013	(1,917)	6,237	39,118
7	716	Fuel for Power Production	.0,	011	099	0	029	087	600	596	694	625	565	498	7,650
8		Chemicals	ő	452	654	448	329	451	0	0	0	0	0	0	0
9	720	Materials & Supplies	ň	138	166	440	329	451	313	174	700	671	370	569	5,130
10	731	Contractual Services - Engineering	14	14	14	14	14	14	0	46	0	65	289	8	711
11	732	Contractual Services - Accounting	'n	(0)	(0)	(246)	14	14	14	14	0	0	0	0	113
12	733	Contractual Services - Legal	ň	(0)	(0)	(240)	0	0	U	(0)	0	(0)	0	(0)	(246)
13	734	Contractual Services - Mgmt. Fees	ñ	(0)	0	0	(0)	U (0)	0	0	0	0	0	0	0
14	735	Contractual Services - Testing	77	236	195	195	(0) 272	(0) 195	(0)	(0)	0	(0)	0	(0)	(0)
15	736	Contractual Services - Other	667	2.586	1,446	1.066	1.418		285	229	216	216	0	877	2,993
16	741	Rental of Building/Real Prop.	00,	2,500	1,440	1,000	1,410	558	1,773	2,224	1,434	2,783	665	2,608	19,226
17	742	Rental of Equipment	ñ	n	ň	0	0	U	Ü	0	0	0	0	0	0
18	750	Transportation Expenses	ň	(0)	ň	(0)	(0)	U	0	0	0	0	0	0	0
19	756	Insurance - Vehicle	ñ	(0)	0	(0)	(0)	U	(0)	0	0	0	0	(0)	0
20	757	Insurance - General Liability	ñ	ň	n	0	0	U	(0)	(0)	0	0	0	0	0
21	758	Insurance - Workman's Comp.	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	0
22	759	Insurance - Other	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0	(0)
23	760	Advertising Expense	0,	(0)	(0)	(0)	(0)	(0)	U	(0)	0	0	0	0	(0)
24	766	Reg. Comm. Exp Rate Case Amort.	ñ	n	0	0	Ü	0	0	0	0	0	0	0	o
25	767	Reg. Comm. Exp Other	ñ	0	0	0	0	U	0	0	0	0	0	0	0
26	770	Bad Debt Expense	112	227	257	1,366	ບ 291	0	0	0	0	0	0	0	0
27	775	Miscellaneous Expense		284	201 N	1,300	291	944	582	934	5,700	625	(7,748)	1,167	4,455
28		•	v	204	U	U	U	U	950	0	0	(88)	0	0	1,146
29		TOTAL WATER O & M EXPENSES	4,485	6,846	2,626	7,654	9,559	8,668	10,562	6.345	15,980	14,326	(5.297)	13,450	95,205

Detail of Operation & Maintenance Expenses By Month - Sewer Intercompany Expenses

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Schedule: B-6 Page: 4 of 5

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical [X] Projected []

Explanation: Provide a schedule of Allocated & Accrued Intercompany O & M expenses by primary account for each month of the Test Year.

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2007											2007	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	701	Salaries & Wages - Employees		0	0	0	0	0	0	0	0	0	0	0	0
2	703	Salaries & Wages - Officers, Exec.	50	60	(562)	50	50	98	61	50	79	79	51	62	129
3		Employee Pensions & Benefits	466	488	346	486	470	453	465	456	424	465	458	473	5,450
4	710	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711		0	0	0	0	0	Ö	0	0	0	0	0	0	0
6	715	Purchased Power	0	0	0	ō	0	Ö	Ö	0	0	0	0	0	0
7	716	Fuel for Power Production	0	0	0	0	0	0	0	Ó	0	O	0	0	0
8	718	Chemicals	0	o	0	0	0	Ō	0	0	0	0	0	0	0
9	720	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	Q
10	731	Contractual Services - Engineering	0	0	0	0	0	0	Ō	0	0	0	0	0	0
11		Contractual Services - Accounting	100	87	87	(51)	51	51	50	51	(31)	50	51	(376)	120
12	733	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734	Contractual Services - Mgmt. Fees	531	530	632	839	815	756	544	329	979	588	744	632	7,920
14		Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Contractual Services - Other	331	295	267	308	326	281	308	323	339	340	359	347	3,826
16	741	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
17		Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
18	750		419	461	467	446	513	466	428	540	441	536	503	451	5,671
19	_	Insurance - Vehicle	31	31	31	31	31	31	31	31	31	31	31	31	375
20	757		124	124	124	124	124	124	123	124	124	124	124	124	1,491
21		Insurance - Workman's Comp.	19	19	19	19	19	19	18	19	19	19	19	19	224
22		Insurance - Other	41	41	41	41	41	41	40	41	41	41	41	41	492
23		Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24		Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767		0	0	0	0	0	0	0	0	0	0	0	0	0
26	770		0	0	0	0	0	0	0	0	0	0	0	0	0
27	775	Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
28		TOTAL WATER O . M EVENIORS		0.407	4.454		- 444			1005	- 115	0.070	0.004	4.005	DE 607
29		TOTAL WATER O & M EXPENSES	2,113	2,137	1,454	2,293	2,441	2,321	2,069	1,965	2,445	2,272	2,381	1,805	25,697

Detail of Operation & Maintenance Expenses By Month - Sewer Intracompany Expenses

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS Schedule: B-6 Page: 5 of 5

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical [X] Projected []

Explanation: Provide a schedule of Allocated Intracompany O & M expenses by primary account for each month of the Test Year.

-		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line			2007											2007	Total	Allocation
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	Rate
1	701	Salaries & Wages - Employees	310	398	375	349	361	437	446	444	3,176	557	(2,681)	418	4,589	46.83%
2	703	Salaries & Wages - Officers, Exec.	57	73	69	64	66	80	82	81	582	102	(492)	77	841	8.59%
3	704	Employee Pensions & Benefits	(11)	(14)	(13)	(12)	(12)	(15)	(15)	(15)	(109)	(19)	92	(14)	(158)	-1.61%
4	710	Purchased Sewage Treatment	0	0	0	0	σ	0	0	0	0	0	0	0	0	0.00%
5	711	Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
6		Purchased Power	5	6	6	5	6	7	7	7	49	9	(41)	6	71	0.72%
7	716	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	o	0	0	0.00%
8	718	Chemicals	0	0	0	0	0	0	0	0	0	0	0	Ö	0	0.00%
9	720	Materials & Supplies	8	10	9	8	9	11	11	11	77	14	(65)	10	111	1.14%
10	731	Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	Ò	0	0	0.00%
11	732	Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(2)	(0)	1	(0)	(2)	
12	733	Contractual Services - Legal	15	20	19	17	18	22	22	22	158	28	(133)	21	228	2.33%
13	734	Contractual Services - Mgmt, Fees	O.	0	0	0	0	0	0	0	3	0	(2)	0	4	0.04%
14	735	Contractual Services - Testing	1	1	1	1	1	1	1	1	6	1	(5)	i	8	0.09%
15	736	Contractual Services - Other	99	128	120	112	116	140	143	142	1.019	179	(860)	134	1,472	15.02%
16	741	Rental of Building/Real Prop.	65	84	79	74	76	92	94	94	670	117	(566)	88	969	9.89%
17	742		5	8	6	6	6	7	7	7	51	9	(43)	7	74	0.76%
18	750	Transportation Expenses	(23)	(29)	(27)	(26)	(26)	(32)	(33)	(33)	(232)	(41)	196	(31)	(336)	
19	756	Insurance - Vehicle	o	Ò	0	Ò	Ò	0	Ò	o o	Ò	Ò	(0)	0	``o´	0.00%
20	757	Insurance - General Liability	0	0	0	0	0	0	0	0	1	0	(0)	o.	4	0.01%
21	758	Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	(0)	0	ó	0.00%
22	759	Insurance - Other	0	0	0	0	0	0	0	0	0	0	(0)	ō	ō	0.00%
23	760	Advertising Expense	0	0	0	0	0	0	0	0	3	1	(3)	0	5	0.05%
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	C	0	0	Ď	ō	0.00%
25	767	Reg. Comm. Exp Other	O	0	0	0	0	0	0	0	0	0	Ō	0	D.	0.00%
26	770	Bad Debt Expense	(4)	(5)	(5)	(5)	(5)	(6)	(6)	(6)	(43)	(7)	36	(6)	(62)	-0.63%
27	775	Miscellaneous Expense	134	172	162	151	156	189	193	192	1,372	241	(1,159)	181	1,983	20.24%
28		·									, –	_	(,,,,,,	20,2470
29		TOTAL WATER O & M EXPENSES	662	850	801	745	772	933	952	948	6,782	1,189	(5,726)	893	9,800	100.00%
		775863 Service & Sundry input to be allocated to lines 1-27	662	850	801	745	772	933	952	948	6,782	1,189	(5,726)	893	9,800	

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page: B-7 1 of 1

Preparer:

S Szczygiel

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

		(1)	(2) Historical	(3) Test Year	(4)	(5)
Lina	Acct		Year	Adjusted		
Line No.	No.	Account Name	2002	2007	Difference	% Difference
1	601	Salaries & Wages - Employees	43,548	43,223	(325)	-0.75%
2	603	Salaries & Wages - Officers, Exec.	0	3,454	3,454	-
3	604	Employee Pensions & Benefits	3,389	9,063	5,674	167.43%
4	610	Purchased Water	0	0	0	-
5	615	Purchased Power	5,615	9,949	4,334	77.18%
6	616	Fuel for Power Production	0	0	0	-
7	618	Chemicals	856	1,020	164	19.12%
8	620	Materials & Supplies	53	1,556	1,503	2835.49%
9	631	Contractual Services - Engineering	0	193	193	-
10	632	Contractual Services - Accounting	2,881	487	(2,394)	-83.09%
11	633	Contractual Services - Legal	0	1,019	1,019	-
12	634	Contractual Services - Mgmt. Fees	37,169	13,501	(23,668)	-63.68%
13	635	Contractual Services - Testing	1,486	3,336	1,850	124.47%
14	636	Contractual Services - Other	10,892	23,833	12,941	118.81%
15	641	Rental of Building/Real Prop.	0	3,727	3,727	-
16	642	Rental of Equipment	0	286	286	-
17	650	Transportation Expenses	4,170	8,336	4,166	99.89%
18	656	Insurance - Vehicle	0	629	629	-
19	657	Insurance - General Liability	0	2,504	2,504	-
20	658	Insurance - Workman's Comp.	0	375	375	-
21	659	Insurance - Other	0	826	826	-
22	660	Advertising Expense	0	19	19	-
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0	-
24	667	Reg. Comm. Exp Other	0	0	0	-
25	670	Bad Debt Expense	7,683	26,353	18,670	243.01%
26	675	Miscellaneous Expense	616	7,368	6,752	1096.09%
27	TOTAL	. WATER O & M EXPENSES	118,358	161,055	42,697	36.07%
28		Total Customers (EOY)	599.0	646.0	47.0	7.85%
29		Consumer Price Index - U				11.38%
30		Growth Plus Inflation				20.12%

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-7 Supl Page: 1 of 1 Preparer: S Szczygiel

Explanation: Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U.

	(1)	(2)	(3)
Line	Acct		
No.	No.	Account Name	Explanation
1	601	Salaries & Wages - Employees	
2	603	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities
3	604	Employee Pensions & Benefits	Prior owner did not allocate all admin costs to entities
4	610	Purchased Water	
5	615	Purchased Power	Increased direct power charges & indirect allocation of admin costs.
6	616	Fuel for Power Production	•
7	618	Chemicals	
8	620	Materials & Supplies	Direct & indirect allocation of misc supplies. Indirect is allocated based on customer count
9	631	Contractual Services - Engineering	Amortization of annual CCR costs
10	632	Contractual Services - Accounting	
11	633	Contractual Services - Legal	Prior owner did not allocate all admin costs to entities
12	634	Contractual Services - Mgmt. Fees	
13	635	Contractual Services - Testing	Amortization of tri-annual testing.
14	636	Contractual Services - Other	Direct & indirect services. Indirect is allocated based on customer count.
15	641	Rental of Building/Real Prop.	Prior owner did not allocate all admin costs to entities
16	642	Rental of Equipment	Prior owner did not allocate all admin costs to entities
17	650	Transportation Expenses	Prior owner did not allocate all admin costs to entities
18	656	Insurance - Vehicle	Prior owner did not allocate all admin costs to entities
19	657	Insurance - General Liability	Prior owner did not allocate all admin costs to entities
20	658	Insurance - Workman's Comp.	Prior owner did not allocate all admin costs to entities
21	659	Insurance - Other	Prior owner did not allocate all admin costs to entities
22	660	Advertising Expense	Prior owner did not allocate all admin costs to entities
23	666	Reg. Comm. Exp Rate Case Amort.	·
24	667	Reg. Comm. Exp Other	
25	670	Bad Debt Expense	Policy is to reserve 70% of aging > 90 days
26	675	Miscellaneous Expense	Prior owner did not allocate all admin costs to entities

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

B-8 1 of 1

Page: Preparer:

S Szczygiel

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

		(1)	(2)	(3)	(4)	(5)
			Historical	Test Year		
Line	Acct		Year	Adjusted		
No.	No.	Account Name	2002	2007	Difference	% Difference
1	701	Salaries & Wages - Employees	18,501	19,785	1,284	6.94%
2	703	Salaries & Wages - Officers, Exec.	0	971	971	-
3	704	Employee Pensions & Benefits	1,433	5,209	3,776	263.49%
4	710	Purchased Sewage Treatment	0	0	0	-
5	711	Sludge Removal Expense	20,654	39,118	18,464	89.39%
6	715	Purchased Power	5,507	7,721	2,214	40.20%
7	716	Fuel for Power Production	0	0	0	-
8	718	Chemicals	1,726	5,130	3,404	197.25%
9	720	Materials & Supplies	0	823	823	-
10	731	Contractual Services - Engineering	0	113	113	-
11	732	Contractual Services - Accounting	0	299	299	-
12	733	Contractual Services - Legal	0	312	312	-
13	734	Contractual Services - Mgmt. Fees	33,574	8,044	(25,530)	-76.04%
14	735	Contractual Services - Testing	1,502	3,001	1,499	99.79%
15	736	Contractual Services - Other	14,582	24,883	10,301	70.64%
16	741	Rental of Building/Real Prop.	0	969	969	-
17	742	Rental of Equipment	0	74	74	-
18	750	Transportation Expenses	1,976	5,335	3,359	170.01%
19	756	Insurance - Vehicle	0	375	375	-
20	757	Insurance - General Liability	0	1,492	1,492	-
21	758	Insurance - Workman's Comp.	0	224	224	-
22	759	Insurance - Other	0	492	492	-
23	760	Advertising Expense	0	5	5	-
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	-
25	767	Reg. Comm. Exp Other	0	0	0	-
26	770	Bad Debt Expense	2,512	4,393	1,881	74.90%
27	775	Miscellaneous Expense	344	15,397	15,053	4375.99%
28	TOTAL	SEWER O & M EXPENSES	102,311	144,165	41,854	40.91%
29 30 31		Total Customers (EOY) Consumer Price Index - U Growth Plus Inflation	348.0	383.0	35.0	10.06% 11.38% 22.59%

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-8 Supl Page: 1 of 1 Preparer: S Szczygiel

Explanation: Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U.

	(1)	(2)	(3)
Line	Acct		
No.	No.	Account Name	Explanation
1	701	Salaries & Wages - Employees	
2	703	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities
3	704	Employee Pensions & Benefits	Prior owner did not allocate all admin costs to entities
4	710	Purchased Sewage Treatment	
5	711	Sludge Removal Expense	Increase in plant flow
6	715	Purchased Power	Increased direct power charges & indirect allocation of admin costs.
7	716	Fuel for Power Production	
8	718	Chemicals	Increase in plant flow
9	720	Materials & Supplies	Direct & indirect allocation of misc supplies. Indirect is allocated based on customer count
10	731	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities
11	732	Contractual Services - Accounting	Prior owner did not allocate all admin costs to entities
12	733	Contractual Services - Legal	Prior owner did not allocate all admin costs to entities
13	734	Contractual Services - Mgmt. Fees	
14	735	Contractual Services - Testing	Increase in testing costs
15	736	Contractual Services - Other	Prior owner did not allocate all admin costs to entities
16	741	Rental of Building/Real Prop.	Prior owner did not allocate all admin costs to entities
17	742	Rental of Equipment	Prior owner did not allocate all admin costs to entities
18	750	Transportation Expenses	Prior owner did not allocate all admin costs to entities
19	756	Insurance - Vehicle	Prior owner did not allocate all admin costs to entities
20	757	Insurance - General Liability	Prior owner did not allocate all admin costs to entities
21	758	Insurance - Workman's Comp.	Prior owner did not allocate all admin costs to entities
22	759	Insurance - Other	Prior owner did not allocate all admin costs to entities
23	760	Advertising Expense	Prior owner did not allocate all admin costs to entities
24	766	Reg. Comm. Exp Rate Case Amort.	
25	767	Reg. Comm. Exp Other	
26	770	Bad Debt Expense	Policy is to reserve 70% of aging > 90 days
27	775	Miscellaneous Expense	Prior owner did not allocate all admin costs to entities

Contractual Services

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

B-9

Page:

1 of 1

Preparer:

S Szczygiel

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

	(1)	(2)	(3)	(4)
Line	1			
No.		Type of Service	Amount	Description of Work Performed
Wate	er			
1	26483Harbor Branch	Testing	4,274	Testing
2	Aqua Services, Inc.	Management	16,287	Corporate services and sundry charges
3				-
4				
5				
6				
7				
8				
9				
10				
Sew	er			
11	26483Harbor Branch	Testing	2,261	Testing
12	Aqua Services, Inc.	Management	9,498	Corporate services and sundry charges
13	23410Reno Plumbing	Oth-Collections-Mgmt	14,400	Oth-Collections-Mgmt
14	29245SOUTHERN LAWN	Oth-T&D-Ops	2,908	Oth-T&D-Ops
	Specialties	·		
15	23918Severn Trent	Oth-Cust Acct	2,169	Oth-Cust Acct
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

B-10

Page: Preparer:

1 of 1 S Szczygieł

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization and its allocation, including support behind this determination.

Line	(1) Firm or	(2) Counsel, Consultant	(3) Hourly	(4) Total Est of	(5) Type of Service	(6) Comments	(7) Hours
No.	Vendor Name	or Witness	Rate	Firm's Charges	Rendered		
1	Lega!						
2		Rutledge, Ecenia, Purnell & Hoffman	300,00	275,000	Legal		917
3	Sub-Total Legal		,	275,000	-		
4			•	-	•		
5	Consulting & Other Expert	S					
6		Timothy P. Ward, CPA	95.00	165,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations.	1,737
7		Ronald J. Pasceri	80.00	150,000	Consulting	Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	1,875
8	Guastella & Assoc.		195.00	120,000	Consulting	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	615
9	AUS Consultants		175.00	164,000	Consulting	Billing Analyses	937
10		Robert Griffin	125.00	80,000	Consulting	Witness on Rate Base	640
11	DTF Solutions, Inc.	Daniel Franceski	80.00	30,000	Consulting	MFR and other programming development and support for mechanized programs	375
12	Sub-Total Consulting			709,000			
13							
14	Aqua Services Employees						
15	Aqua Services, Inc.	Daubert, J.R.	47.00	45,000	Accounting		957
16	Aqua Services, Inc.	Devine, Brian	40.00		Accounting		750
17	Aqua Services, Inc.	Drager, Rick	52.00		Accounting		865
18	Aqua Services, Inc.	Guth, Nance	36.58	,	Accounting		137
19	Aqua Services, Inc.	Shank, David	72.00	,	Accounting		69
20	Aqua Services, Inc.	Јоусе, Кіт	78.00	60,000	Legal		769
21	Sub-Total Aqua Employee	5		190,000			
22							
23	<u>Other</u>						
24	Travel, Lodging & Meals			25,000			
25	System Maps			40,000			
26	PSC Pre-Audit			10,000			
27	EL DOO	FL PSC		0.000	C*!! C		
28 29	FL PSC Printer	FL PSC			Filing Fee Printing, mailing,		
30	Notice Requirement			3,400	copies Newspaper Notices	17 County Notices placed 2 times.	
31	Customer Notices - Printing	9		3,000	Customer Notification	Notices send twice (1 per hearing)	
32	Customer Notices - Postag	ge & Mailing		20,700	Customer Notification	Notices send twice (1 per hearing)	
33	Other			3,900			
34	Sub-Total Other		•	190,000	_		
35	Total			1,364,000	_		
36	Estimate Through PAA []	or Commission Hearing [X]	'		•		

a b	Amortization of Rate Case Expense:
c d e f	Prior Unamortized Rate Case Expense Subtotal Prior Ca
g h	Current rate Case Expense
i i	Total Projected Rate Case Expense
k	Amortization Period in Years:
-1	Annual Amortization
m	
n	Method of Allocation Between Systems: (Provide Calculation)

(A)	(B)	(C)	(D)	(E)
	Wate		Sewer	Allandari
Total	Allocation %	Allocated Amount	Allocation %	Allocated Amount
0	2.417%	0	1.441%	0
0				0
1,364,000	2.417%	32,966	1.441%	19,649
1,364,000	_	32,966		19,649
4	_			
341,000	_	8,242		4,912

Note: Allocation is by # of customers of the systems in this rate case filing.

Analysis of Major Maintenance Projects

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 080121-WS

Schedule: Page: B-11 1 of 1

Historical Test Year Ending December 31, 2007

Page: 1 of 1 Preparer: S Szczygiel

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

	(1)	(2)	(3)	(4)
Line			Total	How often
No.	Date	<u>Description</u>	Cost	to Repeat
1	WATER:			
2	None			
3				
4				
5				
6				
7				
8				
9				
10	TOTAL WATER PROJECTS			
11			•	
12	SEWER:			
13	None			
14				
15				
16				
17				
18				
19				
20	TOTAL SEWER PROJECTS			

Allocation of Expenses Intercompany Expenses Per Books Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1) Line	(2 Acct) . No.	(3)	(4)	(5) Allocation Po	(6) ercentage	(7)	(8) Allocation	(9)	(10) Amounts Alle	(11) ocated	(12)	(13) Gross
No.	Water		Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total	Amounts
1	601	701	Salaries & Wages - Employees						0	0		0	
2	603	703	Salaries & Wages - Officers, Exec.	1.55%	0.92%	ı	2.47%	#Custs	217	129		346	14,011
3	604	704	Employee Pensions & Benefits	1.57%	0.68%	ı	2.25%	#Custs	12,496	5,450		17,947	797,833
4	610	710	Purchased Water/Sewage Trtmnt						0	0		0	
5	615	715	Purchased Power						0	0		0	
6	616	716	Fuel for Purchased Power						0	0		0	
7	618	718	Chemicals						0	0		0	
8	620	720	Materials & Supplies						0	0		0	
9	631	731	Contractual Services - Engineering						0	0		0	
10	632	732	Contractual Services - Accounting	1.49%	0.99%		2.47%	#Custs	181	120		301	12,175
11	633	733	Contractual Services - Legal						0	0		0	
12	634	734	Contractual Services - Mgmt. Fees	0.70%	0.96%	,	1.66%	#Custs	5,794	7,920		13,714	828,223
13	635	735	Contractual Services - Testing						0	0		0	
14	636	736	Contractual Services - Other	1.60%	0.96%	,	2.56%	#Custs	6,417	3,826		10,242	400,015
15	641	741	Rental of Building/Real Prop.						0	0		0	
16	642	742	Rental of Equipment						0	0		0	
17	650	750	Transportation Expenses	1.60%	0.96%	1	2.56%	#Custs	9,513	5,671		15,184	593,365
18	656	756	Insurance - Vehicle	1.60%	0.96%	,	2.56%	#Custs	628	375		1,003	39,196
19	657	757	Insurance - General Liability	1.60%	0.96%	•	2.56%	#Custs	2,501	1,491		3,992	155,967
20	658	758	Insurance - Workman's Comp.	1.60%	0.96%	,	2.56%	#Custs	375	224		598	23,380
21	659	759	Insurance - Other	1.60%	0.96%	1	2.56%	#Custs	825	492		1,316	51,436
22	660	760	Advertising Expense						0	0		0	
23	666	766	Reg. Comm. Exp Rate Case Amort						0	0		0	
24	667	767	Reg. Comm. Exp Rate Case Other						0	0		0	
25	670	770	Bad Debt Expense						0	0		0	
26	675	775	Miscellaneous Expense						0	0		0	

Allocation methodology is addressed in Appendix 1

Florida Public Service Commission

1 of 2

Preparer: S Szczygiel

Schedule: B-12

Page:

Allocation of Expenses Intracompany Expenses Per Books Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: B-12 Page: 2 of 2

Preparer: S Szczygiel

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line	Acct.				Allocation Pe	ercentage		Allocation		Amounts Allo	cated		Gross
No.	Water	Sewer	Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total	Amounts
1	601	701	Salaries & Wages - Employees	1.76%	0.46%		2.22%	#Custs	17,654	4,589		22,243	1,001,378
2	603	703	Salaries & Wages - Officers, Exec.	1.76%	0.46%		2.22%	#Custs	3,237	841		4,078	183,603
3	604	704	Employee Pensions & Benefits	1.76%	0.46%		2.22%	#Custs	(607)	(158)		(765)	(34,419)
4	610	710	Purchased Water/Sewage Trtmnt						0	0		0	-
5	615	715	Purchased Power	1.76%	0.46%		2.22%	#Custs	272	71		343	15,420
6	616	716	Fuel for Purchased Power						0	0		0	-
7	618	718	Chemicals						0	0		0	-
8	620	720	Materials & Supplies	1.76%	0.46%		2.22%	#Custs	429	111		540	24,327
9	631	731	Contractual Services - Engineering						0	0		0	-
10	632	732	Contractual Services - Accounting	1.76%	0.46%		2.22%	#Custs	(9)	(2)		(11)	(503)
11	633	733	Contractual Services - Legal	1.76%	0.46%		2.22%	#Custs	878	228		1,106	49,793
12	634	734	Contractual Services - Mgmt. Fees	1.76%	0.46%		2.22%	#Custs	15	4		19	845
13	635	735	Contractual Services - Testing	1.76%	0.46%		2.22%	#Custs	32	8		40	1,820
14	636	736	Contractual Services - Other	1.76%	0.46%		2.22%	#Custs	5,663	1,472		7,135	321,204
15	641	741	Rental of Building/Real Prop.	1.76%	0.46%		2.22%	#Custs	3,727	969		4,695	211,386
16	642	742	Rental of Equipment	1.76%	0.46%		2.22%	#Custs	286	74		360	16,221
17	650	750	Transportation Expenses	1.76%	0.46%		2.22%	#Custs	(1,292)	(336)		(1,628)	(73,289)
18	656	756	Insurance - Vehicle	1.75%	0.46%	ı	2.21%	#Custs	1	0		1	42
19	657	757	Insurance - General Liability	1.77%	0.46%	ı	2.22%	#Custs	3	1		4	166
20	658	758	Insurance - Workman's Comp.	1.76%	0.46%	ı	2.21%	#Custs	0	0		1	25
21	659	759	Insurance - Other	1.76%	0.46%	ı	2.21%	#Custs	1	0		1	55
22	660	760	Advertising Expense	1.76%	0.46%	ı	2.22%	#Custs	19	5		23	1,050
23	666	766	Reg. Comm. Exp Rate Case Amort						0	0		0	-
24	667	767	Reg. Comm. Exp Rate Case Other						0	0		0	-
25	670	770	Bad Debt Expense	1.76%	0.46%	,	2.22%	#Custs	(238)	(62)		(299)	(13,483)
26	675	775	Miscellaneous Expense	1.66%	0.43%	,	2.10%	#Custs	7,629	1,983		9,612	458,407

Allocation methodology is addressed in Appendix 1

Net Depreciation Expense - Water

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007 Historical [X] Projected []

Schedule: B-13 1 of 1 R Griffin Page: Preparer:

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

		(1)	(2)		(4) ical Test Year	(5) 2007	(6)	(7) Pro Forma Ac	(8) Justments
Line		•	2007	Utility	Adjusted	Used & Us	eful	Depreciation	U&U
No.		Account No. and Name	Expense	Adjustments	Expense	%	Expense	Expense	Expense
1		SIBLE PLANT							
2	301.1	Organization	0	0	0	100.00%	0	0	0
3	302.1	Franchises	0	0	0	100.00%	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
5		E OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights	0	0	0	100.00%	0	0	0
7	304.2	Structures & Improvements	326	8	334	100.00%	334	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	100.00%	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	100.00%	0	0	0
10	307.2	Wells & Springs	228	128	356	100.00%	356	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0	0
12	309.2	Supply Mains	454	9	463	100.00%	463	0	0
13	310.2	Power Generation Equipment	1,768	(265)	1,503	100.00%	1,503	0	0
14	311.2	Pumping Equipment	766	(115)	651	100.00%	651	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
16		TREATMENT PLANT							
17	303.3	Land & Land Rights	0	0	0	100.00%	0	0	0
18	304.3	Structures & Improvements	969	242	1,211	100.00%	1,211	0	0
19	311.3	Pumping Equipment	0	0	0	100.00%	0	0	0
20	320.3	Water Treatment Equipment	1,292	(68)	1,224	100.00%	1,224	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
22		MISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights	0	0	0	100.00%	0	0	0
24	304.4	Structures & Improvements	0	0	0	100.00%	0	0	0
25	311.4	Pumping Equipment	1,452	0	1,452	100.00%	1,452	0	0
26	330.4	Distr. Reservoirs & Standpipes	1,692	(239)	1,453	100.00%	1,453	0	0
27	331.4	Transm. & Distribution Mains	3,009	(344)	2,666	100.00%	2,666	0	0
28	333.4	Services	671	(84)	586	100.00%	586	0	0
29	334.4	Meters & Meter Installations	7,440	(2,300)	5,139	100.00%	5,139	0	0
30	335.4	Hydrants	57	(6)	51	100.00%	51	0	0
31	336.4	Backflow Prevention	0	0	0	100.00%	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	41	41	100.00%	41	0	0
33	GENER	AL PLANT							
34	303.5	Land & Land Rights	0	0	0	100.00%	0	0	0
35	304.5	Structures & Improvements	341	(14)	327	100.00%	327	0	0
36	340.5	Office Furniture & Equipment	0	173	173	100.00%	173	0	0
37	340.51	Computer Equipment	0	5,154	5,154	100.00%	5 154	780	780
38	341.5	Transportation Equipment	0	0	0	100.00%	0	0	0
39	342.5	Stores Equipment	0	0	0	100.00%	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	38	38	100.00%	38	0	0
41	344.5	Laboratory Equipment	0	0	0	100.00%	0	0	0
42	345.5	Power Operated Equipment	0	0	0	100.00%	0	Ó	0
43	346.5	Communication Equipment	0	0	0	100.00%	0	Ō	0
44	347.5	Miscellaneous Equipment	0	0	0	100.00%	0	Ö	Ó
45	348.5	Other Tangible Plant	0	301	301	100.00%	301	Ŏ	Ô
46		5						•	
47		TOTAL DEPRECIATION EXPENSE	20,464	2,660	23,124		23,124	780	780
48		Composite U&U Rate	·			100.00%			
49		(LESS) AMORTIZATION OF CIAC	(204)	(591)	(795)		(795)	0	o
50		_						_	
51		NET DEPRECIATION EXPENSE	20,260	2,069	22,329	_	22,329	780	780

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: B-14 Page: 1 of 1 R Griffin Preparer:

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account. (2)(6) (7) (8) (3)Historical Test Year 2007 Pro Forma Adjustments 2007 Line Utility Adjusted Used & Useful Depreciation U&U No. Account No. and Name Adjustments Expense Expense Expense Expense Expense INTANGIBLE PLANT 2 351.1 Organization 0 0 100.00% 0 0 0 0 3 352.1 Franchises 0 0 0 100.00% 0 0 0 389.1 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 0 5 COLLECTION PLANT Land & Land Rights 6 353.2 0 0 0 100.00% 0 0 0 7 354.2 Structures & Improvements 139 130 100.00% 130 0 (9)0 8 355.2 Power Generation Equipment 0 0 0 100.00% O 0 0 9 360.2 Collection Sewers - Force 0 0 0 100.00% ۵ 0 0 10 361.2 Collection Sewers - Gravity 2,044 100.00% (227)1,817 1,817 0 0 11 362.2 Special Collecting Structures 100.00% 0 0 0 0 12 363.2 Services to Customers 61 56 100.00% 56 0 (5)0 364.2 13 Flow Measuring Devices 100.00% 0 127 127 127 0 0 14 365.2 Flow Measuring Installations 0 0 0 100.00% 0 0 0 15 389.2 Other Plant & Misc. Equipment 0 0 100.00% 0 0 0 0 SYSTEM PUMPING PLANT 16 17 Land & Land Rights 353.3 0 0 0 100.00% 0 0 0 18 354.3 Structures & Improvements 100.00% 0 0 0 n 0 0 19 355.3 Power Generation Equipment 0 100.00% 0 0 0 0 0 20 370.3 Receiving Wells 100.00% 0 0 0 0 0 0 21 371.3 Pumping Equipment 792 968 1,761 100.00% 1,761 0 0 22 389.3 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 0 23 TREATMENT AND DISPOSAL PLANT 24 353.4 Land & Land Rights 100.00% 0 0 0 0 0 25 354.4 Structures & Improvements 128 429 100.00% 429 0 301 0 355.4 26 Power Generation Equipment 0 100.00% 0 0 0 0 27 380.4 Treatment & Disposal Equipment 0 5,636 5,636 100.00% 5,636 0 0 28 381.4 Plant Sewers 100.00% 0 0 0 0 0 0 29 382.4 Outfall Sewer Lines 100.00% 0 0 0 0 0 0 30 389.4 Other Plant & Misc. Equipment 100.00% 37 0 37 37 0 0 RECLAIMED WATER TREATMENT PLANT 31 32 Land & Land Rights 353.5 0 0 0 100.00% 0 0 0 Structures & Improvements 33 354.5 100.00% 0 0 0 0 0 0 34 355.5 Power Generation Equipment 100.00% 0 0 0 0 0 0 35 371.5 **Pumping Equipment** 0 0 100.00% 0 0 0 0 374.5 Reuse Distribution Reservoirs 36 0 0 0 100.00% 0 0 0 37 380.5 Treatment & Disposal Equipment 0 0 0 100.00% 0 0 0 38 381.5 Plant Sewers 100 00% n n O 0 0 0 39 389.5 Other Plant & Misc. Equipment 0 100.00% 0 0 0 0 O RECLAIMED WATER DISTRIBUTION PLANT 40 41 352.6 Franchises 0 a O 100.00% 0 0 0 42 353.6 Land & Land Rights 100.00% 0 0 0 0 0 0 43 354.6 Structures & Improvements 100.00% 0 O O ٥ 0 0 355.6 44 Power Generation Equipment 0 0 100.00% 0 0 0 45 366.6 Reuse Services 0 0 0 100.00% 0 o 0 46 367.6 Reuse Meters & Meter Installations 0 0 a 100.00% 0 0 0 47 371.6 **Pumping Equipment** 0 100.00% 0 0 0 48 375.6 Reuse Transmission & Distr. Sys. 0 0 0 100.00% 0 0 0 49 389.6 Other Plant & Misc. Equipment 0 0 100.00% 0 0 0 0 **GENERAL PLANT** 50 51 353.7 Land & Land Rights 0 0 0 100.00% 0 0 0 354.7 100.00% 52 53 Structures & Improvements 53 53 0 0 O 53 390.7 Office Furniture & Equipment 0 84 84 100.00% 84 0 o 54 390.71 Computer Equipment 100.00% 3,072 3,072 3,072 465 0 465 Transportation Equipment 55 391.7 100.00% 0 0 0 O O 0 56 392.7 Stores Equipment 0 100.00% 0 57 393.7 Tools, Shop & Garage Equipment 19 100.00% 0 19 19 0 0 394.7 100.00% 58 Laboratory Equipment 0 0 0 O 0 0 59 395.7 **Power Operated Equipment** 4.413 (735)3,678 100.00% 3,678 0 0 396.7 60 Communication Equipment 100.00% 0 0 0 0 0 O 397.7 61 100.00% Miscellaneous Equipment 0 0 O 0 0 0 62 398.7 Other Tangible Plant 156 156 100.00% 156 ۵ 0 465 63 TOTAL DEPRECIATION EXPENSE 7,578 17,054 9,476 17,054 465 100.00% 64 Composite U&U Rate 65 (LESS) AMORTIZATION OF CIAC 0 0 0 0 0 0 66 NET DEPRECIATION EXPENSE 7,578 9,476 17,054 17,054 465 465

Taxes Other Than Income

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page:

B-15 1 of 1

Preparer: S Szczygiel

Explanation: Complete the following schedule of all taxes other than income.

For all allocations, provide description of allocation and calculations.

No. Description		(1)	(2)	(3)	(4)	(5)	(6)
No. Description Fees (RAFs) Taxes On U8U Other Total			Regulatory		RE & Personal		
Mater							
Test Year Per Books	No.	Description	• •			Other	Total
1 Test Year Per Books 6,904 (1,216) 8,948 14,635 2 Adjustments to Test Year (Explain) 4 RAF on Adjid Rev - RAF Per Books (14)			4.50%	8.23%	2.03%		
Adjustments to Test Year (Explain) RAF on Adj'd Rev - RAF Per Books Payroll & Property Tax Adjustments Non-U&U Adjustmente @ 0.00% Non-U&U Adjustmente @ 0.00% Non-U&U Adjustmente @ 0.00% Roper			0.004	44.04.0			
3 Adjustments to Test Year (Explain)		lest year per books	6,904	(1,216)) 8,948		14,635
A RAF on Adj'd Rev - RAF Per Books 14 7 Peyroll & Property Tax Adjustments 5,555 (2,155) 3,400 0 0 0 0 0 0 0 0 0		Adjustments to Test Very (Fundain)					
5 Payroll & Property Tax Adjustments 5,555 (2,155) 3,400 6 Non-U&U Adjustment ⊕ 0.00% 0 0 7 Total Test Year Adjustments (14) 5,555 (2,155) 0 3,386 8 Adjusted Test Year 6,890 4,339 6,792 0 18,021 9 Pro Forma Adjustments 298 298 298 298 298 298 2279 2,279 2,279 2,279 2,279 2,279 2,279 2,279 154			44.45				44.45
6 Non-U&U Adjustment @ 0.00% (14) 5,555 (2,155) 0 3,386 8 Adjusted Test Year Adjustments 6,890 4,339 6,792 0 18,021 9 10 Pro Forma Adjustments (Explain) 298 298 11 Payroll Tax Adjustments 298 2,279 2,279 13 Pro Forma Plant in Service Additions 154 154 154 14 Non-U&U Adjustment @ 0,00% 0 0 0 15 Total Pro Forma Adjustments 0 298 2,433 0 2,731 16 Adjusted Pro Forma Adjustments 0 298 2,433 0 2,731 18 RAFs Assoc. with Revenue Increase 5,351 5,351 5,351 19 Total Pro Forma 12,241 4,637 9,225 0 26,103 Sewer 21 Test Year Per Books 4,591 (710) 0 3,882 22 Total Pro Forma 12,241 4,637 9,225 0			(14)		(A 4 FF)		
7 Total Test Year Adjustments (14) 5,555 (2,155) 0 3,386 8 Adjusted Test Year (5,890 4,339 6,792 0 18,021 9 9 10 Pro Forma Adjustments (Explain) 11 Payrolil Tax Adjustments (Explain) 11 Payrolil Tax Adjustments (Explain) 12 2007 Plant in Service Additions 154 154 154 154 154 155 155 164 156 155 156 165 156 165 165 165 165 165				5,555	• • • •		_
8 Adjusted Test Year 6,890			(4.4)	6 555			
Pro Forma Adjustments (Explain) Payroli Tax Adjustments 298		•					
Pro Forma Adjustments (Explain) Payroll Tax Adjustments 298 298 298 298 298 298 298 2979 2,279 2,279 3,279		Adjusted Test Year	0,890	4,339	6,792	U	18,021
11		Due Ferme Adiretments (Fredsis)					
12 2007 Plant in Service Additions 2,279 2,279 13 Pro Forma Plant in Service Additions 154 154 14 Non-U&U Adjustment @ 0,00% 0 0 0 15 Total Pro Forma Adjustments 0 298 2,433 0 2,731 16 Adjusted Pro Forma 6,890 4,637 9,225 0 20,752 17 RAFs Assoc. with Revenue Increase 5,351 5,351 5,351 19 Total Pro Forma 12,241 4,637 9,225 0 26,103 Sewer 21 Test Year Per Books 4,591 (710) 0 3,882 22 23 Adjustments to Test Year (Explain) (31)				000			000
13		•		298	0.070		
Non-U&U Adjustment @ 0.00% 0 298 2,433 0 2,731					·		
Total Pro Forma Adjustments							
Adjusted Pro Forma				200		^	
17							
RAFs Assoc. with Revenue Increase 5,351 5,351 19 20 Total Pro Forma 12,241 4,637 9,225 0 26,103 26,103 26,103 27 27 28 29 29 29 29 29 29 29		Adjusted FIO Forma	0,690	4,037	9,220		20,752
Total Pro Forma 12,241 4,637 9,225 0 26,103		DAEs Asses with Davenus Incress	E 0E1				5.054
Total Pro Forma 12,241 4,637 9,225 0 26,103		nars assoc. With nevenue increase	5,351				5,351
Sewer		Total Pro Forma	12 2/1	4 627	0.225		26 102
Test Year Per Books	20	Total 110 1 office	12,241	4,037	9,220	U	20,103
Test Year Per Books	Sewe	er					
Adjustments to Test Year (Explain) RAF on Adj'd Rev - RAF Per Books (31) Payroll & Property Tax Adjustments 2,546 2,155 4,701 Non-U&U Adjustment @ 0.00% 0 Total Test Year Adjustments (31) 2,546 2,155 0 4,670 Adjusted Test Year			4,591	(710)	0		3.882
24 RAF on Adj'd Rev - RAF Per Books (31) 25 Payroll & Property Tax Adjustments 2,546 2,155 4,701 26 Non-U&U Adjustment @ 0.00% 0 0 0 27 Total Test Year Adjustments (31) 2,546 2,155 0 4,670 28 Adjusted Test Year 4,560 1,836 2,155 0 8,552 29 30 Pro Forma Adjustments (Explain) 142 142 142 31 Payroll Tax Adjustments 142 142 142 32 2007 Plant in Service Additions (153) (153) 33 Pro Forma Plant in Service Additions 92 92 34 Non-U&U Adjustment @ 0.00% 0 0 35 Total Pro Forma Adjustments 0 142 (62) 0 80 36 Adjusted Pro Forma 4,560 1,978 2,094 0 8,632 37 38 RAFs Assoc. with Revenue Increase 4,669 4,669	22		•	(,			-,
24 RAF on Adj'd Rev - RAF Per Books (31) 25 Payroll & Property Tax Adjustments 2,546 2,155 4,701 26 Non-U&U Adjustment @ 0.00% 0 0 0 27 Total Test Year Adjustments (31) 2,546 2,155 0 4,670 28 Adjusted Test Year 4,560 1,836 2,155 0 8,552 29 30 Pro Forma Adjustments (Explain) 142 142 142 31 Payroll Tax Adjustments 142 142 142 32 2007 Plant in Service Additions (153) (153) 33 Pro Forma Plant in Service Additions 92 92 34 Non-U&U Adjustment @ 0.00% 0 0 35 Total Pro Forma Adjustments 0 142 (62) 0 80 36 Adjusted Pro Forma 4,560 1,978 2,094 0 8,632 37 38 RAFs Assoc. with Revenue Increase 4,669 4,669	23	Adjustments to Test Year (Explain)					
25 Payroll & Property Tax Adjustments 2,546 2,155 4,701 26 Non-U&U Adjustment 0.00% 0 0 27 Total Test Year Adjustments (31) 2,546 2,155 0 4,670 28 Adjusted Test Year 4,560 1,836 2,155 0 8,552 29 30 Pro Forma Adjustments (Explain) 142 142 31 Payroll Tax Adjustments 142 142 32 2007 Plant in Service Additions (153) (153) 33 Pro Forma Plant in Service Additions 92 92 34 Non-U&U Adjustment @ 0.00% 0 0 0 35 Total Pro Forma Adjustments 0 142 (62) 0 80 36 Adjusted Pro Forma 4,560 1,978 2,094 0 8,632 37 38 RAFs Assoc. with Revenue Increase 4,669 4,669	24		(31)				(31)
26 Non-U&U Adjustment @ 0.00% 0 0 27 Total Test Year Adjustments (31) 2,546 2,155 0 4,670 28 Adjusted Test Year 4,560 1,836 2,155 0 8,552 29 30 Pro Forma Adjustments (Explain) 31 Payroll Tax Adjustments 142 142 32 2007 Plant in Service Additions (153) (153) 33 Pro Forma Plant in Service Additions 92 92 34 Non-U&U Adjustment @ 0.00% 0 0 35 Total Pro Forma Adjustments 0 142 (62) 0 8,632 36 Adjusted Pro Forma 4,560 1,978 2,094 0 8,632 37 RAFs Assoc. with Revenue Increase 4,669 4,669	25	Payroll & Property Tax Adjustments	. ,	2,546	2,155		
28 Adjusted Test Year 4,560 1,836 2,155 0 8,552 29 30 Pro Forma Adjustments (Explain) 142 142 31 Payroll Tax Adjustments 142 153) 32 2007 Plant in Service Additions 92 92 34 Non-U&U Adjustment @ 0.00% 0 0 0 35 Total Pro Forma Adjustments 0 142 (62) 0 80 36 Adjusted Pro Forma 4,560 1,978 2,094 0 8,632 37 38 RAFs Assoc. with Revenue Increase 4,669 4,669	26	Non-U&U Adjustment @ 0.00%			0		
29 30 Pro Forma Adjustments (Explain) 31 Payroll Tax Adjustments	27		(31)	2,546	2,155	0	4,670
30 Pro Forma Adjustments (Explain) 31 Payroll Tax Adjustments 142 142 32 2007 Plant in Service Additions (153) (15	28	Adjusted Test Year	4,560	1,836	2,155	0	8,552
31 Payroll Tax Adjustments 142 142 32 2007 Plant in Service Additions (153) (153) 33 Pro Forma Plant in Service Additions 92 92 34 Non-U&U Adjustment @ 0.00% 0 0 35 Total Pro Forma Adjustments 0 142 (62) 0 80 36 Adjusted Pro Forma 4,560 1,978 2,094 0 8,632 38 RAFs Assoc. with Revenue Increase 4,669 4,669	29	•					
32 2007 Plant in Service Additions (153) (153) 33 Pro Forma Plant in Service Additions 92 92 34 Non-U&U Adjustment @ 0.00% 0 0 35 Total Pro Forma Adjustments 0 142 (62) 0 80 36 Adjusted Pro Forma 4,560 1,978 2,094 0 8,632 37 RAFs Assoc. with Revenue Increase 4,669 4,669	30	Pro Forma Adjustments (Explain)					
33 Pro Forma Plant in Service Additions 92 92 34 Non-U&U Adjustment @ 0.00% 0 0 35 Total Pro Forma Adjustments 0 142 (62) 0 80 36 Adjusted Pro Forma 4,560 1,978 2,094 0 8,632 37 RAFs Assoc. with Revenue Increase 4,669 4,669				142			142
34 Non-U&U Adjustment @ 0.00% 0 0 35 Total Pro Forma Adjustments 0 142 (62) 0 80 36 Adjusted Pro Forma 4,560 1,978 2,094 0 8,632 37 38 RAFs Assoc. with Revenue Increase 4,669 4,669	32				(153)		(153)
35 Total Pro Forma Adjustments 0 142 (62) 0 80 36 Adjusted Pro Forma 4,560 1,978 2,094 0 8,632 37 38 RAFs Assoc. with Revenue Increase 4,669 4,669 39					92		92
36 Adjusted Pro Forma 4,560 1,978 2,094 0 8,632 37 38 RAFs Assoc. with Revenue Increase 4,669 4,669		· —					
37 38 RAFs Assoc. with Revenue Increase 4,669 4,669							
38 RAFs Assoc. with Revenue Increase 4,669 4,669		Adjusted Pro Forma	4,560	1,978	2,094	0	8,632
39			· · · · · · · · · · · · · · · · · · ·				
		RAFs Assoc. with Revenue Increase	4,669				4,669
40 Total Pro Forma 9,229 1,978 2,094 0 13,301		Takal Bas Samus			2 - 2 - 7		
	40	I Otal Pro Forma	9,229	1,978	2,094	0	13,301

Recap Schedules: B-1, B-2

Payroll taxes: FICA=7.65, Fed & State Unemployment=0.41%

Arredondo Estates/Farms TAX SCHEDULES

SCHEDULE TITLE	SCHEDULE <u>NUMBER</u>	PAGE <u>NUMBER</u>
Reconciliation of Total Income Tax Provision	C-1	75
State and Federal Income Tax Calculation	C-2	76
Schedule of Interest in Tax Expense Calculation	C-3	77
Book/Tax Difference	C-4	79
Deferred Income Tax Expense	C-5	80
Accumulated Deferred Income Taxes	C-6	81
Investment Tax Credit	C-7	84
Parent Debt Information	C-8	88
Income Tax Returns	C-9	89
Miscellaneous Tax Information	C-10	90

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-1

Page: 1 of 1

Preparer: W Jerdon

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

	(1)	(2)	(3)	(4)	(5)	(6)	•
Line)	Year End	Utility	Year End	Pro Forma		Supporting
No.	Description	Per Books	Adjustments	Adjusted	Adjustments	Pro Forma	Schedules
Wat	er						
1	Current Tax Expense	(16,101)	(3,261)	(19,363)	(8,508)	(27,871)	C-2
2	Deferred Income Tax Expense) O	(1,811)	(1,811)		(1,811)	C-5
3	ITC Realized This Year	0) o) o	0	`´ o´	C-7
4	ITC Amortization	0	0	0	0	0	C-7
5	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
6	Total Income Tax Expense	(16,101)	(5,073)	(21,174)	(8,508)	(29,682)	
Sew	er				:		
7	Current Tax Expense	(15,474)	(11,512)	(26,986)	(4,219)	(31,205)	C-2
8	Deferred Income Tax Expense	Ò	(532)	(532)	l ì oʻ	(532)	C-5
9	ITC Realized This Year	0) O	` ó	0	` ó	C-7
10	ITC Amortization	0	0	0	l o	0	C-7
11	Less: Parent Debt Adjustment	0	0	0	Ō	0	C-8
12	Total Income Tax Expense	(15,474)	(12,044)	(27,519)	(4,219)	(31,737)	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Florida Public Service Commission

Schedule:

C-2 1 of 1

Page:

Preparer:

W Jerdon

(1)	(2)	(3)	(4) Water	(5)	(6)	(7)	(8)	(9) Sewer	(10)	(11)	(12)
Line No. Description	Year End	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Supporting Schedules
Dooripacii	T CT DOORG	riojosimonis	Hojusteu	Adjustments	Adjusted	1 el Dooks	Adjustifierits	Adjusted	Aujustinents	Aujusteu	Scriedules
1 Taxable Operating Income before Interest	(41,741)	(6,558)	(48,299)	(21,401)	(69,700)	(40,115)	(28,312)	(68,427)	(10,546)	(78,973)) B-1, B-2
2 Less: Interest Charges	0	(6,591)	(6,591)	(655)	(7,246)	0	(2,911)	(2,911)	(390)	(3,301)) C-3
3											-
4 Taxable Income	(41,741)	(13,150)	(54,890)	(22,056)	(76,946)	(40,115)	(31,223)	(71,338)	(10,936)	(82,274))
6 Schedule M Adjustments				ì					1		
7 Permanent Differences	-	0	0	ه ا	0	_	o	0	١ ،	0	C-4
8 Timing Differences	-	(4,696)	(4,696)	1	(4,696)	-	(1,380)	(1,380)	1	(1,380)	
9 Total Schedule M Adjustments	0	(4,696)	(4,696)	0	(4,696)	0	(1,380)	(1,380)	0	(1,380	
10				I .							
11 Taxable Income Before State Taxes 12	(41,741)	(8,454)	(50,195)	(22,056)	(72,250)	(40,115)	(29,843)	(69,957)	(10, 9 36)	(80,894))
1∠ 13 State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	,
14 State Income Taxes	(2,296)		(2,761)		(3,974)	(2,206)		3.3% (3,848)	1	(4,449)	-
15	(2,200)	(,,,,,	(=,101)	(1,2.5)	(0,014)	(2,200)	(1,041)	(5,545)	(301,	(4,445)	,
16 Federal Taxable Income	(39,445)	(7,989)	(47,434)	(20,843)	(68,277)	(37,909)	(28,201)	(66,110)	(10,335)	(76,444))
17				-							•
18 Federal Tax Rate	35.0%		35.0%		35.0%	35.0%		35.0%	_	35.0%	-
19 Federal Income Taxes	(13,806)	(2,796)	(16,602)	(7,295)	(23,897)	(13,268)	(9,870)	(23,138)	(3,617)	(26,756))
20 21 Less: Investment Tax Credit Realized This Year	0	0	0		0	0	0	0	۱ ،	0	C-7
22	·	·	V	ľ	U	·	Ū	J	1	U	U-7
23 Current Federal Income Taxes	(13,806)	(2,796)	(16,602)	(7,295)	(23,897)	(13,268)	(9,870)	(23,138)	(3,617)	(26,756)	7
24											_
25 Summary:				1							
26 Current State Income Tax	(2,296)		(2,761)		(3,974)	(2,206)		(3,848)		(4,449)	
27 Current Federal Income Tax	(13,806)	(2,796)	(16,602)	(7,295)	(23,897)	(13,268)	(9,870)	(23,138)	(3,617)	(26,756))
28 29 Total Current Income Tax Expense (To C-1)	(16,101)	(3,261)	(19,363)	(8,508)	(27,871)	(15,474)	(11,512)	(26,986)	(4,219)	(31,205)	7
25 Total Content meeting Tax Expense (10 0-1)	(10,101)	(0,201)	(13,565)	(0,300)	(27,071)	(13,474)	(11,512)	(20,500)	1 (4,213)	(31,203)	<u>∠</u>

Schedule of Interest in Tax Expense Calculation

Fiorida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: C-3
Page: 1 of 2
Preparer: W Jerdon

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

	(1)	(2)	(3) Water	(4)		(5)	(6) Sewer	(7)	(8)
Line		2007	2007	2007	_	2007	2007	2007	Supporting
No.	Description	Per Books	<u>Adjustments</u>	Adjusted	···	Per Books	Adjustments	Adjusted	Schedules
1	Interest on Long-Term Debt	0	5, 79 7	5,797	Note*	0	2,437	2,437	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0	
3	Interest on Short-Term Debt	0	0	0	Note*	0	0	0	Note*
4	Other Interest Expense	0	794	794		0	473	473	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	0	6,591	6,591	-	0	2,911	2,911	<u>-</u>

NL	Y for Option 2 Companies (seg	e Sch. C-7)	Water				Sewer			
	Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt On Weighte Cost
8 9 10	Long-Term Debt Short-Term Debt Preferred Stock Common Equity			Not Applica	able				Not Appli	cable	
12	Total	· ·	·						1	-	
13 14 15	ITC (from D-1, Line 7) Weighted Debt Cost (From L Interest Adjustment (To Line	ine 12)					_				

* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	318,909		137,150	
Weighted Cost of Long Term Debt (D-1)	1.82%	5,797	1.78%	2,437
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt	_	5,797	_	2,437

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Pro Forma

Historical [] Projected [X]

Schedule: C-3
Page: 2 of 2
Preparer: W Jerdon

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

	(1)	(2)	(3) Water	(4)		(5)	(6) Sewer	(7)	(8)
Line		2007	Pro Forma	Pro Forma		2007	Pro Forma		
No.	Description	Adjusted	Adjustments	Adjusted		Adjusted	Adjustments	Adjusted	Schedules
1	Interest on Long-Term Debt	5,797	655	6,452	Note*	2,437	390	2,828	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0	
3	Interest on Short-Term Debt	0	(0)	0	Note*	0	(0)	0	Note*
4	Other Interest Expense	794	0	794		473	0	473	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	6,591	655	7,246	<u>-</u>	2,911	390	3,301	

)INT	Y for Option 2 Companies (see	JUII. U		Water				Sewer		T - 4 - 1	D-140-1
					Total	Debt Only				Total	Debt Only
			ъ.,		Weighted	Weighted		Detie	04	Weighted	Weighted
	Balances From Sch. D-1	Amount	Ratio	Cost	Cost	Cost	Amount	Ratio	Cost	Cost	Cost
8	Long-Term Debt										
9	Short-Term Debt			Not Applica	able				Not Appli	cable	
10	Preferred Stock			• • •		1					
11	Common Equity										
12	Total			ı				<u>-</u>	-		
13	ITC (from D-1, Line 7)										
14	Weighted Debt Cost (From Li	ne 12)					_		_		
14 15							-		- -		

* Note: Calculations for utility adjusted interest:				
• •	Water	_	Sewer	
Rate Base (Sch. A-1, A-2)	352,959		157,445	
Weighted Cost of Long Term Debt (D-1)	1.83%	6,452	1.80%	2,828
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	00
Adjusted Interest on Debt		6.452		2,828

Book/Tax Differences - Permanent

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-4 Page:

1 of 1

Preparer: W Jerdon

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

		(1)	(2)
Line	•		. ,
No.		Description	Amount
WAT	rer		
1			
2	None		
3			
4	Total		
SEW	/ER		
5			
6	None		
7			
8	Total		0

Deferred Income Tax Expense

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: C-5
Page: 1 of 1
Preparer: W Jerdon

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line								Supporting
No.	Description	Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Schedules
1	Timing Differences (Tax Expense							
2	Higher (Lower) than Book Expense):							
3	Tax Depreciation & Amortization	20,260	(2,202)	18,058	7,578	8,221	15,799	
4	Book Depreciation & Amortization	20,260	2,069	22,329	7,578	9,476	17,054	B-13,14
5		,	_,	,	.,	,	•	,
6	Depreciation Difference	0	(4,271)	(4,271)	0	(1,255)	(1,255)	
7	•							
8	Other Timing Differences (Itemize):							
9	Bad Debt	0	(425)	(425)	0	(125)	(125)	
10	All Other	0	0	0	0	0	0	
11								
12	Total Timing Differences (To C-2)	0	(4,696)	(4,696)	0	(1,380)	(1,380)	
13	•							
14	State Tax Rate	5.5%		5.5%	5.5%	•	5.5%	
15	State Deferred Taxes	0	(258)	(258)	0	(76)	(76)	
16								
17	Timing Differences for Federal Taxes	0	(4,437)	(4,437)	0	(1,304)	(1,304)	
18								
19	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
20	Federal Deferred Taxes	0	(1,553)	(1,553)	0	(457)	(457)	
21	_							
22	Total Deferred Taxes (to C-1)	0	(1,811)	(1,811)	0	(532)	(532)	

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

C-6

Page: Preparer: 1 of 3 W Jerdon

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 and 3 of this schedule. The same annual balances should be shown.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			count No. 283	_		Account No	_			_
Line	-	Defe	erred Tax Liabilit	<u>ty</u>				Net Defe	rred Income	Taxes
No	Year	State	Federal	Total	State	Federal	Total	State	Federal	Total
WATE	R									
1	2003	(2,752)	4,274	1,522				(2,752)	4,274	1,522
2	2004	8,908	(3,212)	5,696				8,908	(3,212)	5,696
3	2005	11,775	10,394	22,169				11,775	10,394	22,169
4	2006	741	4,439	5,180				741	4,439	5,180
5	2007	481	2,886	3,367				481	2,886	3,367
SEWE	R									
6	2003	(1,879)	2,546	667				(1,879)	2,546	667
7	2004	6,081	(2,192)	3,889				6,081	(2,192)	3,889
8	2005	8,039	7,096	15,135				8,039	7,096	15,135
9	2006	402	2,410	2,812				402	2,410	2,812
10	2007	326	1,953	2,279				326	1,953	2,279

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-6
Page: 2 of 3
Preparer: W Jerdon

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

	(1)	(2)	(3)	(4)
		Acc	ount No. 2830	6
		Deferre	d State Tax Lia	ability
			Current	
Line		Beginning	Year	Ending
No.	Year	Balance	Change	Balance
WATE	R			_
1	2003	0	(2,752)	(2,752)
2	2004	(2,752)	11,660	8,908
3	2005	8,908	2,867	11,775
4	2006	11,775	(11,034)	741
5	2007	741	(260)	481
	_			
SEWE	R			
6	2003	0	(1,879)	(1,879)
7	2004	(1,879)	7,960	6,081
8	2005	6,081	1,958	8,039
9	2006	8,039	(7,637)	402
10	2007	402	(76)	326

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page:

C-6 3 of 3

Preparer:

W Jerdon

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

	(1)	(2)	(3)	(4)
		Acc	ount No. 2830	5
			Federal Tax L	
			Current	
Line		Beginning	Year	Ending
No.	Year	Balance	Change	Balance
WATE	R			
1	2003	0	4,274	4,274
2	2004	4,274	(7,485)	(3,212)
3	2005	(3,212)	13,606	10,394
4	2006	10,394	(5,955)	4,439
5	2007	4,439	(1,553)	2,886
SEWE	R			
6	2003	0	2,546	2,546
7	2004	2,546	(4,738)	(2,192)
8	2005	(2,192)	9,288	7,096
9	2006	7,096	(4,686)	2,410
10	2007	2,410	(457)	1,953

Investment Tax Credits - Analysis

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-7
Page: 1 of 4
Preparer: W Jerdon

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				3% ITC				_		4% ITC		
		Amount	Realized	Amor	tization			Amount	Realized	Amor	tization	
Line	Beginning	Current	Prior Year	Current	Prior Year	Ending	Beginning	Current	Prior Year	Current	Prior Year	Ending
No. Yea	ar Balance	Year	Adjust.	Year	Adjust.	Balance	Balance	Year	Adjust.	Year	Adjust.	Balance

1 NONE NONE

Investment Tax Credits - Analysis

Florida Public Service Commission

Arredondo Estates/Farms

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-7
Page: 2 of 4
Preparer: W Jerdon

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	_				8% ITC						10% ITC		
	_		Amount	Realized	Amor	tization			Amount	Realized	Amor	tization	
Line	ı	Beginning	Current	Prior Year	Current	Prior Year	Ending	Beginning	Current	Prior Year	Current	Prior Year	Ending
No.	Year I	Balance	Year	Adjust.	Year	Adjust.	Balance	Balance	Year	Adjust.	Year	Adjust.	Balance

1 NONE NONE

Investment Tax Credits - Company Policies

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-7 Page: 3 of 4

Preparer: W Jerdon

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

NONE

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-7
Page: 4 of 4
Preparer: W Jerdon

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

NONE

Parent's Debt Information

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule:

C-8 1 of 1

Page: Preparer:

S Anzaldo

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be **parent only**.

	(1)	(2)	(3)	(4)	(5)	(6)
Line		Average	% of	Cost	Weighted	Supporting
No.	Description	Amount	Total	Rate	Cost	Schedules
	Long Town Dobt					
2	Long-Term Debt Short-Term Debt					
3	Preferred Stock		See Note			
3 4			See Note			
4	Common Equity (State Retained Earnings Separately - Parent Only)					
5	Deferred Income Tax					
6	Other-Retained Earnings					
Ū	Othor Flotamed Editings					
7	Total	0			0	
•	=		···	I		1
	Parent Debt Adjustment Calculation			•		
8	Weighted Cost of Parent's Debt (Line 1 & 2	. col. 5)	0			From
9	Effective consolidated tax rate	,,	_			B-1
10	Parent's Tax Deduction on Debt Interest		0	•		
	Water					
11	Equity of Subsidiary					D-1
12	Parent Debt Adjustment		0	•		
	(to C-1) Allocation to subsidiary at		0			A -17
	Sewer					_
	Equity of Subsidiary			•		D-1
14	Parent Debt Adjustment (to C-1)		0			
	(to C-1) Allocation to subsidiary at		0			A -17

Note

This system had no debt in the historical test year. However, the total rate base is funded by a 0.3769 Debt - 0.6231 Equity capital structure (the capital structure of the parent) with consideration made for Customer Deposits and Deferred Taxes. See Schedule D-1

Income Tax Returns

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: C-9
Page: 1 of 1
Preparer: W Jerdon

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Federal and State Income Tax Returns are available at the company's office location at 762 West Lancaster Ave, Bryn Mawr, PA 19010

Miscellaneous Tax Information

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: C-10 Page: 1 of 1 Preparer: W Jerdon

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

(1)	What tax years are open with the Internal Revenue Service?	2004, 2005, 2006, 2007
(2)	Is the treatment of customer deposits at issue with the IRS?	No
(3)	Is the treatment of contributions in aid of construction at issue with the IRS?	No
(4)	Is the treatment of unbilled revenue at issue with the IRS?	No

Arredondo Estates/Farms CAPITAL SCHEDULES

SCHEDULE TITLE	SCHEDULE <u>NUMBER</u>	PAGE <u>NUMBER</u>
Requested Cost of Capital	D-1	93
Reconciliation to Rate Base	D-2	95
Preferred Stock	D-3	96
Short-Term Debt	D-4	97
Long-Term Debt	D-5	98
Variable Debt	D-6	100
Customer Deposits	D-7	102

DOCUMENT NUMBER-DATE O 4351 MAY 22 8

FPSC-COMMISSION CLERK

Schedule of Requested Cost of Capital

13 Month Average balance

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: Page: D-1 1 of 2

Preparer: S Anzaldo

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used submit an additional schedule reflecting year-end calculations.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Reconciled			Weighted	• •	
Line		To 2007		Cost	Cost		Supporting
	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WA	TER						
1	Long-Term Debt	113,610	35.62%	5.10%	1.82%	5,797	D-2, D-5
2	Short-Term Debt	0	0.00%		0.00%	0	D-2
3	Preferred Stock	0	0.00%		0.00%	0	D-2
4	Common Stock	187,793	58.89%	10.25%	6.03%	19,244	D-2
5	Customer Deposits	13,232	4.15%	6.00%	0.25%	794	D-2
6	Accumulated Deferred Income Taxes	4,274	1.34%	0.00%	0.00%	0	D-2
7	Total	318,909	100.00%	-	8.10%	25,835	•
SEV	/ER						
8	Long-Term Debt	47,765	34.83%	5.10%	1.78%	2,437	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	ō	D-2
11	Common Stock	78,954	57.57%	10.25%	5.90%	8,091	D-2
12	Customer Deposits	7,886	5.75%	6.00%	0.35%	473	D-2
13	Accumulated Deferred Income Taxes	2,546	1.86%	0.00%	0.00%	0	D-2
14	Total	137,150	100.00%	_	8.02%	11,001	

Schedule of Requested Cost of Capital

13 Month Average balance Arredondo Estates/Farms Docket No. 080121-WS

Pro Forma

Historical [] Projected [X]

Florida Public Service Commission

Schedule:

D-1

Page:

2 of 2

Preparer:

S Anzaldo

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used submit an additional schedule reflecting year-end calculations.

	(1)	(2)	(3)	(4)		⁻ (5)	(6)
		Reconciled			Weighted		
Line	1	To Pro Forma		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER						
1	Long-Term Debt	126,445	35.82%	5.10%	1.83%	6,452	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
4	Common Stock	209,009	59.22%	10.25%	6.07%	21,418	D-2
5	Customer Deposits	13,232	3.75%	6.00%	0.22%	794	D-2
6	Accumulated Deferred Income Taxes	4,274	1.21%	0.00%	0.00%	0	D-2
7	Total	352,959	100.00%		8.12%	28,664	
SEW	/ER						
8	Long-Term Debt	55,415	35.20%	5.10%	1.80%	2,828	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	91,598	58.18%	10.25%	5.96%	9,386	D-2
12	Customer Deposits	7,886	5.01%	6.00%	0.30%	473	D-2
13	Accumulated Deferred Income Taxes	2,546	1.62%	0.00%	0.00%	0	D-2
14	Total	157,445	100.00%	-	8.06%	12,687	•

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule:

D-2

Page: Preparer:

1 of 1

S Anzaldo

Explanation: Provide a reconciliation of the average basis capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Reconciliation	Reconciled	Reconciled	
Line		Balance	Balance	13 Mo	Adjustments	To 2007	To Pro Forma	Supporting
	Class of Capital	12/31/2006	12/31/2007	Average†	Pro rata *	Rate Base	Rate Base	Schedules
Wate	er — — — — — — — — — — — — — — — — — — —							
1	Long-Term Debt	78,012	133,732	113,610		113,610	126,445	D-5
2	Short-Term Debt	0	0	0		. 0	. 0	D-4
3	Preferred Stock	0	0	0		0	0	D-3
4	Common Stock	128,951	221,053	187,793		187,793	209,009	
5	Customer Deposits	11,513	14,708	13,232		13,232	13,232	D-7
6	Accumulated Deferred Income Taxes	5,180	3,367	4,274		4,274	4,274	C-6
7	Total	223,656	372,860	318,909	0	318,909	352,959	A-1
Sew	er							
8	Long-Term Debt	42,980	45,590	47,765		47,765	55,415	D-5
9	Short-Term Debt	Ó	0	0		0	0.,,,0	D-4
10	Preferred Stock	0	0	0		Ô	Ů	D-3
11	Common Stock	71,045	75,358	78,954		78,954	91,598	50
12	Customer Deposits	6,862	8,767	7,886		7,886	7,886	D-7
13	Accumulated Deferred Income Taxes	2,812	2,279	2,546		2,546	2,546	C-6
14	Total	123,699	131,993	137,150	0	137,150	157,445	A-2

[†] The 13 month averages shown in column (4) above include used & useful adjustments as shown on Schedule A-1.

This system had no debt in the historical test year. However, the total rate base is funded by a 0.3769 Debt - 0.6231 Equity capital structure (the capital structure of the parent) with consideration made for Customer Deposits and Deferred Taxes. See Schedule D-1

^{*} List corresponding adjustments to rate base below:

Preferred Stock Outstanding

Arredondo Estates/Farms Docket No. 080121-WS Historical Test Year Ending December 31, 2007

Utility [X] or Parent [X] Explanation: Provide data as specified on preferred stock on a simple average basis. If the utility is an operating

division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Florida Public Service Commission

Schedule:

D-3 1 of 1

Page: Preparer:

S Anzaldo

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			Call Provis.	Principal	Principal	(Discount) or	(Discount) or	issuing Exp.	Issuing Exp.		Rate (Contract	Dollar Divd.	Effective
Line	Description, Coupon Rate		Special	Amt Sold	Amount	Premium on	Premium Assoc.	Associated	Associated	Net Proceed	Rate on	On Face	Cost Rate
Na.	Years of Life	issue Date	Restrictions	Face Value	Outstanding	Principal Amt Sold	with Col (5)	with Col (4)	with Col (5)	(5)-(9)+(7)	Face Value)	Value (11)x(5)	(12)/(10)

There is no Preferred Stock for this subsidiary nor its parent

Cost of Short-Term Debt

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: D-4

Page: 1 of 1 Preparer: S Anzaldo

Utility [X] or Parent [X]

Explanation: Provide the following information on a 13 month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

		(1) Total	(2)	(3)	(4) Effective	(5)
Line		Interest	Maturity	Average Amt	Cost	Supporting
No.	Lender	Expense	Date	Outstanding	Rate	Schedule(s)
1 2 3 4	There is no Short Term	Debt for this subsidia	ary nor its	parent		
5						
6						
7						
8	Total				0.00%	_

Cost of Long-Term Debt

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Utility [X] or Parent[]

1

Explanation: Provide the specified data on long-term debt issues on a 13 month average basis for the test year. Arrange by type of issue (e.g., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Florida Public Service Commission

Schedule:

D-5 1 of 2

Page: Preparer:

S Anzaldo

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
					Amount	Unamortized	Unamortized	Annual Amort.	Annual Amort.		Total	Effective
			Principal Amt.	Principal	Outstanding	Disc.(Premium)	Issuing Exp.	of Discount	of Issuing Exp.	Interest	Interest	Cost Rate
Line	Description, Coupon Rate,	Issue Date -	Sold (Face	Amount	Within	Associated	Associated	(Prem) on	on Principal	Cost (Coupon	Cost	(11)/
Na.	Years of Life	Maturity Date	Value)	Outstanding	One Year	With Col (4)	with Col (4)	Principal Outst.	Outstanding	Rate) x Col(4)	(8)+(9)+(10)	((4)-(6)-(7))

All Long Term Debt is issued and held by the perent

Cost of Long-Term Debt

Florida Public Service Commission D-5

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Page: 2 of 2 Preparer: S Anzaido

Schedule:

Utility [] or Parent [X]

Explanation: Provide the specified data on long-term debt issues on a 13 month average basis for the test year. Arrange by type of issue (e.g., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

(1)		(2)	1	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line				Principal Amt. Sold (Face	Principal Amount	Amount Outstanding Within	Unamortized Disc.(Premium) Associated	Associated	Annual Amort. of Discount (Prem) on	Annual Amort. of Issuing Exp. on Principal	Cost (Coupon	Total Interest Cost	Effective Cost Rate (11)/
No. Description, Years of Life, Co.	upon Rate	Issue Date,	Maturity Date	Value)	Outstanding	One Year	With Col (4)	with Col (4)	Principal Outst.	Outstanding	Rate) x Col(4)	(8)+(9)+(10)	((4)-(6)-(7))
2006													
1 Unsecured Note - 10 years	6.00%	10/31/2006	10/31/2016	20,501,000	20,501,000				-		1,230,060	1,230,060	6.00%
2											*		
3													
4 200 7													
5 Unsecured Note - 7 years	4.87%	07/31/2003	07/31/2010	27,000,000	3,135,582	-	•	-	-	-	152,703	152,703	4.87%
6 Unsecured Note - 10 years	4.87%	07/31/2003	07/31/2013	21,600,000	2,508,465	-	-	-	-	-	122,162	122,162	4.87%
7 Unsecured Note - 11 years	4.87%	07/31/2003	07/31/2014	27,000,000	3,135,582	-	-	-	-	•	152,703	152,703	4.87%
8 Unsecured Note - 13 years	4.87%	07/31/2003	07/31/2016	10,800,000	1,254,233	-	•	•	-	•	61,081	61,081	4.87%
9 Unsecured Note - 14 years	4.87%	07/31/2003	07/31/2017	10,800,000	1,254,233	-	-	-	-	_	61,081	61,081	4.87%
10 Unsecured Note - 15 years	4.87%	07/31/2003	07/31/2018	10,800,000	1,254,233	-	-	•	-	-	61,081	61,081	4.87%
11 Unsecured Note - 17 years	4.87%	07/31/2003	07/31/2020	16,200,000	1,881,349	-	-	-	-	-	91,622	91,622	4.87%
12 Unsecured Note - 20 years	4.87%	07/31/2003	07/31/2023	10,800,000	1,254,233	-	-	-	-	-	61,081	61,081	4.87%
13 Unsecured Note - 10 years	5.01%	02/03/2005	02/03/2015	18,000,000	2,090,388	-	-	_	-	-	104,728	104,728	5.01%
14 Unsecured Note - 15 years	5.20%	02/03/2005	02/03/2020	12,000,000	1,393,592	-	-	-	-	_	72,467	72,467	5.20%
15 Unsecured Note - 15 years	5.63%	02/28/2007	02/28/2022	15,000,000	1,741,990	-	-	•	-	-	98,074	98,074	5.63%
16 Unsecured Note - 30 years	5.83%	02/28/2007	02/28/2037	15,000,000	1,741,990	-	•	-	-	-	101,558	101,558	5.83%
17 Unsecured Note - 12 years	5.54%	12/27/2006	12/27/2018	30,000,000	3,490,254	-	_•				193,360	193,360	5.54%
18 2007 12 Month Total					26,136,124	-		-	-	-	1,333,702	1,333,702	5.10%
19	!										**		
20 13 Month Average (from A-19)				22,517,338	-							

^{*} The interest expense calculated on this schedule represents a full year of interest. The actual interest expense incurred by the company for 2006 was:

\$208,427 \$1,293,801

All long-term debt is issued and held by the parent

^{**} The interest expense calculated on this schedule represents a full year of interest. The actual interest expense incurred by the company for 2007 was:

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: D-6
Page: 1 of 2
Preparer: S Anzaldo

Utility [X] or Parent []

1

Explanation: Provide the specified data on variable cost long-term debt issues on a 13 month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	• •		-		Amount	Unamortized Disc.	Unamortized	Annual Amort.	Annual Amort.		Interest Cost	Total	Effective
			Principal Amt.	Principal	Outstanding	(Premium)	Issuing Exp.	of Discount	of Issuing Exp.	Basis of	(Test Year	Interest	Cost Rate
Line	Description, Coupon Rate,	Issue Date -	Sold (Face	Amount	Within	Associated	Associated	(Prem) on	on Principal	Variable Rate	Cost Rate X	Cost	(12)/
<u>No.</u>	Years of Life	Maturity Date	Value)	Outstanding	One Year	With Col (4)	with Col (4)	Principal Outst.	Outstanding	(e.g.,Prime+%)	Col. (4))	(8)+(9)+(10)) ((4)-(6)- <u>(7))</u>

All Long Term Debt is issued and held by the parent

Cost of Variable Rate Long-Term Debt

Arredondo Estates/Farms Docket No. 080121-WS Historical Test Year Ending December 31, 2007

Utility [] or Parent [X]

Explanation: Provide the specified data on variable cost long-term debt issues on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Florida Public Service Commission

Schedule:

D-6 Page: 2 of 2 Preparer: S Anzaldo

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amt. Sold (Face Value)	Principal Amount Outstanding	Outstanding Within	Unamortized Disc. (Premium) Associated With Col (4)	Issuing Exp. Associated	of Discount (Prem) on	of Issuing Exp. on Principal	Variable Rate	Interest Cost (Test Year Cost Rate X	Total Interest Cost	Effective Cost Rate (12)/ ((4)-(6)-(7))

The parent does not have any Variable Rate Long term debt

Schedule of Customer Deposits

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

D-7 1 of 1

Page: Preparer:

S Anzaldo

Utility [X] or Parent []

Explanation: Provide a schedule of customer deposits on a 13 month average basis.

	(1)	(2)	(3)	(4)	
	, -				Ending
Line		Beginning	Deposits	Deposits	Balance
No	Month & Year	Balance	Received	Refunded	(2+3+4)
					40.075
1	Dec-06	18,135	240	0	18,375
2	Jan-07	18,375	470	0	18,845
3	Feb-07	18,845	710	0	19,555
4	Mar-07	19,555	450	0	20,005
5	Apr-07	20,005	620	0	20,625
6	May-07	20,625	270	0	20,895
7	Jun-07	20,895	200	(270)	20,825
8	Jul-07	20,825	190	0	21,015
9	Aug-07	21,015	1,450	0	22,465
10	Sep-07	22,465	150	0	22,615
11	Oct-07	22,615	110	0	22,725
12	Nov-07	22,725	390	0	23,115
13	Dec-07	23,115	360	0	23,475
14	Average			_	21,118
15	_			_	
16		Wate	er Allocated at	63%	13,232
17				-	
18		Sew	er Allocated at	37%	7,886

Arredondo Estates/Farms RATES SCHEDULES

SCHEDULE TITLE	SCHEDULE NUMBER	PAGE <u>NUMBER</u>
Rate Schedule - Water Rate Schedule - Sewer	E-1w E-1s	105 106
Revenues at Present & Proposed Rates - Water	E-2w E-2s	107 111
Revenues at Present & Proposed Rates - Sewer Customer Monthly Billing Schedules	E-28 E-3	115
Miscellaneous Service Charges	E-4	116
Miscellaneous Service Charge Revenue Public Fire Hydrants Schedule	E-5 E-6	118 119
Private Fire Protection Service	E-7	120
Contracts and Agreements Tax or Franchise Fee	E-8 E-9	121 122
Service Availability Charges	E-10	123
Guaranteed Revenues Received	E-11	124
Class A Utility Cost of Service Study Billing Analysis	E-12 E-14	125 126

Rate Schedule - Water

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: E-1w
Page: 1 of 1
Preparer: T Rendell

Explanation: Provide a schedule of present rates and proposed rates.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	()	(-/	(-)	Period 3	Unlimited	Limited	Proposed
Line	ı	Test Year	Test Year	& Prior	Interim	Interim	Consolidated
No.	Class/Meter Size	Period 1	Period 2	to Filing	Rates	Rates	Rates
1	Residential						
2	5/8" X 3/4"	13.85	17.71	13.85	21.86	21.86	21.92
3	3/4"	20.77	26.56	20.77	32.79	32.79	32.89
4	1"	34.64	44.30	34.64	54.68	54.68	54.81
5	1-1/2"	69.26	88.58	69.26	109.33	109.33	109.62
6	2"	110.82	141.71	110.82	174.94	174.94	175.39
7	3"	222.00	283.90	222.00	350.44	350.44	350.79
8	4"	346.31	442.86	346.31	546.67	546.67	548.10
9	6"	692.64	885.75	692.64	1,093.38	1,093.38	1,096.21
10	8"	-	-	-	-	-	1,753.93
11	10"	-	-	-	-	-	2,521.28
12	Gallonage						
13	Block 1, 0-5,000	2.35	3.01	2.35	3.71	3.71	3.80
14	Block 2, 5,000-10,000	2.35	3.01	2.35	3.71	3.71	4.76
15	Block 3, >10,000	2.35	3.01	2.35	3.71	3.71	4.76
16							
17	Commercial						
18	5/8" X 3/4"	13.85	-	13.85	21.86	21.86	21.92
19	3/4"	20.77	-	20.77	32.79	32,79	32.89
20	1"	34.64	-	34.64	54.68	54.68	54.81
21	1-1/2"	69.26	-	69.26	109.33	109.33	109.62
22	2"	110.82	-	110.82	174.94	174.94	175.39
23	3"	222.00	-	222.00	350.44	350.44	350.79
24	4"	346.31	-	346.31	546.67	546.67	548.10
25	6"	692.64	-	692.64	1,093.38	1,093.38	1,096.21
26	8"	=	-	-	-	-	1,753.93
27	10"	-	-	-	-	-	2,521.28
28	Gallonage charge	2.35	-	2.35	3.71	3.71	3.80
29							
30							
31							
32	Multi-Family						
33	5/8" X 3/4"	-	-	-	21.86	21.86	21.92
34	3/4"	-	-	-	32.79	32.79	32.89
35	1 "	-	-	-	54.68	54.68	54.81
36	1-1/2"	-	-	-	109.33	109.33	109.62
37	2"	-	-	-	174.94	174.94	175.39
38	3" 4"	-	-	-	350.44	350.44	350.79
39 40	4" 6"	-	-	-	546.67	546.67	548.10
40 41	8"	-	-	-	1,093.38	1,093.38	1,096.21
42	10"	-	-	-	-	-	1,753.93
43		-	-	-	- 271	- 0.71	2,521.28
43 44	Gallonage charge	-	-	-	3.71	3.71	3.80
45	Fire Protection						
45 46	2"	_	_	_	_	_	14.62
47		-	-	<u>-</u>	<u>-</u>	-	29.23
48	4 "	_	_	_	-	-	45.68
49	6"	_	_	_	_	-	91.35
50	8"	_	_	-	-	_	146.16
51	10"	_	-	-	-	_	210.11
-,	- -		_	*	_	_	£1V.11

Rate Schedule - Sewer

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [] or Sewer [X]

Schedule:

E-1s

Page: Preparer: 1 of 1

T Rendell

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		-		Period 3	Unlimited	Limited	Proposed
Line	Olana (hitatan Cina	Test Year	Test Year	& Prior	Interim	Interim	Consolidated
<u>No.</u>	Class/Meter Size	Period 1	Period 2	to Filing	Rates	Rates	Rates
1 2	Residential 5/8 X 3/4	15.30	21.69	15.30	28.68	28.68	45.26
3	3/4"	22.94	32.53	22.94	43.01	43.01	45.26 45.26
4	1"	38.22	54.19	38.22	71.65	71.65	45.26 45.26
5	1-1/2"	76.44	108.39	76.44	143.30	143.30	45.26
6	2"	122.31	173.42	122.31	229.30	229.30	45.26
7	3"	244.63	346.86	244.63	458.61	458.61	45.26
8	4"	382.23	541.96	382.23	716.57	716.57	45.26
9	6"	753.13	1,067.84	753.13	1,411.90	1,411.90	45.26
10	8"	700.10	-	-	-	-	45.26
11	10"	_	-	-	-	_	45.26
12	Gallonage cap (gallons)	7,000	7,000	7,000	7,000	7,000	6,000
13	Gallonage Charge, Capped Usage	3.56	5.05	3.56	6.67	6.67	8.73
14							
15							
16	Commercial						
17	5/8" X 3/4"	15.30	21.69	15.30	28.68	28.68	45.26
18	3/4"	22.94	32.53	22.94	43.01	43.01	67.89
19	1"	38.22	54.19	38.22	71.65	71.65	113.14
20	1-1/2"	76.44	108.39	76.44	143.30	143.30	226.29
21	2"	122.31	173.42	122.31	229.30	229.30	362.06
22	3"	244.63	346.86	244.63	458.61	458.61	724.12
23	4"	382.23	541.96	382.23	716.57	716.57	1,131.44
24	6"	753.13	1,067.84	753.13	1,411.90	1,411.90	2,262.89
25	8"	-	-	-	-	-	3,620.62
26	10"	-	-	-	-	-	5,204.65
27	Gallonage charge	4.25	6.02	4.25	7.97	7.97	10.48
28							
29	Multi-Family						
30	5/8" X 3/4"	15.30	-	15.30	28.68	28.68	45.26
31	3/4"	22.94	-	22.94	43.01	43.01	67.89
32	1"	38.22	-	38.22	71.65	71.65	113.14
33	1-1/2"	76.44	-	76.44	143.30	143.30	226.29
34	2"	122.31	-	122.31	229.30	229.30	362.06
35	3"	244.63	-	244.63	458.61	458.61	724.12
	4"	382.23	-	382.23	716.57	716.57	1,131.44
37	6"	753.13	-	753.13	1,411.90	1,411.90	2,262.89
38	8"	-	-	-	-	-	3,620.62
39	10"	4.05	-	-	-	7.07	5,204.65
40	Gallonage charge	4.25	-	4.25	7.97	7.97	10.48
41	Flat Rate						
42	Resid'l Wastewater Only (RWO)						110 6
43 44	Cmrl. Wastewater Only	-	- -	-	-	<u>-</u>	112.65 701.21
44	Onin. Wastewater Only	-	-	-	-	-	101.21
45	Reuse per Sprinkler Head		_	_	_	_	_

Florida Public Service Commission E-2w

Schedule:

Arredondo Estates/Farms

Water [X] or Sewer [] Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between

1 of 4 Page: Docket No. 080121-WS Preparer: G Prettyman Historical Test Year Ending December 31, 2007

these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

.ine	(1)	(2) Number	(3) Consumption	(4) Effctv. Test	(5) Test Year	(6) Rate Prior	(7) Repressed	(8) Proposed	(9) Revenue
No.	Class/Meter Size	Bills	in 1,000 gal	Year Rate	Revenue	to Filing	Gallons	Rate	Propose
1	Residential								
2	5/8" X 3/4"	5,148	31,524	13.85	71,300	13.85	NA	21.92	112,84
3	3/4"	0	σ	-	0	20.77	NA	32.89	
4	1"	0	σ	-	0	34.64	NA	54.81	
5	1-1/2"	0	Ø	-	0	69.26	NA	109.62	
6	2"	0	0	-	0	110.82	NA	175.39	
7	3"	0	0	•	0	222.00	NA	350.79	
8	4"	0			0	346.31	NA	548.10	
9	Gallonage		47.000	2.25	40.000	0.05	17.066	2 00	68,2
10	Block 1, 0-5,000		17,966	2.35 2.35	42,220	2.35 2.35	17,966 5,426	3.80 4.76	25,8
11	Block 2, 5,000-10,000		6,056		14,231	2.35	6,721	4.76	31,9
12	Block 3, >10,000	E 440	7,502	2.35	17,630	2.35	30,113	- 4.76	
13	Total Residential	5,148	31,524	-	145,381		30,113	-	238,9
14	Average Bill				28.24				46.
15	0								
16	Commercial		470	40.05	400	40.05	ALA	04.00	-74
17	5/8" X 3/4"	36	173	13.85	499	13.85	NA	21.92	78
18	3/4"	0	0	-	0	20.77	NA NA	32.89	
19	1"	0	0	•	0	34.64	NA	54.81	
20	1-1/2"	0	0	-	0	69.26	NA	109.62	
	2"	24	663	110.82	2,660	110.82	NA	175.39	4,2
22	3"	0	0	-	0	222.00	NA	350.79	
23	4"	0	0	-	0	346.31	NA	548.10	
24	8"	0	0		0		NA NA	1,753.93	
25	Gallonage		836	2.35	1,966	2.35	836	3.80	3,1
26									
27								_	
28	Total Commercial	60	836		5,124		836	_	8,1
29	Average Bill				85.40				136
30									
31	Multi-Family								
32	5/8" X 3/4"	0	0	-	0	-	NA	21.92	
33	3/4"	0	0	-	0	-	NA	32.89	
34	1"	0	0	-	0	-	NA	54.81	
35	1-1/2"	0	0	-	0	-	NA	109.62	
36	2"	0	0	-	0	-	NA	175.39	
37	3"	0	0	-	0	-	NA	350.79	
38	4"	0	0	-	0		NA NA	548.10	_
39									
40	Gallonage		0	-	0	-	0	3.80	
41	-								
42									
43	Total Multi- Family	0	0	-	0	•	0	_	
44	Average Bill			-	•			-	-
45	•								
46	Fire Protection								
47	2"	0	NA		0	-	NA	18.30	
48	3"	0	NA	-	0	-	NA	36.61	
49	4"	Ō	NA	-	Ō	-	NA	57.20	
	6"	ő	NA	-	Ö		NA	114.40	
51	8"	ŏ	NA		ŏ	-	NA	183.03	
52	10"	ō	NA	-	Ō	-	NA	263.11	
53		-							
54									
55									
56	Total Fire Protection	Ö	NA	• -	0	•	NA	-	
	Average Bill			• -		•		-	
57									
				_	150,505	•			247,1
58	Subtotal								£47.
58 59	Subtotal			-	100,000	•			
58 59 60	Unbilled Revenues			•	-	•			
58 59 60 61	Unbilled Revenues Guaranteed Revenues			-	-	-			-
58 59 60 61 62	Unbilled Revenues Guaranteed Revenues Misc. Service Charge			-	- 2,602	- -			8,1
58 59 60 61	Unbilled Revenues Guaranteed Revenues			-	-				8,10 255,2

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Schedule Period: 1/1/07 - 4/30/07 (pre-Interim Rates)

Water [X] or Sewer []

Schedule: E-2w Page: 2 of 4

Preparer: G Prettyman

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line Number Consumption Period 1 P		(1)	(2)	(3)	(4)	(5)
No. Class/Meter Size Bills In 1,000 gal. Rates Residential 2 5/8" X 3/4" 1,636 9,915 13.85 3 3/4" 0 0 20,77 4 1" 0 0 0 34.64 5 1.1/2" 0 0 0 69.26 6 2" 0 0 0 110.82 7 3" 0 0 0 222.00 346.31 9 Gallonage 0 Gallonage 0 Block 1 5,823 2.35 2.35 13 Total Residential 1,636 9,915 14 Average Bill 15 Commercial 17 5/8" X 3/4" 12 66 13.85 13/4" 0 0 20,77 10.82 23 23 23 23 23 23 23	Line	117				Period 1
2 5/8" X 3/4"	No.	Class/Meter Size				Revenue
3 3/4" 0 0 0 20.77 4 1" 0 0 34.64 5 1-1/2" 0 0 0 69.26 6 2" 0 0 110.82 7 3" 0 0 0 222.00 8 4" 0 0 0 346.31 9 Gallonage 10 Block 1 5,823 2.35 11 Block 2 1,769 2.35 12 Block 3 2,323 2.35 13 Total Residential 1,636 9,915 14 Average Bill 15 16 Commercial 17 5/8" 3/4" 12 66 13.85 18 3/4" 0 0 20.77 19 1" 0 0 34.64 20 1-1/2" 0 0 0 69.26 21 2" 8 57 110.62 22 3" 0 0 0 222.00 23 4" 0 0 346.31 24 8" 0 0 0 222.00 23 4" 0 0 346.31 24 8" 0 0 0 25 Gallonage 123 2.35 Total Commercial 20 123 Average Bill 30 31 Multi-Family 32 5/8" X 3/4" 0 0 0 33 3/4" 0 0 0 34 1" 0 0 35 1-1/2" 0 0 0 36 2" 0 0 0 37 3" 0 0 0 38 4" 0 0 0 39 34 4" 0 0 0 31 Total Commercial 20 123 Average Bill 30 31 Total Commercial 20 123 Average Bill 42 43 Total Multi-Family 0 0 36 2" 0 0 0 37 3" 0 0 0 38 4" 0 0 0 39 34 4" 0 0 0 39 34 4" 0 0 0 30 62" 0 0 0 31 Total Multi-Family 0 0 0 32 4" 0 0 0 33 3/4" 0 0 0 34 1" 0 0 0 35 1-1/2" 0 0 0 36 2" 0 0 0 37 3" 0 0 0 38 4" 0 0 0 39 3" 0 0 0 39 34 4" 0 0 0 39 39 40 Gallonage 0 41 42 43 Total Multi-Family 0 0 0 A4 44 70 0 0 0 37 3" 0 0 0 38 4" 0 0 0 39 39 40 Gallonage 0 0 41 6" 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						
4 1" 0 0 34.64 5 1-1/2" 0 0 69.26 6 2" 0 0 0 110.82 7 3" 0 0 222.00 8 4" 0 0 346.31 9 Gallonage 10 Block 1 5,823 2.35 11 Block 2 1,769 2.35 12 Block 3 2,323 2.35 13 Total Residential 1,636 9,915 14 Average Bill 15 16 Commercial 17 5/8" X 3/4" 12 66 13.85 18 3/4" 0 0 20.77 19 1" 0 0 0 34.64 20 1-1/2" 0 0 0 69.26 21 2" 8 57 110.82 22 3" 0 0 0 34.631 24 8" 0 0 346.31 24 8" 0 0 346.31 24 8" 0 0 346.31 24 8" 0 0 -2 25 Gallonage 123 2.35 26 27 28 Total Commercial 20 123 28 Average Bill 30 11 Multi-Family 30 31 Multi-Family 30 32 5/8" X 3/4" 0 0 0 -3 33 3/4" 0 0 0 -3 34 1" 0 0 -3 35 1-1/2" 0 0 0 -3 37 3" 0 0 0 -3 38 4" 0 0 0 -3 39 4" 0 0 0 -3 37 3" 0 0 0 -3 38 4" 0 0 0 -3 37 3" 0 0 0 -3 38 4" 0 0 0 -3 37 3" 0 0 0 -3 38 4" 0 0 0 -3 39 40 Gallonage 0 -4 41 42 43 Total Multi-Family 0 0 0 -4 44 24 Total Multi-Family 0 0 0 -5 56 Fire Protection 77 1" 0 NA -5 57 Average Bill 58						22,659
5 1-1/2"						0
6 2" 0 0 110.82 7 3" 0 0 222.00 8 4" 0 0 346.31 9 Gallonage 10 Block 1 5,823 2.35 11 Block 2 1,769 2,355 12 Block 3 2,352 13 Total Residential 1,636 9,915 14 Average Bill 15 16 Commercial 17 5/8" X 3/4" 12 66 13.85 18 3/4" 0 0 0 20.77 19 1" 0 0 34.64 20 1-1/2" 0 0 69.26 21 2" 8 57 110.82 23 3" 0 0 222.00 23 4" 0 0 346.31 24 8" 0 0 346.31 24 8" 0 0 0 346.31 25 Gallonage 123 2.35 26 27 28 Total Commercial 20 123 29 Average Bill 30 Multi-Family 32 5/8" X 3/4" 0 0 0 - 33 3/4" 0 0 0 - 34 4" 0 0 0 - 35 1-1/2" 0 0 0 - 36 2" 0 0 0 - 37 3" 0 0 0 - 38 4" 0 0 0 - 39 4" 0 0 0 - 39 4" 0 0 0 - 30 62llonage 0 0 - 41 42 43 Total Multi- Family 0 0 0 - 41 44 Average Bill 45 46 Fire Protection 47 1" 0 NA - 49 3" 0 NA - 50 4" 0 NA - 51 6" 0 NA - 52 8" 0 NA - 55 8" 0 NA - 55 8" 0 NA - 56 56 Total Fire Protection 57 Average Bill						0
7 3" 0 0 0 222.00 8 4" 0 0 346.31 9 Gallonage 10 Block 1 5,823 2.35 11 Block 2 1,769 2.35 12 Block 3 2,323 2.35 13 Total Residential 1,636 9,915 14 Average Bill 15 16 Commercial 17 5/8" X 3/4" 12 66 13.85 18 3/4" 0 0 22.77 19 1" 0 0 34.64 20 1-1/2" 0 0 0 69.26 21 2" 8 57 110.82 22 3" 0 0 222.00 23 4" 0 0 0 346.31 24 8" 0 0 0 346.31 25 Gallonage 123 2.35 26 27 28 Total Commercial 20 123 Average Bill 30 31 Multi-Family 32 5/8" X 3/4" 0 0 - 33 3/4" 0 0 - 35 1-1/2" 0 0 0 - 36 2" 0 0 - 37 3" 0 0 - 38 4" 0 0 - 39 40 Gallonage 0 - 41 42 43 Total Multi- Family 0 0 - 44 Average Bill 45 46 Fire Protection 47 1" 0 NA - 48 2" 0 NA - 50 4" 0 NA - 51 6" 0 NA - 52 8" 0 NA - 55 8" 0 NA - 56 6" 0 NA - 57 Average Bill						0
8 4" 0 0 346.31 9 Gallonage 10 Block 1 5,823 2.35 11 Block 2 1,769 2.35 12 Block 3 2,323 2.35 13 Total Residential 1,636 9,915 14 Average Bill 15 16 Commercial 17 5/8" X 3/4" 12 66 13.85 18 3/4" 0 0 0 20.77 19 1" 0 0 34.64 20 1-1/2" 0 0 69.26 21 2" 8 57 110.82 22 3" 0 0 0 222.00 23 4" 0 0 0 346.31 24 8" 0 0 222.00 23 4" 0 0 0 346.31 24 8" 0 0 0 346.31 25 Gallonage 123 2.35 Total Commercial 20 123 28 Total Commercial 20 123 29 Average Bill 30 31 Multi-Family 32 5/8" X 3/4" 0 0 - 33 3/4" 0 0 - 34 1" 0 0 - 35 1-1/2" 0 0 - 36 2" 0 0 0 - 37 3" 0 0 - 38 4" 0 0 - 39 Gallonage 0 - 41 42 43 Total Multi- Family 0 0 0 44 Average Bill 45 Fire Protection 47 1" 0 NA - 48 2" 0 NA - 50 4" 0 NA - 51 6" 0 NA - 52 8" 0 NA - 53 54 55 Total Fire Protection 0 NA - 57 Average Bill						0
9 Gallonage 10 Block 1 5,823 2.35 11 Block 2 1,769 2.35 12 Block 3 2,323 2.35 13 Total Residential 1,636 9,915 14 Average Bill 15 16 Commercial 17 5/8" X 3/4" 12 66 13.85 18 3/4" 0 0 20.77 19 1" 0 0 34.64 20 1-1/2" 0 0 69.26 21 2" 8 57 110.82 22 3" 0 0 0 222.00 23 4" 0 0 222.00 23 4" 0 0 2346.31 24 8" 0 0 0 25 Gallonage 26 27 28 Total Commercial 20 123 29 Average Bill 30 31 Multi-Family 32 5/8" X 3/4" 0 0 33 3/4" 0 0 34 1" 0 0 35 1-1/2" 0 0 0 36 2" 0 0 0 37 3" 0 0 0 38 4" 0 0 39 4" 0 0 0 39 4" 0 0 0 39 4" 0 0 0 39 4" 0 0 0 39 4" 0 0 0 39 4" 0 0 0 39 5 4" 0 0 0 39 6 2llonage 41 42 43 Total Multi- Family 44 Average Bill 45 46 Fire Protection 47 1" 0 NA 48 2" 0 NA 50 4" 0 NA 51 6" 0 NA 52 8" 0 NA 53 6" 0 NA 55 8" 0 NA 56 Total Fire Protection 57 Average Bill						0
10		•	<u>v</u>	<u>V</u>	340.31	0
11				5 822	2 25	13,684
12 Block 3 1,636 9,915						4,158
13 Total Residential 14 Average Bili 15 16 Commercial 17 5/8" X 3/4" 10 0 0 20.77 19 1" 0 0 0 34.64 20 1-1/2" 0 0 0 69.26 21 2" 8 57 110.82 22 3" 0 0 0 222.00 23 4" 0 0 0 346.31 24 8" 0 0 0 - 25 Gallonage 26 27 28 Total Commercial 29 Average Bili 30 31 Multi-Family 32 5/8" X 3/4" 0 0 0 - 33 3/4" 0 0 0 - 34 1" 0 0 0 - 35 1-1/2" 0 0 0 - 36 2" 0 0 0 - 37 3" 0 0 0 - 38 4" 0 0 0 - 39 40 Gallonage 41 42 43 Total Multi- Family 44 Average Bili 45 46 Fire Protection 47 1" 0 NA - 48 2" 0 NA - 50 4" 0 NA - 51 6" 0 NA - 52 8" 0 NA - 53 54 55 Total Fire Protection 0 NA - 56 8" 0 NA - 57 Average Bili						5,459
14			1 636		2.00	45,959
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19 1" 0 0 34.64 20 1-1/2" 0 0 69.26 21 2" 8 57 110.82 22 3" 0 0 346.31 24 8" 0 0 346.31 24 8" 0 0 - 25 Gallonage 123 2.35 26 27 28 Total Commercial 20 123 29 Average Bill 30 31 Multi-Family 32 5/6" X 3/4" 0 0 - 33 3/4" 0 0 - 34 1" 0 0 - 35 1-1/2" 0 0 - 36 2" 0 0 - 37 3" 0 0 - 38 4" 0 0 - 39 Gallonage 0 - 41 42 43 Total Multi- Family 44 Average Bill 45 Fire Protection 47 1" 0 NA - 48 2" 0 NA - 50 4" 0 NA - 51 6" 0 NA - 52 8" 0 NA - 53 54 55 Total Fire Protection 57 Average Bill	17	5/8" X 3/4"	12	66	13.85	166
20 1-1/2"	18	3/4"	0	0	20.77	0
21 2"	19	1"	0	0	34.64	0
22 3" 0 0 346.31 24 8" 0 0 346.31 25 Gallonage 123 2.35 27 28 Total Commercial 20 123 29 Average Bill 30 31 Multi-Family 32 5/8" X 3/4" 0 0 - 3 33 3/4" 0 0 0 - 3 35 1-1/2" 0 0 - 3 36 2" 0 0 - 3 37 3" 0 0 - 3 38 4" 0 0 - 3 38 4" 0 0 - 3 39 40 Gallonage 0 - 3 41 42 43 Total Multi-Family 0 0 0 - 3 40 Gallonage 1 0 - 4 41 42 43 Total Multi-Family 0 0 0 - 3 46 Fire Protection 47 1" 0 NA - 3 47 1" 0 NA - 3 48 2" 0 NA - 5 50 4" 0 NA - 5 51 6" 0 NA - 5 52 8" 0 NA - 5 53 54 55 56 Total Fire Protection 0 NA - 5 56 Total Fire Protection 0 NA - 5 57 Average Bill 58	20	1-1/2"	0	0	69.26	0
23 4" 0 0 346.31 24 8" 0 0 0 25 Gallonage 123 2.35 26 27 28 Total Commercial 20 123 29 Average Bill 30 31 Multi-Family 32 5/8" X 3/4" 0 0 33 3/4" 0 0 35 1-1/2" 0 0 36 2" 0 0 37 3" 0 0 38 4" 0 0 39 40 Gallonage 0 41 42 43 Total Multi-Family 4 Average Bill 45 46 Fire Protection 47 1" 0 NA 48 2" 0 NA 49 3" 0 NA 50 4" 0 NA 51 6" 0 NA 52 8" 0 NA 53 56 Total Fire Protection 0 NA 55 6 Total Fire Protection 0 NA 57 Average Bill 58	21	2"	8	57	110.82	887
24 8" 0 0 0 - 25 Gallonage 123 2.35 26 27 28 Total Commercial 20 123 29 Average Bill 30 31 Multi-Family 32 5/8" X 3/4" 0 0 0 - 33 3/4" 0 0 0 - 35 1-1/2" 0 0 0 - 36 2" 0 0 - 37 3" 0 0 - 38 4" 0 0 - 39 40 Gallonage 0 - 41 42 43 Total Multi- Family 4 Average Bill 45 46 Fire Protection 47 1" 0 NA - 48 2" 0 NA - 50 4" 0 NA - 51 6" 0 NA - 52 8" 0 NA - 53 54 55 56 Total Fire Protection 0 NA - 57 Average Bill 58	22	3"	0	0	222.00	0
25	23	4"	0	0	346.31	0
26	24	8 ^m	0	0		0
27 28 Total Commercial 29 Average Bill 30 31 Multi-Family 32 5/8" X 3/4" 33 3/4" 30 0 0 - 33 3/4" 0 0 0 - 35 1-1/2" 0 0 0 - 36 2" 0 0 0 - 37 3" 0 0 0 - 38 4" 0 0 0 - 39 40 Gallonage 40 Gallonage 41 42 43 Total Multi- Family 44 Average Bill 45 46 Fire Protection 47 1" 0 NA - 48 2" 0 NA - 50 4" 0 NA - 51 6" 0 NA - 52 8" 0 NA - 53 54 55 56 Total Fire Protection 57 Average Bill 58		Gallonage		123	2.35	289
28 Total Commercial 20 123 29 Average 8iii 30 31 Multi-Family 32 5/8" X 3/4" 0 0 0 - 33 3/4" 0 0 0 - 34 1" 0 0 0 - 35 1-1/2" 0 0 0 - 36 2" 0 0 0 - 37 3" 0 0 0 - 38 4" 0 0 0 - 39 40 Gallonage 0 - 41 42 43 Total Multi- Family 0 0 0 44 Average 8iii 45 46 Fire Protection 47 1" 0 NA - 48 2" 0 NA - 49 3" 0 NA - 50 4" 0 NA - 51 6" 0 NA - 52 8" 0 NA - 53 54 55 Total Fire Protection 0 NA - 57 Average Bill 58						
29						
30 31 Multi-Family 32 5/8" X 3/4"			20	123		1,342
31 Multi-Family 32 5/8" X 3/4"		Average Bill				67.08
32 5/8" X 3/4"						
33 3/4" 0 0 0 - 34 1" 0 0 0 - 35 1-1/2" 0 0 0 - 36 2" 0 0 0 - 37 3" 0 0 0 - 38 4" 0 0 - 39 40 Gallonage 0 - 41 42 43 Total Multi- Family 0 0 0 - 41 45 Fire Protection 47 1" 0 NA - 48 2" 0 NA - 49 3" 0 NA - 50 4" 0 NA - 51 6" 0 NA - 52 8" 0 NA - 53 54 55 56 Total Fire Protection 0 NA - 57 Average Bill 58		-	_	_		_
34 1" 0 0 0 - 35 1-1/2" 0 0 0 - 36 2" 0 0 0 - 37 3" 0 0 0 - 38 4" 0 0 - 39 40 Gallonage 0 - 41 42 43 Total Multi- Family 0 0 0 44 Average Bill 45 46 Fire Protection 47 1" 0 NA - 48 2" 0 NA - 49 3" 0 NA - 50 4" 0 NA - 51 6" 0 NA - 52 8" 0 NA - 53 54 55 56 Total Fire Protection 57 Average Bill 58					-	0
35 1-1/2" 0 0					-	0
36 2" 0 0 0 - 37 3" 0 0 0 - 38 4" 0 0 0 - 39 40 Gallonage 0 - 41 42 43 Total Multi- Family 0 0 0 44 Average Bill 45 46 Fire Protection 47 1" 0 NA - 48 2" 0 NA - 49 3" 0 NA - 50 4" 0 NA - 51 6" 0 NA - 52 8" 0 NA - 53 54 55 56 Total Fire Protection 0 NA - 57 Average Bill 58					•	0
37 3" 0 0					-	0 Q
38 4" 0 0 0					-	0
39 40					_	0
40 Gallonage 0 - 41 42 43 Total Multi- Family 0 0 0 44 Average Bill 45 46 Fire Protection 47 1" 0 NA - 48 2" 0 NA - 49 3" 0 NA - 50 4" 0 NA - 51 6" 0 NA - 52 8" 0 NA - 53 54 55 56 Total Fire Protection 0 NA - 57 Average Bill 58		7	•	· -		
41 42 43 Total Multi- Family		Gallonage		0	_	0
42 43 Total Multi- Family 0 0 0 44 Average Bill 45 46 Fire Protection 47 1" 0 NA - 48 2" 0 NA - 49 3" 0 NA - 50 4" 0 NA - 51 6" 0 NA - 52 8" 0 NA - 53 54 55 56 Total Fire Protection 0 NA - 57 Average Bill 58		Ganoriago		·		ŭ
43 Total Multi- Family 0 0 0 44 Average Bill 45 46 Fire Protection 47 1" 0 NA - 48 2" 0 NA - 50 4" 0 NA - 51 6" 0 NA - 52 8" 0 NA - 53 54 55 56 Total Fire Protection 0 NA - 57 Average Bill 58						
44		Total Multi- Family				0
45 46 Fire Protection 47 1" 0 NA - 48 2" 0 NA - 49 3" 0 NA - 50 4" 0 NA - 51 6" 0 NA - 52 8" 0 NA - 53 54 55 Total Fire Protection 57 Average Bill 58					•	
46 Fire Protection 47 1" 0 NA - 48 2" 0 NA - 49 3" 0 NA - 50 4" 0 NA - 51 6" 0 NA - 52 8" 0 NA - 53 - 54 - 55 - 56 Total Fire Protection 0 NA - 57 Average Bill 58						
47 1" 0 NA - 48 2" 0 NA - 49 3" 0 NA - 50 4" 0 NA - 51 6" 0 NA - 52 8" 0 NA - 53 - 54 - 55 - 56 Total Fire Protection 0 NA - 57 Average Bill 58		Fire Protection				
48 2"			0	NA	-	0
50 4" 0 NA - 51 6" 0 NA - 52 8" 0 NA - 53 54 55 56 Total Fire Protection 0 NA 57 Average Bill 58					-	0
51 6" 0 NA - 52 8" 0 NA - 53 - 54 - 55 - 56 Total Fire Protection 0 NA - 57 Average Bill - 58					-	0
52 8" 0 NA - 53 - 54 - 55 - 56 Total Fire Protection 0 NA - 57 Average Bill - 58					-	0
53 54 55 56 Total Fire Protection 0 NA					-	О
54 55 56 Total Fire Protection 0 NA		8"	0	NA	-	0
55 56 Total Fire Protection 0 NA 57 Average Bill 58						
56 Total Fire Protection 0 NA 57 Average Bill 58						
57 Average Bill 58		Takal Etm. B. 1				
58			0	<u>NA</u>		0
		Average Bill				-
Julius Julius State Stat		Cultinate			•	47,301
	53	Jubiciai			:	47,001

Florida Public Service Commission

Docket No. 080121-WS

Water [X] or Sewer []

Schedule: E-2w Arredondo Estates/Farms Page: 3 of 4 Schedule Period: 5/1/07 - 8/31/07 (Interim Rates) G Prettyman Preparer:

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line			Consumption	Period 1	Revenue at	Period 2	Period 2	Period 2
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Per 1 Rates	Rates	Billed Rev.	Refunds
1	Residential						00.700	0.070
2	5/8" X 3/4"	1,626	10,838	13.85	22,520	17.71	28,796	6,276
3	3/4"	0	0	20.77	0	26.56	0	0
4	1"	0	0	34.64	0	44.30	0	0
5	1-1/2"	0	0	69.26	0	88.58	0	0
6	2"	0	0	110.82	0	141.71	0	0
7	3"	0	0	222.00	0	283.90	0	0
8	4"	0	0	346.31	0	442.86	0	0
9	Gallonage							
10	Block 1		5,933	2.35	13,943	3.01	17,859	3,916
11	Block 2		2,312	2.35	5,433	3.01	6,959	1,526
12	Block 3		2,593	2.35	6,093	3.01	7,805	1,711
13	Total Residential	1,626	10,838		47,990		61,419	13,430
14	Average Bill				29.51		<i>37.77</i>	
15								
16	Commercial						_	
17	5/8" X 3/4"	12	71	13.85	166	-	0	(166)
18	3/4"	0	0	20.77	0	•	0	0
19	1"	0	0	34.64	0	-	0	0
20	1-1/2"	0	0	69.26	0	-	0	0
21	2"	8	97	110.82	887	-	0	(887)
22	3"	0	0	222.00	0	-	0	0
23	4"	0	0	346.31	0	-	0	0
24	8"	0	0		0	-	0	<u>0</u>
25	Gallonage		168	2.35	394	-	0	(394)
26								
27								
28	Total Commercial	20	168		1,447		0	(1,447)
29	Average Bill				72.35		-	
30								
31	Multi-Family							
32	5/8" X 3/4"	0	0	-	0	-	0	0
33	3/4"	0	0	-	0	-	0	0
34	1"	0	0	-	0	-	0	0
35	1-1/2"	0	0	-	0	-	0	0
36	2"	0	0	-	0	-	0	0
37	3"	0	0	-	0	-	0	0
38	4"	0	0		0	-	0	0
39			•					
40	Gallonage		0	-	0	-	0	0
41								
42								
43	Total Multi- Family	0	0		0		0	0
44	Average Bill				•	•	-	
45	_							
46	Fire Protection							
47	1"	0	NA	-	0	-	0	0
48	2"	Ō	NA		0	-	0	0
49	3"	Ō	NA	-	0	-	0	0
50	4"	Ö	NA	-	Ō	-	0	0
51	6"	0	NA	-	0	•	0	0
52	8"	0	NA	-	0		0	0
53								
54								
55								
56	Total Fire Protection	0	NA NA		0	•	0	0
57	Average Bill				-	'		
58	· ·							
59	Subtota	ai			49,437	•	61,419	11,982
					,,			.,

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Water [X] or Sewer [] Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between

Schedule: E-2w Page: 4 of 4 Schedule Period: 9/1/07 - 12/31/07 (post-Interim Rates) Preparer: G Prettyman

these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period. (2) (3) (4) (5) Line Number Consumption Period 3 Period 3 No. Class/Meter Size Bills in 1,000 gal. Rates Revenue Residential 5/8" X 3/4" 2 1,886 10,771 13.85 26,121 3 3/4" 0 20.77 n 4 0 o 34.64 0 5 1-1/2* 0 0 69.26 0 6 2" 0 0 110.82 O 7 3" 0 Λ 222.00 0 8 4" 0 0 346.31 0 9 Gallonage 10 Block 1 6.210 2.35 14,593 Block 2 11 1,975 2.35 4.640 12 Block 3 2,586 2.35 6,078 13 Total Residential 1,886 10,771 51,432 14 Average Bill 27.27 15 16 Commerical 17 5/8" X 3/4" 12 37 13.85 166 18 3/4" 0 0 20.77 0 19 1" 0 0 34.64 0 20 1-1/2" 0 0 69.26 0 21 2" 8 509 110.82 887 22 3" 0 0 222.00 0 23 4" 0 0 346.31 0 24 8* 0 0 0 25 Gallonage 546 2.35 1.282 26 27 28 Total Commercial 20 546 2,335 29 Average Bill 116.76 30 **Multi-Family** 31 32 5/8" X 3/4" 0 0 0 33 3/4" 0 0 0 34 0 0 0 35 1-1/2" 0 0 0 36 2" O 0 0 37 3" 0 0 0 38 4" O 0 0 39 40 Gallonage 0 0 41 42 43 Total Multi- Family 0 0 0 44 Average Bill 45 Fire Protection 47 a NA 0 48 2" NA 0 0 49 3" 0 NA 0 50 4" 0 NA 0 51 6" 0 NA 0 52 8" NA 0 53 54 55 56 Total Fire Protection 0 NΑ 0 57 Average Bill 58 59 Subtotal 53,767

Florida Public Service Commission

Arredondo Estates/Farms

Water [] or Sewer [X] Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between

Schedule: E-2s Docket No. 080121-WS Page: 1 of 4 Preparer: G Prettyman Historical Test Year Ending December 31, 2007

these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line	(' '	Number	Usage	Effctv. Test					Revenue at
No.	Class/Meter Size	Bills	in 1,000 gal.	Year Rate	Revenue	to Filing	Usage	Rate	Proposed Proposed
1	Residential								
2	5/8" X 3/4"	2,928	19,049	15.30	44,798	15.30		45.26	132,521
3	3/4*	0	0	-	0	15.30		45.26	0
4	1"	0	0	•	0	15.30		45.26	0
5	1-1/2"	0	0	-	0	15.30		45.26	0
6	2"	0	0	-	ō	15.30		45.26	0
7	3"	0	0	-	0	15.30		45.26	0
8	4"	0	0		0	15.30		45.26	0_
9	Gallonage cap (gallons)		7,000		50.474	0.50	6,000	0.70	447 447
10	Capped Usage		14,178	3.56	50,474	3.56	13,450	8.73	117,417
11 12	Usage Above Cap	•	4,871				5,599		
13	Total Residential	2,928	19,049	-	95,272	•	19,049	,	249,938
14	Average Bill		10,040	-	32.54	•	10,040		85.36
15	Avorago Dili				02.01				00.00
16	Commercial								
17	5/8" X 3/4"	12	32	15.30	184	15.30		45.26	543
18	3/4"	0	0	-	0	22.94		67.89	0
19	1"	0	0		Ō	38.22		113.14	Ō
20	1-1/2*	0	0	•	0	76.44		226.29	0
21	2"	24	663	122.31	2,935	122.31		362.06	8,689
22	3*	0	0	-	0	244.63		724.12	0
23	4"	0	0		0	382.23		1,131.44	0
24									
25	Gallonage	-	695	4.25	2,952	4.25	695	10.48	7,279
26									
27				_				,	
28	Total Commercial	36	695	•	6,071	•	695		16,512
29	Average Bill				168.64				458.67
30	84IA1 F11								
31	Multi-Family	•	•			45.00		45.00	
32 33	5/8" X 3/4" 3/4"	0	0	-	0	15.30 22.94		45.26 67.89	0
34	1"	0	0	-	0	38.22		113.14	0
	1-1/2"	0	0	_	0	76.44		226.29	0
36	2"	Ö	0		0	122.31		362.06	0
37	3"	ŏ	ō	_	ŏ	244.63		724.12	0
38	4"	ŏ	0		ŏ	382.23		1,131.44	ŏ
39									
40	Gallonage	-	0	-	0	4.25	0	10.48	0
41									
42				_					
43	Total Multi-Family	0	0		0		0		0
44	Average Bill			-	-	-		•	-
45									
	Flat Rate								
47	Res. Wastewater Only	0	0	-	0	•		112.65	0
48	Cmrl. Wastewater Only	0	0	-	0	-		701.21	0
49	Sprinkler Heads	0	NA	-	O	-		-	a
50	Reuse	0 _	NA .		0			•	0
51	Total Flat Rate - Other		0		0				0
52									
53 54	امتملط و				101.044	-			266 452
	Subtotal Unbilled Revenues				101,344 0	•			<u>266,450</u> 0
	Guaranteed Revenues				0				0
57	Misc. Service Charge				0				10
58	Total Revenue				101,344	•			266,460
	Booked Revenue			1	102,046	•		1	
	Difference			:	(703)	-0.7%			
50					(703)	-0.1%			

Florida Public Service Commission

Arredondo Estates/Farms

Docket No. 080121-WS Schedule Period: 1/1/07 - 4/30/07 (pre-Interim)

Water [] or Sewer [X]

Schedule: E-2s Page: 2 of 4 Preparer: G Prettyman

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

			16.		
1 !	(1)	(2)	(3)	(4)	(5)
Line		Number	Usage	Period 1	Period 1
<u>No.</u>	Class/Meter Size	Bilts	in 1,000 gal.	Rates	Revenue
2	Residential 5/8" X 3/4"	020	E 010	45.00	44.000
3	3/4"	930 0	5,612	15.30	14,229
4	1"	0	0 0	15.30 15.30	0
5	1-1/2"	0	0	_	0
6	2"	0	0	15.30 15.30	0
7	3"	Ö	0	15.30	0
8	4"	Ö	0	15.30	Ö
9	Gallonage cap	<u>~</u>	7,000	15.00	
10	Capped Usage		4,567	3.56	16,257
11	Usage Above Cap		1,046	•	10,20
12					
13	Total Residential	930	5,612		30,486
14	Average Bill				32.78
15	· ·				
16	Commercial				
17	5/8" X 3/4"	4	8	15.30	61
18	3/4*	0	0	22.94	0
19	1"	0	0	38.22	0
20	1-1/2"	0	0	76.44	0
21	2*	8	57	122.31	978
22	3"	0	0	244.63	0
23	4"	0	0	382.23	_0
24					
25	Gallonage		65	4.25	278
26					
27					
28	Total Commercial	12	65		1,317
29	Average Bill				109.77
30	34 W W				
31	Multi-Family	_	_		_
32	5/8" X 3/4"	0	0	15.30	0
33	3/ 4" 1"	0	0	22.94	0
34 35	•	0	0	38.22	0
36	1-1/2 " 2"	0 0	0	76.44 122.31	0 0
37	3"	0	0		0
38	3 4'	0	0	244.63 382.23	0
39	٠,			302.23	0
40	Gallonage	-	0	4.25	0
41	- and rayo	•	Ū	4,23	· ·
42					
43	Total Multi-Family	0	0		0
44	Average Bill				
45	A TOTAL DITT				-
46	Flat Rate				
47	Res. Wastewater Only	0	0	_	0
48	Cmrl. Wastewater Only	0	0	-	0
49	Sprinkler Heads	ő	NA V	_	ŏ
50	Reuse	ŏ	NA	-	ō
51	Total Flat Rate - Other	_	0	•	0
52		_		•	
53					
54	Subtotal				31,803

Florida Public Service Commission

Arredondo Estates/Farms

Water [] or Sewer [X] Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Schedule: E-2s Docket No. 080121-WS Page: 3 of 4 Preparer: G Prettyman Schedule Period: 5/1/07 - 8/31/07 (Interim)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ine		Number	Usage	Period 1	Revenue at	Period 2	Period 2	Period :
<u>No.</u> 1	Class/Meter Size Residential	Bills	in 1,000 gal.	Rates	Per 1 Rates	Rates	Billed Rev.	Refund
2	5/8" X 3/4"	931	6,597	15.30	14,244	21.69	20,193	5,94
3	3/4"	931	0,597	15.30	14,244	21.69	20,193	5,94
4	1"	0	ő	15.30	0	21.69	0	
5	1-1/2"	0	0	15.30	0	21.69	0	,
6	2"	0	0	15.30	0	21.69	0	
7	3"	0	0	15.30	0			
8	4"	0	0			21.69	0	
9	Gallonage cap		7,000	15.30	0	21.69	0	
10	Capped Usage			0.50	40.050	E 0.E	04.050	7.00
11	Usage Above Cap		4,763	3.56	16,956	5.05	24,052	7,09
12	Usage Above Cap		1,834					
13	Total Residential	201	0 F07		24 222		44.040	41
14		931	6,597		31,200		44,246	13,04
15	Average Bill				33.51		47.52	
-	O							
16	Commercial			4= 00				_
17	5/8" X 3/4"	4	22	15.30	61	21.69	87	2
18	3/4"	0	0	22.94	0	32.53	0	
19	1*	0	0	38.22	0	54.19	0	
20	1-1/2*	0	0	76.44	0	108.39	0	
21	2"	8	97	122.91	978	173,42	1,387	40
22	3"	0	0	244.63	0	346.86	0	
23	4"	0	0	382.23	0	541.96	0	
24								
25 26	Gallonage		119	4.25	504	6.02	715	21
27 28	Total Commercial	12	119		1 5 2 4		0.100	0.4
29	Average Bill	12	119		1,544		2,189	64
30	Average Dill				128.68		182.39	
31	Multi-Family							
32	5/8" X 3/4"	0	0	15.30		0.00		
2	3/4"	0	0	22.94	0	0.00	0	
20		U		22.94				
		^			_		_	
34	1"	0	0	38.22	0	0.00	0	
34 35	1" 1-1/2"	ō	0	76.44	0	0.00 0.00	0	
34 35 36	1" 1-1/2" 2"	0	0 0 0	76.44 122.31	0	0.00 0.00 0.00	0 0 0	
34 35 36 37	1" 1-1/2" 2" 3"	0 0 0	0 0 0	76.44 122.31 244.63	0 0 0	0.00 0.00 0.00 0.00	0 0 0 0	
34 35 36 37 38	1" 1-1/2" 2"	0	0 0 0	76.44 122.31	0	0.00 0.00 0.00	0 0 0	
34 35 36 37 38	1" 1-1/2" 2" 3' 4"	0 0 0	0 0 0 0	76.44 122.31 244.63 382.23	0 0 0 0	0.00 0.00 0.00 0.00 0.00	0 0 0	
34 35 36 37 38 39	1" 1-1/2" 2" 3"	0 0 0	0 0 0	76.44 122.31 244.63	0 0 0	0.00 0.00 0.00 0.00	0 0 0 0	
34 35 36 37 38 39 40	1" 1-1/2" 2" 3' 4"	0 0 0	0 0 0 0	76.44 122.31 244.63 382.23	0 0 0 0	0.00 0.00 0.00 0.00 0.00	0 0 0	1
34 35 36 37 38 39 40 41	1" 1-1/2" 2" 3" 4" Gallonage	0 0 0	0 0 0 0	76.44 122.31 244.63 382.23	0 0 0 0 0	0.00 0.00 0.00 0.00 0.00	0 0 0 0	1
34 35 36 37 38 39 40 41 42	1" 1-1/2" 2" 3" 4" Gallonage Total Multi-Family	0 0 0	0 0 0 0	76.44 122.31 244.63 382.23	0 0 0 0	0.00 0.00 0.00 0.00 0.00	0 0 0	1
34 35 36 37 38 39 40 41 42 43	1" 1-1/2" 2" 3" 4" Gallonage	0 0 0	0 0 0 0	76.44 122.31 244.63 382.23	0 0 0 0 0	0.00 0.00 0.00 0.00 0.00	0 0 0 0	1
34 35 36 37 38 39 40 41 42 43 44 45	1" 1-1/2" 2" 3' 4" Gallonage Total Multi-Family Average Bill	0 0 0	0 0 0 0	76.44 122.31 244.63 382.23	0 0 0 0 0	0.00 0.00 0.00 0.00 0.00	0 0 0 0	1
34 35 36 37 38 39 40 41 42 43 44 45 46	1" 1-1/2" 2" 3' 4" Gallonage Total Multi-Family Average Bill Flat Rate	0 0 0	0 0 0 0 0	76.44 122.31 244.63 382.23	0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00	0 0 0 0	ı
34 35 36 37 38 39 40 41 42 43 44 45 46 47	1" 1-1/2" 2" 3" 4" Galionage Total Multi-Family Average Bill Flat Rate Res. Wastewater Only	- 0	0 0 0 0 0	76.44 122.31 244.63 382.23	0 0 0 0 0	0.00 0.00 0.00 0.00 0.00	0 0 0 0	1
34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	1" 1-1/2" 2" 3" 4" Gallonage Total Multi-Family Average Bill Flat Rate Res. Wastewater Only Cmrl. Wastewater Only	0 0 0 0	0 0 0 0 0	76.44 122.31 244.63 382.23	0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00	0 0 0 0	
34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 49 49 49 49 49 49 49 49 49 49 49 49	1" 1-1/2" 2" 3" 4" Gallonage Total Multi-Family Average Bill Flat Rate Res. Wastewater Only Cmrl. Wastewater Only Sprinkler Heads	- 0	0 0 0 0 0	76.44 122.31 244.63 382.23	0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00	0 0 0 0	1
34 35 36 37 38 39 40 11 42 43 44 45 46 47 48 49 50	1" 1-1/2" 2" 3' 4" Gallonage Total Multi-Family Average Bill Flat Rate Res. Wastewater Only Cmrl. Wastewater Only Sprinkler Heads Reuse	0 0 0 0	0 0 0 0 0	76.44 122.31 244.63 382.23	0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00	0 0 0 0	1
34 35 36 37 38 39 40 41 41 41 41 41 41 41 41 41 41 41 41 41	1" 1-1/2" 2" 3" 4" Gallonage Total Multi-Family Average Bill Flat Rate Res. Wastewater Only Cmrl. Wastewater Only Sprinkler Heads	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0	76.44 122.31 244.63 382.23	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1
34 35 36 37 38 39 40 41 41 41 41 41 41 41 41 41 41 41 41 41	1" 1-1/2" 2" 3' 4" Gallonage Total Multi-Family Average Bill Flat Rate Res. Wastewater Only Cmrl. Wastewater Only Sprinkler Heads Reuse	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0	76.44 122.31 244.63 382.23	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
34 35 36 37 38 39 39 30 31 31 31 31 31 31 31 31 31 31 31 31 31	1" 1-1/2" 2" 3' 4" Gallonage Total Multi-Family Average Bill Flat Rate Res. Wastewater Only Cmrl. Wastewater Only Sprinkler Heads Reuse	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0	76.44 122.31 244.63 382.23	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1

Florida Public Service Commission

Schedule: E-2s

Arredondo Estates/Farms

Water [] or Sewer [X] Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between

Docket No. 080121-WS Schedule Period: 9/1/07 - 12/31/07 (post-Interim) Page: 4 of 4 Preparer: G Prettyman

these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

		2-1				/E\
	(1)	(2)	(3)		(4)	(5)
Line	01	Number		•	Period 3	Period 3
No.	Class/Meter Size	Bills	in 1,000	ı gaı.	Rates	Revenue
1 2	Residential 5/8" X 3/4"	1,067		,840	15.30	16,325
3	3/4"	0,067		0,040	15.30	10,323
4	1"	0		0	15.30	Ö
5	1-1/2"	0		0	15.30	0
6	2"	0		ő	15.30	0
7	3"	0		ō	15.30	Ö
8	4"	0		n	15.30	0
9	Gallonage cap			7,000	- 10.00	<u>~_</u>
10	Capped Usage			.849	3.56	17,261
11	Usage Above Cap			,991	0.00	,
12	Dougo / Dove Oup			,00.		
13	Total Residential	1,067	Ε	,840		33,586
14	Average Bill	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,		31.48
15	g					
16	Commerical					
17	5/8" X 3/4"	4		2	15.30	61
18	3/4*	0		0	22.94	0
19	1*	0		0	38.22	0
20	1-1/2"	0		0	76.44	0
21	2"	8		509	122.31	978
22	3"	0		0	244.63	0
23	4"	0		0	382.23	0
24						
25	Gallonage			511	4.25	2,170
26						
27						
28	Total Commercial	12		511		3,210
29	Average Bill					267.48
30						
31	Multi-Family					
32	5/8" X 3/4"	0		0	15.30	0
33	3/4"	0		0	22.94	0
34	1"	0		0	38.22	0
35	1-1/2"	0		0	76.44	0
36	2"	0		0	122.31	0
37	3*	0		0	244.63	0
38	4"	0		0	382.23	0_
39	0-11			_	4.05	^
40	Gallonage	•		0	4.25	0
41						
42	Total Multi Camilu	0		ö		
43	Total Multi-Family					
44 45	Average Bill					-
45 46	Flat Rate					
46 47	Res. Wastewater Only	0		0	_	0
48	Cmrl. Wastewater Only	0		0	-	ŏ
48 49	Sprinkler Heads	0	NA	U	_	ő
50	Reuse	0	NA.		_	Ö
51	Total Flat Rate - Other	J	1471			- 0
52	. C. C. Figure 1 Control					
53						
54	Subtotal					36,796
•						

Customer Monthly Billing Schedule

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page: E-3 1 of 1

Preparer: \$

S Szczygiel

Explanation: Provide a schedule of monthly customers billed or served by class.

W/A	TED
AVV	I EK

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Month/		General	Multi-Family		Private Fire	Other	
No.	Year	Residential	Service	Dwelling	Trailer	Protection	(Irrigation)	Total
1	Jan-07	526	5	ก	0	0	0	531
2	Feb-07	510	5	0	0	0	0	515
3	Mar-07	500	5	ō	Ŏ	ő	ő	505
4	Apr-07	502	5	0	0	0	Ō	507
5	May-07	497	5	0	0	0	0	502
6	Jun-07	498	5	0	0	0	0	503
7	Jul-07	499	5	0	0	0	0	504
8	Aug-07	473	5	0	0	0	0	478
9	Sep-07	473	5	0	0	0	0	478
10	Oct-07	473	5	0	0	0	0	478
11	Nov-07	477	5	0	0	0	0	482
12	Dec-07	486	5	0	0	0	0	491
13	Total Water	5,914	60	0	0	0	0	5,974

SEWER

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Month/		General	Multi-Family		Private Fire	Other	
No.	Year	Residential	Service	Trailer	Trailer	Protection	(Irrigation)	<u>Total</u>
14	Jan-07	315	3	0	0	0	0	318
15	Feb-07	299	3	0	0	0	Ō	302
16	Mar-07	298	3	0	0	0	0	301
17	Apr-07	296	3	0	0	0	0	299
18	May-07	291	3	0	0	0	0	294
19	Jun-07	293	3	0	0	0	0	296
20	Jul-07	298	3	0	0	0	0	301
21	Aug-07	269	3	0	0	0	0	272
22	Sep-07	266	3	0	0	0	0	269
23	Oct-07	268	3	0	0	0	0	271
24	Nov-07	274	3	0	0	0	0	277
25	Dec-07	282	3	0	0	0	0	285
26	Total Sewer	3,449	36	0	0	0	0	3,485

Miscellaneous Service Charges

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

E-4

Page: Preparer: 1 of 2 J Lihvarcik

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

WATE	R					
	(1)		(2)	(3)	(4)	(5)
Line			Present	Present	Proposed	Proposed
No.	Type Charge	_	Bus. Hrs.	After Hrs.	Bus, Hrs.	After Hrs.
1 2	Initial Connection		15.00	-	50.00	75.00
3 4	Normal Reconnect		15.00	-	50.00	75.00
5 6	Violation Reconnect		15.00	-	75.00	115.00
7 8	Premises Visit		10.00	-	50.00	75.00
9 10	Late Payment Fees		-		5.00	
SEWE						
	(1)		(2)	(3)	(4)	(5)
Line			Present Present	Present	Present	Proposed
No.	Type Charge	_	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
11 12	Initial Connection		15.00	-	50.00	75.00
13 14	Normal Reconnect		15.00	-	50.00	75.00
15 16	Violation Reconnect		At Cost	-	Actual cost	Actual cost
17 18	Premises Visit		10.00	-	50.00	75.00
19 20	Late Payment Fees		•		5.00	
21			_		_	
22	DEPOSITS (REFUND		Wate		Sew	
23	Class	Meter Size All sizes	Present 20.00	Proposed	Present	Proposed
24	not specified	5/8 X 3/4"	20.00		-	
25	not specified		-		-	
26	not specified	1"	-		-	
27	not specified	1.5"	•		-	
28	not specified	Over 2"	-		•	
29 30	Residential	All sizes				
	Residential	5/8 X 3/4*	•	00.00	_	170.72
31			- 1	92.83	•	
32	Residential	1"	-	Two x	-	Two x
33	Residential	1.5"	-	Estimated	-	Estimated
34	Residential	Over 2*	-	Monthly Bill	-	Monthly Bill
35 36	General	All sizes		Two x est'd		Two x est'd
			-	monthly Bill	-	monthly Bill
37	General	5/8 X 3/4"	-		•	
38	General	1"	•		•	
39	General	1.5*	-		-	
40	General	2"	-		-	
41	General	4"	-		•	
42	General	8"	-			

Miscellaneous Service Charges Florida Public Service Commission Arredondo Estates/Farms Schedule: F-4 Docket No. 080121-WS Page: 2 of 2 Historical Test Year Ending December 31, 2007 Preparer: J Lihvarcik Explanation: Provide a schedule of derivation of charges (1) (3)(4) (5) (6) (7) (8) (9) Line Hourly No. Description Annual Pay Base Rate 1 Field Employee Sr. Facility Operator 2 62,491.88 3 **Utility Tech Coordinator** 39,832.42 4 Utility Tech I 26,902.50 Utility Tech I 25,038.91 5 Utility Tech I 6 25,681,60 Utility Tech I 17,400.00 Utility Tech II 8 26,571.48 Utility Tech II 9 25,601.00 10 Utility Tech II 26,700.00 11 Utility Tech II 24,914.00 Hours/Year 12 Field Employees Average Base 30,113.38 2.080 14.48 13 Rate 14 P/R Overhead 30.0% 4.34 Field/Office Overhead 15 10.0% 1.45 16 Field Employees Loaded Cost 20.27 17 18 Office Employee 19 Administrative Assistant 29,537.19 20 Administrative Assistant 36.468.07 21 **New Business Coordinator** 47,362.58 22 Office Clerk 23,493.54 23 **Operations Support Coordinator** Hours/Year 55,941.12 Office Employees Average Salary 24 38,560.50 2,080 18.54 25 Rate 26 P/R Overhead 30.0% 5.56 27 Field/Office Overhead 15.0% 2.78 28 Office Employees Loaded Cost 26.88 29 30 Calculation of Miscellaneous Service Charges Hourly Total Proposed Other Cost 31 Description # Hours Rate Labor Cost Cost Fee 32 **Collect Delinquent Account** (CSR takes average 1 hour to process the delinquent account work.) 33 34 26.88 26.88 26.88 25.00 35 36 Connections, Premises Visits / Service Calls in Normal Hours (Technician to respond, evaluate, fix and complete service order takes average 1.5 hours. Customer service takes average 45 37 38 minutes to handle call, prepare work order, and close out work order when technician completes work.) 39 Field 1.5 20.27 30.40 40 Office 26.88 0.75 20.16 20.16 41 Total 50.56 50.56 50.00 42 43 Connections, Premises Visits / Service Calls After Hours 44 = 1.5 X Connections in Normal Hours above 75.85 75.85 75.00 45

46 47 48	Reconnect Disconnected Service in Normal Hours (= Collect Del. Acct + Connections in Normal Hours above		77.44		77.44	75.00	
49	Reconnect Disconnected Service After Hours						
50	(1.5 X Sum of Reconnection and Collection Delinquent Ac	count. Duri	ng this perio	od an answering s	ervice rece	ives custom	ier
51	calls and dispatches to our FSRs on call.)			-			
52	= 1.5 X Reconnect in Normal Hou	urs above		116.17	-	116.17	
53	Answering Service Cost				2.00	2.00	
54	Total			116.17	2.00	118.17	115.00
55						_	
56	Customer requested change of mailing address						
57	Office	0.12	26.88	3.23		3.23	3.00
					_		

Miscellaneous Service Charge Revenue

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-5
Page: 1 of 1

Preparer: S Szczygiel

Explanation: Provide a schedule by month of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable. If a monthly schedule is not furnished, annual totals or by periods will be acceptable. If periods are not by-month, state what periods are used.

Line		(1)	(2)	(3)	(4)	(5)	(6)	(7)
NATER	Line	Month/	Initial	Normal	Violation	Premises	Other	
1			Connection	Reconnect	Reconnect	Visit	Charges	Total
Peb-07	WATE	ER						
3		Jan-07	120	0	0	0	20	140
4 Apr-07 195 15 0 0 0 210 5 May-07 30 15 0 0 40 190 6 Jun-07 45 105 0 0 40 190 7 Jul-07 60 225 0 0 40 325 8 Aug-07 255 90 0 0 40 385 9 Sep-07 60 90 0 0 40 385 9 Sep-07 60 90 0 0 0 225 10 Oct-07 330 195 0 0 0 225 11 Nov-07 330 0 0 0 20 350 12 Dec-07 270 15 0 0 20 250 2,602 15 Annual Events 104 53 0 0 250 8,100		Feb-07		_	0	0	0	27
5 May-07 30 15 0 0 10 55 6 Jun-07 45 105 0 0 40 190 7 Jul-07 60 225 0 0 40 325 8 Aug-07 255 90 0 0 40 385 9 Sep-07 60 90 0 0 50 200 10 Oct-07 30 195 0 0 20 350 12 Dec-07 270 15 0 0 10 295 13 Total Water 1,557 795 0 0 250 2,602 15 Annual Events 104 53 0 0 250 2,602 SEWER 19 Jan-07 0 0 0 0 0 0 0 20 Feb-07 0 0 0 0					0	0	20	200
6 Jun-07 45 105 0 0 40 190 7 Jul-07 60 225 0 0 40 325 8 Aug-07 255 90 0 0 0 40 385 9 Sep-07 60 90 0 0 0 20 350 10 Oct-07 30 195 0 0 0 20 350 12 Dec-07 270 15 0 0 10 295 13 Total Water 1,557 795 0 0 250 2,602 15 Annual Events 104 53 0 0 250 2,602 16 17 Proposed Rate 50 50 75 50 5 18 100 10 10 10 10 10 10 10 10 10 10 10 10 10 10					0	0	0	210
7 Jul-07 60 225 0 0 0 40 325 8 Aug-07 255 90 0 0 0 40 385 9 Sep-07 60 90 0 0 0 50 200 10 Oct-07 30 195 0 0 0 225 11 Nov-07 330 0 0 0 0 20 350 12 Dec-07 270 15 0 0 10 295 13 Total Water 1,557 795 0 0 250 2,602 15 Annual Events 104 53 0 0 16 Proposed Rate 50 50 75 50 5 18 Proposed Revenue 5,200 2,650 0 0 0 250 8,100 SEWER 19 Jan-07 0 0 0 0 0 0 0 0 0 20 Feb-07 0 0 0 0 0 0 0 0 0 21 Mar-07 0 0 0 0 0 0 0 0 0 22 Apr-07 0 0 0 0 0 0 0 0 0 23 May-07 0 0 0 0 0 0 0 0 0 24 Jun-07 0 0 0 0 0 0 0 0 0 25 Jul-07 0 0 0 0 0 0 0 0 0 26 Aug-07 0 0 0 0 0 0 0 0 0 27 Sep-07 0 0 0 0 0 0 0 0 0 28 Oct-07 0 0 0 0 0 0 0 0 0 29 Nov-07 0 0 0 0 0 0 0 0 0 29 Nov-07 0 0 0 0 0 0 0 0 0 29 Nov-07 0 0 0 0 0 0 0 0 0 31 32 Total Sewer 0 0 0 0 0 0 0 0 34 Jun-08 50 50 Actual cost 50 5	5	May-07	30	15	0	0	10	55
8 Aug-07 255 90 0 0 40 385 9 Sep-07 60 90 0 0 50 200 10 Oct-07 30 195 0 0 0 225 11 Nov-07 330 0 0 0 20 350 12 Dec-07 270 15 0 0 10 295 13 Dec-07 270 15 0 0 10 295 14 Total Water 1,557 795 0 0 250 2,602 15 Annual Events 104 53 0 0 0 250 8,100 SEWER 19 Jan-07 0	_				0	0	40	190
9 Sep-07 60 90 0 0 50 200 10 Oct-07 30 195 0 0 0 225 11 Nov-07 330 0 0 0 0 20 350 12 Dec-07 270 15 0 0 10 295 13 14 Total Water 1,557 795 0 0 250 2,662 15 Annual Events 104 53 0 0 16 17 Proposed Rate 50 50 75 50 5 18 Proposed Revenue 5,200 2,650 0 0 0 250 8,100 SEWER 19 Jan-07 0 0 0 0 0 0 250 8,100 20 Feb-07 0 0 0 0 0 0 10 10 10 21 Mar-07 0 0 0 0 0 0 10 10 10 22 Apr-07 0 0 0 0 0 0 0 0 0 0 23 May-07 0 0 0 0 0 0 0 0 0 0 24 Jun-07 0 0 0 0 0 0 0 0 0 25 Jul-07 0 0 0 0 0 0 0 0 0 26 Apr-07 0 0 0 0 0 0 0 0 0 27 Sep-07 0 0 0 0 0 0 0 0 0 0 28 Oct-07 0 0 0 0 0 0 0 0 0 29 Nov-07 0 0 0 0 0 0 0 0 0 29 Nov-07 0 0 0 0 0 0 0 0 0 31 Total Sewer 0 0 0 0 0 0 0 0 34 Annual Events 0 0 0 0 0 0 0 0 35 Proposed Rate 50 50 Actual cost 50 5							40	
10					0	0	40	385
11 Nov-07 330 0 0 0 20 350 12 Dec-07 270 15 0 0 10 295 13 Total Water 1,557 795 0 0 250 2,602 15 Annual Events 104 53 0 0 0 250 2,602 16 17 Proposed Rate 50 50 75 50 5 5 18 Proposed Revenue 5,200 2,650 0 0 250 8,100 8,100 8 19 3,100 3 3,100 3 3,100 3 3,100 3 3,100 3 3,100 3 3,100 3 3,100 3 3,100 3 3,100 3 3,100 3 3,100 3 3,100 3 3,100 3 3,100 3 3,100 3 3,100 3 3,100 3 3,100 3 3,100 <t< td=""><td>9</td><td></td><td>60</td><td>90</td><td>0</td><td>0</td><td>50</td><td>200</td></t<>	9		60	90	0	0	50	200
12	10	Oct-07		195	0	0	0	225
13 14 Total Water 14 Total Water 15 Annual Events 104 53 0 0 16 17 Proposed Rate 50 50 75 50 5 18 Proposed Revenue 5,200 2,650 0 0 0 250 8,100 SEWER 19 Jan-07 0 0 0 0 0 0 0 0 0 20 Feb-07 0 0 0 0 0 0 10 10 21 Mar-07 0 0 0 0 0 0 0 0 0 22 Apr-07 0 0 0 0 0 0 0 0 0 23 May-07 0 0 0 0 0 0 0 0 0 24 Jun-07 0 0 0 0 0 0 0 0 0 25 Jul-07 0 0 0 0 0 0 0 0 0 26 Aug-07 0 0 0 0 0 0 0 0 0 27 Sep-07 0 0 0 0 0 0 0 0 0 28 Oct-07 0 0 0 0 0 0 0 0 0 29 Nov-07 0 0 0 0 0 0 0 0 0 30 Dec-07 0 0 0 0 0 0 0 0 0 31 Total Sewer 32 Total Sewer 34 Proposed Rate 50 50 Actual cost 50 5					0			
14 Total Water 1,557 795 0 0 250 2,602 15 Annual Events 104 53 0 0 0 16 17 Proposed Rate 50 50 75 50 5 18 Proposed Revenue 5,200 2,650 0 0 250 8,100 SEWER 19 Jan-07 0 0 0 0 0 0 0 0 20 Feb-07 0		Dec-07	270	15	0	0	10	295
15 Annual Events 104 53 0 0 0 16 17 Proposed Rate 50 50 75 50 5 18 Proposed Revenue 5,200 2,650 0 0 250 8,100 SEWER 19 Jan-07 0 0 0 0 0 0 0 0 0 20 Feb-07 0 0 0 0 0 0 10 10 21 Mar-07 0 0 0 0 0 0 0 0 0 22 Apr-07 0 0 0 0 0 0 0 0 0 23 May-07 0 0 0 0 0 0 0 0 0 23 May-07 0 0 0 0 0 0 0 0 0 24 Jun-07 0 0 0 0 0 0 0 0 0 25 Jul-07 0 0 0 0 0 0 0 0 0 26 Aug-07 0 0 0 0 0 0 0 0 0 27 Sep-07 0 0 0 0 0 0 0 0 0 28 Oct-07 0 0 0 0 0 0 0 0 0 29 Nov-07 0 0 0 0 0 0 0 0 0 30 Dec-07 0 0 0 0 0 0 0 0 0 31 Total Sewer 0 0 0 0 0 0 0 34 Annual Events 0 0 0 Actual cost 50 5		-						
16 17 Proposed Rate 50 50 75 50 5 18 Proposed Revenue 5,200 2,650 0 0 250 8,100 SEWER 19 Jan-07 0	14	Total Water	1,557	795	0	0	250	2,602
17 Proposed Rate 50 50 75 50 5	15	Annual Events	104	53	0	0		
SEWER Sewe	16							
SEWER		Proposed Rate	50	50	75	50	5	
19	18	Proposed Revenue	5,200	2,650	0	0	250	8,100
20	SEWE	ER .						
20	19	Jan-07	0	0	0	0	0	0
21	20	Feb-07						
22 Apr-07 0 0 0 0 0 0 0 23 May-07 0 0 0 0 0 0 0 24 Jun-07 0 0 0 0 0 0 0 25 Jul-07 0 0 0 0 0 0 0 0 26 Aug-07 0 <td>21</td> <td>Mar-07</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	21	Mar-07						
24 Jun-07 0 0 0 0 0 0 25 Jul-07 0 0 0 0 0 0 26 Aug-07 0 0 0 0 0 0 27 Sep-07 0 0 0 0 0 0 28 Oct-07 0 0 0 0 0 0 29 Nov-07 0 0 0 0 0 0 30 Dec-07 0 0 0 0 0 0 31 32 Total Sewer 0 0 0 0 0 33 Annual Events 0 0 0 0 34 35 Proposed Rate 50 50 Actual cost 50 5	22	Apr-07	0	0	0	0		
24 Jun-07 0 0 0 0 0 0 25 Jul-07 0 0 0 0 0 0 26 Aug-07 0 0 0 0 0 0 27 Sep-07 0 0 0 0 0 0 28 Oct-07 0 0 0 0 0 0 29 Nov-07 0 0 0 0 0 0 30 Dec-07 0 0 0 0 0 0 31 32 Total Sewer 0 0 0 0 0 33 Annual Events 0 0 0 0 34 35 Proposed Rate 50 50 Actual cost 50 5	23	May-07	0	0	0	0	0	0
25 Jul-07 0 0 0 0 0 0 0 0 26 Aug-07 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	24		0	0	0	0	0	
26 Aug-07 0 0 0 0 0 0 27 Sep-07 0 0 0 0 0 0 28 Oct-07 0 0 0 0 0 0 29 Nov-07 0 0 0 0 0 0 30 Dec-07 0 0 0 0 0 0 31 32 Total Sewer 0 0 0 0 0 10 10 33 Annual Events 0 0 0 0 0 34 35 Proposed Rate 50 50 Actual cost 50 5	25	Jul-07	0	0	0	0	0	0
27 Sep-07 0 0 0 0 0 0 28 Oct-07 0 0 0 0 0 0 29 Nov-07 0 0 0 0 0 0 30 Dec-07 0 0 0 0 0 0 31 32 Total Sewer 0 0 0 0 10 10 33 Annual Events 0 0 0 0 34 35 Proposed Rate 50 50 Actual cost 50 5	26	Aug-07	0	0	0	0	0	
28 Oct-07 0 10 10 10 10 33 Annual Events 0 0 0 0 0 0 0 34 35 Proposed Rate 50 50 Actual cost 50 5 3 5 5 5 5 5 3 5 3 5 3 5	27	Sep-07	0	0	0	0	0	0
29 Nov-07 0 0 0 0 0 0 30 Dec-07 0 0 0 0 0 0 31 32 Total Sewer 0 0 0 0 10 10 33 Annual Events 0 0 0 0 0 34 35 Proposed Rate 50 50 Actual cost 50 5	28	Oct-07	0	0	0		0	
31 32 Total Sewer 0 0 0 0 10 10 33 Annual Events 0 0 0 0 0 34 35 Proposed Rate 50 50 Actual cost 50 5	29	Nov-07	0	0	0	0		
32 Total Sewer 0 0 0 0 10 10 33 Annual Events 0 0 0 0 34 35 Proposed Rate 50 50 Actual cost 50 5	30	Dec-07	0	0	0	0	0	0
33 Annual Events 0 0 0 0 0 34 35 Proposed Rate 50 50 Actual cost 50 5	31							
34 35 Proposed Rate 50 50 Actual cost 50 5	32	Total Sewer	0	0	0	0	10	10
35 Proposed Rate 50 50 Actual cost 50 5		Annual Events	0	0	0	0		
		Proposed Bate	50	50	Actual cost	50	5	
	36	Proposed Revenue	0	0	0	0	10	10

Public Fire Hydrants Schedule

Florida Public Service Commission

Arredondo Estates/Farms

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: E-6 Page: 1 of 1

Preparer: J Lihvarcik

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

(1)	(2)	(3)	(4)
Line No.	Size	Type	Quantity

1 Any fire hydrant information is detailed on enclosed system maps

Private Fire Protection Service

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

1

Schedule: E-7 Page: 1 of 1

Preparer: J Lihvarcik

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a sewer only rate application.

443	(0)	(0)	(4)
(1)	(2)	(3)	(4)
Line No.	Size	Type	Quantity
	-		

Any fire hydrant information is detailed on enclosed system maps

Contracts and Agreements Schedule

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: E-8
Page: 1 of 1
Preparer: J Lihvarcik

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

Line	(1)	(2)	
No.	<u>Type</u>	Description	

None

Tax or Franchise Fee Schedule

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

E-9 1 of 1

Page: 1 Preparer: S

S Szczygiel

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

	(1)	(2)	(3)	(4)	_(5)
Line No.	Type Tax or Fee	To Whom Paid	Amount	How collected From Customers	Type Agreement
WATE	R				
1	Regulatory Assessment Fee	Florida Public Service Comm.	6,904	Included in overall cost of service	None

SEWER

2 Regulatory Assessment Fee

Florida Public Service Comm.

4,591 Included in overall cost of service

None

Service Availability Charges Schedule

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-10
Page: 1 of 1
Preparer: J Lihvarcik

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.) If no change is proposed, then this schedule is not required.

1 !==	(1)	(2)	(3)	(4)
Line No.		Size	Present	Proposed
WAT	Type Charge	Unit	<u>Charges</u>	Charges
1	Service Installation Charge	5/8"	-	1,000.00
2	-	3/4"	-	Actual Costs
3	(Service Line Size)	1"	Actual Costs	Actual Costs
4		1 1/2"	Actual Costs	Actual Costs
5		2"	Actual Costs	Actual Costs
6		Over 2"	Actual Costs	Actual Costs
7 8	Meter Installation Fee	5/8"	110.00	210.00
9	(Meter Size)	3/4"	Actual Costs	Actual Costs
10	(motor onzo)	1"	Actual Costs	Actual Costs
11		1 1/2"	Actual Costs	Actual Costs
12		2"	Actual Costs	Actual Costs
13		Over 2"	Actual Costs	Actual Costs
14			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
15	Back Flow Preventor Installation Fee	All sizes	-	Actual Costs
16				
17				
18 19				
20				
21				
22	Plant Capacity Charge	ERC		700.00
23	Tiant Sapacity Sharge	Per Gallon Equivalent	<u>-</u>	2.75
24		r er Gallon Equivalent	-	2.75
25	Main Extension Charge	ERC		446.00
26	•	Per Foot Equivalent	-	5.37
SEW	ED			
27	Service Installation Charge	=<4"		0 000 00
28	Service mistaliation charge	=<4 >4"		2,000.00 Actual Costs
29		>4 <=2"		Actual Costs
28		<=2 >2"	Actual Costs	
29		72	Actual Costs	
30				
31				
32				
33				
34	Plant Capacity Charge	ERC	-	1,300.00
35		Per Gallon Equivalent	-	7.60
36	Mate Feb. 1 Of			
37	Main Extension Charge	ERC	-	480.00
38		Per Foot Equivalent	-	7.38
39 40				
40 41				
42				
43				
44				
		123	المناسف الماسان	1/16/2009 12:54 PM

Guaranteed Revenues Received

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page: E-11 1 of 1

Preparer:

J Lihvarcik

Water [X] or Sewer [X]

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts by month by class.

Line	(1) Month/	(2)	(3)	(4)	(5)
		Double of the	General		
<u>No.</u>	Year	Residential	Service	Other	Total
1					
2					
3			N/A		
4					
5					
6					
7					
8					
9					
10					
11					
12					
	Total	0	0	0	0

Class A Utility Cost of Service Study

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Water [X] or Sewer [X]

Schedule: E-12 Page: 1 of 1 Preparer: N/A

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and wastewater service.

Line	 	 	·····	
No.		 		

Not applicable; no industrial customers.

Billing Analysis Schedules

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Water [X] or Sewer [X]
Customer Class:
Meter Size:

Schedule: E-14
Page: 1 of 1
Preparer: G Prettyman

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Gallons			Consolidated	
Line	Consumption	Number	Cumulative	Consumed	Cumulative	Reversed	Factor	Percentage
No.	Level	of Bills	Bills	(1) X (2)	_ Gallons	Bills	[(1)X(6)]+(5)	of Total

See attached Bill Analyses

Arredondo Estates/Farms ENGINEERING SCHEDULES

SCHEDULE TITLE	SCHEDULE NUMBER	PAGE <u>NUMBER</u>
Gallons of Water Pumped, Sold & Unaccounted For	F-1	129
Gallons of Wastewater Treated	F-2	130
Water Treatment Plant Data	F-3	131
Wastewater Treatment Plant Data	F-4	132
Used and Useful Calculations - Water Treatment Plant	F-5	133
Used and Useful Calculations - Sewer Treatment Plant	F-6	134
Used and Useful Calculation - Distribution & Collection Systems	F-7	135
Margin Reserve Calculations	F-8	136
Equivalent Residential Connections Calculation - Water	F-9	137
Equivalent Residential Connections Calculation - Sewer	F-10	138

04351 HAY 22 8 FPSC-COMMISSION CLERK

DOCUMENT NUMBER-DATE

Gallons of Water Pumped, Sold and Unaccounted For In Thousands of Gallons

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS Schedule: Page:

F-1 1 of 1

Docket No. 080121-WSHistorical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why.

		(1)	(2)	(3)	(4)	(5)	(6)
Line	Month	Gallons	Gallons	Gallons	Other	Unaccounted	%
No.	WOLL	Pumped	Purchased	Sold	Uses	For Water	Unaccounted For Water
110.		1 diliped	i dicilased	Joid	USES	(1)+(2)-(3)-(4)	FOLVValer
1	Jan-07	3,615	0	2,337	324	955	
2	Feb-07	3,700	0	2,392	259	1,050	
3	Mar-07	4,347	0	2,810	507	1,031	
4	Apr-07	3,867	0	2,500	265	1,102	
5	May-07	4,165	0	2,762	337	1,066	
6	Jun-07	3,947	0	2,618	370	960	
7	Jul-07	3,862	0	2,561	362	939	
8	Aug-07	4,622	0	3,065	249	1,308	
9	Sep-07	4,295	0	2,824	253	1,219	
10	Oct-07	4,155	0	2,732	195	1,229	
11	Nov-07	4,327	0	2,845	238	1,245	
12	Dec-07	4,435	0	2,916	219	1,301	
13	TOTAL	49,337	0	32,360	3,573	13,404	27.2%

Gallons of Wastewater Treated & Unaccounted For In Thousands of Gallons

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Schedule: F-2
Page: 1 of 1
Preparer: J Lihvarcik

Historical Test Year Ending December 31, 2007

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

		(1)	(2)	(3)	(4)	(5)	(6) Total Purch.
Line	Month		Individual Plan	t Flows		Total Plant	Sewage
No.	2005	STP#1	(Name)	(Name)	(Name)	Flows	Treatment
1	Jan	1,360	0	0	0	1,360	0
2	Feb	1,237	0	0	0	1,237	0
3	Mar	1,327	0	0	0	1,327	0
4	Apr	1,232	0	0	0	1,232	0
5	May	1,360	0	0	0	1,360	0
6	Jun	1,277	0	0	0	1,277	0
7	Jul	1,471	0	0	0	1,471	0
8	Aug	1,410	0	0	0	1,410	0
9	Sep	1,431	0	0	0	1,431	0
10	Oct	1,560	0	0	0	1,560	0
11	Nov	1,592	0	0	0	1,592	0
12	Dec	1,598	0	0	0	1,598	0
13	Total	16,855	0	0	0	16,855	0

Water Treatment Plant Data

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: F-3 Page: 1 of 1

Preparer: J Lihvarcik

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

Line				
No.	Description		<u>Date</u>	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.			164,385
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		11/30/07	101,000
3	Five-Day Max Year:	Day		
	The five days with the highest pumpage rate from any one month in the test year.	1	11/30/07	101,000
	Provide an explanation if fire flow, line-breaks or other unusual occurrences affected	2	11/16/07	88,000
	the flows on these days.	3	11/17/07	88,000
		4	11/21/07	96,000
		5	11/22/07	90,000
			Average	92,600
4	Average Daily Flow			135,169
5	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.			0

Sewer Treatment Plant Data

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 080121-WS

rainfall periods.

Historical Test Year Ending December 31, 2007

Schedule:

F-4

Page: Preparer: 1 of 1 J Lihvarcik

Explanation: Provide the following information for each sewer treatment plant. If the system has sewer plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

Line No.	Description	Month	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		60,000
2	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak month was influenced by abnormal infiltration due to	November	53,000

Used and Useful Calculations

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Water Treatment Plant

Historical Test Year Ending December 31, 2007

Schedule: F-5
Page: 1 of 1
Preparer: J Guastella

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
W	ELLS, Interim			- ,		, .			` ,	• •	• •	. ,	` '	` '
				Excess	MD less Excess	PH less Excess	Interim							
			Peak Hour.	Unaccounted			Margin		Maximum	Total Well	Remaining	Wells Interim		
Line		Max Day	MD X 2	for Water	for Water	for Water	Reserve	Demand	Supply Well	Capacity	Well Capacity		Wells Interim	
No.	Storage	(GPM)	(GPM)	(GPM)	(GPM)	(GPM)	Ratio	(GPM)	(ĠPM)	(GPM)	(GPM)	Calculated	U&U Used	
1	no	70.14	140.28	16.12		124.16	1.04	129.48	300	790	490	26.42%	26.42%	

WELLS, Permanent

							Peak Hour	Max Day			Firm Reliable	Firm Reliable		
					Excess		Demand for	Demand for			Capacity for	Capacity for	Wells	
				Margin	Unaccounted		Systems with	Systems with	Maximum	Total Well	Systems with	Systems with	Permanent	Wells
		Multiple	Max Day	Reserve	for Water	Fire Flow	No Storage	Storage	Supply Well	Capacity	No Storage	Storage	U&U	Permanent
2	Storage	Wells	(GPM)	Ratio	(GPM)	(GPM)	(GPM)	(GPD)	(GPM)	(GPM)	(GPM)	(GPD)	Calculated	U&U Used *
3	no	yes	70.14	1.04	16.12		130.17	•	300	790	490		26,56%	100.00%

^{5 *} This system is fully developed as planned. Accordingly, all facilities and assets are considered 100% Used and Useful.

STORAGE

	Average 5			Interim	Interim			Margin	Excess Unaccounted		Peak Dav	Usable	Permanent	Permanent
	Max Day	Peak Hour	Reliable	Storage U&U	Storage U&U		Max Day	Reserve	for Water	Fire Flow	Demand	Storage	Storage U&U	
_	Demand	A5MDD X 2	Storage	Calculated	Used	Bottom Drain	(GPD)	Ratio	(GPD)	(GPD)	(GPD)	(Gal.)	Calculated	Used
6	92,600	185,200	-	na	100.00%	•	101,000	1.04	23,206	· · ·	82,116	-	na	100,00%

Used and Useful Calculations Sewer Treatment Plant Florida Public Service Commission

Schedule:

F-6 1 of 1

Page: Preparer:

J Guastella

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the sewer treatment plant(s) for the historical test year and the projected test year (if applicable).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	Average Daily					Adjusted Average Daily		Treatment			
Line No.	Demand (GPD)	Treated (GPD)	!& !%	Excess I&I (GPD)	Margin Reserve Ratio	Demand (GPD)	Plant Capacity (GPD)	U&U Calculated	Treatment U&U Used		
1	46,000	46,192 N	I/A	-	1.05	48,499	60,000	80.83%	100.00%		

2 #N/A

Inflow	and	Infiltre	ntion	Calcu	lations

	8" Gravity Sewer Ft	8" Gravity Sewer Inch Ft	6" Gravity Sewer	6" Gravity Sewer Inch Ft	Total Inch Ft	Total Inch Miles	Daily Allowance - 500 GPD / in Mile	Annual Acceptable Infiltration	Inflow @ 10% of Water Sold	Acceptable I&I	Gallons Sold - Sewer Customers
3	26,310	210,480	-	-	210,480	39.86	19,932	7,275,114	1,974,380	9,249,494	19,743,800
	Residential % of Gallons Sold	Residential Water Sold	Residential Estimated Return 80%	General Service Water Sold	General Service Estimated Return 96%	Acceptable Amount of Wastewater	Acceptable Wastewater and I&I	Treated Gal	Total Excess	% of Excess	% of Excess I&I Used
4	96.48%	19,049,200	15,239,360	694,600	666,816	15,906,176	25,155,670	16,860,000	(8,295,670)	N/A	N/A

5 #N/A

Used and Useful Calculations

Florida Public Service Commission

Water Distribution and Sewer Collection Systems

Schedule: F-7

Arredondo Estates/Farms Docket No. 080121-WS Page: 1 of 1 Preparer: J Guastella

Historical Test Year Ending December 31, 2007

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical test year and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Line No.	(1) ERCs 2012*	(2) Lots Fronting Mains	(3) U&U as Calculated	(4) Interim U&U Used	(5) Permanent U&U Used
Water 1	728.9	711	102.52%	100.00%	100.00%

#N/A

Sewer

2 438.0

440

99.55%

100.00%

100.00%

This system is fully developed as planned. Accordingly, all facilities and assets are considered 100% Used and Useful.

^{* 2012} Trended ERCs based on Consumption & Map Counts

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: F-8 Page: 1 of 1

Preparer: J Guastella

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant

Calculation for Historical Test Year 2005 (interim rates) and Projected Test Year 2007 (permanent rates): Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period(s).

	(1)	(2)	(3)	(4)	(5)	
Line		Average	Average			
No.	Year	Meters	ERCs	Trend	Increase	
WATER						
1	2003	602.3	616.3	612.0		
2	2004	598.3	612.3	617.9		
3	2005	609.8	623.8	623.7		
4	2006	614.8	628.8	629.6		
5	2007	623.3	637.3	635.4		
6	2008			641.2	0.92%	
7	2009			647.1	0.91%	
8	2010			652.9	0.90%	
9	2011			658.8	0.89%	
10	2012			664.6	0.89%	5 yrs beyond 2007
				F 0.40		
			X Coefficient(s)	5.842		
SEWER						
11	2003	351.6	365.6	362.2		
12	2004	349.6	363.6	366.8		
13	2005	355.8	369.8	371.4		
14	2006	361.1	375.1	376.0		
15	2007	368.9	382.9	380.6		
16	2008			385.3	1.21%	
17	2009			389.9	1.20%	
18	2010			394.5	1.18%	
19	2011			399.1	1.17%	
20	2012			403.7	1.16%	5 yrs beyond 2005

X Coefficient(s) 4.617

Equivalent Residential Connections - Water

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-9

Page: Preparer:

1 of 1 J Guastella

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line		SF	R Custome	ers	SFR Gallons	Gallons/ SFR	Total Gallons	Total ERCs	Annual % Incr.
No.	Year	Beginning	Ending	Average	Sold	(5)/(4)	Sold	_(7)/(6)	in ERCs
1	2003	517	538	527.5	29,000	54.976	29,484	536.3	
2	2004	538	526	532.0	27,486	E1 665	20 101	E42.0	1 400/
2	2004	330	320	332.0	27,400	51.665	28,101	543.9	1.42%
3	2005	526	513	519.5	26,735	51.463	27,109	526.8	-3.15%
4	2006	513	532	522.5	31,210	59.732	31,721	531.1	0.81%
5	2007	532	486	509.0	30,669	60.253	32,229	534.9	0.72%
				Average G	irowth Throu	gh 5-Year Pe	eriod (Col. 8)		-0.07%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-10

Page: 1 of 1

Preparer: J Guastella

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

	(1)	(2) SF	(3) R Custom	(4) ers	(5) SFR	(6) Gallons/	(7) Total	(8) Total	(9) Annual	
Line No.	Year	Beginning	Ending	Average	Gallons Treated	SFR (5)/(4)	Gallons Treated	ERCs (7)/(6)	% Incr. in ERCs	
1	2003	300	316	308.0	13,075	42.451	13,396	315.6		
2	2004	316	305	310.5	12,566	40.470	12,873	318.1	0.80%	
3	2005	305	303	304.0	12,005	39.490	12,155	307.8	-3.23%	
4	2006	303	318	310.5	12,663	40.783	12,914	316.7	2.88%	
5	2007	318	282	300.0	10,601	35.337	11,107	314.3	-0.74%	

Arredondo Estates/Farms INTERIM RATE SCHEDULES Revision 1

	Revision 1		
	SCHEDULE	PAGE	
SCHEDULE TITLE	NUMBER	NUMBER	
Rate Schedule - Interim Rates	G-1	141	
Schedule of Rate Base - Interim Rates	G-2	142	
Schedule of Adjustments to Rate Base - Interim	G-3	143	
Schedule of Net Operating Income - Interim	G-4	144	
Schedule of Adjustments to Operating Income - Interim	G-5	145	
Schedule of Requested Cost of Capital - Interim	G-6	146	

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(1)

Class/Meter Size

Rate Schedule - Interim Rates

Florida Public Service Commission

T Rendell

G-1

1 of 1

Schedule:

Preparer:

Page:

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water[X] Sewer [X]

WATER

Residential

12 Gallonage, Block 1

15 General Service 16 5/8" X 3/4"

Gallonage charge

27 Fire Protection

Block 2

Block 3

5/8" X 3/4"

3/4" 3

1" 4

2" 6

6" 9

Line

No.

1

2

5 1-1/2"

7 3"

8 4"

10 8" 11 10"

13

14

18 1"

17 3/4"

19 1-1/2"

2" 20

21 3"

22 4"

23 6"

24 8" 25 10"

28 2" 29 3" 30 4" 31 6" 32 8" 33 10"

Explanation: Provide a schedule of present and proposed interim rates

(2)

Present

Rates

13.85

20.77

34.64

69.26

110.82

222.00

346.31

692,64

2.35

2.35

2.35

13.85

20.77

34.64

69.26

110.82

222.00

346.31

692.64

2.35

(3)

Unlimited

(4)

Limited

109.33

174.94

350.44

546.67

109.33

174.94

350.44

546.67

1,093.38

1,093.38

Interim Rates Interim Rates

57.9%

21.86

32.79

54.68

109.33

174.94

350.44

546.67

3.71

3.71

3.71

21.86

32.79

54.68

109.33

174.94

350.44

546.67

3.71

1,093.38

1,093.38

4)	(5)	(6)	(7)	(0)
ited	(5)	Present	(7) Unlimited	(8) Limited
n Rates	Class/Meter Size	Rates	Interim Rates	Interim Rates
57.9%	SEWER SIZE	Hales	87.5%	87.5%
01.070	Residential		07.378	07.576
21.86	All Meter Sizes	15.30	28.68	28.68
32.79	3/4"	22.94	43.01	43.01
54.68	1"	38.22	71.65	71.65
109.33	1-1/2"	76.44	143.30	143.30
174.94	2"	122.31	229.30	229.30
350.44	3"	244.63	458.61	458.61
546.67	4"	382.23	716.57	716.57
093.38	6"	753.13	1,411.90	1,411.90
-	8"	-	-	· -
-	10"	-	-	-
3.71	Gallonage cap (gallons)	7,000	7,000	7,000
3.71	Gallonage charge	3.56	6.67	6.67
3.71				
	General Service			
21.86	5/8" X 3/4"	15.30	28.68	28.68
32.79	3/4"	22.94	43.01	43.01
54.68	1"	38.22	71.65	71.65
109.33	1-1/2"	76.44	143.30	143.30
174.94	2"	122.31	229.30	229.30
350.44	3"	244.63	458.61	458.61
546.67	4"	382.23	716.57	716.57
093.38	6™	753.13	1,411.90	1,411.90
-	8"	-	-	-
-	10"	-	-	
3.71	Gallonage charge	4.25	7.97	7.97
	Flat Rate			
-	Res. Wastewater Only	-	-	-
-	Cmrl. Wastewater Only	-	-	-
-	Sprinkler Heads	-	-	-
-	Reuse	-	-	-
-				
-				

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: G-2 Page: 1 of 1

Preparer:

R Griffin/J Guastella

Explanation: Provide a schedule of the rate base used for Interim Rates

	(1)	(2)	(3)	(4)	(5)	(6)
		Adjusted	Adjustments	Adjustments	Interim	
Line	!	Average	for	Last	Rate	Supporting
No.	Description	Balance	Non-U&U	Rate Case	Base	Schedule(s)
WAT					-	
1	Utility Plant in Service	517,212	(45,992)	0	471,221	A-5
2	Utility Land & Land Rights	2,960		0	2,960	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(236,455)	19,374	0	(217,082)	A-9
5	Less: CIAC	(16,697)	0	0	(16,697)	A-12
6	Accumulated Amortization of CIAC	13,145	0	0	13,145	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	38,744		0	38,744	A-1
11	Total Rate Base	318,909	(26,618)	0	292,291	
SEW	/ER					
12	Utility Plant in Service	305,135	0	0	305,135	A-6
13	Utility Land & Land Rights	7,232	•	0	7,232	A-6
14	Construction Work in Progress	Ó		Ô	0	A-2
15	Less: Accumulated Depreciation	(197,696)	0	Ō	(197,696)	A-10
16	Less: CIAC	` oʻ	0	0	0	A-12
17	Accumulated Amortization of CIAC	0	0	0	0	A-14
18	Less: Accum. Amort. of Acq. Adjustments	0		0	Ō	A-2
19	Less: Advances For Construction	0		0	ō	A-2
20	Working Capital Allowance	22,47 9		0	22,479	A-2
21	Total Rate Base	137,150	0	0	137,150	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected [] Water [X] Sewer [X]

Schedule:

G-3

Page: Preparer: 1 of 1 R Griffin

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

	(1)	(2)	(3)
Line		Interim	Interim
No.	Description	Water	Sewer
1	USED & USEFUL ADJUSTMENT TO 2007 TEST YEAR RATE BASE FO	OR INTERIM RATE PU	POSES
2			
3	Utility Plant in Service	(45,992)	0
4	For Water details see schedules A-5, F-5, and F-7		
5	For Sewer details see schedules A-6, F-6, and F-7		
6			
7	Accumulated Depreciation	19,374	0
8	For Water details see schedules A-9, F-5, and F-7	·	
9	For Sewer details see schedules A-10, F-6, and F-7		
10			
11			
12	Total Rate Base	(26,618)	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected [] Water [X] Sewer [X]

Schedule: G-4 Page: 1 of 1

Preparer: S Szczygiel

	(1)	(2)	(3) Adjustments	(4)	(5)	(6)	(7) Requested	(8)	(9)	(10)
Line		Utility Adjusted	for	Utility Interim	Adjusted Interim	Interim	interim	Standalone	Unlimited	Supporting
No.	Description	Test Year	Non-U&U	Adjustments	Test Year	Increase	Revenues	% Increase	% Increase	Schedules
Wate	er									
1	Water Sales Revenues	150,505		0	150,505	88,446	238,950	58.77%	57.9%	E-2w
2	Other Revenues	2,602		0	2,602	0	2,602			E-2w
3	OPERATING REVENUES	153,106	0	0	153,106	88,446	241,552	•		
4	Operation & Maintenance	161,055		0	161,055	1,306	162,362			B-5
5	Depreciation, net of CIAC Amort.	22,329	0	0	22,329		22,329			B-13
6	Amortization	0		0	0		. 0			
7	Taxes Other Than Income	14,635	3,386	0	18,021	3,977	21,998			B-15
8	Provision for Income Taxes	(21,174)		0	(21,174)	32,080	10,906			C-1
9	OPERATING EXPENSES	176,845	3,386	0	180,231	37,363	217,595	•		
10	NET OPERATING INCOME	(23,739)	(3,386)	0	(27,125)	51,082	23,957			
11	RATE BASE	318,909			318,909		318,909	!		A-1
12	RATE OF RETURN	-7.44%			-8.51%	!	7.51%	:		,,,
Sew	er									
13.	Sewer Sales Revenues	101,344		0	101,344	88,512	189,855	87.34%	87.5%	E-2s
14	Other Revenues	0		0	. 0	0	0		• • • • • • • • • • • • • • • • • • • •	E-2s
15	OPERATING REVENUES	101,344	0	0	101,344	88,512	189,855	ı		
16	Operation & Maintenance	144,165		0	144,165	1,307	145,472			B-6
17	Depreciation, net of CIAC Amort.	17,054	0	0	17,054	•	17,054			B-14
18	Amortization	0		0	0		. 0			
19	Taxes Other Than Income	3,882	4,670	0	8,552	3,980	12,532			B-15
20	Provision for Income Taxes	(27,519)		0	(27,519)	32,104	4,585			C-1
21	OPERATING EXPENSES	137,582	4,670	0	142,252	37,391	179,643	•		
22	NET OPERATING INCOME	(36,239)	(4,670)	0	(40,909)	51,120	10,212			
23	RATE BASE	137,150			137,150		137,150	•		A-2
24	RATE OF RETURN	-26.42%			-29,83%	;	7.45%	•		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected [] Water [X] Sewer [X]

Schedule: G-5 Page: 1 of 1

Preparer: S Szczygiel

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

	(1)	(2)	(3)
Line		Interim	Interim
No.	Description USED & USEFUL ADJUSTMENT TO 2005 TE	Water	Sewer
	USED & USEFUL ADJUSTIMENT TO 2005 FE	SI YEAR	
1	Depreciation Expense for Interim Rate purposes	0	0
2	For Water details see schedules B-13, F-5, and	d F-7	
3	For Sewer details see schedules B-14, F-6, and		
4			
5	Property Taxes for Interim Rate purposes	3,386	4,670
6	For details see schedule B-15		
	UTILITY PROJECTED REVENUE REQUIREM	ENT ADJUSTMENTS	1
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	88,446	88,512
9		30,110	
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	1,306	1,307
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	3,980	3,983
15	, ,		
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	153,106	101,344
18	Plus Required Revenue Adjustment	88,446	88,512
19	Rate Year Revenue at Proposed Rates	241,552	189,855
20			
21	Less Operating Expenses Before Income Taxes	(206,689)	(175,058)
22	Less Interest Expense	(6,591)	(2,911)
23	Taxable Income	28,272	11,886
24	Income Tax at Composite Rate of 38.58%	10,906	4,585
25	Less Income Tax at Present Rates	21,174	27,519
26 27	Income Tax Adjustment	32,080	32,104

Schedule of Requested Cost of Capital

Florida Public Service Commission

Arredondo Estates/Farms Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [] Projected [] Water [X] Sewer [X]

Schedule: G-6
Page: 1 of 1
Preparer: S Anzaldo

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Reconciled			Weighted		
Line		To Requested		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER						
1	Long-Term Debt	113,610	35.62%	5.10%	1.82%	5,797	D-2
2	Short-Term Debt	0	0.00%		0.00%	0	D-2
3	Preferred Stock	0	0.00%		0.00%	0	D-2
4	Common Stock	187,793	58.89%	9.25%	5.45%	17,366	D-2
5	Customer Deposits	13,232	4.15%	6.00%	0.25%	794	D-2
6	Accumulated Deferred Income Taxes	4,274	1.34%	0.00%	0.00%	0	D-2
7	Total	318,909	100.00%	_	7.51%	23,957	
SEW	/ER						
8	Long-Term Debt	47,765	34.83%	5.10%	1,78%	2,437	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	. 0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	78,954	57.57%	9.25%	5.32%	7,301	D-2
12	Customer Deposits	7,886	5.75%	6.00%	0.35%	473	D-2
13	Accumulated Deferred Income Taxes	2,546	1.86%	0.00%	0.00%	0	D-2
14	Total	137,150	100.00%	-	7.45%	10,212	

Note: Common stock cost rate established at low limit of equity return range