

**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

GMP \_\_\_\_\_  
LON \_\_\_\_\_  
OIR \_\_\_\_\_  
TSP \_\_\_\_\_  
DI \_\_\_\_\_  
RPO \_\_\_\_\_  
PCA \_\_\_\_\_  
HOR \_\_\_\_\_  
RGA \_\_\_\_\_  
SEC \_\_\_\_\_  
OTH \_\_\_\_\_

**Aqua Utilities Florida, Inc.**

Filed May 2008

DOCUMENT NUMBER-DATE

04351 MAY 22 08

FPSC-COMMISSION CLERK



**Arredondo Estates/Farms**  
**RATE BASE**

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DOCUMENT NUMBER - DATE

04351 MAY 22 08

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: A-1

Page: 1 of 1

Preparer: R Griffin/J Guastella

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) Line No. Description	(2) <b>Historical Test Year 2007</b>		(4)	(5) <b>Pro Forma Test Year</b>		(6)	(7)
	Average Balance Per Books	(3) Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Supporting 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	<u>249,259</u>	<u>69,650</u>	<u>318,909</u>	<u>34,050</u>	<u>352,959</u>		

## Schedule of Sewer Rate Base

## Florida Public Service Commission

## Arredondo Estates/Farms

## Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 &amp; Pro Forma

Schedule: A-2

Page: 1 of 1

Preparer: R Griffin/J Guastella

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.

Line No.	(1) Description	(2) Historical Test Year 2007		(4) Adjusted Average Balance	(5) Pro Forma Test Year		(7) Supporting Schedules
		(3) Average Balance Per Books	(3) Adjustments		(5) Adjustments	(6) Adjusted Average Balance	
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	0	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.

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	<b>UTILITY PLANT IN SERVICE</b>			A-5, A-6
2	Allocation of Corporate IT	30,384	18,110	
3	Allocation of Corp Structures & Improvements	3,530	2,104	
4		-	-	
5		-	-	
6	Total 2007 Adjustments	<u>33,914</u>	<u>20,214</u>	
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 Pro Forma Adjustments	<u>9,358</u>	<u>5,578</u>	
17				
18	<b>UTILITY LAND &amp; LAND RIGHTS</b>			A-5, A-6
19		-	-	
20	Total 2007 Adjustments	<u>-</u>	<u>-</u>	
21				
22	<b>NON-USED &amp; USEFUL</b>			A-7
23	To reflect calculated Adjusted NU&U amounts	-	-	
24		-	-	
25	<b>CONSTRUCTION WORK IN PROGRESS</b>			
26	Not Applicable	-	-	
27		-	-	
28	<b>ACCUMULATED DEPRECIATION</b>			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		-	-	
34	Total 2007 Adjustments	<u>3,303</u>	<u>5,868</u>	
35				
36	Pro Forma Adjustments			
37	New PCs, Network & Telephone Upgrade	32	19	
38	Meter Replacements	-	-	
39	Retirement of existing meters	-	NA	
40	6 Month Net Acc Depr (Addns less Retirements)	-	NA	
41	Salvage	-	NA	
42		-	-	
43		-	-	
44		-	-	
45		-	-	
46	Total Pro Forma Adjustments	<u>32</u>	<u>19</u>	
47				

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: 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.

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	<b>CIAC</b>			A-12
2		-	-	
3	Total 2007 Adjustments	-	-	
4				
5	Pro Forma Adjustments			
6				
7	Total Pro Forma Adjustments	-	-	
8				
9	<b>ACCUMULATED AMORTIZATION OF CIAC</b>			A-14
10		-	-	
11	PSC Depr Rate Correction	295	-	
12	Total 2007 Adjustments	295	-	
13				
14	Pro Forma Adjustments			
15				
16	Total Pro Forma Adjustments	-	-	
17				
18	<b>ACQUISITION ADJUSTMENTS</b>			
19	Not Applicable	-	-	
20				
21	<b>ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS</b>			
22	Not Applicable	-	-	
23				
24	<b>ADVANCES FOR CONSTRUCTION</b>			A-16
25	Not Applicable	-	-	
26				
27	<b>WORKING CAPITAL ALLOWANCE</b>			A-17
28				
29	2007 Based on Balance Sheet method; details A-17	38,744	22,479	
30				
31	Pro Forma Adjustments			
32	Deferred Rate Case Expense	24,725	14,737	



**Schedule of Water and Sewer Plant In Service  
Annual Balances Subsequent to Last Established Rate Base**

**Florida Public Service Commission**

**Arredondo Estates/Farms**

Schedule: A-4

**Docket No. 080121-WS**

Page: 1 of 2

Historical Test Year Ending December 31, 2007

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.

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin with the date that rate base was last established by PSC</b>			
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	0	0
8	Adjustments	0	0
9	12/31/97 Balance	309,229	224,296
	1998		
10	Additions	2,227	0
11	Retirements	(1,194)	0
12	Adjustments	0	0
13	12/31/98 Balance	310,262	224,296
	1999		
14	Additions	13,865	13,865
15	Retirements	0	0
16	Adjustments	0	0
17	12/31/99 Balance	324,127	238,161
	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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
26	Additions	13,240	3,860
27	Retirements	0	(400)
28	Adjustments	0	0
29	12/31/02 Balance	345,209	245,008
	2003		
30	Additions	0	0
31	Retirements	(13,865)	(13,865)
32	Adjustments	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	0
45	12/31/06 Balance	460,568	309,197
	2007		
46	Additions	133,005	0
47	Retirements	(77,699)	(22,048)
48	Adjustments	0	0
49	Allocations	39,589	23,596
50	12/31/07 Balance	555,464	310,746

Supporting Schedules: A-5, A-6

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Arredondo Estates/Farms

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-5

Page: 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 Useful Plant in Service.

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(3) Adjusted Balance	(4) Non-Used & Useful %	(6) Balance	(7) Amount	(8) Non-Used & Useful %	(9) Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
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
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	10,594	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	16,198	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	30,068	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	13,031	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT						
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		TRANSMISSION & 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%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	100,292	0.00%	0	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		GENERAL 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%	0	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		TOTAL	<u>520,172</u>		<u>0</u>	<u>9,358</u>		<u>0</u>

**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 No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	10,036	10,036	10,036	10,036	10,036	10,036	10,036	10,036	10,036	10,036	10,036	10,036	10,036	10,036
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	9,519	9,519	9,519	9,519	9,519	9,519	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	0	0	0	0	0	0	0
12	309.2	Supply Mains	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198
13	310.2	Power Generation Equipment	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068
14	311.2	Pumping Equipment	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960
18	304.3	Structures & Improvements	40,382	40,382	40,382	38,431	38,431	38,431	38,431	38,431	38,431	38,431	38,431	38,431	38,431	38,881
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046
26	330.4	Distr. Reservoirs & Standpipes	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803
27	331.4	Transm. & Distribution Mains	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
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	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	0	0	0	0
45	348.5	Other Tangible Plant	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013
46		TOTAL	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	2,960	2,960	2,960	2,960

**Schedule of Water Plant in Service By Primary Account**

Test Year Average balance  
**Arredondo Estates/Farms**  
**Docket No. 060121-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 No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	10,036	10,036	10,036	10,036	10,036	10,036	10,036	10,036	10,036	10,036	10,036	10,036	10,036	10,036
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	9,519	9,519	9,519	9,519	9,519	9,519	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	0	0	0	0	0	0	0
12	309.2	Supply Mains	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198	16,198
13	310.2	Power Generation Equipment	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068	30,068
14	311.2	Pumping Equipment	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960
18	304.3	Structures & Improvements	40,382	40,382	40,382	38,431	38,431	38,431	38,431	38,431	38,431	38,431	38,431	38,431	38,431	38,881
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898	26,898
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046	29,046
26	330.4	Distr. Reservoirs & Standpipes	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803	50,803
27	331.4	Transm. & Distribution Mains	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
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	12,950	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
36	340.5	Office Furniture & Equipment	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599
37	340.51	Computer Equipment	24,002	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
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	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		<b>TOTAL</b>	<b>487,985</b>	<b>488,238</b>	<b>490,487</b>	<b>479,696</b>	<b>480,497</b>	<b>481,196</b>	<b>546,463</b>	<b>547,110</b>	<b>549,099</b>	<b>550,334</b>	<b>550,633</b>	<b>555,036</b>	<b>555,464</b>	<b>520,172</b>
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

Florida Public Service Commission

Test Year Average balance

Arredondo Estates/Farms

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-6

Page: 1 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Balance	Amount	Non-Used & Useful %	Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	4,172	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	81,818	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	2,135	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	635	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	33,069	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	7,232	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	13,727	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	101,444	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	663	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	2,104	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	1,257	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	18,110	0.00%	0	5,578	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	311	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	44,132	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	1,557	0.00%	0	0	0.00%	0
63		TOTAL	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

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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 No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	82,328	81,776	81,776	81,776	81,776	81,776	81,776	81,776	81,776	81,776	81,776	81,776	81,776	81,818
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135
13	364.2	Flow Measuring Devices	635	635	635	635	635	635	635	635	635	635	635	635	635	635
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	49,604	49,604	49,604	28,109	28,109	28,109	28,109	28,109	28,109	28,109	28,109	28,109	28,109	33,069
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232
25	354.4	Structures & Improvements	13,727	13,727	13,727	13,727	13,727	13,727	13,727	13,727	13,727	13,727	13,727	13,727	13,727	13,727
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	663	663	663	663	663	663	663	663	663	663	663	663	663	663
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	311	311	311	311	311	311	311	311	311	311	311	311	311	311
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557
63		TOTAL	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

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.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	82,328	81,776	81,776	81,776	81,776	81,776	81,776	81,776	81,776	81,776	81,776	81,776	81,776	81,818
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135
13	364.2	Flow Measuring Devices	635	635	635	635	635	635	635	635	635	635	635	635	635	635
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	49,604	49,604	49,604	28,109	28,109	28,109	28,109	28,109	28,109	28,109	28,109	28,109	28,109	33,069
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232
25	354.4	Structures & Improvements	13,727	13,727	13,727	13,727	13,727	13,727	13,727	13,727	13,727	13,727	13,727	13,727	13,727	13,727
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	663	663	663	663	663	663	663	663	663	663	663	663	663	663
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	2,035	2,077	2,077	2,077	2,077	2,126	2,126	2,126	2,126	2,126	2,126	2,126	2,126	2,104
53	390.7	Office Furniture & Equipment	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257
54	390.71	Computer Equipment	14,306	14,964	16,305	16,495	16,973	17,339	17,922	18,307	19,493	20,229	20,408	21,215	21,470	18,110
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	311	311	311	311	311	311	311	311	311	311	311	311	311	311
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132	44,132
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557
63		TOTAL	325,539	325,686	327,027	305,722	306,200	306,616	307,198	307,584	308,770	309,506	309,684	310,491	310,746	312,367
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



**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: A-7  
 Page: 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.

Line No.	Description	(1)	(2)	(3)	(4)	(5)
			<u>Historical Test Year</u>	<u>Pro Forma Test Year</u>		
			Adjusted Balance	Adjustments	Adjusted Balance	Supporting Schedules
<b>Water</b>						
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	<b>TOTAL</b>		<u>0</u>	<u>0</u>	<u>0</u>	
<b>Sewer</b>						
9	Plant in Service		0	0	0	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	<b>TOTAL</b>		<u>0</u>	<u>0</u>	<u>0</u>	

**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.

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin with the date that rate base was last established by PSC</b>			
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
	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	0
17	12/31/99 Balance	169,197	141,799
	2000		
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 No.	Water Year End Balance	Sewer Year End Balance
2002		
26 Additions	14,735	10,530
27 Retirements	0	(400)
28 Adjustments	0	0
29 12/31/02 Balance	<u>213,664</u>	<u>171,778</u>
2003		
30 Additions	14,537	10,236
31 Retirements	(1,213)	(1,213)
32 Adjustments	0	0
33 12/31/03 Balance	<u>226,988</u>	<u>180,801</u>
2004		
34 Additions	15,897	8,012
35 Retirements	0	2
36 Adjustments	0	0
37 12/31/04 Balance	<u>242,885</u>	<u>188,815</u>
2005		
38 Additions	15,841	8,142
39 Retirements	0	(2)
40 Adjustments	0	0
41 12/31/05 Balance	<u>258,726</u>	<u>196,955</u>
2006		
42 Additions	15,637	8,466
43 Retirements	(5,731)	(417)
44 Adjustments	0	0
45 12/31/06 Balance	<u>268,632</u>	<u>205,004</u>
2007		
46 Additions	20,464	7,578
47 Retirements	(77,699)	(22,048)
48 Adjustments	(2,582)	6,352
49 Allocations	7,292	4,346
50 12/31/07 Balance	<u>216,107</u>	<u>201,232</u>

Supporting Schedules: A-9, A-10

## Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Arredondo Estates/Farms

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 &amp; Pro Forma

Schedule: A-9

Page: 1 of 3

Preparer: R Griffin/J Guastella

Explanation: Provide the Average Water Accumulated Depreciation by Primary Account and the calculation of the Average Non-Used and Useful amounts.

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Useful Balance	Amount	(6) Non-Used & Useful %	(7) Useful Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	707	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	9,689	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	5,645	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	22,510	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	9,419	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	7,222	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	25,445	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & 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	4,478	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	31,263	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	53,547	0.00%	0	0	0.00%	0
28	333.4	Services	17,652	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	33,971	0.00%	0	0	0.00%	0
30	335.4	Hydrants	1,975	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	1,039	0.00%	0	0	0.00%	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	1,258	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	2,686	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	4,159	0.00%	0	32	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	627	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	3,165	0.00%	0	0	0.00%	0
46		TOTAL	236,455		0	32		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance  
 Arredondo Estates/Farms  
 Docket No. 060121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

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 No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	539	567	594	621	648	675	703	730	757	784	811	838	866	703
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	9,519	9,519	9,519	9,519	9,519	9,519	9,552	9,584	9,617	9,649	9,682	9,714	9,747	9,589
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	5,414	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	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	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	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	8,113	8,198	8,282	8,411	8,491	8,571	8,651	8,731	8,811	8,891	8,971	9,051	9,131	7,100
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	24,833	24,965	25,096	25,228	25,360	25,492	25,624	25,755	25,887	26,009	26,047	26,086	26,125	25,577
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	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	330.4	Distr. Reservoirs & Standpipes	30,536	30,677	30,818	30,959	31,100	31,241	31,382	31,523	31,664	31,805	31,946	32,087	32,228	31,382
27	331.4	Transm. & Distribution Mains	66,209	64,100	64,358	65,437	66,515	67,594	68,673	69,752	70,831	71,910	72,989	74,068	75,147	66,515
28	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	334.4	Meters & Meter Installations	61,541	61,968	62,395	62,822	63,249	63,676	64,103	64,530	64,957	65,384	65,811	66,238	66,665	64,103
30	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	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	777	805	833	862	890	919	947	975	1,004	1,032	1,060	1,089	1,117	947
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	0	0	0	0
45	348.5	Other Tangible Plant	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014
46		TOTAL	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

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 [ ]

Florida Public Service Commission

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 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 No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	539	567	595	623	651	679	707	734	762	790	818	846	874	707
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	9,519	9,545	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	0	0	0	0	0	0	0	0	0	0	0	0
12	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
13	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
14	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
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	8,113	8,219	8,324	8,473	8,573	8,673	8,773	8,873	8,973	9,073	9,173	9,273	9,374	7,222
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	24,833	24,935	25,037	25,139	25,241	25,343	25,445	25,547	25,649	25,751	25,853	25,955	26,057	25,445
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	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	330.4	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
27	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
28	333.4	Services	17,359	17,408	17,457	17,505	17,554	17,603	17,652	17,701	17,750	17,799	17,847	17,896	17,945	17,652
29	334.4	Meters & Meter Installations	61,541	61,834	62,128	62,421	62,714	63,007	63,300	63,593	63,886	64,179	64,472	64,765	65,058	63,971
30	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
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	1,022	1,025	1,028	1,032	1,035	1,039	1,042	1,045	1,049	1,052	1,055	1,059	1,039
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	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
36	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
37	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
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	611	615	618	621	624	627	630	634	637	640	643	646	627
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	3,014	3,039	3,064	3,089	3,114	3,140	3,165	3,190	3,215	3,240	3,265	3,290	3,315	3,165
46		TOTAL	270,681	270,032	271,782	262,402	264,145	265,896	203,698	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

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 Preparer: R Griffin/J Guastella

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(4) Adjusted Balance	(3) Non-Used & Useful %	(4) Balance	(5) Amount	(6) Non-Used & Useful %	(7) Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	424	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	67,628	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	1,983	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	698	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	(8,778)	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	13,813	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	104,262	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	681	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	216	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	1,299	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	2,479	0.00%	0	19	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	321	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	11,033	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	1,635	0.00%	0	0	0.00%	0
63		TOTAL	<u>197,696</u>		<u>0</u>	<u>19</u>		<u>0</u>

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Arredondo Estates/Farms

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

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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.

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	359	371	382	394	405	417	428	440	452	463	475	486	498	428
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	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	67,742
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	1,955	1,960	1,965	1,971	1,976	1,981	1,986	1,991	1,996	2,001	2,006	2,011	2,016	1,986
13	364.2	Flow Measuring Devices	635	635	635	635	635	635	635	635	635	635	635	635	635	635
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	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)	(9,304)
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	13,599	13,641	13,683	13,726	13,727	13,727	13,727	13,727	13,727	13,727	13,727	13,727	13,727	13,707
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444	101,444
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	663	663	663	663	663	663	663	663	663	663	663	663	663	663
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257
54	390.7.1	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	311	311	311	311	311	311	311	311	311	311	311	311	311	311
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	9,194	9,562	9,930	10,298	10,665	11,033	11,401	11,769	12,136	12,504	12,872	13,240	13,607	11,401
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557
63		TOTAL	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	191,827



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 No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	359	370	381	392	402	413	424	435	446	457	468	478	489	424
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	67,230	66,829	66,980	67,132	67,283	67,435	67,586	67,737	67,889	68,040	68,192	68,343	68,495	67,628
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	1,955	1,960	1,965	1,969	1,974	1,979	1,983	1,988	1,993	1,997	2,002	2,007	2,011	1,983
13	364.2	Flow Measuring Devices	635	646	656	667	677	688	698	709	720	730	741	751	762	698
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	6,800	7,030	7,259	(14,106)	(13,976)	(13,845)	(13,715)	(13,585)	(13,455)	(13,325)	(13,195)	(13,065)	(12,934)	(8,778)
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	13,599	13,634	13,670	13,706	13,742	13,777	13,813	13,849	13,885	13,920	13,956	13,992	14,028	13,813
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	101,444	101,913	102,383	102,853	103,322	103,792	104,262	104,731	105,201	105,671	106,140	106,610	107,079	104,262
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	663	666	669	672	675	678	681	684	687	691	694	697	700	681
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	190	194	198	203	207	212	216	220	225	229	234	238	243	216
53	390.7	Office Furniture & Equipment	1,257	1,264	1,271	1,278	1,285	1,292	1,299	1,306	1,313	1,320	1,327	1,334	1,341	1,299
54	390.71	Computer Equipment	1,032	1,240	1,466	1,695	1,931	2,172	2,421	2,675	2,946	3,227	3,510	3,805	4,103	2,479
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	311	313	314	316	317	319	321	322	324	326	327	329	330	321
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	9,194	9,501	9,807	10,114	10,420	10,727	11,033	11,340	11,646	11,953	12,259	12,566	12,872	11,033
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	1,557	1,570	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	TOTAL		206,226	207,129	208,604	188,486	189,871	191,260	192,658	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**

Schedule: A-11

**Docket No. 080121-WS**

Page: 1 of 2

Historical Test Year Ending December 31, 2007

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.

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin with the date that rate base was last established by PSC</b>			
1	12/31/95 Balance	73,541	77,430
	1996		
2	Additions	0	0
3	Adjustments	0	0
4	12/31/96 Balance	<u>73,541</u>	<u>77,430</u>
	1997		
5	Additions	0	0
6	Adjustments	<u>(59,385)</u>	<u>(77,430)</u>
7	12/31/97 Balance	14,156	
	1998		
8	Additions	1,760	
9	Adjustments	0	
10	12/31/98 Balance	<u>15,916</u>	
	1999		
11	Additions	0	
12	Adjustments	0	
13	12/31/99 Balance	<u>15,916</u>	
	2000		
14	Additions	0	0
15	Adjustments	0	0
16	12/31/00 Balance	<u>15,916</u>	0
	2001		
17	Additions	0	
18	Adjustments	0	
19	12/31/01 Balance	<u>15,916</u>	0

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

**Florida Public Service Commission**

**Arredondo Estates/Farms**

Schedule: A-11

**Docket No. 080121-WS**

Page: 2 of 2

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

Explanation: Schedule A-11 continued

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

Supporting Schedules: A-12

**Schedule of Water Contributions in Aid of Construction By Classification**

**Florida Public Service Commission**

Test Year Average balance

**Arredondo Estates/Farms**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-12

Page: 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.

Line No.	Acct No.	(1) Description	(2) Historical Test Year 2007		(7) Pro Forma Adjustments		
			(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	(5) Amount	(6) Non-Used & Useful %
1		<b>WATER</b>					
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	<u>16,697</u>		<u>0</u>		<u>0</u>
8							
9		Property CIAC:					
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 CIAC	<u>0</u>		<u>0</u>		<u>0</u>
16							
17		Total Water CIAC	<u>16,697</u>		<u>0</u>		<u>0</u>
18							
19		<b>SEWER</b>					
20		Cash CIAC:					
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 CIAC	<u>0</u>		<u>0</u>		<u>0</u>
26							
27		Property CIAC:					
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 CIAC	<u>0</u>		<u>0</u>		<u>0</u>
38							
39		Total Sewer CIAC	<u>0</u>		<u>0</u>		<u>0</u>

**Schedule of Water Contributions in Aid of Construction 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-12

Page: 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 No.	Acct No.	(1) Description	(2) Prior Year Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Oct-2007	(15) Average Balance
1		<b>WATER</b>														
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	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	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	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 CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		<b>SEWER</b>														
20		Cash CIAC:														
21	360	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	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	0
25		Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27		Property CIAC:														
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	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	0	0	0	0	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 CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	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: 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 No.	(1) Description	(2) Prior Year Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 10/01/07	(15) Average Balance
1	<b>WATER</b>														
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	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	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	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 CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	<b>SEWER</b>														
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	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	0
25	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26															
27	Property CIAC:														
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	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	0	0	0	0	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 CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
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**

Schedule: A-13

**Docket No. 080121-WS**

Page: 1 of 2

Historical Test Year Ending December 31, 2007

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.

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin with the date that rate base was last established by PSC</b>			
1	12/31/95 Balance	49,183	48,622
	1996		
2	Additions	0	0
3	Adjustments	0	0
4	12/31/96 Balance	49,183	48,622
	1997		
5	Additions	0	0
6	Adjustments	(42,717)	(48,622)
7	12/31/97 Balance	6,466	
	1998		
8	Additions	1,925	
9	Adjustments	0	
10	12/31/98 Balance	8,391	
	1999		
11	Additions	713	
12	Adjustments	0	
13	12/31/99 Balance	9,104	
	2000		
14	Additions	673	
15	Adjustments	0	
16	12/31/00 Balance	9,777	
	2001		
17	Additions	492	
18	Adjustments	0	
19	12/31/01 Balance	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 No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
20	Additions	631	0
21	Adjustments	0	0
22	12/31/02 Balance	10,900	
	2003		
23	Additions	630	
24	Adjustments	0	
25	12/31/03 Balance	11,530	0
	2004		
26	Additions	828	0
27	Adjustments	0	0
28	12/31/04 Balance	12,358	0
	2005		
29	Additions	197	0
30	Adjustments	0	0
31	12/31/05 Balance	12,555	0
	2006		
32	Additions	198	0
33	Adjustments	(1)	0
34	12/31/06 Balance	12,752	0
	2007		
35	Additions	204	0
36	Adjustments	591	0
37	12/31/07 Balance	13,547	0

Supporting Schedules: A-14



**Schedule of Accumulated Amortization of CIAC by Classification**

**Florida Public Service Commission**

Test Year Average Balance

**Arredondo Estates/Farms**

Schedule: A-14

**Docket No. 080121-WS**

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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.

Line No.	(1) Description	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
		Adjusted Balance	Non-Used %	Useful Amount	Amount	Non-Used %	Useful Amount
1	<b>WATER</b>						
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	<u>13,145</u>		<u>0</u>	<u>0</u>		<u>0</u>
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	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
16							
17	Total Water	<u>13,145</u>		<u>0</u>	<u>0</u>		<u>0</u>
18							
19	<b>SEWER</b>						
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	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
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	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38							
39	Total Sewer	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

**Schedule of Accumulated Amortization of CIAC by Classification**

**Florida Public Service Commission**

Test Year Average Balance

**Arredondo Estates/Farms**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

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 No.	Acct No.	(1) Description	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		<b>WATER</b>														
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	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	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	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	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		<b>SEWER</b>														
20		Cash														
21	360	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	369	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	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	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	0	0	0	0	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	0	0	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 No.	(1) Description	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1	<b>WATER</b>														
2	Cash														
3	320 Water Treatment Equipment	5,173	5,193	5,213	5,232	5,252	5,271	5,291	5,311	5,330	5,350	5,370	5,389	5,409	5,291
4	334 Meter Fees	7,580	7,625	7,670	7,715	7,760	7,806	7,851	7,897	7,942	7,990	8,037	8,086	8,134	7,853
5	331 Main Extension Charge	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	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															
9	Property														
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	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	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	0	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	<b>SEWER</b>														
20	Cash														
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	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	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	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	0	0	0	0	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	0	0	0	0	0

**Schedule of Annual AFUDC Rates Used****Florida Public Service Commission****Arredondo Estates/Farms**

Schedule: A-15

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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.

---

<u>Year</u>	<u>Water Rate</u>	<u>Sewer Rate</u>
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.

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

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	<b>For All Systems:</b>		
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	<b>TOTAL CURRENT ASSETS</b>	<u>2,603,576</u>	<u>2,658,067</u>
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	<b>TOTAL CURRENT &amp; ACC. LIABILITIES</b>	<u>2,148,073</u>	<u>336,452</u>
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	<u>455,503</u>	<u>2,321,615</u>
21			
22	<b>Allocation for this System:</b>		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	<u>1.615%</u>	<u>1.591%</u>
25	Assets Allocated - Water (line 10 x line 23)	42,059	42,300
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	<u>(34,701)</u>	<u>(5,354)</u>
27			
28	Allocation Percentage - Sewer	<u>0.963%</u>	<u>0.949%</u>
29	Assets Allocated - Sewer (line 7 x line 17)	25,069	25,212
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	<u>(20,683)</u>	<u>(3,191)</u>
31			
32	<b>Direct Assignment of CWC Accounts:</b>		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	0	0
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	2,267	1,798
43	Sewer	0	459
44			
45	Total Balance Sheet CWC-this system		
46	<b>Water</b> (Lines 25-26+34+38+42)	<u>9,625</u>	<u>38,744</u>
47	<b>Sewer</b> (Lines 29-30+35+39+43)	<u>4,386</u>	<u>22,479</u>

Supporting Schedules: A-18, A-19

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 Arzaldo

Line No.	(1) ASSETS	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1	Utility Plant	85,966,260	90,505,275	91,370,203	91,349,024	91,778,934	92,095,149	92,842,612	93,231,021	93,369,496	93,767,683	93,763,576	97,847,581	98,842,627	92,825,342
2	Construction Work in Progress	10,726,248	6,220,061	6,049,130	7,003,882	7,735,248	8,218,675	7,940,645	8,053,771	8,374,520	8,444,199	8,791,519	5,053,856	4,064,016	7,436,598
3	Utility Plant Acquisition														
4															
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	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)
8															
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
10															
11	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	2,000,000	2,000,000	2,000,000	2,090,925	2,006,994
12															
13	Cash	330,281	367,195	367,195	367,195	417,936	417,116	301,508	271,853	304,160	284,090	506,591	333,233	257,874	348,171
14	Accounts Receivable Customer	1,850,777	1,634,935	1,748,924	1,607,823	1,839,110	1,896,851	2,019,818	2,089,363	1,802,602	2,346,154	2,126,091	1,495,145	1,870,490	1,870,929
15	Allowance for Bad Debts	(60,221)	(63,664)	(63,413)	(83,655)	(77,442)	(84,047)	(84,175)	(102,715)	(116,991)	(116,243)	(135,468)	(173,012)	(150,752)	(100,908)
16	Accounts Receivable Affiliates	(2,294,839)	(2,620,359)	(603,336)	(1,656,319)	(530,149)	(353,689)	(399,204)	(715,902)	(43,215)	(711,304)	(152,040)	(1,172,843)	(1,121,835)	(951,926)
17	Notes Rec. Affiliates			(741,899)	(741,899)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(757,300)
18	Temporary Investments		5,092												392
19	Materials & Supplies														
20	Unbilled Revenue	659,907	670,701	609,769	699,092	746,285	831,743	829,001	749,130	783,217	645,341	656,591	616,494	688,269	706,580
21	Prepayments	153,113	155,190	155,700	153,806	170,702	172,560	180,144	176,361	210,412	209,219	209,451	203,994	203,303	181,073
22	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
23															
24	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
25															
26	Prelim Survey & Investigation Chgs	2,695	2,695	2,695	2,695	2,695		3,025	5,302	104,923	106,243	145,695	146,751	150,924	52,026
27	Deferred Rate Case Expense	1,463,105	1,549,581	1,628,699	1,825,590	1,939,511	2,033,013	2,163,119	2,196,340	2,189,455	115,935	135,972	144,201	196,273	1,352,369
28	Regulatory Assets	1,902,193	1,865,647	1,829,101	1,792,556	1,756,010	1,719,463	1,682,918	1,652,285	1,621,652	1,591,019	1,561,082	1,529,754	1,499,121	1,692,523
29	Other Deferred Debits	499,109	490,193	477,396	473,555	484,060	473,612	484,714	454,054	443,845	426,275	411,422	386,609	508,769	461,047
30															
31	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
32															
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

Line No.	(1) Liabilities	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) 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														
3	Additional Paid in Capital	(4,180,143)	(3,762,331)	(1,879,557)	(1,268,794)	(465,141)	72,323	522,966	928,358	1,650,430	1,701,590	2,419,162	2,577,369	979,027	(54,209)
4	Retained Earnings	(14,202,351)	(14,323,829)	(14,519,439)	(14,610,772)	(14,521,137)	(14,470,292)	(14,512,011)	(14,776,827)	(15,108,004)	(17,037,040)	(17,267,575)	(17,561,226)	(17,942,759)	(15,450,251)
5	Other Equity Capital														
7	<b>TOTAL EQUITY CAPITAL</b>	<b>34,342,250</b>	<b>34,638,584</b>	<b>36,325,748</b>	<b>36,845,178</b>	<b>37,738,466</b>	<b>38,326,775</b>	<b>38,735,719</b>	<b>38,876,275</b>	<b>39,267,170</b>	<b>37,389,294</b>	<b>37,876,331</b>	<b>37,740,887</b>	<b>35,761,012</b>	<b>37,220,284</b>
9	<b>TOTAL LONG TERM DEBT</b>	<b>20,501,000</b>	<b>21,640,440</b>	<b>21,640,440</b>	<b>21,640,440</b>	<b>22,645,869</b>	<b>22,645,869</b>	<b>22,645,869</b>	<b>22,645,869</b>	<b>22,645,869</b>	<b>22,645,869</b>	<b>22,645,869</b>	<b>22,645,869</b>	<b>26,136,123</b>	<b>22,517,338</b>
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														
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)
14	Accrued Interest	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	17,085
15	Accrued Dividends														
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
19	<b>TOTAL CURRENT &amp; ACC LIABILITIES</b>	<b>2,730,128</b>	<b>998,068</b>	<b>1,110,123</b>	<b>562,099</b>	<b>793,966</b>	<b>1,150,883</b>	<b>1,095,488</b>	<b>909,261</b>	<b>1,227,086</b>	<b>888,065</b>	<b>1,071,108</b>	<b>(515,541)</b>	<b>(917,277)</b>	<b>854,112</b>
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
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)	(12,351,642)	(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	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
30	<b>TOTAL EQUITY CAPITAL &amp; LIABILITIES</b>	<b>73,004,551</b>	<b>72,691,734</b>	<b>74,445,215</b>	<b>74,359,850</b>	<b>76,481,689</b>	<b>77,384,652</b>	<b>77,683,061</b>	<b>77,574,094</b>	<b>78,224,473</b>	<b>75,997,547</b>	<b>76,604,930</b>	<b>74,883,020</b>	<b>76,245,914</b>	<b>75,813,902</b>



**Arredondo Estates/Farms  
NET OPERATING INCOME**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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 04351 MAY 22 88  
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Schedule of Water 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-1

Page: 1 of 1

Preparer: 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.

Line No.	(1) Description	(2) Per Books 2007	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2007	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting 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 &amp; Pro Forma

Schedule: B-2

Page: 1 of 1

Preparer: 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.

Line No.	(1) Description	(2) Per Books 2007	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2007	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting 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	0	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%	

## Schedule of Adjustments to Operating Income

## Florida Public Service Commission

Arredondo Estates/Farms

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-3

Page: 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.

Line No.	Acct	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
1		<b>UTILITY TEST YEAR ADJUSTMENTS - 2007</b>			
2	A	REVENUES			
3		Billed less Booked Revenue	(308)		E-2
4		Billed less Booked Revenue		(703)	
5		TOTAL REVENUE ADJUSTMENTS	<u>(308)</u>	<u>(703)</u>	
6					
7	B	OPERATIONS & MAINTENANCE			B-5, B-6
8	601/701	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	615/715	Purchased Power	0	0	
15	616/716	Fuel for Purchased Power	0	0	
16	618/718	Chemicals	0	0	
17	620/720	Materials & Supplies	0	0	
18	631/731	Contractual Services - Engineering	0	0	
19	632/732	Contractual Services - Accounting	#N/A	716	427
20	633/733	Contractual Services - Legal	#N/A	141	84
21	634/734	Contractual Services - Mgmt. Fees	Normalize 2007 Service Headcount	0	70
22	634/734		Normalize 2007 4.0% Service Wage increase effective 4/1/07	0	47
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	636/736	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	659/759	Insurance - Other	0	0	
33	660/760	Advertising Expense	0	0	
34	666/766	Reg. Comm. Exp. - Rate Case Amort.	0	0	
35	667/767	Reg. Comm. Exp. - Rate Case Other	0	0	
36	670/770	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		Excess water loss adjustment for Purchased Water, Power, and Chemicals	(322)		
41					
42		TOTAL O&M ADJUSTMENTS	<u>1,137</u>	<u>13,464</u>	
43			798		

## Schedule of Adjustments to Operating Income

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 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.

Line No.	(1) Description	(2) Pro Forma Water	(3) Pro Forma Sewer	(4) Supporting Schedules	
1	<b>UTILITY TEST YEAR ADJUSTMENTS - 2007, continued</b>				
2	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14	
3	Allocation of Corporate IT	5,154	3,072		
4	Allocation of Corp Structures & Improvements	88	53		
5		-	-		
6	PSC Depr Rate Correction, Depr Expn	(2,582)	6,352		
7	PSC Depr Rate Correction, Amort CIAC	(591)	0		
8		-	-		
9	TOTAL DEPRECIATION ADJUSTMENTS	<u>2,069</u>	<u>9,476</u>		
10					
11					
12	D AMORTIZATION				
13		0	0		
14	-	0	0		
15	TOTAL AMORTIZATION ADJUSTMENTS	<u>0</u>	<u>0</u>		
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	5,555	2,546	
21	Property tax adjustment	Distributing from Water to Water & Sewer	(2,155)	2,155	
22	Property tax adjustment		0	0	
23	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS	<u>3,386</u>	<u>4,670</u>		
24					
25					
26	F INCOME TAXES				
27	Income tax impact of the adjustments to per book income	(5,073)	(12,044)	C-1	
28	TOTAL INCOME TAX ADJUSTMENTS	<u>(5,073)</u>	<u>(12,044)</u>		
29					
30	TOTAL EXPENSE ADJUSTMENTS	<u>1,519</u>	<u>15,565</u>		

## Schedule of Adjustments to Operating Income

## 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.

Line No.	Acct	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1		<b>UTILITY PRO FORMA ADJUSTMENTS</b>			
2					
3	B	OPERATIONS & MAINTENANCE			B-5, B-6
4	601/701	Salaries & Wages - Employees	4.0% Wage increase effective 4/1/08	990	
5	601/701		Market Based Increases	828	
6	601/701		New Rates Manager & Controller	1,613	
7	601/701			0	
8	601/701			0	
9	603/703	Salaries & Wages - Officers, Exec.		0	
10	604/704	Employee Pensions & Benefits	#N/A	460	
11	610/710	Purchased Water / Sewer Treatment		0	
12	NA/711	Sludge Removal Expense		0	
13	615/715	Purchased Power		0	
14	616/716	Fuel for Purchased Power		0	
15	618/718	Chemicals		0	
16	620/720	Materials & Supplies		0	
17	631/731	Contractual Services - Engineering		0	
18	632/732	Contractual Services - Accounting		0	
19	633/733	Contractual Services - Legal		0	
20	634/734	Contractual Services - Mgmt. Fees	Additional 2008 Service Co headcount	47	
21	634/734		Service Co. 4.0% Wage increase effective 4/1/08	184	
22	634/734		FICA taxes on Service Co. 4.0% Wage increase effective 4/1/08	14	
23	634/734		Service Co. allocation adjustment for dual Water/Sewer customers	(577)	
24	634/734		Additional 2008 Service Co employee benefits	126	
25	635/735	Contractual Services - Testing		0	
26	636/736	Contractual Services - Other	ACO 4.0% Wage increase effective 4/1/08	78	
27	636/736		FICA taxes on ACO 4.0% Wage increase effective 4/1/08	6	
28	636/736		ACO allocation adjustment for dual Water/Sewer customers	(502)	
29	636/736		Additional 2008 ACO employee benefits	563	
30	636/736			0	
31	636/736			0	
32	641/741	Rental of Building/Real Prop.	#N/A	80	
33	642/742	Rental of Equipment		0	
34	650/750	Transportation Expenses	#N/A	608	
35	656/756	Insurance - Vehicle		0	
36	657/757	Insurance - General Liability		0	
37	658/758	Insurance - Workman's Comp.		0	
38	659/759	Insurance - Other		0	
39	660/760	Advertising Expense		0	
40	666/766	Reg. Comm. Exp. - Rate Case Amort.	Details on Schedule B-10	4,912	
41	667/767	Reg. Comm. Exp. - Rate Case Other		0	
42	670/770	Bad Debt Expense		0	
43	675/775	Miscellaneous Expense	#N/A	569	
44					
45					
46		<b>TOTAL O&amp;M ADJUSTMENTS</b>	<b>11,444</b>	<b>10,001</b>	

## Schedule of Adjustments to Operating Income

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 Szczypiel

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 No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	<b>UTILITY PRO FORMA ADJUSTMENTS, continued</b>			
2				
3	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
4	Meter Replacements 6 Month Net Depr (Addns less Retirements)	0	NA	
5	Allocation of new corp. PCs and Network & Telephony enhancements	780	465	
6		0	0	
7				
8		0	0	
9				
10		0	0	
11	TOTAL	<u>780</u>	<u>465</u>	
12				
13				
14	D AMORTIZATION			
15	-	0	0	
16	-	0	0	
17	TOTAL	<u>0</u>	<u>0</u>	
18				
19	E TAXES OTHER THAN INCOME TAX			B-15
20	Payroll tax adjustment On Salary & Wage adjustments explained above	298	142	
21	Property taxes associated with 2007 plant additions, allocations, adjustments	2,279	(153)	
22	Property taxes associated with Pro Forma plant	154	92	
23	Property Tax adjustment for Non-Used & Useful plant	0	0	
24	TOTAL	<u>2,731</u>	<u>80</u>	
25				
26	F INCOME TAXES			C-1
27	Income tax impact of the adjustments to per book income	(8,508)	(4,219)	
28	TOTAL	<u>(8,508)</u>	<u>(4,219)</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>6,447</u>	<u>6,327</u>	
31				
32				
33	<b>UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS</b>			
34				
35	A NET OPERATING REVENUE			
36	Required Revenue Adjustment	<u>118,918</u>	<u>103,753</u>	B-1, B-2
37				
38	B OPERATION & MAINTENANCE EXPENSE			
39	Bad Debt Adjustment Due To Proposed Rate Increase	<u>1,756</u>	<u>1,532</u>	B-1, B-2
40				
41	E TAXES OTHER THAN INCOME TAX			
42	RAF on Revenue Adjustment @ 4.500%	<u>5,351</u>	<u>4,669</u>	
43				
44	F INCOME TAX ADJUSTMENT			
45	Rate Year Revenue at Present Rates	153,106	101,344	B-1, B-2
46	Plus Required Revenue Adjustment	<u>118,918</u>	<u>103,753</u>	
47	Rate Year Revenue at Proposed Rates	<u>272,025</u>	<u>205,097</u>	
48				
49	Less Operating Expenses Before Income Taxes	(229,914)	(186,518)	B-1, B-2
50	Less Interest Expense	<u>(7,246)</u>	<u>(3,301)</u>	D-1
51	Taxable Income	<u>34,865</u>	<u>15,278</u>	
52	Income Tax at Composite Rate of 38.575%	13,449	5,893	
53	Less Income Tax at Present Rates	29,682	31,737	C-1
54				
55	Income Tax Adjustment for Requested Revenue Increase	<u>43,131</u>	<u>37,631</u>	



**Test Year Operating Revenues**

**Florida Public Service Commission**

**Arredondo Estates/Farms**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: B-4

Page: 1 of 1

Preparer: S Szczygiel

Historical [ X ] Projected [ ]

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

Line No.	(1) WATER		(2) Revenues	(3) SEWER		(4) Revenues
	Account No. and Description			Account No. and Description		
1	<b>WATER SALES</b>			<b>SEWER SALES</b>		
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		<u>150,812</u>	TOTAL SEWER SALES		<u>102,036</u>
20						
21	<b>OTHER WATER REVENUES</b>			<b>OTHER SEWER REVENUES</b>		
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		<u>2,602</u>	TOTAL OTHER SEWER REVENUES		<u>10</u>
28						
29	TOTAL WATER OPERATING REVENUES		<u><u>153,414</u></u>	TOTAL SEWER OPERATING REVENUES		<u><u>102,046</u></u>

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

Schedule: B-5  
 Page: 1 of 5  
 Preparer: S Szczygiel

Explanation: Provide a schedule of operation and maintenance expenses by primary account for the Test Year

Line No.	(1) Account No. and Name	(2) 2007 Per Books	(3) 2007 Normalizations	(4) 2007 Normalized	(5) Unacc. Water Ajdstmnt @ 17.17%	(6) 2007 Adjusted	(7) Pro Forma Adjustments	(8) Unacc. Water Ajdstmnt @ 17.17%	(9) Pro Forma
1	601 Salaries & Wages - Employees	43,094	129	43,223		43,223	6,547		49,770
2	603 Salaries & Wages - Officers, Exec.	3,454	0	3,454		3,454	0		3,454
3	604 Employee Pensions & Benefits	9,063	0	9,063		9,063	1,094		10,157
4	610 Purchased Water	0	0	0	0	0	0	0	0
5	615 Purchased Power	9,949	0	9,949		9,949	0		9,949
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0
7	618 Chemicals	1,020	0	1,020		1,020	0		1,020
8	620 Materials & Supplies	1,878	0	1,878	(322)	1,556	0	0	1,556
9	631 Contractual Services - Engineering	193	0	193		193	0		193
10	632 Contractual Services - Accounting	(229)	716	487		487	0		487
11	633 Contractual Services - Legal	878	141	1,019		1,019	0		1,019
12	634 Contractual Services - Mgmt. Fees	13,298	203	13,501		13,501	(345)		13,156
13	635 Contractual Services - Testing	3,336	0	3,336		3,336	0		3,336
14	636 Contractual Services - Other	23,231	601	23,833		23,833	244		24,077
15	641 Rental of Building/Real Prop.	3,727	0	3,727		3,727	134		3,860
16	642 Rental of Equipment	286	0	286		286	0		286
17	650 Transportation Expenses	8,336	0	8,336		8,336	1,019		9,355
18	656 Insurance - Vehicle	629	0	629		629	0		629
19	657 Insurance - General Liability	2,504	0	2,504		2,504	0		2,504
20	658 Insurance - Workman's Comp.	375	0	375		375	0		375
21	659 Insurance - Other	826	0	826		826	0		826
22	660 Advertising Expense	19	0	19		19	0		19
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	8,242		8,242
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0		0	0		0
25	670 Bad Debt Expense	26,353	0	26,353		26,353	0		26,353
26	675 Miscellaneous Expense	8,040	(672)	7,368		7,368	955		8,323
27									
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>160,259</b>	<b>1,119</b>	<b>161,378</b>	<b>(322)</b>	<b>161,055</b>	<b>17,890</b>	<b>0</b>	<b>178,945</b>

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

Florida Public Service Commission

Arredondo Estates/Farms  
 Docket No. 080121-WS

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

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).

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007 Dec	Total Per Books 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 Salaries & Wages - Officers, Exec.	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 Purchased Water	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	0	0	0	0	0	0	0	0	
7	618 Chemicals	0	0	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	632 Contractual Services - Accounting	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 Contractual Services - Other	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	642 Rental of Equipment	20	22	24	22	23	27	30	29	278	39	(256)	29	286	
17	650 Transportation Expenses	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	209	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)	778	8,040	
27															
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>12,388</b>	<b>13,220</b>	<b>14,156</b>	<b>13,651</b>	<b>12,615</b>	<b>13,918</b>	<b>10,486</b>	<b>18,370</b>	<b>47,967</b>	<b>18,311</b>	<b>(22,799)</b>	<b>7,975</b>	<b>160,259</b>	

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

Florida Public Service Commission

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

Schedule: B-5  
Page: 3 of 5  
Preparer: S Szczygiel

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	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
2	603 Salaries & Wages - Officers, Exec.	0	0	0	0	0	0	(0)	0	(0)	0	(0)	0		0
3	604 Employee Pensions & Benefits	(13)	(58)	(448)	(985)	(810)	(2)	(132)	(109)	(84)	(58)	(82)	(45)		(2,826)
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0		0
5	615 Purchased Power	307	708	732	846	702	868	749	822	853	926	845	1,318		9,677
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0		0
7	618 Chemicals	0	0	259	52	73	95	75	0	64	168	112	121		1,020
8	620 Materials & Supplies	0	0	8	227	33	0	0	0	390	254	0	537		1,449
9	631 Contractual Services - Engineering	24	24	24	24	24	24	24	24	0	0	0	0		193
10	632 Contractual Services - Accounting	0	88	88	(474)	52	52	51	52	(31)	51	52	(381)		(401)
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0		0
12	634 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	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	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 Insurance - Workman's Comp.	(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 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 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	675 Miscellaneous Expense	40	472	40	40	40	69	40	40	40	(434)	13	11		411
27															
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>5,931</b>	<b>7,115</b>	<b>9,052</b>	<b>7,393</b>	<b>6,091</b>	<b>7,075</b>	<b>3,384</b>	<b>11,358</b>	<b>7,959</b>	<b>9,663</b>	<b>7,440</b>	<b>1,152</b>		<b>83,613</b>

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

Florida Public Service Commission

Arredondo Estates/Farms  
Docket No. 080121-WS

Schedule: B-5  
Page: 4 of 5  
Preparer: S Szczygiel

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
1	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 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	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	0	0
8	620 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
9	631 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632 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	0	0	0	0	0	0	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 Insurance - Vehicle	52	52	52	52	52	52	52	52	52	52	52	52	628
19	657 Insurance - General Liability	209	209	209	209	209	209	206	208	208	208	208	208	2,501
20	658 Insurance - Workman's Comp.	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 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
26	675 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
27														
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>3,634</b>	<b>3,253</b>	<b>2,004</b>	<b>3,343</b>	<b>3,498</b>	<b>3,345</b>	<b>3,139</b>	<b>3,187</b>	<b>3,394</b>	<b>3,445</b>	<b>3,463</b>	<b>3,043</b>	<b>38,947</b>

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  
Preparer: S Szczygiel

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	Allocation 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 Salaries & Wages - Officers, Exec.	225	245	266	250	260	300	340	328	3,144	447	(2,894)	325	3,237	8.59%	
3	604 Employee Pensions & Benefits	(42)	(46)	(50)	(47)	(49)	(56)	(64)	(62)	(589)	(84)	542	(61)	(607)	-1.61%	
4	610 Purchased Water	0	0	0	0	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)	-0.02%	
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	0.04%	
13	635 Contractual Services - Testing	2	2	3	2	3	3	3	3	31	4	(29)	3	32	0.09%	
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	9.89%	
16	642 Rental of Equipment	20	22	24	22	23	27	30	29	278	39	(256)	29	286	0.76%	
17	650 Transportation Expenses	(90)	(98)	(106)	(100)	(104)	(120)	(136)	(131)	(1,255)	(178)	1,155	(130)	(1,292)	-3.43%	
18	656 Insurance - Vehicle	0	0	0	0	0	0	0	0	1	0	(1)	0	1	0.00%	
19	657 Insurance - General Liability	0	0	0	0	0	0	0	0	3	0	(3)	0	3	0.01%	
20	658 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
21	659 Insurance - Other	0	0	0	0	0	0	0	0	1	0	(1)	0	1	0.00%	
22	660 Advertising Expense	1	1	2	1	1	2	2	2	18	3	(17)	2	19	0.05%	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
25	670 Bad Debt Expense	(17)	(18)	(20)	(18)	(19)	(22)	(25)	(24)	(231)	(33)	212	(24)	(238)	-0.63%	
26	675 Miscellaneous Expense	531	577	628	590	612	708	802	774	7,410	1,053	(6,820)	765	7,629	20.24%	
27																
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>2,623</b>	<b>2,852</b>	<b>3,101</b>	<b>2,915</b>	<b>3,026</b>	<b>3,498</b>	<b>3,963</b>	<b>3,825</b>	<b>36,614</b>	<b>5,203</b>	<b>(33,702)</b>	<b>3,781</b>	<b>37,699</b>	<b>100.00%</b>	
	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

Line No.	(1) Account No. and Name	(2) 2007 Per Books	(3) 2007 Normalizations	(4) 2007 Normalized	(5) Excess I&I Ajdstmnt @ N/A	(6) 2007 Adjusted	(7)	(8)	(9)
							Pro Forma Adjustments	Excess I&I Ajdstmnt @ N/A	Pro Forma
1	701 Salaries & Wages - Employees	19,581	205	19,785		19,785	3,432		23,217
2	703 Salaries & Wages - Officers, Exec.	971	0	971		971	0		971
3	704 Employee Pensions & Benefits	5,209	0	5,209		5,209	460		5,669
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	39,118	0	39,118		39,118	0		39,118
6	715 Purchased Power	7,721	0	7,721	0	7,721	0	0	7,721
7	716 Fuel for Power Production	0	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
10	731 Contractual Services - Engineering	113	0	113		113	0		113
11	732 Contractual Services - Accounting	(128)	427	299		299	0		299
12	733 Contractual Services - Legal	228	84	312		312	0		312
13	734 Contractual Services - Mgmt. Fees	7,923	121	8,044		8,044	(206)		7,839
14	735 Contractual Services - Testing	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
16	741 Rental of Building/Real Prop.	969	0	969		969	80		1,048
17	742 Rental of Equipment	74	0	74		74	0		74
18	750 Transportation Expenses	5,335	0	5,335		5,335	608		5,943
19	756 Insurance - Vehicle	375	0	375		375	0		375
20	757 Insurance - General Liability	1,492	0	1,492		1,492	0		1,492
21	758 Insurance - Workman's Comp.	224	0	224		224	0		224
22	759 Insurance - Other	492	0	492		492	0		492
23	760 Advertising Expense	5	0	5		5	0		5
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	4,912		4,912
25	767 Reg. Comm. Exp. - Other	0	0	0		0	0		0
26	770 Bad Debt Expense	4,393	0	4,393		4,393	0		4,393
27	775 Miscellaneous Expense	3,129	12,268	15,397		15,397	569		15,967
28									
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>130,701</b>	<b>13,464</b>	<b>144,165</b>	<b>0</b>	<b>144,165</b>	<b>10,001</b>	<b>0</b>	<b>154,166</b>

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

**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: 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).

Line No.	Account No. and Name	2007												2007 Dec	Total Per Books Annual
		(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec		
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	19,581	
2	703 Salaries & Wages - Officers, Exec.	107	133	(493)	114	117	179	143	132	661	181	(441)	139	971	
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	0	
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 Purchased Power	742	617	705	716	635	694	606	602	743	634	523	504	7,721	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	
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	732 Contractual Services - Accounting	100	87	87	(298)	51	51	50	51	(32)	50	52	(376)	(128)	
12	733 Contractual Services - Legal	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	31	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 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	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 Miscellaneous Expense	134	456	162	151	156	189	1,143	192	1,372	153	(1,159)	181	3,129	
28															
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>7,260</b>	<b>9,833</b>	<b>4,880</b>	<b>10,692</b>	<b>12,772</b>	<b>11,923</b>	<b>13,583</b>	<b>9,259</b>	<b>25,208</b>	<b>17,787</b>	<b>(8,642)</b>	<b>16,147</b>	<b>130,701</b>	



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

Florida Public Service Commission

Arredondo Estates/Farms  
Docket No. 080121-WS

Schedule: B-6  
Page: 3 of 5  
Preparer: S Szczygiel

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.

Line No.	(1) Account No. and Name	(2) - (13)												(14) Total Annual
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	
1	701 Salaries & Wages - Employees	899	666	828	836	1,501	959	1,377	1,151	1,495	1,416	2,480	1,384	14,992
2	703 Salaries & Wages - Officers, Exec.	0	0	(0)	0	0	0	(0)	0	0	0	(0)	(0)	0
3	704 Employee Pensions & Benefits	0	(0)	(0)	0	(139)	(38)	(0)	0	(10)	0	(0)	103	(84)
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0
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 Purchased Power	737	611	699	710	629	687	600	596	694	625	565	498	7,650
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	0	452	654	448	329	451	313	174	700	671	370	569	5,130
9	720 Materials & Supplies	0	138	166	0	0	0	0	46	0	65	289	8	711
10	731 Contractual Services - Engineering	14	14	14	14	14	14	14	14	0	0	0	0	113
11	732 Contractual Services - Accounting	0	(0)	(0)	(246)	0	0	0	(0)	0	(0)	0	(0)	(246)
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734 Contractual Services - Mgmt. Fees	0	(0)	0	0	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)
14	735 Contractual Services - Testing	77	236	195	195	272	195	285	229	216	216	0	877	2,993
15	736 Contractual Services - Other	667	2,586	1,446	1,066	1,418	558	1,773	2,224	1,434	2,783	665	2,608	19,226
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
18	750 Transportation Expenses	0	(0)	0	(0)	(0)	0	(0)	0	0	0	0	0	0
19	756 Insurance - Vehicle	0	0	0	0	0	0	(0)	(0)	0	0	0	0	0
20	757 Insurance - General Liability	0	0	0	0	0	0	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	0	0	0	0	0	0	(0)
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	112	227	257	1,366	291	944	582	934	5,700	625	(7,748)	1,167	4,455
27	775 Miscellaneous Expense	0	284	0	0	0	0	950	0	0	(88)	0	0	1,146
28														
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>4,485</b>	<b>6,846</b>	<b>2,626</b>	<b>7,654</b>	<b>9,559</b>	<b>8,668</b>	<b>10,562</b>	<b>6,345</b>	<b>15,980</b>	<b>14,326</b>	<b>(5,297)</b>	<b>13,450</b>	<b>95,205</b>

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

**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: 4 of 5  
 Preparer: S Szczygiel

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	701 Salaries & Wages - Employees	0	0	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	704 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 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	715 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	720 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	732 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	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	736 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	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	750 Transportation Expenses	419	461	467	446	513	466	428	540	441	536	503	451	5,671	
19	756 Insurance - Vehicle	31	31	31	31	31	31	31	31	31	31	31	31	375	
20	757 Insurance - General Liability	124	124	124	124	124	124	123	124	124	124	124	124	1,491	
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	0	0	0	0	0	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	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															
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>2,113</b>	<b>2,137</b>	<b>1,454</b>	<b>2,293</b>	<b>2,441</b>	<b>2,321</b>	<b>2,069</b>	<b>1,965</b>	<b>2,445</b>	<b>2,272</b>	<b>2,381</b>	<b>1,805</b>	<b>25,697</b>	

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  
Preparer: S Szczygiel

Historical Test Year Ending December 31, 2007  
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 No.	Account No. and Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	Allocation 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	0	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	715 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	0	0	0	0.00%
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0.00%
11	732 Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(2)	(0)	1	(0)	(2)	-0.02%
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	0	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)	1	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 Rental of Equipment	5	6	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)	-3.43%
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
20	757 Insurance - General Liability	0	0	0	0	0	0	0	0	1	0	(0)	0	1	0.01%
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
22	759 Insurance - Other	0	0	0	0	0	0	0	0	0	0	(0)	0	0	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	0	0	0	0	0	0.00%
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	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															
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>662</b>	<b>850</b>	<b>801</b>	<b>745</b>	<b>772</b>	<b>933</b>	<b>952</b>	<b>948</b>	<b>6,782</b>	<b>1,189</b>	<b>(5,726)</b>	<b>893</b>	<b>9,800</b>	<b>100.00%</b>
	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 &amp; 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

Page: 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.

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2002	(3) Test Year Adjusted 2007	(4) Difference	(5) % 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%
<b>27</b>	<b>TOTAL WATER O &amp; M EXPENSES</b>		<b>118,358</b>	<b>161,055</b>	<b>42,697</b>	<b>36.07%</b>
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**

Schedule: B-7 Supl

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

Line No.	(1) Acct No.	(2) Account Name	(3) 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 &amp; Maintenance Expense Comparison - Sewer

## Florida Public Service Commission

Arredondo Estates/Farms

Schedule: B-8

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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.

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2002	(3) Test Year Adjusted 2007	(4) Difference	(5) % 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		<b>TOTAL SEWER O &amp; M EXPENSES</b>	<b>102,311</b>	<b>144,165</b>	<b>41,854</b>	<b>40.91%</b>
29		Total Customers (EOY)	348.0	383.0	35.0	10.06%
30		Consumer Price Index - U				<u>11.38%</u>
31		Growth Plus Inflation				<u>22.59%</u>

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: B-8 Supl

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

Line No.	(1) Acct No.	(2) Account Name	(3) 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.

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
<b>Water</b>				
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				
<b>Sewer</b>				
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 Specialties	Oth-T&D-Ops	2,908	Oth-T&D-Ops
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

Schedule: B-10  
Page: 1 of 1  
Preparer: S Szczyglot

Historical Test Year Ending December 31, 2007

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 No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	<b>Legal</b>						
2		Rutledge, Ecerria, Purnell & Hoffman	300.00	275,000	Legal		917
3	<b>Sub-Total Legal</b>			<u>275,000</u>			
4							
5	<b>Consulting &amp; Other Experts</b>						
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	<b>Sub-Total Consulting</b>			<u>709,000</u>			
13							
14	<b>Aqua Services Employees Time</b>						
15	Aqua Services, Inc.	Daubert, J.R.	47.00	45,000	Accounting		957
16	Aqua Services, Inc.	Devine, Brian	40.00	30,000	Accounting		750
17	Aqua Services, Inc.	Drager, Rick	52.00	45,000	Accounting		865
18	Aqua Services, Inc.	Guth, Nance	36.58	5,000	Accounting		137
19	Aqua Services, Inc.	Shank, David	72.00	5,000	Accounting		69
20	Aqua Services, Inc.	Joyce, Kim	78.00	60,000	Legal		769
21	<b>Sub-Total Aqua Employees</b>			<u>190,000</u>			
22							
23	<b>Other</b>						
24	Travel, Lodging & Meals				25,000		
25	System Maps				40,000		
26	PSC Pre-Audit				10,000		
27							
28	FL PSC	FL PSC		9,000	Filing Fee		
29	Printer			75,000	Printing, mailing, copies		
30	Notice Requirement			3,400	Newspaper Notices	17 County Notices placed 2 times.	
31	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
32	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
33	Other				3,900		
34	<b>Sub-Total Other</b>			<u>190,000</u>			
35	<b>Total</b>			<u>1,364,000</u>			
36	Estimate Through PAA [ ] or Commission Hearing [ X ]						

	(A)	(B) Water		(C) Sewer		(D)		(E)
		Allocation %	Allocated Amount	Allocation %	Allocated Amount	Allocation %	Allocated Amount	
a	Amortization of Rate Case Expense:							
b	Total							
c								
d	Prior Unamortized Rate Case Expense	0	2.417%	0		1.441%	0	
e	Subtotal Prior Cases	0		0			0	
f								
g	Current rate Case Expense	1,364,000	2.417%	32,966		1.441%	19,649	
h								
i	Total Projected Rate Case Expense	1,364,000		32,966			19,649	
j								
k	Amortization Period in Years:	4						
l	Annual Amortization	341,000		8,242			4,912	
m								
n	Method of Allocation Between Systems: (Provide Calculation)							

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**  
 Historical Test Year Ending December 31, 2007

Schedule: B-11  
 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.

Line No.	(1) Date	(2) Description	(3) Total Cost	(4) How often to Repeat
1	<b><u>WATER:</u></b>			
2		None		
3				
4				
5				
6				
7				
8				
9				
10		<b>TOTAL WATER PROJECTS</b>	0	
11				
12	<b><u>SEWER:</u></b>			
13		None		
14				
15				
16				
17				
18				
19				
20		<b>TOTAL SEWER PROJECTS</b>	0	

**Allocation of Expenses**  
**Intercompany 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: 1 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) Line	(2) Acct. No.		(3) Description	(4)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees						0	0		0	
2	603	703	Salaries & Wages - Officers, Exec.	1.55%	0.92%		2.47%	#Custs	217	129		346	14,011
3	604	704	Employee Pensions & Benefits	1.57%	0.68%		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%		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%		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

**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) Line No.	(2) Acct. No. Water Sewer		(3) Description	(5) Allocation Percentages				(8) Allocation Method	(10) Amounts Allocated				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other	Total	
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%		2.21%	#Custs	1	0		1	42
19	657	757	Insurance - General Liability	1.77%	0.46%		2.22%	#Custs	3	1		4	166
20	658	758	Insurance - Workman's Comp.	1.76%	0.46%		2.21%	#Custs	0	0		1	25
21	659	759	Insurance - Other	1.76%	0.46%		2.21%	#Custs	1	0		1	55
22	660	760	Advertising Expense	1.76%	0.46%		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  
 Page: 1 of 1  
 Preparer: R Griffin

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

Line No.	(1) Account No. and Name	(2) Historical Test Year 2007				(6)		(7) Pro Forma Adjustments	
		(2) 2007 Expense	(3) Utility Adjustments	(4) Adjusted Expense	(5) Used & Useful %	(6) Expense	(7) Depreciation Expense	(8) U & U Expense	
1	INTANGIBLE 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	SOURCE 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	WATER 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	TRANSMISSION & 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	GENERAL 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	0	0	
43	346.5 Communication Equipment	0	0	0	100.00%	0	0	0	
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0	0	0	
45	348.5 Other Tangible Plant	0	301	301	100.00%	301	0	0	
46									
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	0	
50									
51	NET DEPRECIATION EXPENSE	20,260	2,069	22,329		22,329	780	780	

## Net Depreciation Expense - Sewer

Florida Public Service Commission

## Arredondo Estates/Farms

Schedule: B-14

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

Historical [ X ] Projected [ ]

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

Line No.	Account No. and Name	Historical Test Year 2007					Pro Forma Adjustments	
		2007 Expense	Utility Adjustments	Adjusted Expense	Used & Useful		Depreciation Expense	U & U Expense
					%	Expense		
1	INTANGIBLE PLANT							
2	351.1 Organization	0	0	0	100.00%	0	0	0
3	352.1 Franchises	0	0	0	100.00%	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	0	0	0	100.00%	0	0	0
7	354.2 Structures & Improvements	139	(9)	130	100.00%	130	0	0
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	0	0
9	360.2 Collection Sewers - Force	0	0	0	100.00%	0	0	0
10	361.2 Collection Sewers - Gravity	2,044	(227)	1,817	100.00%	1,817	0	0
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	0	0
12	363.2 Services to Customers	61	(5)	56	100.00%	56	0	0
13	364.2 Flow Measuring Devices	0	127	127	100.00%	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	0	100.00%	0	0	0
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	0	0	0	100.00%	0	0	0
18	354.3 Structures & Improvements	0	0	0	100.00%	0	0	0
19	355.3 Power Generation Equipment	0	0	0	100.00%	0	0	0
20	370.3 Receiving Wells	0	0	0	100.00%	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	0	0	0	100.00%	0	0	0
25	354.4 Structures & Improvements	128	301	429	100.00%	429	0	0
26	355.4 Power Generation Equipment	0	0	0	100.00%	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	0	0	0	100.00%	0	0	0
29	382.4 Outfall Sewer Lines	0	0	0	100.00%	0	0	0
30	389.4 Other Plant & Misc. Equipment	0	37	37	100.00%	37	0	0
31	RECLAIMED WATER TREATMENT PLANT							
32	353.5 Land & Land Rights	0	0	0	100.00%	0	0	0
33	354.5 Structures & Improvements	0	0	0	100.00%	0	0	0
34	355.5 Power Generation Equipment	0	0	0	100.00%	0	0	0
35	371.5 Pumping Equipment	0	0	0	100.00%	0	0	0
36	374.5 Reuse Distribution Reservoirs	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	0	0	0	100.00%	0	0	0
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6 Franchises	0	0	0	100.00%	0	0	0
42	353.6 Land & Land Rights	0	0	0	100.00%	0	0	0
43	354.6 Structures & Improvements	0	0	0	100.00%	0	0	0
44	355.6 Power Generation Equipment	0	0	0	100.00%	0	0	0
45	366.6 Reuse Services	0	0	0	100.00%	0	0	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	0	0
47	371.6 Pumping Equipment	0	0	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	0	100.00%	0	0	0
50	GENERAL PLANT							
51	353.7 Land & Land Rights	0	0	0	100.00%	0	0	0
52	354.7 Structures & Improvements	0	53	53	100.00%	53	0	0
53	390.7 Office Furniture & Equipment	0	84	84	100.00%	84	0	0
54	390.71 Computer Equipment	0	3,072	3,072	100.00%	3,072	465	465
55	391.7 Transportation Equipment	0	0	0	100.00%	0	0	0
56	392.7 Stores Equipment	0	0	0	100.00%	0	0	0
57	393.7 Tools, Shop & Garage Equipment	0	19	19	100.00%	19	0	0
58	394.7 Laboratory Equipment	0	0	0	100.00%	0	0	0
59	395.7 Power Operated Equipment	4,413	(735)	3,678	100.00%	3,678	0	0
60	396.7 Communication Equipment	0	0	0	100.00%	0	0	0
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0	0	0
62	398.7 Other Tangible Plant	0	156	156	100.00%	156	0	0
63	TOTAL DEPRECIATION EXPENSE	7,578	9,476	17,054		17,054	465	465
64	Composite U&U Rate				100.00%			
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

Schedule: B-15

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Explanation: Complete the following schedule of all taxes other than income.  
For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs) 4.50%	(3) Payroll Taxes 8.23%	(4) RE & Personal Property Tax on U&U 2.03%	(5) Other	(6) Total
<b>Water</b>						
1	Test Year Per Books	6,904	(1,216)	8,948		14,635
2						
3	Adjustments to Test Year (Explain)					
4	RAF on Adj'd Rev - RAF Per Books	(14)				(14)
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						
10	Pro Forma Adjustments (Explain)					
11	Payroll Tax Adjustments		298			298
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
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						
18	RAFs Assoc. with Revenue Increase	5,351				5,351
19						
20	Total Pro Forma	12,241	4,637	9,225	0	26,103
<b>Sewer</b>						
21	Test Year Per Books	4,591	(710)	0		3,882
22						
23	Adjustments to Test Year (Explain)					
24	RAF on Adj'd Rev - RAF Per Books	(31)				(31)
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)					
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
37						
38	RAFs Assoc. with Revenue Increase	4,669				4,669
39						
40	Total Pro Forma	9,229	1,978	2,094	0	13,301

Recap Schedules: B-1, B-2

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





**Arredondo Estates/Farms  
TAX SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE 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
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Deferred Income Tax Expense	C-5	80
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Parent Debt Information	C-8	88
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DOCUMENT NUMBER-DATE

04351 MAY 22 88



**Reconciliation of Total Income Tax Provision**

**Florida Public Service Commission**

**Arredondo Estates/Farms**

Schedule: C-1

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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.

Line No.	(1) Description	(2) Year End Per Books	(3) Utility Adjustments	(4) Year End Adjusted	(5) Pro Forma Adjustments	(6) Pro Forma	Supporting Schedules
<b>Water</b>							
1	Current Tax Expense	(16,101)	(3,261)	(19,363)	(8,508)	(27,871)	C-2
2	Deferred Income Tax Expense	0	(1,811)	(1,811)	0	(1,811)	C-5
3	ITC Realized This Year	0	0	0	0	0	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	<b>Total Income Tax Expense</b>	<b>(16,101)</b>	<b>(5,073)</b>	<b>(21,174)</b>	<b>(8,508)</b>	<b>(29,682)</b>	
<b>Sewer</b>							
7	Current Tax Expense	(15,474)	(11,512)	(26,986)	(4,219)	(31,205)	C-2
8	Deferred Income Tax Expense	0	(532)	(532)	0	(532)	C-5
9	ITC Realized This Year	0	0	0	0	0	C-7
10	ITC Amortization	0	0	0	0	0	C-7
11	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
12	<b>Total Income Tax Expense</b>	<b>(15,474)</b>	<b>(12,044)</b>	<b>(27,519)</b>	<b>(4,219)</b>	<b>(31,737)</b>	

Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

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

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.

Line No.	(1) Description	(2) (3) (4) (5) (6)				(7) (8) (9) (10) (11) (12)						
		Water				Sewer						
		Year End Per Books	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
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)	
5												
6	Schedule M Adjustments											
7	Permanent Differences	-	0	0	0	0	-	0	0	0	0	C-4
8	Timing Differences	-	(4,696)	(4,696)	0	(4,696)	-	(1,380)	(1,380)	0	(1,380)	C-5
9	Total Schedule M Adjustments	0	(4,696)	(4,696)	0	(4,696)	0	(1,380)	(1,380)	0	(1,380)	
10												
11	Taxable Income Before State Taxes	(41,741)	(8,454)	(50,195)	(22,056)	(72,250)	(40,115)	(29,843)	(69,957)	(10,936)	(80,894)	
12												
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)	(465)	(2,761)	(1,213)	(3,974)	(2,206)	(1,641)	(3,848)	(601)	(4,449)	
15												
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%	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	0	0	0	C-7
22												
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)	
24												
25	Summary:											
26	Current State Income Tax	(2,296)	(465)	(2,761)	(1,213)	(3,974)	(2,206)	(1,641)	(3,848)	(601)	(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)	

**Schedule of Interest In Tax Expense Calculation**

**Florida 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.

Line No.	(1) Description	(2) (3) (4)			(5) (6) (7)			(8) Supporting Schedules
		<b>Water</b>			<b>Sewer</b>			
		2007	2007	2007	2007	2007	2007	
		Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	
1	Interest on Long-Term Debt	0	5,797	5,797	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	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	<b>Total Used For Tax Calculation</b>	<b>0</b>	<b>6,591</b>	<b>6,591</b>	<b>0</b>	<b>2,911</b>	<b>2,911</b>	

	<b>Water</b>					<b>Sewer</b>					
	Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8	Long-Term Debt										
9	Short-Term Debt										
10	Preferred Stock										
11	Common Equity										
12	<b>Total</b>										
13	ITC (from D-1, Line 7)										
14	Weighted Debt Cost (From Line 12)										
15	Interest Adjustment (To Line 6)										

\* Note: Calculations for utility adjusted interest:

	<b>Water</b>	<b>Sewer</b>
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.

Line No.	(1) Description	(2) (3) (4)			(5) (6) (7)			(8) Supporting Schedules
		Water			Sewer			
		2007 Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	2007 Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	
1	Interest on Long-Term Debt	5,797	655	6,452	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	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	<u>6,591</u>	<u>655</u>	<u>7,246</u>	<u>2,911</u>	<u>390</u>	<u>3,301</u>	

	Water					Sewer					
	Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8 Long-Term Debt											
9 Short-Term Debt											
10 Preferred Stock											
11 Common Equity											
12 Total											
13 ITC (from D-1, Line 7)											
14 Weighted Debt Cost (From Line 12)											
15 Interest Adjustment (To Line 6)											

\* 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%	0
Adjusted Interest on Debt		<u>6,452</u>		<u>2,828</u>

**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
<b>WATER</b>		
1		
2	None	
3		
4	Total	<u>0</u>
<b>SEWER</b>		
5		
6	None	
7		
8	Total	<u>0</u>

## Deferred Income Tax Expense

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: C-5

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

Historical [ X ] Projected [ ]

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.

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Water			Sewer			Supporting Schedules
		Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted		
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**

Schedule: C-6

**Docket No. 080121-WS**

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: 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.

Line No.	Year	Account No. 283 Deferred Tax Liability			Account No. ____			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
<b>WATER</b>										
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
<b>SEWER</b>										
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

Schedule: C-6

Docket No. 080121-WS

Page: 2 of 3

Historical Test Year Ending December 31, 2007

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)
		Account No. 28306 Deferred State Tax Liability		
		Current		
Line No.	Year	Beginning Balance	Year Change	Ending Balance
<b>WATER</b>				
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
<b>SEWER</b>				
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

Schedule: C-6

Docket No. 080121-WS

Page: 3 of 3

Historical Test Year Ending December 31, 2007

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.

Line No.	Year	(1)	(2)	(3)	(4)
		Account No. 28305 Deferred Federal Tax Liability			
		Beginning Balance	Current Year Change	Ending Balance	
<b>WATER</b>					
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	
<b>SEWER</b>					
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**

Schedule: C-7

**Docket No. 080121-WS**

Page: 1 of 4

Historical Test Year Ending December 31, 2007

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.

Line No.	(1) Beginning Year Balance	3% ITC					(7) Ending Balance	4% ITC					(13) Ending Balance
		Amount Realized		Amortization		Amount Realized		Amortization					
		(3) Current Year	(4) Prior Year Adjust.	(5) Current Year	(6) Prior Year Adjust.	(9) Current Year		(10) Prior Year Adjust.	(11) Current Year	(12) Prior Year Adjust.			
1	NONE						NONE						

**Investment Tax Credits - Analysis**

**Florida Public Service Commission**

**Arredondo Estates/Farms**

Schedule: C-7

**Docket No. 080121-WS**

Page: 2 of 4

Historical Test Year Ending December 31, 2007

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.

Line No.	(1) Year	(3) 8% ITC					(7) Ending Balance	(11) 10% ITC					(13) Ending Balance
		Amount Realized		Amortization		Amount Realized		Amortization					
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	
1		<b>NONE</b>						<b>NONE</b>					

**Investment Tax Credits - Company Policies****Florida Public Service Commission****Arredondo Estates/Farms**

Schedule: C-7

**Docket No. 080121-WS**

Page: 3 of 4

Historical Test Year Ending December 31, 2007

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**

Schedule: C-7

**Docket No. 080121-WS**

Page: 4 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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**NONE**

## Parent's Debt Information

## Florida Public Service Commission

Arredondo Estates/Farms

Schedule: C-8

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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**.

Line No.	(1) Description	(2) Average Amount	(3) % of Total	(4) Cost Rate	(5) Weighted Cost	(6) Supporting Schedules
1	Long-Term Debt					
2	Short-Term Debt					
3	Preferred Stock					
4	Common Equity (State Retained Earnings Separately - Parent Only)					
5	Deferred Income Tax					
6	Other-Retained Earnings					
7	Total					
		<u>0</u>			<u>0</u>	

See Note

## 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			
	<b>Water</b>					
11	Equity of Subsidiary					D-1
12	Parent Debt Adjustment (to C-1) Allocation to subsidiary at		0			A-17
	<b>Sewer</b>					
13	Equity of Subsidiary					D-1
14	Parent Debt Adjustment (to C-1) (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**

Schedule: C-9

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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.

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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**

Schedule: C-10

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE 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  
04351 MAY22 8  
FPSC-COMMISSION CLERK



**Schedule of Requested Cost of Capital**

**Florida Public Service Commission**

13 Month Average balance

Arredondo Estates/Farms

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Schedule: D-1

Page: 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)
Line No. Class of Capital	Reconciled To 2007 Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules	
<b>WATER</b>							
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	<u>318,909</u>	<u>100.00%</u>		<u>8.10%</u>	<u>25,835</u>		
<b>SEWER</b>							
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%	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	<u>137,150</u>	<u>100.00%</u>		<u>8.02%</u>	<u>11,001</u>		

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

**Reconciliation of Capital Structure to Requested Rate Base**

**Florida Public Service Commission**

13 Month Average Balance

**Arredondo Estates/Farms**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Schedule: D-2

Page: 1 of 1

Preparer: 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)
Line No. Class of Capital	Balance 12/31/2006	Balance 12/31/2007	13 Mo Average†	Reconciliation Adjustments Pro rata *	Reconciled To 2007 Rate Base	Reconciled To Pro Forma Rate Base	Supporting Schedules
<b>Water</b>							
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	<u>223,656</u>	<u>372,860</u>	<u>318,909</u>	<u>0</u>	<u>318,909</u>	<u>352,959</u>	A-1
<b>Sewer</b>							
8 Long-Term Debt	42,980	45,590	47,765		47,765	55,415	D-5
9 Short-Term Debt	0	0	0		0	0	D-4
10 Preferred Stock	0	0	0		0	0	D-3
11 Common Stock	71,045	75,358	78,954		78,954	91,598	
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	<u>123,699</u>	<u>131,993</u>	<u>137,150</u>	<u>0</u>	<u>137,150</u>	<u>157,445</u>	A-2

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

\* List corresponding adjustments to rate base below:

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





**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.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Average Amt Outstanding	(4) Effective Cost Rate	(5) Supporting Schedule(s)
1	<b>There is no Short Term Debt for this subsidiary nor its parent</b>					
2						
3						
4						
5						
6						
7						
8	Total	<u>0</u>			<u>0.00%</u>	

**Cost of Long-Term Debt**

**Florida Public Service Commission**

**Arredondo Estates/Farms**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: D-5

Page: 1 of 2

Preparer: S Anzaldo

Utility  or Parent

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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			Principal Amt.	Principal	Amount	Unamortized	Unamortized	Annual Amort.	Annual Amort.	Interest	Total	Effective
Line	Description, Coupon Rate,	Issue Date -	Sold (Face	Amount	Outstanding	Disc.(Premium)	Issuing Exp.	of Discount	of Issuing Exp.	Cost (Coupon	Interest	Cost Rate
No.	Years of Life	Maturity Date	Value)	Outstanding	One Year	With Col (4)	with Col (4)	(Prem) on	on Principal	Rate) x Col(4)	(8)+(9)+(10)	((4)-(6)-(7))
								Principal Outst.	Outstanding			
1	<b>All Long Term Debt is issued and held by the parent</b>											

**Cost of Long-Term Debt**

**Florida Public Service Commission**

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

Schedule: D-5  
 Page: 2 of 2  
 Preparer: S Anzaldo

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.

Line No.	(1) Description, Years of Life, Coupon Rate	(2) Issue Date, Maturity Date	(3) Principal Amt. Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Disc.(Premium) Associated With Col (4)	(7) Unamortized Issuing Exp. Associated with Col (4)	(8) Annual Amort. of Discount (Prem) on Principal Outst.	(9) Annual Amort. of Issuing Exp. on Principal Outstanding	(10) Interest Cost (Coupon Rate) x Col(4)	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))
<b>2006</b>												
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												
<b>2007</b>												
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	2,090,888	-	-	-	-	-	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	<b>2007 12 Month Total</b>			<b>26,136,124</b>	-	-	-	-	-	<b>1,333,702</b>	<b>1,333,702</b>	<b>5.10%</b>
19												
20	<b>13 Month Average (from A-19)</b>			<b>22,517,338</b>								

\* 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

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

\$1,293,801

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

**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  or Parent

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

1 **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

**Florida Public Service Commission**

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

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.

(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	Amount Outstanding Within One Year	Unamortized Disc. (Premium) Associated With Col (4)	Unamortized Issuing Exp. Associated with Col (4)	Annual Amort. of Discount (Prem) on Principal Outst.	Annual Amort. of Issuing Exp. on Principal Outstanding	Basis of Variable Rate (e.g., Prime+%)	Interest Cost (Test Year Cost Rate X Col. (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (12)/(13)
1	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  
 Page: 1 of 1  
 Preparer: S Anzaldo

Utility [ X ] or Parent [ ]

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

Line No.	(1) Month & Year	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	Ending Balance (2+3+4)
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	<b>Average</b>				<u>21,118</u>
15					
16			<b>Water Allocated at</b>	63%	<u>13,232</u>
17					
18			<b>Sewer Allocated at</b>	37%	<u>7,886</u>

**Arredondo Estates/Farms  
RATES SCHEDULES**

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Rate Schedule - Sewer	E-1s	106
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Customer Monthly Billing Schedules	E-3	115
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## Rate Schedule - Water

## Florida Public Service Commission

## Arredondo Estates/Farms

Schedule: E-1w

## Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: T Rendell

Water [ X ] or Sewer [ ]

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Period 3 & Prior to Filing	(5) Unlimited Interim Rates	(6) Limited Interim Rates	(7) Proposed Consolidated Rates
1	<b>Residential</b>						
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	<i>Gallonge</i>						
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	<b>Commercial</b>						
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	<b>Multi-Family</b>						
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"	-	-	-	350.44	350.44	350.79
39	4"	-	-	-	546.67	546.67	548.10
40	6"	-	-	-	1,093.38	1,093.38	1,096.21
41	8"	-	-	-	-	-	1,753.93
42	10"	-	-	-	-	-	2,521.28
43	Gallonage charge	-	-	-	3.71	3.71	3.80
44							
45	<b>Fire Protection</b>						
46	2"	-	-	-	-	-	14.62
47	3"	-	-	-	-	-	29.23
48	4"	-	-	-	-	-	45.68
49	6"	-	-	-	-	-	91.35
50	8"	-	-	-	-	-	146.16
51	10"	-	-	-	-	-	210.11

## 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: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Period 3 & Prior to Filing	(5) Unlimited Interim Rates	(6) Limited Interim Rates	(7) Proposed Consolidated Rates
1	<b>Residential</b>						
2	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
4	1"	38.22	54.19	38.22	71.65	71.65	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"	-	-	-	-	-	45.26
11	10"	-	-	-	-	-	45.26
12	Gallage cap (gallons)	7,000	7,000	7,000	7,000	7,000	6,000
13	Gallage Charge, Capped Usage	3.56	5.05	3.56	6.67	6.67	8.73
14							
15							
16	<b>Commercial</b>						
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	Gallage charge	4.25	6.02	4.25	7.97	7.97	10.48
28							
29	<b>Multi-Family</b>						
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
36	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"	-	-	-	-	-	5,204.65
40	Gallage charge	4.25	-	4.25	7.97	7.97	10.48
41							
42	<b>Fiat Rate</b>						
43	Resid'l Wastewater Only (RWO)	-	-	-	-	-	112.65
44	Cmrl. Wastewater Only	-	-	-	-	-	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

Schedule: E-2w  
 Page: 1 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 No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Repressed Gallons	(8) Proposed Rate	(9) Revenue at Proposed
1	<b>Residential</b>								
2	5/8" X 3/4"	5,148	31,524	13.85	71,300	13.85	NA	21.92	112,844
3	3/4"	0	0	-	0	20.77	NA	32.89	0
4	1"	0	0	-	0	34.64	NA	54.81	0
5	1-1/2"	0	0	-	0	69.26	NA	109.62	0
6	2"	0	0	-	0	110.82	NA	175.39	0
7	3"	0	0	-	0	222.00	NA	350.79	0
8	4"	0	0	-	0	346.31	NA	548.10	0
9	<b>Gallorage</b>								
10	Block 1, 0-5,000		17,966	2.35	42,220	2.35	17,966	3.80	68,270
11	Block 2, 5,000-10,000		6,056	2.35	14,231	2.35	5,426	4.76	25,826
12	Block 3, >10,000		7,502	2.35	17,630	2.35	6,721	4.76	31,994
13	<b>Total Residential</b>	<u>5,148</u>	<u>31,524</u>		<u>145,381</u>		<u>30,113</u>		<u>238,934</u>
14	<b>Average Bill</b>				<u>28.24</u>				<u>46.41</u>
15									
16	<b>Commercial</b>								
17	5/8" X 3/4"	36	173	13.85	499	13.85	NA	21.92	789
18	3/4"	0	0	-	0	20.77	NA	32.89	0
19	1"	0	0	-	0	34.64	NA	54.81	0
20	1-1/2"	0	0	-	0	69.26	NA	109.62	0
21	2"	24	663	110.82	2,660	110.82	NA	175.39	4,209
22	3"	0	0	-	0	222.00	NA	350.79	0
23	4"	0	0	-	0	346.31	NA	548.10	0
24	8"	0	0	-	0	-	NA	1,753.93	0
25	<b>Gallorage</b>		836	2.35	1,966	2.35	836	3.80	3,178
26									
27									
28	<b>Total Commercial</b>	<u>60</u>	<u>836</u>		<u>5,124</u>		<u>836</u>		<u>8,177</u>
29	<b>Average Bill</b>				<u>85.40</u>				<u>136.28</u>
30									
31	<b>Multi-Family</b>								
32	5/8" X 3/4"	0	0	-	0	-	NA	21.92	0
33	3/4"	0	0	-	0	-	NA	32.89	0
34	1"	0	0	-	0	-	NA	54.81	0
35	1-1/2"	0	0	-	0	-	NA	109.62	0
36	2"	0	0	-	0	-	NA	175.39	0
37	3"	0	0	-	0	-	NA	350.79	0
38	4"	0	0	-	0	-	NA	548.10	0
39									
40	<b>Gallorage</b>		0	-	0	-	0	3.80	0
41									
42									
43	<b>Total Multi-Family</b>	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
44	<b>Average Bill</b>				-				-
45									
46	<b>Fire Protection</b>								
47	2"	0	NA	-	0	-	NA	18.30	0
48	3"	0	NA	-	0	-	NA	36.61	0
49	4"	0	NA	-	0	-	NA	57.20	0
50	6"	0	NA	-	0	-	NA	114.40	0
51	8"	0	NA	-	0	-	NA	183.03	0
52	10"	0	NA	-	0	-	NA	263.11	0
53									
54									
55									
56	<b>Total Fire Protection</b>	<u>0</u>	<u>NA</u>		<u>0</u>		<u>NA</u>		<u>0</u>
57	<b>Average Bill</b>				-				-
58									
59	<b>Subtotal</b>				<u>150,505</u>				<u>247,111</u>
60	Unbilled Revenues				-				-
61	Guaranteed Revenues				-				-
62	Misc. Service Charge				2,602				8,100
63	<b>Total Revenue</b>				<u>153,106</u>				<u>255,211</u>
64	Booked Revenue				<u>153,414</u>				
65	Difference				(308)				-0.2%

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: E-2w

Docket No. 080121-WS

Page: 2 of 4

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

Preparer: G Prettyman

Water [X] or Sewer [ ]

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 No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	1,636	9,915	13.85	22,659
3	3/4"	0	0	20.77	0
4	1"	0	0	34.64	0
5	1-1/2"	0	0	69.26	0
6	2"	0	0	110.82	0
7	3"	0	0	222.00	0
8	4"	0	0	346.31	0
9	<b>Gallonage</b>				
10	Block 1		5,823	2.35	13,684
11	Block 2		1,769	2.35	4,158
12	Block 3		2,323	2.35	5,459
13	<b>Total Residential</b>	<u>1,636</u>	<u>9,915</u>		<u>45,959</u>
14	<b>Average Bill</b>				<u>28.09</u>
15					
16	<b>Commercial</b>				
17	5/8" X 3/4"	12	66	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	57	110.82	887
22	3"	0	0	222.00	0
23	4"	0	0	346.31	0
24	8"	0	0	-	0
25	<b>Gallonage</b>		123	2.35	289
26					
27					
28	<b>Total Commercial</b>	<u>20</u>	<u>123</u>		<u>1,342</u>
29	<b>Average Bill</b>				<u>67.08</u>
30					
31	<b>Multi-Family</b>				
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	<b>Gallonage</b>		0	-	0
41					
42					
43	<b>Total Multi-Family</b>	<u>0</u>	<u>0</u>		<u>0</u>
44	<b>Average Bill</b>				-
45					
46	<b>Fire Protection</b>				
47	1"	0	NA	-	0
48	2"	0	NA	-	0
49	3"	0	NA	-	0
50	4"	0	NA	-	0
51	6"	0	NA	-	0
52	8"	0	NA	-	0
53					
54					
55					
56	<b>Total Fire Protection</b>	<u>0</u>	<u>NA</u>		<u>0</u>
57	<b>Average Bill</b>				-
58					
59	<b>Subtotal</b>				<u>47,301</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Arredondo Estates/Farms

Docket No. 080121-WS

Schedule Period: 5/1/07 - 8/31/07 (Interim Rates)

Water [X] or Sewer [ ]

Schedule: E-2w

Page: 3 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 No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	<b>Residential</b>							
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	<b>Gallorage</b>							
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	<b>Total Residential</b>	<u>1,626</u>	<u>10,838</u>		<u>47,990</u>		<u>61,419</u>	<u>13,430</u>
14	<b>Average Bill</b>				<u>29.51</u>		<u>37.77</u>	
15								
16	<b>Commercial</b>							
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	0
25	<b>Gallorage</b>		168	2.35	394	-	0	(394)
26								
27								
28	<b>Total Commercial</b>	<u>20</u>	<u>168</u>		<u>1,447</u>		<u>0</u>	<u>(1,447)</u>
29	<b>Average Bill</b>				<u>72.35</u>		-	
30								
31	<b>Multi-Family</b>							
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	<b>Gallorage</b>		0	-	0	-	0	0
41								
42								
43	<b>Total Multi-Family</b>	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
44	<b>Average Bill</b>				-		-	
45								
46	<b>Fire Protection</b>							
47	1"	0	NA	-	0	-	0	0
48	2"	0	NA	-	0	-	0	0
49	3"	0	NA	-	0	-	0	0
50	4"	0	NA	-	0	-	0	0
51	6"	0	NA	-	0	-	0	0
52	8"	0	NA	-	0	-	0	0
53								
54								
55								
56	<b>Total Fire Protection</b>	<u>0</u>	<u>NA</u>		<u>0</u>		<u>0</u>	<u>0</u>
57	<b>Average Bill</b>				-		-	
58								
59	<b>Subtotal</b>				<u>49,437</u>		<u>61,419</u>	<u>11,982</u>

## Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

## Arredondo Estates/Farms

Docket No. 080121-WS

Schedule Period: 9/1/07 - 12/31/07 (post-Interim Rates)

Water  or Sewer 

Schedule: E-2w

Page: 4 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 No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	1,886	10,771	13.85	26,121
3	3/4"	0	0	20.77	0
4	1"	0	0	34.64	0
5	1-1/2"	0	0	69.26	0
6	2"	0	0	110.82	0
7	3"	0	0	222.00	0
8	4"	0	0	346.31	0
9	<b>Gallorage</b>				
10	Block 1		6,210	2.35	14,593
11	Block 2		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	<b>Commerical</b>				
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	<b>Gallorage</b>		546	2.35	1,282
26					
27					
28	Total Commercial	20	546		2,335
29	Average Bill				116.76
30					
31	<b>Multi-Family</b>				
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	<b>Gallorage</b>		0	-	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	<b>Fire Protection</b>				
47	1"	0	NA	-	0
48	2"	0	NA	-	0
49	3"	0	NA	-	0
50	4"	0	NA	-	0
51	6"	0	NA	-	0
52	8"	0	NA	-	0
53					
54					
55					
56	Total Fire Protection	0	NA		0
57	Average Bill				-
58					
59	<b>Subtotal</b>				<b>53,767</b>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: E-2s

Docket No. 080121-WS

Page: 1 of 4

Historical Test Year Ending December 31, 2007

Preparer: G Prettyman

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.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Effectv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Proposed Usage	(8) Proposed Rate	(9) Revenue at Proposed
1	<b>Residential</b>								
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	-	0	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	Gallorage cap (gallons)		7,000				6,000		
10	Capped Usage	-	14,178	3.56	50,474	3.56	13,450	8.73	117,417
11	Usage Above Cap	-	4,871				5,599		
12									
13	Total Residential	2,928	19,049		95,272		19,049		249,938
14	Average Bill				32.54				85.36
15									
16	<b>Commercial</b>								
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	-	0	38.22		113.14	0
20	1-1/2"	0	0	-	0	76.44		226.29	0
21	2"	24	663	122.31	2,935	122.31		362.06	8,639
22	3"	0	0	-	0	244.63		724.12	0
23	4"	0	0	-	0	382.23		1,131.44	0
24									
25	Gallorage	-	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									
31	<b>Multi-Family</b>								
32	5/8" X 3/4"	0	0	-	0	15.30		45.26	0
33	3/4"	0	0	-	0	22.94		67.89	0
34	1"	0	0	-	0	38.22		113.14	0
35	1-1/2"	0	0	-	0	76.44		226.29	0
36	2"	0	0	-	0	122.31		362.06	0
37	3"	0	0	-	0	244.63		724.12	0
38	4"	0	0	-	0	382.23		1,131.44	0
39									
40	Gallorage	-	0	-	0	4.25	0	10.48	0
41									
42									
43	Total Multi-Family	0	0		0		0		0
44	Average Bill				-				-
45									
46	<b>Flat Rate</b>								
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	-	0	-		-	0
50	Reuse	0	NA	-	0	-		-	0
51	Total Flat Rate - Other		0		0				0
52									
53									
54	Subtotal				101,344				266,450
55	Unbilled Revenues				0				0
56	Guaranteed Revenues				0				0
57	Misc. Service Charge				0				10
58	Total Revenue				101,344				266,460
59	Booked Revenue				102,046				
60	Difference				(703)				-0.7%

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)

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.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	930	5,612	15.30	14,229
3	3/4"	0	0	15.30	0
4	1"	0	0	15.30	0
5	1-1/2"	0	0	15.30	0
6	2"	0	0	15.30	0
7	3"	0	0	15.30	0
8	4"	0	0	15.30	0
9	Gallage cap		7,000		
10	Capped Usage		4,567	3.56	16,257
11	Usage Above Cap		1,046		
12					
13	Total Residential	930	5,612		30,486
14	Average Bill				32.78
15					
16	<b>Commercial</b>				
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	Gallage		65	4.25	278
26					
27					
28	Total Commercial	12	65		1,317
29	Average Bill				109.77
30					
31	<b>Multi-Family</b>				
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					
40	Gallage	-	0	4.25	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				
45					
46	<b>Flat Rate</b>				
47	Res. Wastewater Only	0	0	-	0
48	Coml. Wastewater Only	0	0	-	0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other		0		0
52					
53					
54	<b>Subtotal</b>				<b>31,803</b>



Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: E-2s

Docket No. 080121-WS

Page: 3 of 4

Schedule Period: 5/1/07 - 8/31/07 (Interim)

Preparer: G Prettyman

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.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	<b>Residential</b>							
2	5/8" X 3/4"	931	6,597	15.30	14,244	21.69	20,193	5,949
3	3/4"	0	0	15.30	0	21.69	0	0
4	1"	0	0	15.30	0	21.69	0	0
5	1-1/2"	0	0	15.30	0	21.69	0	0
6	2"	0	0	15.30	0	21.69	0	0
7	3"	0	0	15.30	0	21.69	0	0
8	4"	0	0	15.30	0	21.69	0	0
9	Gallage cap		7,000					
10	Capped Usage		4,763	3.56	16,956	5.05	24,052	7,097
11	Usage Above Cap		1,834					
12								
13	Total Residential	931	6,597		31,200		44,246	13,046
14	Average Bill				33.51		47.52	
15								
16	<b>Commercial</b>							
17	5/8" X 3/4"	4	22	15.30	61	21.69	87	26
18	3/4"	0	0	22.94	0	32.53	0	0
19	1"	0	0	38.22	0	54.19	0	0
20	1-1/2"	0	0	76.44	0	108.39	0	0
21	2"	8	97	122.31	978	173.42	1,387	409
22	3"	0	0	244.63	0	346.86	0	0
23	4"	0	0	382.23	0	541.96	0	0
24								
25	Gallage		119	4.25	504	6.02	715	210
26								
27								
28	Total Commercial	12	119		1,544		2,189	645
29	Average Bill				128.68		182.39	
30								
31	<b>Multi-Family</b>							
32	5/8" X 3/4"	0	0	15.30	0	0.00	0	0
33	3/4"	0	0	22.94	0	0.00	0	0
34	1"	0	0	38.22	0	0.00	0	0
35	1-1/2"	0	0	76.44	0	0.00	0	0
36	2"	0	0	122.31	0	0.00	0	0
37	3"	0	0	244.63	0	0.00	0	0
38	4"	0	0	382.23	0	0.00	0	0
39								
40	Gallage	-	0	4.25	0	0.00	0	0
41								
42								
43	Total Multi-Family	0	0		0		0	0
44	Average Bill				-		-	
45								
46	<b>Flat Rate</b>							
47	Res. Wastewater Only	0	0	-	0	0.00	0	0
48	Cmrl. Wastewater Only	0	0	-	0	0.00	0	0
49	Sprinkler Heads	0	NA	-	0	0.00	0	0
50	Reuse	0	NA	-	0	0.00	0	0
51	Total Flat Rate - Other		0		0		0	0
52								
53								
54	<b>Subtotal</b>				32,744		46,434	13,690

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Arredondo Estates/Farms

Docket No. 080121-WS

Schedule Period: 9/1/07 - 12/31/07 (post-Interim)

Water [ ] or Sewer [ X ]

Schedule: E-2s

Page: 4 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 No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	1,067	6,840	15.30	16,325
3	3/4"	0	0	15.30	0
4	1"	0	0	15.30	0
5	1-1/2"	0	0	15.30	0
6	2"	0	0	15.30	0
7	3"	0	0	15.30	0
8	4"	0	0	15.30	0
9	Gallage cap		7,000		
10	Capped Usage		4,849	3.56	17,261
11	Usage Above Cap		1,991		
12					
13	Total Residential	1,067	6,840		33,586
14	Average Bill				31.48
15					
16	<b>Commerical</b>				
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	Gallage		511	4.25	2,170
26					
27					
28	Total Commercial	12	511		3,210
29	Average Bill				267.48
30					
31	<b>Multi-Family</b>				
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					
40	Gallage	-	0	4.25	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	<b>Flat Rate</b>				
47	Res. Wastewater Only	0	0	-	0
48	Comrt. Wastewater Only	0	0	-	0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other				0
52					
53					
54	<b>Subtotal</b>				<b>36,796</b>

## Customer Monthly Billing Schedule

Florida Public Service Commission

Arredondo Estates/Farms

Schedule: E-3

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

**WATER**

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	526	5	0	0	0	0	531
2	Feb-07	510	5	0	0	0	0	515
3	Mar-07	500	5	0	0	0	0	505
4	Apr-07	502	5	0	0	0	0	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**

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	315	3	0	0	0	0	318
15	Feb-07	299	3	0	0	0	0	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: 1 of 2  
 Preparer: 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.

**WATER**

Line No.	(1) Type Charge	(2)		(3)		(4)		(5)	
		Present Bus. Hrs.	Present After Hrs.	Present Bus. Hrs.	Present After Hrs.	Proposed Bus. Hrs.	Proposed After Hrs.	Proposed Bus. Hrs.	Proposed After Hrs.
1	Initial Connection	15.00	-			50.00		75.00	
2									
3	Normal Reconnect	15.00	-			50.00		75.00	
4									
5	Violation Reconnect	15.00	-			75.00		115.00	
6									
7	Premises Visit	10.00	-			50.00		75.00	
8									
9	Late Payment Fees	-				5.00			
10									

**SEWER**

Line No.	(1) Type Charge	(2)		(3)		(4)		(5)	
		Present Bus. Hrs.	Present After Hrs.	Present Bus. Hrs.	Present After Hrs.	Present Bus. Hrs.	Present After Hrs.	Proposed Bus. Hrs.	Proposed After Hrs.
11	Initial Connection	15.00	-			50.00		75.00	
12									
13	Normal Reconnect	15.00	-			50.00		75.00	
14									
15	Violation Reconnect	At Cost	-			Actual cost		Actual cost	
16									
17	Premises Visit	10.00	-			50.00		75.00	
18									
19	Late Payment Fees	-				5.00			
20									
21									

**DEPOSITS (REFUNDABLE)**

Class	Meter Size	Water		Sewer	
		Present	Proposed	Present	Proposed
23					
24	not specified	All sizes	20.00	-	-
25	not specified	5/8 X 3/4"	-	-	-
26	not specified	1"	-	-	-
27	not specified	1.5"	-	-	-
28	not specified	Over 2"	-	-	-
29					
30	Residential	All sizes	-	-	-
31	Residential	5/8 X 3/4"	-	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

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Explanation: Provide a schedule of derivation of charges

Schedule: E-4

Page: 2 of 2

Preparer: J Lihvarcik

Line No.	(1) Description	(2)	(3) Annual Pay	(4) Base	(5)	(6) Hourly Rate	(7)	(8)	(9)
1	<b>Field Employee</b>								
2	Sr. Facility Operator		62,491.88						
3	Utility Tech Coordinator		39,832.42						
4	Utility Tech I		26,902.50						
5	Utility Tech I		25,038.91						
6	Utility Tech I		25,681.60						
7	Utility Tech I		17,400.00						
8	Utility Tech II		26,571.48						
9	Utility Tech II		25,601.00						
10	Utility Tech II		26,700.00						
11	Utility Tech II		24,914.00	<b>Hours/Year</b>					
12	<b>Field Employees Average Base</b>		<u>30,113.38</u>	2,080		<u>14.48</u>			
13				<b>Rate</b>					
14	P/R Overhead			30.0%		4.34			
15	Field/Office Overhead			10.0%		1.45			
16	<b>Field Employees Loaded Cost</b>					<u>20.27</u>			
17									
18	<b>Office Employee</b>								
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		55,941.12	<b>Hours/Year</b>					
24	<b>Office Employees Average Salary</b>		<u>38,560.50</u>	2,080		<u>18.54</u>			
25				<b>Rate</b>					
26	P/R Overhead			30.0%		5.56			
27	Field/Office Overhead			15.0%		2.78			
28	<b>Office Employees Loaded Cost</b>					<u>26.88</u>			

30 Calculation of Miscellaneous Service Charges

Line No.	Description	# Hours	Hourly Rate	Labor Cost	Other Cost	Total Cost	Proposed Fee
31							
32	<b>Collect Delinquent Account</b>						
33	(CSR takes average 1 hour to process the delinquent account work.)						
34	Office	1	26.88	26.88	-	<u>26.88</u>	25.00
35							
36	<b>Connections, Premises Visits / Service Calls in Normal Hours</b>						
37	(Technician to respond, evaluate, fix and complete service order takes average 1.5 hours. Customer service takes average 45 minutes to handle call, prepare work order, and close out work order when technician completes work.)						
38							
39	Field	1.5	20.27	30.40	-	30.40	
40	Office	0.75	26.88	20.16	-	20.16	
41	Total			<u>50.56</u>	-	<u>50.56</u>	50.00
42							
43	<b>Connections, Premises Visits / Service Calls After Hours</b>						
44	= 1.5 X Connections in Normal Hours above			75.85	-	<u>75.85</u>	75.00
45							
46	<b>Reconnect Disconnected Service in Normal Hours</b>						
47	(= Collect Del. Acct + Connections in Normal Hours above)			77.44	-	<u>77.44</u>	75.00
48							
49	<b>Reconnect Disconnected Service After Hours</b>						
50	(1.5 X Sum of Reconnection and Collection Delinquent Account. During this period an answering service receives customer calls and dispatches to our FSRs on call.)						
51							
52	= 1.5 X Reconnect in Normal Hours above			116.17	-	116.17	
53	Answering Service Cost				2.00	2.00	
54	Total			<u>116.17</u>	<u>2.00</u>	<u>118.17</u>	115.00
55							
56	<b>Customer requested change of mailing address</b>						
57	Office	0.12	26.88	3.23	-	<u>3.23</u>	3.00

## Miscellaneous Service Charge Revenue

## Florida Public Service Commission

Arredondo Estates/Farms

Schedule: E-5

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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 No.	(1) Month/ Year	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Premises Visit	(6) Other Charges	(7) Total
<b>WATER</b>							
1	Jan-07	120	0	0	0	20	140
2	Feb-07	27	0	0	0	0	27
3	Mar-07	135	45	0	0	20	200
4	Apr-07	195	15	0	0	0	210
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	0	225
11	Nov-07	330	0	0	0	20	350
12	Dec-07	270	15	0	0	10	295
13							
14	Total Water	1,557	795	0	0	250	2,602
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	250	8,100
<b>SEWER</b>							
19	Jan-07	0	0	0	0	0	0
20	Feb-07	0	0	0	0	10	10
21	Mar-07	0	0	0	0	0	0
22	Apr-07	0	0	0	0	0	0
23	May-07	0	0	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	10	10
33	Annual Events	0	0	0	0		
34							
35	Proposed Rate	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**

Schedule: E-6

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Water [ X ] or Sewer [ ]

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

1	<b>Any fire hydrant information is detailed on enclosed system maps</b>		
---	---	--	--

**Private Fire Protection Service**

**Florida Public Service Commission**

**Arredondo Estates/Farms**

Schedule: E-7

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Water [ X ] or Sewer [ ]

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

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

1      **Any fire hydrant information is detailed on enclosed system maps**



**Contracts and Agreements Schedule**

**Florida Public Service Commission**

**Arredondo Estates/Farms**

Schedule: E-8

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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 No.	(1) Type	(2) Description
-------------	-------------	--------------------

**None**

**Tax or Franchise Fee Schedule**

**Florida Public Service Commission**

**Arredondo Estates/Farms**

Schedule: E-9

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: 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).

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

Schedule: E-10

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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.

Line No.	(1) Type Charge	(2) Size Unit	(3) Present Charges	(4) Proposed Charges
<b>WATER</b>				
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		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		Per Gallon Equivalent	-	2.75
24				
25	Main Extension Charge	ERC	-	446.00
26		Per Foot Equivalent	-	5.37
<b>SEWER</b>				
27	Service Installation Charge	=<4"		2,000.00
28		>4"		Actual Costs
29		<=2"	-	
28		>2"	Actual Costs	
29				
30				
31				
32				
33				
34	Plant Capacity Charge	ERC	-	1,300.00
35		Per Gallon Equivalent	-	7.60
36				
37	Main Extension Charge	ERC	-	480.00
38		Per Foot Equivalent	-	7.38
39				
40				
41				
42				
43				
44				

**Guaranteed Revenues Received**

**Florida Public Service Commission**

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

Schedule: E-11  
 Page: 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 No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Other	(5) Total
1					
2					
3			N/A		
4					
5					
6					
7					
8					
9					
10					
11					
12					
	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**Class A Utility Cost of Service Study**

**Florida Public Service Commission**

**Arredondo Estates/Farms**

Schedule: E-12

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: N/A

Water [ X ] or Sewer [ X ]

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 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**

Schedule: E-14

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: G Prettyman

Water [ X ] or Sewer [ X ]

Customer Class:

Meter Size:

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

**See attached Bill Analyses**

**Arredondo Estates/Farms  
ENGINEERING SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE 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

DOCUMENT NUMBER - DATE

04351 MAY 22 88

FPSC-COMMISSION CLERK





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

**Florida Public Service Commission**

**Arredondo Estates/Farms  
Docket No. 080121-WS**

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

Historical Test Year Ending December 31, 2007

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.

Line No.	Month	(1) Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
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	<b>TOTAL</b>	<b>49,337</b>	<b>0</b>	<b>32,360</b>	<b>3,573</b>	<b>13,404</b>	<b>27.2%</b>

**Gallons of Wastewater Treated & Unaccounted For  
In Thousands of Gallons**

**Florida Public Service Commission**

**Arredondo Estates/Farms**

Schedule: F-2

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

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.

Line No.	Month 2005	(1)	(2)	(3)	(4)	(5)	(6)
		Individual Plant Flows				Total Plant Flows	Total Purch. Sewage Treatment
		STP#1	(Name)	(Name)	(Name)		
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	<b>Total</b>	<b>16,855</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,855</b>	<b>0</b>

**Water Treatment Plant Data**

**Florida Public Service Commission**

**Arredondo Estates/Farms**  
**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	Date	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: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	Day	
		1	11/30/07 101,000
		2	11/16/07 88,000
		3	11/17/07 88,000
		4	11/21/07 96,000
		5	11/22/07 90,000
		Average	<u>92,600</u>
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**

**Arredondo Estates/Farms**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: F-4

Page: 1 of 1

Preparer: 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	<b>Plant Capacity:</b> The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		<u>60,000</u>
2	<b>Average Daily Flow Max Month</b> 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 rainfall periods.	<u>November</u>	<u>53,000</u>

Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

Arredondo Estates/Farms  
Docket No. 080121-WS  
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)
<b>WELLS, Interim</b>														
Line No.	Storage	Max Day (GPM)	Peak Hour MD X 2 (GPM)	Excess Unaccounted for Water (GPM)	MD less Excess Unaccounted for Water (GPM)	PH less Excess Unaccounted for Water (GPM)	Interim Margin Reserve Ratio	Demand (GPM)	Maximum Supply Well (GPM)	Total Well Capacity (GPM)	Remaining Well Capacity (GPM)	Wells Interim U&U Calculated	Wells Interim 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**

Line No.	Storage	Multiple Wells	Max Day (GPM)	Margin Reserve Ratio	Excess Unaccounted for Water (GPM)	Fire Flow (GPM)	Peak Hour Demand for Systems with No Storage (GPM)	Max Day Demand for Systems with Storage (GPD)	Maximum Supply Well (GPM)	Total Well Capacity (GPM)	Firm Reliable Capacity for Systems with No Storage (GPM)	Firm Reliable Capacity for Systems with Storage (GPD)	Wells Permanent U&U Calculated	Wells Permanent U&U Used *
2	no	yes	70.14	1.04	16.12	-	130.17	-	300	790	490	-	26.56%	100.00%
3														
4														

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

**STORAGE**

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Bottom Drain	Max Day (GPD)	Margin Reserve Ratio	Excess Unaccounted for Water (GPD)	Fire Flow (GPD)	Peak Day Demand (GPD)	Usable Storage (Gal.)	Permanent Storage U&U Calculated	Permanent Storage U&U 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

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

Schedule: F-6  
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 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)
Line No.	Average Daily Demand (GPD)	Treated (GPD)	I&I%	Excess I&I (GPD)	Margin Reserve Ratio	Adjusted Average Daily Demand (GPD)	Plant Capacity (GPD)	Treatment U&U Calculated	Treatment U&U Used		
1	46,000	46,192	N/A	-	1.05	48,499	60,000	80.83%	100.00%		
2	#N/A										

**Inflow and Infiltration Calculations**

	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 I&I	% of Excess I&I Calculated	% 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  
Water Distribution and Sewer Collection Systems**

**Florida Public Service Commission**

**Arredondo Estates/Farms**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: F-7

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 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
<b>Water</b>					
1	728.9	711	102.52%	100.00%	<b>100.00%</b>

#N/A

**Sewer**

2	438.0	440	99.55%	100.00%	<b>100.00%</b>
---	-------	-----	--------	---------	----------------

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 &amp; Sewer

Florida Public Service Commission

## Arredondo Estates/Farms

Schedule: F-8

## Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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).

Line No.	(1) Year	(2) Average Meters	(3) Average ERCs	(4) Trend	(5) Increase
<b>WATER</b>					
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
X Coefficient(s)				5.842	
<b>SEWER</b>					
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

Schedule: F-9

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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.

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	517	538	527.5	29,000	54.976	29,484	536.3	
2	2004	538	526	532.0	27,486	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 Growth Through 5-Year Period (Col. 8)									-0.07%

## Equivalent Residential Connections - Sewer

## Florida Public Service Commission

Arredondo Estates/Farms

Schedule: F-10

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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.

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % 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%
Average Growth Through 5-Year Period (Col. 8)									-0.10%

**Arredondo Estates/Farms**  
**INTERIM RATE SCHEDULES**  
 Revision 1

<u>SCHEDULE TITLE</u>	Revision 1 <u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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

DOCUMENT NUMBER - DATE  
 04351 MAY 22 08  
 FPSC-COMMISSION CLERK



**Rate Schedule - Interim Rates**

**Florida Public Service Commission**

**Arredondo Estates/Farms**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Water [X] Sewer [X]

Schedule: G-1

Page: 1 of 1

Preparer: T Rendell

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Unlimited Interim Rates	(4) Limited Interim Rates
<b>WATER</b>			57.9%	57.9%
1	<b>Residential</b>			
2	5/8" X 3/4"	13.85	21.86	21.86
3	3/4"	20.77	32.79	32.79
4	1"	34.64	54.68	54.68
5	1-1/2"	69.26	109.33	109.33
6	2"	110.82	174.94	174.94
7	3"	222.00	350.44	350.44
8	4"	346.31	546.67	546.67
9	6"	692.64	1,093.38	1,093.38
10	8"	-	-	-
11	10"	-	-	-
12	Gallorage, Block 1	2.35	3.71	3.71
13	Block 2	2.35	3.71	3.71
14	Block 3	2.35	3.71	3.71
15	<b>General Service</b>			
16	5/8" X 3/4"	13.85	21.86	21.86
17	3/4"	20.77	32.79	32.79
18	1"	34.64	54.68	54.68
19	1-1/2"	69.26	109.33	109.33
20	2"	110.82	174.94	174.94
21	3"	222.00	350.44	350.44
22	4"	346.31	546.67	546.67
23	6"	692.64	1,093.38	1,093.38
24	8"	-	-	-
25	10"	-	-	-
26	Gallorage charge	2.35	3.71	3.71
27	<b>Fire Protection</b>			
28	2"	-	-	-
29	3"	-	-	-
30	4"	-	-	-
31	6"	-	-	-
32	8"	-	-	-
33	10"	-	-	-

Class/Meter Size	(6) Present Rates	(7) Unlimited Interim Rates	(8) Limited Interim Rates
<b>SEWER</b>			87.5%
<b>Residential</b>			
All Meter Sizes	15.30	28.68	28.68
3/4"	22.94	43.01	43.01
1"	38.22	71.65	71.65
1-1/2"	76.44	143.30	143.30
2"	122.31	229.30	229.30
3"	244.63	458.61	458.61
4"	382.23	716.57	716.57
6"	753.13	1,411.90	1,411.90
8"	-	-	-
10"	-	-	-
Gallorage cap (gallons)	7,000	7,000	7,000
Gallorage charge	3.56	6.67	6.67
<b>General Service</b>			
5/8" X 3/4"	15.30	28.68	28.68
3/4"	22.94	43.01	43.01
1"	38.22	71.65	71.65
1-1/2"	76.44	143.30	143.30
2"	122.31	229.30	229.30
3"	244.63	458.61	458.61
4"	382.23	716.57	716.57
6"	753.13	1,411.90	1,411.90
8"	-	-	-
10"	-	-	-
Gallorage charge	4.25	7.97	7.97
<b>Flat Rate</b>			
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

Line No.	(1) Description	(2) Adjusted Average Balance	(3) Adjustments for Non-U&U	(4) Adjustments Last Rate Case	(5) Interim Rate Base	(6) Supporting Schedule(s)
<b>WATER</b>						
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	<b>Total Rate Base</b>	<b>318,909</b>	<b>(26,618)</b>	<b>0</b>	<b>292,291</b>	
<b>SEWER</b>						
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	0		0	0	A-2
15	Less: Accumulated Depreciation	(197,696)	0	0	(197,696)	A-10
16	Less: CIAC	0	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	0	A-2
19	Less: Advances For Construction	0		0	0	A-2
20	Working Capital Allowance	22,479		0	22,479	A-2
21	<b>Total Rate Base</b>	<b>137,150</b>	<b>0</b>	<b>0</b>	<b>137,150</b>	

**Schedule of Adjustments to Rate Base - Interim**

**Florida Public Service Commission**

**Arredondo Estates/Farms**

Schedule: G-3

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

Historical  Projected

Water  Sewer

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

(1)	(2)	(3)
Line No. Description	Interim Water	Interim Sewer
1 USED & USEFUL ADJUSTMENT TO 2007 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES		
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)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Standalone % Increase	Unlimited % Increase	Supporting Schedules
<b>Water</b>									
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%			
<b>Sewer</b>									
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			
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  Projected Water  Sewer 

Schedule: G-5

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	0	0
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	3,386	4,670
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	88,446	88,512
9			
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)	
Line No.	Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
<b>WATER</b>							
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	<u>318,909</u>	<u>100.00%</u>		<u>7.51%</u>	<u>23,957</u>	
<b>SEWER</b>							
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	<u>137,150</u>	<u>100.00%</u>		<u>7.45%</u>	<u>10,212</u>	

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