

Attachment "A"

Service Charges

9/30/2005 12/31/2005 1/1/2006

050862-WU

RAF

- Water Plant Operations
  - Plant Site Landscape Maintenance
- Administrative and General
  - Automobile Use
  - Computer/Accounting System

126.45 N/A per month

[REDACTED]

Enviromasters

- Water Plant Operations
  - Operator Service
  - Routine Bacteriological Testing

155.00 155.00 N/A per month

[REDACTED]

- Transmision and Distribution
  - 5/8" Meter Disconnect/Final Reading
  - 5/8" Meter Reconnect
  - 5/8" Meter Reconnect After Hours
  - Meter Re-Read
  - Remove, disassemble, clean, reinstall meter
  - Meter Field Test
  - Meter Bench Test

[REDACTED]

- Install new meter into existng box
- Typical Meter Replacement

[REDACTED]

- Locate utilities on residential lot

[REDACTED]

- Misc. Repair/Locates Labor
- Certified Operations Supervision

[REDACTED]

- Customer Accounts
  - Billing Service
  - Late Notices
  - Meter Reading
  - Customer Service

[REDACTED]

- Cronin, Jackson, Nixon, and Wilson
  - Administrative and General
    - Compile Class B Annual Report

DOCUMENT NUMBER: 02112 MAR 10 08  
 FPSC-COMMISSION CLERK

Attachment "B"

## Related Party Allocations and Transactions

### 105.1 – Bulk Water Extension WIP

CWU paid RAF a total of \$2,277 in 2005 for locating utilities for the interconnect construction and installing a temporary water line. Rates were based on the hourly rates RAF charges other companies for similar services.

CWU agreed to pay TDI and its successor, LPL, a fee of 15% of the total project cost of the interconnect project consisting of Conceptual Design and Feasibility project management from 1998 to 1999; Bulk Water negotiations with the City of Ocala from June 2000 through Sept 2003; and Design and construction management from 2002 to 2006.

### 601 and 603 - Salaries and Wages

In 1993, we participated in an overearnings investigation that resulted in no change to our rates. At the time of that investigation, CWU had no employees and our related company, Squadron 567 Corp., (567) along with Enviromasters Water and Wastewater, Inc. managed all operations. During the investigation, 567 summarized the duties of each employee and determined that Dirk and Becca spent approximately 20% of their time working on CWU activities and Jim about 5% of his time. At this time CWU had 330 customers.

In 1997, CWU had 366 customers and hired Dirk, Becca, and Jim as employees and reduced 567's contract to only computer services, automobile use, and plant site landscape maintenance. At that time, Becca was earning [redacted] per week ([redacted] of the US Average Wage Rate) and her salary was set at \$100 per week, [redacted] of her total wages. Dirk's earned income averaged about [redacted] between 1995 and 1996 and his salary was set at \$350 per week or about [redacted] of that average. Jim's salary was [redacted] per week based on 2 hours per week at [redacted] per hour.

In 2005, Becca's total wages were [redacted] per week ([redacted] of the US Average Wage Rate). While the US Average Wage increased by 55% between 1993 and 2005, the allowable price indexing of CWU's rates was only 28%. And although CWU now has 472 customers, about 43% more customers than in 1993, CWU could not afford to pay more than [redacted] of her total salary. Dirk's average earned income now exceeds [redacted] per year and his 2005 CWU salary was only \$404 per week or less than [redacted] of his total because CWU could not afford to pay more. Jim's salary is currently \$92 per week or [redacted] hours at [redacted] per hour.

After analyzing our employees' hours spent on utility business as requested in Item 2 of Document Request #2 (see Attachment "C"), we found that salary allocations are far below the amount of work performed and believe a pro-forma adjustment should be made to set salaries at the following rates:

Becca – [redacted] or \$413 per week

Dirk – [redacted] or \$1,868 per week

Jim – [redacted] hours per week at [redacted] per hour or \$180 per week

Because of the non-routine work that Jim performs such as consulting on matters such as financing, contracts, capital improvements, planning and budgeting, we could not perform a thorough analysis of Jim's time.

### **604 – Employee Pensions and Benefits**

CWU currently contributes 4% of the employees' wages under a SARSEP plan to each employee's IRA. IRS rules require that this percentage be consistent among related companies.

Employees started receiving paid health insurance in 2005. CWU's allocation was based on [REDACTED] the total amount paid for Becca and Dirk and [REDACTED] for Jim. This percentage was based on the 1993 hour analysis adjusted for the increase in customers. Our pro-forma request is to match the percentages determined in Attachment "C".

### **620 – Materials and Supplies**

In consideration of a reduced rent and utility reimbursement rate from RAF, CWU does not get charged for any normal office supplies. RAF bills CWU for postage at cost. RAF charges CWU for use of the copier at \$0.15 per copy.

#### **620.74 Telephone**

CWU is charged \$20 per month by LPL for Dirk's cell phone usage and \$5 per month by RAF for long distance on the line that does not have call accounting. CWU pays for long distance on the line with call accounting at cost.

#### **630.06 – Repairs and Maintenance**

RAF is under contract to provide water plant site landscape maintenance. This service under the contract with RAF was terminated in November, 2005 when the interconnect was activated and the land and equipment lease was terminated. The amount was originally \$100 per month in 1993 and was a fair market rate based on quotes from other lawn service companies. It has been indexed since that time.

#### **630.50 – Computer and Accounting Expense**

RAF charges CWU for the use of computers and software, ink, toner, paper, accounting support, and computer support at the rate of [REDACTED]. This amount was originally [REDACTED] per month in 1993 and was converted into a per customer charge in April, 1996 at the rate of [REDACTED] and has been indexed since that time.

### **640 – Rents**

Office Rent - In consideration of a reduced rent and utility reimbursement rate from RAF, CWU gets to use office furniture, file cabinets, office machines, telephone system, postage meter, etc. at no charge. CWU is reimbursed by RAF for 50% of the office rent and utilities.

Generator Rent – Dirk purchased a backup generator and rented it to CWU for use at the water plant. This lease was terminated in November, 2005 when the interconnect was activated. The current rental rate of \$126.45 was based on the value of the generator and a reasonable Cap Rate and was indexed.

Land and Equipment Rent – BOI owns the water plant site and equipment building where spare parts were stored and the generator was located. This lease was terminated in November, 2005 when the interconnect was activated. The current rental rate of \$187 per month was set in 1993 based on FMV of the land and building and a reasonable Cap Rate and was never indexed.

Employee: Rebecca G. Chauncy  
 Title: Full Charge Bookkeeper/ Secretary/ Office Manager

Utility Duties and Hours

Hours Period Hours /Month

**Transmission and Distribution Expenses**

Receive Utility Locate Requests, look up address and Forward to Enviro-Masters  
 Compile information for CCR; Mail to Customers & Governmental Agencies

[REDACTED] [REDACTED]

**Customer Accounts**

Consulting with Billing/Customer Service Contractor (Enviromasters)  
 Compile and Audit Billings  
 Respond to customer inquiries that have been escalated  
 Respond to FPSC customer inquiries

[REDACTED] [REDACTED]

**Administration and General**

**Accounting**

Review; enter; write checks; mail & file Accounts Payable, G/L Entries  
 Run reports, balance and reconcile bank account  
 Prepare Year End Reports, assemble info, answer questions from Tax Accountan  
 Help prepare Financial Stmtns and reports for Bank(s)  
 Help prepare Annual Budget  
 Prepare and mail 1099's

[REDACTED] [REDACTED]

**Secretarial**

Filing/Records Management  
 Manage and Order Supplies  
 Telephone/ Reception/ Correspondence/ Word Processing

[REDACTED] [REDACTED]

**Payroll**

Verify payroll; write checks  
 Prepare Monthly Payroll Reports; Make P/R Deposits  
 Prepare Quarterly Payroll Reports - 941, UCT-6  
 Prepare Annual Payroll Reports - 940, W-2's, W-3

[REDACTED] [REDACTED]

**Corporate**

Take Minutes and Prepare Drafts  
 Prepare Annual Corporate Report

[REDACTED] [REDACTED]

**Regulatory Matters**

Reg. Assessment Fee - Calculate, Record & Prepare Return  
 Compile information for Class "B" Annual Report  
 Compile information for Price Index Adjustment  
 Review and file FPSC correspondence

[REDACTED] [REDACTED]

Hours spent on direct Utility Business per Month

[REDACTED]

Allocation of Vacation/ Holiday/ Sick Time/  
 Community Involvement

plus

Utility Hours per month  
 divided by Full Time Hours per Month  
 Percentage of Full Time

[REDACTED]

Full Time Salary

times

Salary allocated to Utility

[REDACTED]

Total Taxes and Benefits

times

Taxes and Benefits allocated to Utility

[REDACTED]

Salary and Benefits

Full Time Salary

[REDACTED]

**Taxes and Benefits**

SARSEP Retirement Plan 4%  
 Health Insurance [REDACTED]  
 Social Security 6.20%  
 Medicare 1.45%  
 Workers Comp 1.72%  
 Unemployment Comp 1.12%

[REDACTED]

Total Taxes and Benefits

Vacation/Holiday/Sick Leave/Community Involvement

Vacation 80 hours/yr  
 Holidays 64 hours/yr  
 Sick Leave 48 hours/yr  
 Community Involvement 48 hours/yr  
 \_\_\_\_\_  
 240 full time hours  
 divided by 2,080 full time hours/year  
 Multiplier 11.5%

JUN 2/8  
JUL 2/15

**COUNTY-WIDE UTILITY COMPANY**  
**SARC AUDIT - DKT: 050862-WU**  
**INTERCONNECT COSTS - HAMLET CONSTRUCTION**  
**12 MONTHS ENDING DECEMBER 31, 2005**

(File) Plant Additions Hamlet Construction

Draw #5	Plant to Service	Lead and Land Rights	Structures and Improvements	Transmission and Distribution Mains	Transmission and Distribution Mains - Non-Tangible	Services	Meters and Meter Installations	Hydrants	Substation Protection Devices	Other Plant and Misc. Equipment - Non-Tangible	Other Plant and Misc. Equipment - Tangible
	100.0%	0.0%	0.0%	77.3%	16.7%	0.0%	0.3%	3.3%	2.2%	0.0%	0.3%
<b>Total</b>	<b>101</b>	<b>323</b>	<b>304</b>	<b>331</b>	<b>331.00</b>	<b>332</b>	<b>334</b>	<b>335</b>	<b>338</b>	<b>338</b>	<b>338.00</b>

- Hamlet Construction (C/F)
  - 12" PVC Water Main - DR18
  - 18" PVC Water Main - DR18
  - 8" DP Water Main - CL350
  - 2" Gate Valve and Box
  - 4" Gate Valve and Box
  - 6" Gate Valve and Box
  - 8" Gate Valve and Box
  - 12" Butterfly Valve and Box
  - 18" Butterfly Valve and Box
  - 8" x 8" M.J.D.I. Bend
  - 12" M.J.D.I. Sleeve
  - 18" M.J.D.I. Sleeve
  - 18" x 11.25" M.J.D.I. Bend
  - 18" x 22" M.J.D.I. Bend
  - 18" x 45" M.J.D.I. Bend
  - 18" x 90" M.J.D.I. Bend
  - 18" x 18" x 8" M.J.D.I. Tee
  - 18" x 18" x 8" M.J.D.I. Tee
  - 18" x 18" x 18" M.J.D.I. Tee
  - 12" x 12" x 12" M.J.D.I. Wye
  - 18" x 18" x 8" M.J.D.I. Cross
  - 18" x 18" x 18" x 18" M.J.D.I. Cross
  - 8" x 4" M.J.D.I. Reducer
  - 18" x 8" M.J.D.I. Reducer
  - 18" x 8" M.J.D.I. Reducer
  - 18" x 12" M.J.D.I. Reducer
  - 4" x 2" M.J.D.I. Tapped Cap
  - 8" x 2" M.J.D.I. Tapped Cap
  - 8" x 2" M.J.D.I. Tapped Cap
  - 18" x 2" M.J.D.I. Tapped Cap
  - Rise Hydrant Assembly
  - 2" Blow-off Assembly
  - 12" Double Check Assembly Above Ground
  - 12" AQUA Master Meter & Remote (Labor only)
  - 2" PVC Electrical Conduit (remote meter)
  - 18" HDPE Directional Bore
  - Bore & Jack 30" Casing - 18" Carrier
  - Air Release Valve & Vent
  - Abandon of Water Main
  - Abandon of Water Main
  - 4" Water Main bypass
  - 8" Water Main bypass
  - Remove & Existing 8" Watermain
  - Temporary Jumper Connection
  - Connect to Existing
  - Connect to Existing (2" Service to Kangaroo)
  - Hydrostatic Pressure Testing
  - Bacteriological & Disinfection
  - 8" PVC Water Main - DR18
  - 8" PVC Water Main - DR18
  - 2" Gate Valve and Box
  - 8" Gate Valve and Box
  - 8" x 8" M.J.D.I. Bend
  - 8" x 8" M.J.D.I. Tee
  - 8" x 8" M.J.D.I. Reducer
  - 8" M.J.D.I. Cap
  - Rise Hydrant Assembly
  - 2" Meter Assembly
  - Hydrostatic Pressure Testing
  - Bacteriological & Disinfection
  - Density Testing
  - Erosion Control
  - Mobilization
  - Permit - Right of Way
  - Permit - FDOT Utility
  - Permit - Fireline
  - Remove & Replace Chain Link Fence
  - Remove & Replace Concrete Sidewalk
  - Remove & Replace Concrete driveway
  - Remove & Replace Concrete Lift Station Driveway
  - Remove & Replace Misc. Ingestion Piping
  - Remove & Replace Misc. Landscaping
  - Remove & Replace Mailbox
  - Repair Concrete Driveway
  - Seed & Mulch
  - 8ft Fence
  - 800 - Signs
  - 800 - St. Augustine
  - Surveying - Construction Layout
  - Surveying - Certified As-built
  - Traffic Control
  - Water C.O. #1
  - Miscellaneous C.O. #1
  - 12" DIP Water Main - CL350
  - 18" DIP Water Main - CL350

Draw #5	Plant to Service	Lead and Land Rights	Structures and Improvements	Transmission and Distribution Mains	Transmission and Distribution Mains - Non-Tangible	Services	Meters and Meter Installations	Hydrants	Substation Protection Devices	Other Plant and Misc. Equipment - Non-Tangible	Other Plant and Misc. Equipment - Tangible
	100.0%	0.0%	0.0%	77.3%	16.7%	0.0%	0.3%	3.3%	2.2%	0.0%	0.3%
<b>Total</b>	<b>101</b>	<b>323</b>	<b>304</b>	<b>331</b>	<b>331.00</b>	<b>332</b>	<b>334</b>	<b>335</b>	<b>338</b>	<b>338</b>	<b>338.00</b>

- Water Locates/Line Relocations
- AHCO Water Meter
- Overhead
- APUD
- Project Management
- BEWER - FOREMAN
  - 8" PVC Force Main DR 26
  - 8" M.J.D.I. 45° Bend - Epoxy
  - 8" M.J.D.I. 90° Bend - Epoxy
  - 8" M.J.D.I. Cap - Epoxy
  - Hydrostatic Pressure Testing (FH)
  - Core 12" Hole and Connect to Existing
  - Sewer - Walgrens Lift Station
  - Sewer - Walgrens - 8" Foremain - C.O. #1
- WALGREENS - SEPTIC
  - Sewer - Walgrens - 2" Foremain
- PAID BY OTHERS
  - Electric - Walgrens 800000!

\$750,649 TO 16 PZ

Payments	Total	Water	Sewer	Septic	Other
06/09/05 Hamlet Draw #1					
06/24/05 Hamlet Draw #2					
10/13/05 Hamlet Draw #3					
10/27/05 Hamlet Draw #4					
JUL Payment					
12/01/05 Hamlet Draw #5					
Unbilled Balance to Complete Alternate 3					
<b>Total</b>					

JRCE: 8BC

W/P 25-

Account No. [REDACTED]  
 Loan No. [REDACTED]  
 Customer Reference [REDACTED]  
 Account to be Charged  
 (if an auto debit)



COUNTY-WIDE UTILITY CO INC  
 P O BOX 1476  
 OCALA FL 34478

Maturity Date 03-10-15  
 Date of Bill 08-02-05

DUE DATE 08-10-05

Summary Information of Amount Due			
Interest	Fees	Principal	Totals
Past Due .00	.00	.00	.00
Current Due 95.53	.00	.00	95.53
TOTAL DUE			95.53 <sup>TC</sup> <sub>35</sub>

Date	Description of Activity Since Last Bill	Transaction Amount			NO. DAYS	INT. RATE %	Effect of Transaction on	
		Principal	Fees	Interest			Principal Balance	Interest Due
	BEGINNING BALANCE						.00	
06-27	DISBURSEMENT	.00					.00	
06-27	RATE CHANGE					6.1256		
	INTEREST ACCRUED				1	6.1256		.00
06-28	ADVANCE	12,976.00					12,976.00	
	INTEREST ACCRUED				13	6.1256		28.70
07-11	RATE CHANGE					6.1800		
	INTEREST ACCRUED				30	6.1800		66.83
Total Payments from above		.00		.00				
YTD Interest Paid				.00				

Call 1-800-239-1996 if you have any questions regarding this bill.



Customer No. [REDACTED]  
 Loan No. [REDACTED]  
 Customer Reference [REDACTED]  
 Account to be Charged [REDACTED]  
 (if an auto debit)



COUNTY-WIDE UTILITY CO INC  
 P O BOX 1476  
 OCALA FL 34478

Maturity Date 03-10-15  
 Date of Bill 08-31-05

DUE DATE 09-12-05

Summary Information of Amount Due			
Interest	Fees	Principal	Totals
Past Due .00	.00	.00	.0
Current Due 788.90	.00	.00	788.9
TOTAL DUE			788.9

To 33-2

Date	Description of Activity Since Last Bill	Transaction Amount			NO. DAYS	INT. RATE %	Effect of Transaction on	
		Principal	Fees	Interest			Principal Balance	Interest Due
08-10	BEGINNING BALANCE						12,976.00	
	RATE CHANGE					6.3700		
	INTEREST ACCRUED				2	6.3700		4.59
08-11	PAYMENT RECEIVED			95.53				
08-12	ADVANCE	130,007.93					142,983.93	
	INTEREST ACCRUED				31	6.3700		784.31
Total Payments from above		.00		95.53				
YTD Interest Paid				95.53				



Customer No. [REDACTED]  
Loan No. [REDACTED]  
Customer Reference [REDACTED]  
Account to be Charged [REDACTED]  
(if an auto debit)



COUNTY-WIDE UTILITY CO INC  
P O BOX 1476  
OCALA FL 34478

Maturity Date 03-10-15  
Date of Bill 09-30-05

DUE DATE 10-10-05

Summary Information of Amount Due			
Interest	Fees	Principal	Totals
Past Due	.00	.00	.00
Current Due	1,691.73	.00	1,691.73
TOTAL DUE			1,691.73

Date	Description of Activity Since Last Bill	Transaction Amount			NO. DAYS	INT. RATE %	Effect of Transaction on	
		Principal	Fees	Interest			Principal Balance	Interest Due
	BEGINNING BALANCE						142,983.93	
09-08	ADVANCE	166,933.09					309,917.02	
09-12	PAYMENT RECEIVED			788.90				
09-12	RATE CHANGE					6.5281		
09-12	RETRO ADJUSTMENT INTEREST ACCRUED				28	6.5281		118.15
								1,573.58
Total Payments from above		.00		788.90				
YTD Interest Paid				884.43				

450047

Call 1-800-239-1996 if you have any questions regarding this bill.

To insure proper crediting to your loan, please detach and return this lower portion of the bill with your payment.

AMT DUE WILL BE AUTOMATICALLY DRAFTED FOR PAYMENT

Customer No. [REDACTED]  
Loan No. [REDACTED]  
Customer Reference [REDACTED]  
Account to be Charged [REDACTED]  
(if an auto debit)  
DUE DATE 10-10-05

TOTAL DUE 1,691.73

AMOUNT PAID

Please Write Amount Paid

COMPASS BANK  
PO BOX 830927  
BIRMINGHAM, AL 35283-0927





Customer No. [REDACTED]  
Loan No. [REDACTED]  
Customer Reference [REDACTED]  
Account to be Charged [REDACTED]  
(if an auto debit)



COUNTY-WIDE UTILITY CO INC  
P O BOX 1476  
OCALA FL 34478

		Summary Information of Amount Due			
		Interest	Fees	Principal	Totals
Maturity Date	03-10-15				
Date of Bill	10-31-05				
DUE DATE 11-10-05		Past Due .00	.00	.00	.00
		Current Due 2,397.84	.00	.00	2,397.84
TOTAL DUE					2,397.84

To 33-2

Date	Description of Activity Since Last Bill	Transaction Amount			NO. DAYS	INT. RATE %	Effect of Transaction on	
		Principal	Fees	Interest			Principal Balance	Interest Due
	BEGINNING BALANCE						309,917.02	
09-08	ADVANCE	166,933.01					476,850.03	
09-08	ADJUSTMENT	166,933.09-					309,916.94	
10-10	PAYMENT RECEIVED			1,691.73				
10-10	RATE CHANGE					6.7353		
	INTEREST ACCRUED				7	6.7353		405.89
10-17	ADVANCE	133,700.15					443,617.09	
	INTEREST ACCRUED				24	6.7353		1,991.95
Total Payments from above		.00		1,691.73				
YTD Interest Paid				2,576.16				

Call 1-800-239-1996 if you have any questions regarding this bill.

To insure proper crediting to your loan, please detach and return this lower portion of the bill with your payment.

AMT DUE WILL BE AUTOMATICALLY DRAFTED FOR PAYMENT

Customer No. [REDACTED]  
Loan No. [REDACTED]  
Customer Reference [REDACTED]  
Account to be Charged [REDACTED]  
(if an auto debit)  
DUE DATE 11-10-05

TOTAL DUE 2,397.84  
AMOUNT PAID [REDACTED]

Please Write Amount Paid

COMPASS BANK  
PO BOX 830927  
BIRMINGHAM, AL 35283-0927



4086

\* Customer No. [REDACTED]  
Loan No. [REDACTED]  
Customer Reference [REDACTED]  
Account to be Charged [REDACTED]  
(if an auto debit)



COUNTY-WIDE UTILITY CO INC  
P O BOX 1476  
OCALA FL 34478

Maturity Date 03-10-15  
Date of Bill 12-04-05

DUE DATE 12-12-05

Summary Information of Amount Due			
Interest	Fees	Principal	Totals
Past Due .00	.00	.00	.00
Current Due 3,202.55	.00	.00	3,202.55
TOTAL DUE			3,202.55

To 33-

Date	Description of Activity Since Last Bill	Transaction Amount			NO. DAYS	INT. RATE %	Effect of Transaction on	
		Principal	Fees	Interest			Principal Balance	Interest Due
	BEGINNING BALANCE						443,617.09	
11-03	ADVANCE	64,717.95					508,335.04	
11-10	PAYMENT RECEIVED			2,397.84				
11-10	RATE CHANGE				6.9000			
11-10	RETRO ADJUSTMENT							84.76
	INTEREST ACCRUED				32	6.9000		3,117.79
Total Payments from above		.00		2,397.84				
YTD Interest Paid				4,974.00				

Call 1-800-239-1996 if you have any questions regarding this bill.

To insure proper crediting to your loan, please detach and return this lower portion of the bill with your payment.

AMT DUE WILL BE AUTOMATICALLY DRAFTED FOR PAYMENT

Customer No. [REDACTED]  
Loan No. [REDACTED]  
Customer Reference [REDACTED]  
Account to be Charged [REDACTED]  
(if an auto debit)  
DUE DATE 12-12-05

TOTAL DUE 3,202.55

AMOUNT PAID

[Empty box for amount paid]

Please Write Amount Paid

COMPASS BANK  
PO BOX 830927  
BIRMINGHAM, AL 35283-0927



Sof6

Customer No. [REDACTED]  
Loan No. [REDACTED]  
Customer Reference [REDACTED]  
Account to be Charged [REDACTED]  
(if an auto debit)



COUNTY-WIDE UTILITY CO INC  
P O BOX 1476  
OCALA FL 34478

Summary Information of Amount Due				
	Interest	Fees	Principal	Totals
Maturity Date 03-10-15				
Date of Bill 12-31-05				
DUE DATE 01-10-06				
Past Due	.00	.00	.00	.00
Current Due	3,260.20	.00	.00	3,260.20
TOTAL DUE				3,260.20

Date	Description of Activity Since Last Bill	Transaction Amount			NO. DAYS	INT. RATE %	Effect of Transaction on	
		Principal	Fees	Interest			Principal Balance	Interest Due
	BEGINNING BALANCE						508,335.04	
12-12	PAYMENT RECEIVED			3,202.55				
12-12	RATE CHANGE					7.1400		
	INTEREST ACCRUED				4	7.1400		403.28
12-16	ADVANCE	67,851.94					576,186.98	
	INTEREST ACCRUED				25	7.1400		2,856.92
Total Payments from above				3,202.55				
YTD Interest Paid				8,176.55				

450088

Call 1-800-239-1996 if you have any questions regarding this bill.

To insure proper crediting to your loan, please detach and return this lower portion of the bill with your payment.

AMT DUE WILL BE AUTOMATICALLY DRAFTED FOR PAYMENT

Customer No. [REDACTED]  
Loan No. [REDACTED]  
Customer Reference [REDACTED]  
Account to be Charged [REDACTED]  
(if an auto debit)  
DUE DATE 01-10-06

TOTAL DUE	3,260.20
AMOUNT PAID	3260.20

Please Write Amount Paid

COMPASS BANK  
PO BOX 830927  
BIRMINGHAM, AL 35283-0927





COMPANY: County-Wide Utility Company  
 SUBJECT: Enviro-Masters Charges  
 PERIOD: 12 Months Ended 12-31-05  
 AUDITOR: J. W. Rohrbacher *12/27/05*

AUDIT: Staff Assisted Rate Case  
 DOCKET: 050862-WU  
 FILENAME: CSHDISB  
 SHEET: Enviro-Masters

43-1  
1052

*From 43-1*

DATE	CK. NO.	AMOUNT	Plant #101	Svc Ext #105.01	Chemicals #618	M&S #620	Billing Svc #630.01	Management & Cust Svc #630.02	Operation #630.03	Meter Reading #630.04	R&M #630.05	Late Notice #630.08	DEP Test #630.10	Utility Line Locate #630.60	Misc	
01/12/05	431968	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	ec 2004 charges
02/11/05	431984	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
03/11/05	431999	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
04/12/05	432023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
05/11/05	432051	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
06/10/05	432068	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
07/15/05	432090	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
08/11/05	432103	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
09/09/05	450022	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
10/13/05	450037	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
11/11/05	450055	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
12/09/05	450076	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
Add Dec 2005 charges		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
Less 2004 charges		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
Total 2005 Expenses		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	

Conclusion: Items tested met the criteria noted on W/P 43, except as noted.

Page 2/6

COUNTY-WIDE UTILITY COMPANY  
SARC AUDIT - DKT: 050862-WU  
ENVIRO-MASTERS FEE SCHEDULE  
12 MONTHS ENDING DECEMBER 31, 2005

Attachment "A"

Service Charges

9/30/2005 12/31/2005 1/1/2006

RAF

Water Plant Operations				
Plant Site Landscape Maintenance		126.45	N/A	per month
Administrative and General				
Automobile Use				
Computer/Accounting System				

Enviromasters

Water Plant Operations				
Operator Service	155.00	155.00	N/A	per month
Routine Bacteriological Testing				

Transmission and Distribution

5/8" Meter Disconnect/Final Reading				
5/8" Meter Reconnect				
5/8" Meter Reconnect After Hours				
Meter Re-Read				
Remove, disassemble, clean, reinstall meter				
Meter Field Test				
Meter Bench Test				

Install new meter into existing box				
Typical Meter Replacement				

Locate utilities on residential lot				
-------------------------------------	--	--	--	--

Misc. Repair/Locates Labor				
Certified Operations Supervision				

Customer Accounts

Billing Service				
Late Notices				
Meter Reading				
Customer Service				

Cronin, Jackson, Nixon, and Wilson  
Administrative and General  
Compile Class B Annual Report



SOURCE: Response to Doc Req #3

W/P 43-1  
p 2082

# Enviro-Masters Water & Wastewater Services, Inc.

2609 SW 33rd Street - Ste. 102  
Ocala, FL 34474

(352) 351-1338  
FAX (352) 351-8242

January 3, 2005

## COUNTY-WIDE UTILITY CO., INC. INVOICE

Meter Reading

Billing Service - 481 Bills  
Management & Customer Service - 481 Customers

Late Notices - 60 Notices

Operator Service for the Month of December 2004

12/07/04 Chlorine

12/01 & 12/02/04 - Extra testing due to broken pipe.

Extra for Dirk (Marty) ...

12/06/04 Met with Dirk to discuss which valves to locate and what Dirk would like done. Located 4 out of the 5 valves on 63 Street, exercised valves and all seem to close. Valve locations were dug up and cleaned out, and remain open but roped off. Will borrow a metal detector to locate 5<sup>th</sup> valve.

12/07/04 After notifying Dirk of metal detector, he requested me to locate all the valves in Bahia. Could not locate 5<sup>th</sup> valve on 63<sup>rd</sup> Street. Started to only locate valves.

12/08/04 Continued to locate valves in Bahia; several required to be dug up to reveal tops after locating.

12/09/04 Finished locating valves. Could not find all valves on blueprints. Several locations staked and cast iron lids painted.

12/10/04 Marty met with Dirk to discuss results of what he found.

To 43-1

P/M

Moved to 105.01

PBC

43-1

12/23/04 [REDACTED] - Fixed leak. [REDACTED]  
[REDACTED] - Final reading. [REDACTED]

12/29/04 [REDACTED] - Final reading. [REDACTED]  
[REDACTED] - Turn on (new). [REDACTED]

[REDACTED] - Trip to straighten out  
meter #'s. (No Charge)

12/30/04 [REDACTED] - Final reading. [REDACTED]

Total Charges \$ 3,491.25  
T243-1  
/1





# Enviro-Masters Water & Wastewater Services, Inc.

2609 SW 33rd Street - Ste. 102  
Ocala, FL 34474

(352) 351-1338  
FAX (352) 351-8242

February 3, 2005

## COUNTY-WIDE UTILITY CO., INC. INVOICE

T043-1

Meter Reading [REDACTED]  
Billing Service - 480 Bills [REDACTED]  
Management & Customer Service - 480 Customers [REDACTED]  
Late Notices - 63 Notices [REDACTED]  
Operator Service for the Month of January 2005 [REDACTED]  
01/04/05 Chlorine [REDACTED]

### MISCELLANEOUS - REPAIRS

1/3/05 [REDACTED] - unlock/leave off per customer request (new). [REDACTED]  
1/4/05 [REDACTED] - Replace small meter box. [REDACTED]  
[REDACTED] - Install jumbo meter box. [REDACTED]  
[REDACTED] - Replaced old meter. [REDACTED] *Cordi*  
1/5/05 [REDACTED] - Final read. [REDACTED]  
[REDACTED] - Customer reported leak in new line behind his house off property in Westwind. Len called customer to let him know that this is OK. [REDACTED]  
1/10/05 [REDACTED] - Locate. [REDACTED]  
[REDACTED] - Locate. [REDACTED]  
1/19/05 [REDACTED] - Final read. [REDACTED]  
1/20/05 6482 SW 62 Ct. - Repaired leak at meters in OCV. [REDACTED]



# Enviro-Masters Water & Wastewater Services, Inc.

2609 SW 33rd Street - Ste. 102  
Ocala, FL 34474

(352) 351-1338  
FAX (352) 351-8242

March 3, 2005

## COUNTY-WIDE UTILITY CO., INC. INVOICE

Meter Reading

Billing Service - 480 Bills

Management & Customer Service - 480 Customers

Late Notices - 45 Notices

Operator Service for the Month of February 2005

02/01/05 Chlorine

Labels for

### MISCELLANEOUS - REPAIRS

2/1/05 [REDACTED]

Disconnect/non-payment.

[REDACTED] - Final read.

2/3/05 [REDACTED] - Final read.

[REDACTED] - Replaced curb stop and fixed leak.

2/4/05 [REDACTED] - Replace lid.

[REDACTED] - Replace lid.

[REDACTED] - Replace lid.

[REDACTED] - Locate.

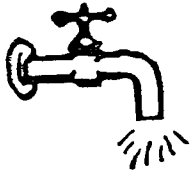
[REDACTED] - Unlock/leave off only because water  
did not stop running (new customer).

2/7/05 [REDACTED] - Final read.

2/8/05 62<sup>nd</sup> Avenue/63<sup>rd</sup> Street - Locate

To 43-1





**Enviro - Masters**  
**Water & Wastewater Services, Inc.**

2609 S.W. 33rd Street, Suite 102  
 Ocala, FL 34474

(352) 351-1338  
 FAX (352) 351-8242

April 4, 2005

**COUNTY-WIDE UTILITY CO., INC.**  
**INVOICE**

To 43-1

Meter Reading [REDACTED]  
 Billing Service - 484 Bills [REDACTED]  
 Management & Customer Service - 484 Customers [REDACTED]  
 Late Notices - 42 Notices [REDACTED]  
 Operator Service for the Month of March 2005 [REDACTED]  
 03/01/05 Chlorine [REDACTED]  
 3/17/05 One chlorine-feed pump installed at water plant. [REDACTED]

**MISCELLANEOUS - REPAIRS**

3/2/05 [REDACTED] - Replace old meter. [REDACTED]  
 [REDACTED] - Final read & lock. [REDACTED]  
 [REDACTED] - Final read & lock. [REDACTED]  
 3/4/05 [REDACTED] - Turn on (new). [REDACTED]  
 [REDACTED] - Turn on (new). [REDACTED]  
 3/7/05 [REDACTED] - Replace old meter. [REDACTED]  
 [REDACTED] - Replace old meter. [REDACTED]  
 3/9/05 [REDACTED] - Final read & lock. [REDACTED]  
 [REDACTED] - Customer requested we check two open  
 holes in his yard. (They are valves that Marty dug  
 out for Dirk.) [REDACTED]  
 3/17/05 [REDACTED] - Locate. [REDACTED]  
 [REDACTED] - Final read. [REDACTED]  
 [REDACTED] - Final read. [REDACTED]



43-1



# Enviro - Masters

## Water & Wastewater Services, Inc.

2609 S.W. 33rd Street, Suite 102  
Ocala, FL 34474

(352) 351-1338  
FAX (352) 351-8242

May 4, 2005

### COUNTY-WIDE UTILITY CO., INC.

### INVOICE

Meter Reading

Billing Service - 478 Bills  
Management & Customer Service - 478 Customers

Late Notices - 61 Notices

Operator Service for the Month of April 2004

3/29/05 Chlorine

#### MISCELLANEOUS - REPAIRS

- 4/4/05 [REDACTED] - Final read/lock.  
[REDACTED] - Turn on for plumber.
- 4/5/05 [REDACTED] - Locate.  
[REDACTED] - Handy Way - Locate.  
[REDACTED] - Replace lid.
- 4/6/05 [REDACTED] - Lock for non-payment...turn on later.
- 4/7/05 [REDACTED] - Install temporary  
meter.
- 4/8/05 [REDACTED] - Replace lid.
- 4/11/05 [REDACTED] - Turn on (returned from standby).  
[REDACTED] - Replace old meter.
- 4/12/05 [REDACTED] - Final read/lock.
- 4/13/05 [REDACTED] - Replaced frozen valve.
- 4/13/05 [REDACTED] - Lock for non-payment/later on.  
[REDACTED] - Replaced old meter.

To 43-1

# Enviro-Masters Water & Wastewater Services, Inc.

2609 SW 33rd Street - Ste. 102  
Ocala, FL 34474

(352) 351-1338  
FAX (352) 351-8242

June 4, 2005

## COUNTY-WIDE UTILITY CO., INC. INVOICE

Meter Reading

Billing Service - 469 Bills

Management & Customer Service - 469 Customers

Late Notices - 51 Notices

Operator Service for the Month of May 2005

04/26/05 Chlorine

Mailing labels (493) for rate change and Consumer Confidence Reports.

Extra Sampling due to 4/28/05 (water off) and failure of well samples.

### MISCELLANEOUS - REPAIRS

- 5/1/05 [REDACTED] - Turn on meter.  
[REDACTED] - Re-read & check meter for leak per customer request...no leak.  
[REDACTED] - Replace lid.  
[REDACTED] - Repair leak.
- 5/5/05 [REDACTED] - Read & lock for standby.  
[REDACTED] - Check out low pressure. It was the customer's irrigation system.
- 5/9/05 [REDACTED] - Replace old meter.  
[REDACTED] - Replace old meter.



T043

# Enviro-Masters Water & Wastewater Services, Inc.

2609 SW 33rd Street - Ste. 102  
Ocala, FL 34474

(352) 351-1338  
FAX (352) 351-8242

July 1, 2005

## COUNTY-WIDE UTILITY CO., INC. INVOICE

Meter Reading

Billing Service - 466 Bills [REDACTED]

Management & Customer Service - 466 Customers [REDACTED]

Late Notices - 45 Notices [REDACTED]

Operator Service for the Month of June 2005

05/24/05 Chlorine

Compressor to water plant.

Mailing Labels

5/25/05 Service call to replace airline from building to tank.

Extra sampling.

### MISCELLANEOUS - REPAIRS

6/1/05 [REDACTED] - Replace old meter.  
[REDACTED] - Replace old meter.  
[REDACTED] - Replace old meter.  
[REDACTED] - Replace old meter.  
[REDACTED] - Customer reported sand in line.  
No sand found in old meter. Replaced old meter.

6/2/05 [REDACTED] - Locate.

6/3/05 [REDACTED] - Replace lid.

6/6/05 [REDACTED] - Replace old meter.

30

To 43-

Enviro-Masters  
Water & Wastewater Services, Inc.

2609 SW 33rd Street - Ste. 102  
Ocala, FL 34474

(352) 351-1338  
FAX (352) 351-8242

August 1, 2005

COUNTY-WIDE UTILITY CO., INC.  
INVOICE

Meter Reading

Billing Service - 465 Bills

Management & Customer Service - 465 Customers

Late Notices - 61 Notices

Operator Service for the Month of July 2005

06/21/05 Chlorine

07/21/05 Chlorine

MISCELLANEOUS - REPAIRS

7/01/05 Turn on meter (new).

Turn on meter (new).

7/04/05 - Final read & lock.

7/11/05 Trip charge to locate.

- Final read & lock.

7/12/05 - Final read & lock.

- Re-read (customer request).

Customer has a leak.

7/13/05 - Reported water bubbling up.

Appears to be a leak in the main.

7/14/05 Final read.

Locate 60 Avenue/66 Street.

7043

30

# Enviro-Masters Water & Wastewater Services, Inc.

2609 SW 33rd Street - Ste. 102  
Ocala, FL 34474

(352) 351-1338  
FAX (352) 351-8242

September 3, 2005

## COUNTY-WIDE UTILITY CO., INC. INVOICE

Meter Reading

Billing Service - 466 Bills

Management & Customer Service - 466 Customers

Late Notices - 51 Notices

Operator Service for the Month of August 2005

8/16/05 Chlorine

One chlorinator for water plant.

Stamp for new Compass Bank account number.

### MISCELLANEOUS - REPAIRS

8/02/05 met onsite contractors regarding water lines.

8/02/05 Locate- SW 60 Ave to 59 St.  
Locate - SW 63 St. to 64 Street Rd North.  
Locate - SW 63 St. East.

- Turn on.

8/03/05 - Repaired leak; replaced old meter and lid.

- Replaced old meter.

- Replaced old meter.

8/04/05 - Locate.

- Frozen valve.

- Turn on (new).

- Final read.

8/5/05 - Final read.

P30

To 43-

per SVC

Bill SVC



8/30/05 [REDACTED] - Checked meter... high usage (customer's request). [REDACTED]

8/31/05 [REDACTED] - Turned on meter (new). [REDACTED]

Total \$ [REDACTED]  
76.47-1

Due to the increase of cost of operation, lab fees, insurance, and, of course, gasoline, we have no choice but to take a modest increase to offset these charges next month. We realize these are difficult times for everyone, and we are trying to survive and maintain a high quality of operation that you are accustomed to. If you have any questions, please do not hesitate to call. Thank you. P1



# Enviro-Masters Water & Wastewater Services, Inc.

2609 SW 33rd Street - Ste. 102  
Ocala, FL 34474

(352) 351-1338  
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October 5, 2005

## COUNTY-WIDE UTILITY CO., INC. INVOICE

Meter Reading: [REDACTED]

Billing Service - 460 Bills [REDACTED]

Management & Customer Service - 460 Customers [REDACTED]

Late Notices - 56 Notices [REDACTED]

Operator Service for the Month of September 2005

09/13/05 Chlorine

Lead & Copper Testing - Results are attached. [REDACTED]

### MISCELLANEOUS - REPAIRS

9/2/05 [REDACTED] - Locked. Customer moved out. [REDACTED]

9/6/05 [REDACTED] - Re-read per customer request. [REDACTED]  
[REDACTED] - Water smells really bad. (Flushed line.) [REDACTED]

9/7/05 [REDACTED] - Disconnect for non-payment  
...turned on later. [REDACTED]  
[REDACTED] - Final read & lock. [REDACTED]  
[REDACTED] - Replaced old meter. [REDACTED]  
[REDACTED] - Check to make sure no additional  
usage per customer request. Turned off. [REDACTED]

9/8/05 [REDACTED] - Repaired leak at meter. [REDACTED]  
[REDACTED] - Turn on (new). [REDACTED]

9/12/05 [REDACTED] - Final read & lock. [REDACTED]  
[REDACTED] - Turn on (new). [REDACTED]  
[REDACTED] - Replaced old meter. [REDACTED]

9/13/05 [REDACTED] - Final read & lock. [REDACTED]  
[REDACTED] - Final read & lock. [REDACTED]



# Enviro-Masters Water & Wastewater Services, Inc.

2609 SW 33rd Street - Ste. 102  
Ocala, FL 34474

(352) 351-1338  
FAX (352) 351-8242

November 3, 2005

## COUNTY-WIDE UTILITY CO., INC. INVOICE

Meter Reading

Billing Service - 465 Bills [REDACTED]

Management & Customer Service - 465 Customers [REDACTED]

Late Notices - 58 Notices [REDACTED]

Operator Service for the Month of October 2005 (Final)

10/11/05 Chlorine

[REDACTED] onsite several times ... responding to calls from contractors, onsite due to ties-ins to the city water system; onsite due to water main breaks and conversations with homeowners (and keeping them away from contractors).

Material to lower water line on 60<sup>th</sup> Avenue.

### MISCELLANEOUS - REPAIRS

10/2/05 [REDACTED] - Re-read per customer's request...OK.

10/3/05 Telephone call reporting a bad leak at 60 and 66<sup>th</sup>. (Contractors were only flushing lines.)

10/4/05 [REDACTED] - Re-read per customer request ...OK (customer still thinks it is wrong.)

10/5/05 [REDACTED] - Lock. Customer has not been in to fill out transfer sheet...turn on later.

[REDACTED] - Re-read per customer request...OK.

[REDACTED] - Re-read per customer request...OK.

[REDACTED] - Re-read per customer request...OK.

PBC

Totals  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

Bulls  
[REDACTED]

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

10/25/05 [REDACTED] - Re-read..OK. Bad leak.  
& [REDACTED] - Re-read..mis-read.

10/26/05 [REDACTED] - Locate.  
[REDACTED] - Locate.

10/27/05 [REDACTED] - Replaced old meter.

10/28/05 [REDACTED] - Final read & lock.

10/28/05 Installed 4" gate valve - removed old gate valve.

*Bull* [REDACTED]

Total \$ 5,618.36

To  
43-1  
P1



# Enviro-Masters Water & Wastewater Services, Inc.

2609 SW 33rd Street - Ste. 102  
Ocala, FL 34474

(352) 351-1338  
FAX (352) 351-8242

December 5, 2005

## COUNTY-WIDE UTILITY CO., INC. INVOICE

Meter Reading

Billing Service - 470 Bills

Management & Customer Service - 470 Customers

Late Notices - 58 Notices

Refund of credit - moved.

8 Extra samples pulled, due to low pressure & water being off.

Nitrate/Nitrite Annual Testing.

### MISCELLANEOUS - REPAIRS

11/1/05 - Disconnect/non-payment...turned on later.

- Checked out hole near meter.

11/2/05 - Re-read per customer request. OK

- Final read.

11/4/05 - Final read & lock.

11/9/05 - Turn on (new).

- Replace old meter & large box w/lid.

- Replace old meter.

11/11/05 Locate 60<sup>th</sup> Ave. from SR200 to 66<sup>th</sup> St. Both sides + driveways + easements.

11/15/05 - Re-read per customer request...OK



# Enviro-Masters Water & Wastewater Services, Inc.

2609 SW 33rd Street - Ste. 102  
Ocala, FL 34474

(352) 351-1338  
FAX (352) 351-8242

January 5, 2006

## COUNTY-WIDE UTILITY CO., INC. INVOICE

Meter Reading

Billing Service - 475 Bills

Management & Customer Service - 475 Customers

Late Notices - 67 Notices

Monthly Bacteriological Testing

### MISCELLANEOUS - REPAIRS

12/1/05 [REDACTED] went out after hours to turn on valve that customer couldn't turn.

12/2/05 [REDACTED] - 5900 SW 64 Street Rd. Replaced valve.

12/5/05 [REDACTED] - Re-read per customer request...OK.

[REDACTED] - Re-read per customer request...OK.

[REDACTED] - Re-read per customer request...OK.

Noted a leak while checking this reading.

[REDACTED] - Re-read per customer request...OK checking [REDACTED]

12/7/05 [REDACTED] - Turn off. Customer making repairs.

[REDACTED] - Replace old meter

[REDACTED] - Replace old meter.

12/8/05 [REDACTED] - Final read.

[REDACTED] - Locate.

12/12/05 [REDACTED] - Replace old meter.



12/13/05 [REDACTED] - Replace old meter  
[REDACTED] - Replace old meter.

12/14/05 [REDACTED] - Replace old meter

12/15/05 [REDACTED] - Turn on (new).

12/16/05 [REDACTED] - Locate.

12/20/05 [REDACTED] - Disconnect/non-payment.  
[REDACTED] - Disconnect/non-payment.

12/21/05 [REDACTED] - Turn on meter.

12/22/05 731 SW 60 Ave. - Locate.  
[REDACTED] - Final read & lock.

12/23/05 [REDACTED] - Customer had leak at meter box.  
Emergency repair at 5821 SW 64 Lane Rd,  
due to the holiday approaching.

12/28/05 [REDACTED] - Re-read...all  
had very high usage...OK.

12/30/05 [REDACTED] - Final read.  
[REDACTED] - Turn on. Customer moved back in.  
(She was charged her \$30 for 2 trips, and needed  
turned on today.)

Total \$ 3,204.40

7643-1  
p1



Jun 1/07

COUNTY-WIDE UTILITY COMPANY  
SARC AUDIT - DKT: 050862-WU  
ANNUAL PAY SUMMARY  
12 MONTHS ENDING DECEMBER 31, 2005

County-Wide Utility Co., Inc.  
Annual Pay Summary

Page 1  
(12) 12/31/2005

Employee	S. S. #	Gross Wages	S.S. Wages Medi Wages	Weeks S.S. Amount Medi Amount	FIT Amount	SIT	SIT Amount	LIT	LIT Amount
BCCA	[REDACTED]	[REDACTED]	\$6,006.00	43-5 52	\$372.32	[REDACTED]	\$0.00		\$0.00
Rebecca G. Chauncy			\$6,006.00		\$87.10		\$0.00		\$0.00
							\$0.00		\$0.00
IRK	[REDACTED]	\$21,021.00	\$21,021.00	43-5 52	\$1,303.38	[REDACTED]	\$0.00		\$0.00
Dirk J. Leeward			\$21,021.00		\$304.72		\$0.00		\$0.00
							\$0.00		\$0.00
IM	[REDACTED]	\$4,804.80	\$4,804.80	43-5 52	\$297.96	\$0.00 FL:	\$0.00		\$0.00
James K. Leeward			\$4,804.80		\$69.68		\$0.00		\$0.00
							\$0.00		\$0.00
* Totals:		\$31,048.68	\$31,831.80 \$31,831.80	156	\$1,973.66 \$461.50	\$5,734.74	\$0.00		\$0.00

0.0001

31,831.80  
4.000%

1,273.272\*

43-5



SOURCE:

W/P 43-5

1



June 2/9

COUNTY-WIDE UTILITY COMPANY  
SARC AUDIT - DKT: 050862-WU  
UTILITY DUTIES AND HOURS - REBECCA CHAUNCY  
12 MONTHS ENDING DECEMBER 31, 2005

County-Wide Utility Co., Inc. Attachment "C" 2006 Pro-forma

Employee: Rebecca G. Chauncy  
Title: Full Charge Bookkeeper/ Secretary/ Office Manager

Utility Duties and Hours Hours Period Hours /Month

Transmission and Distribution Expenses  
Receive Utility Locate Requests, look up address and Forward to Enviro-Masters  
Compile Information for CCR; Mail to Customers & Governmental Agencies

Customer Accounts  
Consulting with Billing/Customer Service Contractor (Envromasters)  
Compile and Audit Billings  
Respond to customer inquiries that have been escalated  
Respond to FPSC customer inquiries

Administration and General  
Accounting  
Review, enter, write checks, mail & file Accounts Payable, G/L Entries  
Run reports, balance and reconcile bank account  
Prepare Year End Reports, assemble info, answer questions from Tax Accountant  
Help prepare Financial Stmt and reports for Bank(s)  
Help prepare Annual Budget  
Prepare and mail 1099's

Secretarial  
Filing/Records Management  
Manage and Order Supplies  
Telephone/ Reception/ Correspondence/ Word Processing

Payroll  
Verify payroll; write checks  
Prepare Monthly Payroll Reports; Make P/R Deposits  
Prepare Quarterly Payroll Reports - 941, UCT-6  
Prepare Annual Payroll Reports - 940, W-2's, W-3

Corporate  
Take Minutes and Prepare Drafts  
Prepare Annual Corporate Report

Regulatory Matters  
Reg. Assessment Fee - Calculate, Record & Prepare Return  
Compile information for Class "B" Annual Report  
Compile information for Price Index Adjustment  
Review and file FPSC correspondence

Hours spent on direct Utility Business per Month

Allocation of vacation/ Holiday/ Sick time/  
Community Involvement

plus

Utility Hours per month  
divided by Full Time Hours per Month  
Percentage of Full Time

Full Time Salary

times

Salary allocated to Utility

Total Taxes and Benefits

times

Taxes and Benefits allocated to Utility



SOURCE: Response to Dr. Rag

W/P 43-5  
3

County-wide Utility Co., Inc.  
Voucher Register  
By Vendor

Vendor	Date	Type	Trans. #	Description	Bank	GL Account	Amount
RAF				RAF Group 45, LLC			
	01/01/2005	Inv	3734	Plant Maint/Transp	1	650	[REDACTED]
						630.06	[REDACTED]
						* Total:	[REDACTED]*
	01/31/2005	Inv	3746	1/05 Computer Acctng	1	630.50	[REDACTED]*
	01/31/2005	Inv	3747	1/05 postage/copies	1	620	[REDACTED]*
	02/01/2005	Inv	3759	2/05 plant M/R-Trnsp	1	630.06	[REDACTED]
						650	[REDACTED]
						* Total:	[REDACTED]*
	02/28/2005	Inv	3770	2/05 Computer Acctng	1	630.50	[REDACTED]
	02/28/2005	Inv	3771	2/05 post/copies LD	1	620	[REDACTED]
						620.740	[REDACTED]
						* Total:	[REDACTED]*
	02/28/2005	Inv	3877	2/05 Contr Maint	1	105.01	[REDACTED]*
	03/01/2005	Inv	3780	3/05 plant m/r-Trnsp	1	630.06	[REDACTED]
						650	[REDACTED]
						* Total:	[REDACTED]*
	03/31/2005	Inv	3794	3/05 comp acctng	1	630.50	[REDACTED]
	03/31/2005	Inv	3795	3/05 post/copies LD	1	620	[REDACTED]
						620.740	[REDACTED]
						* Total:	[REDACTED]*
	03/31/2005	Inv	3878	3/05 Contr Maint	1	105.01	[REDACTED]*
	04/01/2005	Inv	3802	4/05 plant M/R-Trnsp	1	630.06	[REDACTED]
						650	[REDACTED]
						* Total:	[REDACTED]*
	04/30/2005	Inv	3815	4/05 post/copies	1	620	[REDACTED]
	04/30/2005	Inv	3825	4/05 Comp Acctng Sys	1	630.50	[REDACTED]
	05/01/2005	Inv	3827	5/05 M/R & Transp	1	630.06	[REDACTED]
						650	[REDACTED]
						* Total:	[REDACTED]*
	05/31/2005	Inv	3847	5/05 computer Acctng	1	630.50	[REDACTED]
	05/31/2005	Inv	3848	5/05 postage/copies	1	620	[REDACTED]



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Run: 5:47P  
01/15/2006

County-wide Utility Co., Inc.  
Voucher Register  
By Vendor

Vendor	Date	Type	Trans. #	Description	Bank	GL Account	Amount
	06/01/2005	Inv	3857	6/05 plant m/r-trnsp	1	630.06 650 * Total:	[REDACTED]
	06/30/2005	Inv	3867	6/05 Comp/Acctng	1	630.50	[REDACTED]
	06/30/2005	Inv	3868	6/05 post/copies LD	1	620 620.740 * Total:	[REDACTED]
	07/01/2005	Inv	3873	7/05 Plant M/R-Trnsp	1	630.06 650 * Total:	[REDACTED]
	07/31/2005	Inv	3885	7/05 Comp Acctng	1	630.50	[REDACTED]
	07/31/2005	Inv	3886	7/05 post/copies	1	620 620.740 * Total:	[REDACTED]
	08/01/2005	Inv	3891	8/05 Plant M/R-Trnsp	1	630.06 650 * Total:	[REDACTED]
	08/31/2005	Inv	3916	8/05 computer acctng	2	630.50	[REDACTED]
	08/31/2005	Inv	3917	8/05 post/copies	2	620	[REDACTED]
	09/01/2005	Inv	3926	9/05 plant r/m-trnsp	1	630.06 650 * Total:	[REDACTED]
	09/30/2005	Inv	3937	9/05 comp acctng	2	630.50	[REDACTED]
	09/30/2005	Inv	3938	9/05 post/copies LD	2	620 620.740 * Total:	[REDACTED]
	10/01/2005	Inv	3953	10/05 plnt m/r-Trnsp	2	630.06 650 * Total:	[REDACTED]
	10/31/2005	Inv	3962	10/05 comp acctng	2	630.50	[REDACTED]
	10/31/2005	Inv	3963	10/05 office	2	620 620.740 * Total:	[REDACTED]
	11/01/2005	Inv	3972	11/05 plnt m/r-Trnsp	2	630.06 650	[REDACTED]



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County-wide Utility Co., Inc.  
Voucher Register  
By Vendor

Page 3  
(12) 12/31/2005

Vendor

Date	Type	Trans. #	Description	Bank	GL Account	Amount
					* Total:	[REDACTED]
11/30/2005	Inv	3983	11/05 computr Acctng	2	630.50	[REDACTED]
11/30/2005	Inv	3984	11/05 postage/copies	2	620	[REDACTED]
12/01/2005	Inv	3993	12/05 plnt m/r-Trnsp	2	630.06	[REDACTED]
					650	[REDACTED]
					* Total:	[REDACTED]
12/31/2005	Inv	4005	12/05 post/copies	2	620	[REDACTED]
					620.740	[REDACTED]
					* Total:	[REDACTED]
12/31/2005	Inv	4009	12/05 comp/acctng	2	630.50	[REDACTED]

\*\* Total:

\$6,942.79 \*  
60.00 L.D phone allocation  
7,002.79

\* Number of records printed: 38



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County-wide Utility Co., Inc.  
Voucher Register  
Account Summary

Page 1  
(12) 12/31/2005

Account #	Description	Debit	Credit
105.01	Bulk Service Extension	[REDACTED]	
231.1	Accounts Payable	[REDACTED]	[REDACTED]
620	Materials and Supplies	[REDACTED]	
620.740	Telephone	[REDACTED]	
630.06	Repairs and Maintenance	[REDACTED]	
630.50	Computer Expense	[REDACTED]	
650	Transportation Expense	[REDACTED]	
* Total Debits:		\$6,942.79	
* Total Credits:			(\$6,942.79)



4084



### Water Testing Costs

#### 2005 Test Year

Invoice Date

1/3/2005	Monthly Bacteriological Sampling	[REDACTED]
1/3/2005	Bacteriological Testing due to broken pipe	[REDACTED]
2/3/2005	Monthly Bacteriological Sampling	[REDACTED]
3/3/2005	Monthly Bacteriological Sampling	[REDACTED]
4/4/2005	Monthly Bacteriological Sampling	[REDACTED]
5/4/2005	Monthly Bacteriological Sampling	[REDACTED]
6/4/2005	Additional Bacteriological Testing due to water being off and failure of samples	[REDACTED]
6/5/2005	Monthly Bacteriological Sampling	[REDACTED]
7/1/2005	Extra Sampling	[REDACTED]
7/1/2005	Monthly Bacteriological Sampling	[REDACTED]
8/1/2005	Monthly Bacteriological Sampling	[REDACTED]
9/3/2005	Monthly Bacteriological Sampling	[REDACTED]
10/5/2005	Monthly Bacteriological Sampling	[REDACTED]
10/5/2005	Lead and Copper Sampling and Testing	[REDACTED]
11/3/2005	Monthly Bacteriological Sampling	[REDACTED]
12/5/2005	Monthly Bacteriological Sampling	[REDACTED]
	<b>Total Routine Testing</b>	<b>2,230.00</b>
12/5/2005	Additional Testing for Interconnect	[REDACTED]
	<b>Total Test Year Testing</b>	<b>2,580.00</b>

#### Estimated Costs as Consecutive System

Bacteriological Sampling	[REDACTED]
Lead and Copper Sampling and Testing	[REDACTED]
Nitrate/Nitrite	[REDACTED]
Trihalomethanes (THM) and Haloacetic Acids (HAA5)	[REDACTED]
<b>Total Estimated Annual Testing Costs</b>	<b>2,585.00</b>