

**Aqua Utilities Florida, Inc.
Exhibit No. 1.5**

AQUA UTILITIES FLORIDA, INC.

DIRECT TESTIMONY

OF

ROBERT M. GRIFFIN

(Docket No. 080121-WS)

PLN	_____
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OTH	_____

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

1 **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2 **AQUA UTILITIES FLORIDA, INC.**

3 **DIRECT TESTIMONY OF ROBERT M. GRIFFIN**

4 **DOCKET NO. 080121-WS**

5
6 **Q. Please state your name and business address.**

7 A. My name is Robert M. Griffin. My business address is 762 W. Lancaster Avenue,
8 Bryn Mawr, Pennsylvania 19010.

9 **Q. By whom are you employed and what is your position?**

10 A. I am employed by Aqua Pennsylvania, Inc. as Senior Manager of Regulatory
11 Accounting. Aqua Pennsylvania, Inc. is a subsidiary of the parent company Aqua
12 America, Inc., ("Aqua America"), a Pennsylvania corporation, which is also the
13 parent company of Aqua Utilities Florida, Inc. ("AUF" or "Company").

14 **Q. Have you worked on rate filings prior to this case?**

15 A. Yes. I have been an accounting witness for Aqua America, Inc. for the past
16 twenty-two years. In that job, I have been responsible for exhibits and testimony
17 on revenue, expenses, rate base, and rate design principally in Pennsylvania. I have
18 also previously filed testimony in Missouri and Florida.

19 **Q. Please describe your educational background and professional experience.**

20 A. I hold a Bachelor of Science degree in Accounting from Villanova University and a
21 Master of Business Administration degree from Philadelphia University. I have
22 been employed by Aqua Pennsylvania for 41 years during which time I have
23 worked in various capacities in the Accounting Department.

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1 **Q. Are you involved in any outside professional activities?**

2 A. Yes. I am currently a member of the Rates and Revenue Committee of the National
3 Association of Water Companies (Pennsylvania Chapter) and a former member of
4 the Accounting Committee of that organization. I also worked for Community
5 Accountants, a volunteer organization assisting non-profit organizations with
6 accounting needs.

7 **Q. What is the purpose of your testimony?**

8 A. The purpose of my testimony is to (1) describe the manner in which the rate base in
9 the AUF rate filing was compiled and set forth in the Minimum Filing
10 Requirements ("MFRs") that I am sponsoring, (2) address the resolution of the June
11 1, 2007 Rate Base Audit Findings in Docket No. 060368-WS, (3) describe the intra-
12 Florida plant allocations to every water and wastewater system, (4) identify and
13 describe all Company pro-forma rate base adjustments, and (5) describe the
14 Company's requested level of cash working capital in this rate filing with the
15 Florida Public Service Commission ("Commission").

16 **Q. Are you sponsoring any exhibits in this case?**

17 A. Yes. I am sponsoring Composite Exhibit RMG-1 which consists of Attachments
18 RMG-1 through RMG-5, which are attached to my testimony. Attachment
19 RMG-1 is a listing of the AUF water and wastewater systems that are included in
20 this filing. Attachment RMG-2 is a schedule showing previous Commission Staff
21 rate base adjustments that were recorded on the Company's books in December
22 2007. Attachment RMG-3 is a reconciliation of the December 31, 2007 rate base
23 balances to the 2007 Annual Reports to the Commission. Attachment RMG-4 is a

1 listing of the computer equipment residing in an AUF Administrative location that
 2 has been allocated to all Florida locations in this rate filing. Attachment RMG-5
 3 is a listing of all pro-forma plant adjustments.

4 **Q. Were these exhibits prepared by you or under your direction and**
 5 **supervision?**

6 A. Yes, they were.

7 **Q. In connection with your responsibilities with AUF, are you the sponsor of**
 8 **any of the schedules from the MFRs?**

9 A. Yes. The table shown below lists all of the schedules that I am sponsoring in
 10 Volume I of the MFRs.

11	<u>MFR Title</u>	<u>MFR Number</u>	<u>Other Sponsoring Witness</u>
12	Rate Base-Water	A-1	John Guastella
13	Rate Base-Sewer	A-2	John Guastella
14	Adjustments to Rate Base	A-3	John Guastella
15	Annual Plant Adds & Balances	A-4	
16	Water Plant In Service by Primary Account	A-5	John Guastella
17	Sewer Plant In Service by Primary Account	A-6	John Guastella
18	Annual Accum. Depr. Adds & Balances	A-8	
19	Water Accum. Depr. by Primary Account	A-9	John Guastella
20	Sewer Accum. Depr. by Primary Account	A-10	John Guastella
21	Annual CIAC Adds & Balances	A-11	
22	CIAC by Classification	A-12	John Guastella
23	Annual Accum. Amort. of CIAC	A-13	

	<u>MFR Title</u>	<u>MFR Number</u>	<u>Other Sponsoring Witness</u>
1			
2	Accum. Amort. of CIAC by Classification	A-14	John Guastella
3	Schedule of AFUDC Rates Used	A-15	
4	Annual Advances for Constr. Adds & Balances	A-16	
5	Calculation of Working Capital Allowance	A-17	
6	Net Depr. Expense-Water	B-13	John Guastella
7	Net Depr. Expense-Sewer	B-14	John Guastella
8	Schedule of Rate Base-Interim Rates	G-2	John Guastella
9	Schedule of Adjs. to Rate Base-Interim	G-3	

10 **Q. Please list the water and wastewater locations that are included in the rate**
 11 **filings under this Docket?**

12 **A.** There are a total of 57 water and 25 wastewater systems included in the filing.
 13 Since water and wastewater systems are combined in the MFRs, there will be a
 14 total of 59 MFR packages, consisting of 34 water-only, 23 water and wastewater,
 15 and 2 wastewater-only systems. A listing of the water and wastewater locations
 16 included in this filing is attached as Attachment RMG-1.

17 **Resolution of 6/1/07 Rate Base Audit Findings in Docket No. 060368-WS**

18 **Q. Did AUF record the Jasmine Lakes reclassification as set forth in Audit**
 19 **Finding No. 1?**

20 **A.** Yes. The \$1,172,514 balance in Account 304 was transferred to Account 354 in
 21 December 2007. In addition, the \$100,695 of accumulated depreciation to-date was
 22 also reclassified from the water account to the wastewater account in December
 23 2007.

1 **Q. Did AUF provide the original cost studies for the Village Water water and**
2 **wastewater systems and the Rosalie Oaks water and wastewater systems to the**
3 **Commission in accordance with Audit Finding No. 2?**

4 A. Yes. All four original cost studies were provided on or before June 30, 2007. In all
5 four cases, the depreciated original cost from the studies exceeded the as-booked
6 amounts. AUF decided not to record the higher amounts, which would necessitate
7 the booking of an acquisition adjustment.

8 **Q. Did AUF record the rate base adjustments ordered by the Commission and set**
9 **forth in Audit Finding No. 3?**

10 A. Yes. The aforementioned rate base adjustments were booked in December 2007.
11 Some plant account reclassifications were made to the December 2007 journal
12 entry in March 2008 and April 2008 to correct the original entry (see Attachment
13 RMG-2). Those reclassifications were pushed back to December 2007 for purposes
14 of the 2007 Annual Report to the Commission. For rate case purposes, all of the
15 Commission-Ordered rate base adjustments discussed above were pushed back to
16 December 2006 so that the depreciation expense for the historic test year could
17 reflect pro-forma depreciation expense on those elements.

18 **Q. Audit Findings No. 4 and 5 refer to projected plant retirements. Is there still**
19 **an issue with the projected versus actual plant retirements?**

20 A. No. The Oakwood plant retirement has been corrected. The proposed 2006 plant
21 retirements from AUF rate case at Docket No. 060368-WS are no longer an issue.

1 **Q. Audit Finding No. 6 suggests that the allocation of costs related to a corporate**
2 **name change should be booked as an acquisition adjustment. Has this change**
3 **been made?**

4 A. When the Company changed its corporate name to Aqua America and the
5 subsidiary name to Aqua Utilities Florida Inc., it incurred costs to change the
6 signage on buildings and vehicles and to alert its customers of the name change
7 through letters and newspaper notices. It was important to both the Company and
8 to its customers that the customers understand the name on their next water bill.
9 The Company believes that, unlike the Cypress Lakes Utilities case that was cited
10 in the Audit Finding, the cost in question is both tangible and permanently attached
11 to AUF buildings and vehicles and therefore should be allowed.

12 **Q. Audit Finding No. 7 refers to utility plant in service projections. Please discuss**
13 **the relevance of this finding.**

14 A. The finding is not relevant in this case because the Company is using 2007
15 historical test year numbers.

16 **Q. Audit Finding No. 8 pertains to items identified by Staff as charges that should**
17 **have been charged to Repairs and Maintenance and not to Capital. Has the**
18 **Company taken any action regarding these items?**

19 A. No. AUF disputed this finding in its response to the Audit Findings and provided
20 further information on each of the disputed charges in response to the Audit Report.
21 The information provided in the Company's response demonstrates that these items
22 should be capitalized and not expensed.

1 **Q. Audit Findings No. 9 and 10 refer to 2007 capital budget projections in rate**
2 **base in AUF's rate case at Docket No. 060368-WS. Please discuss the**
3 **relevance of these findings.**

4 A. These findings are not relevant in this case because the Company is using 2007
5 historical test year numbers.. The duplicate Sunny Hills capital addition was
6 corrected in the last rate case and is no longer an issue.

7 **Q. Audit Findings No. 11 and 12 pertain to ASI and FWS locations where the**
8 **Commission rates were not utilized in the MFRs for 2005. How has the**
9 **Company addressed this issue?**

10 A. The error occurred in the MFRs for the previous rate filing and not on the books of
11 the Company. In AUF's previous rate case at Docket No. 060368-WS,
12 depreciation expense was recalculated for 2005 and 2006 in the MFRs. In this case,
13 the Company has utilized the correct Commission rates for all depreciation expense
14 calculations.

15 **Q. Audit Finding No. 13 states that for the Florida Water Services Corporation**
16 **("FWSC") systems there is a \$10,608 difference in 2005 depreciation expense**
17 **between the general ledger and the MFRs. Has the Company adjusted for this**
18 **difference?**

19 A. Yes. Corrections were made to Accumulated Depreciation in 2006.

20 **Q. Audit Finding No. 14 recalculated Amortization of CIAC from 2005, based on**
21 **Commission rates. Please discuss the relevance of this finding.**

22 A. The finding is not relevant in this case because the Company is using 2007 historic
23 test year numbers.

1 **Q. Audit Finding No. 15 recorded a correction to the Ocala Oaks Accumulated**
2 **Amortization of CIAC from 1989 to 2005. Has the Company adjusted for this**
3 **difference?**

4 **A. Yes. The adjustment was recorded in 2007.**

5 **Q. Audit Finding No. 16 removes projected 2007 CIAC from Village Water**
6 **Wastewater service account. Please discuss the relevance of this finding.**

7 **A. The finding is not relevant in this case because the Company is using 2007**
8 **historical test year numbers.**

9 **Reconciliation of 12/31/07 rate base balances with 2007 Annual Reports**

10 **Q. What months constitute the historic test year in this rate filing?**

11 **A. The historic test year includes the months of December 2006 through December**
12 **2007.**

13 **Q. Did the Company utilize the thirteen month averaging methodology in this**
14 **rate filing?**

15 **A. Yes. Capital additions on or before January 1, 2007 are weighted at 100% (13/13).**
16 **The January 2007 capital additions are weighted at 12/13 and so on. The December**
17 **2007 capital additions are weighted at 1/13 to derive the average rate base in this**
18 **rate filing.**

19 **Q. Did the Company reconcile its December 31, 2007 rate base balances with the**
20 **2007 Annual Reports to the Commission?**

21 **A. Yes.**

22 **Q. Were there any variances to report?**

1 A. No. Please refer to the 2007 reconciliation report that is appended to this document
2 as Attachment RMG-3.

3 **Intra-Florida allocations**

4 **Q. How does AUF account for its computer hardware and software investments?**

5 A. Most computer hardware and software are purchased centrally by Aqua America
6 and allocated to regulated and non-regulated businesses based on the number of
7 customers served. AUF accounts for its share of costs in an Administrative Florida
8 location, instead of spreading the investment down to the lowest system level. The
9 reason for doing this is for ease of retirement. For rate filing purposes, the rate base
10 located in the Administrative Florida location is allocated to all systems, based on
11 the number of customers served.

12 **Q. How much rate base from the Administrative Florida location has been
13 allocated to each water and wastewater system in this rate filing?**

14 A. Attachment RMG-4 provides a listing of the Administrative Florida location rate
15 base elements that have been allocated for purposes of this rate filing as well as the
16 allocation workpaper.

17 **Pro-forma rate base adjustments**

18 **Q. Please explain the pro-forma adjustments to rate base included in this rate
19 filing.**

20 A. The filing includes pro-forma rate base adjustments beyond December 31, 2007
21 which recognize the additional capital investment that is necessary to comply with
22 Commission rules regarding meter reading, customer complaints, and mandated by
23 Florida Department of Environmental Protection ("DEP") consent orders. Pro-

1 forma capital additions also include computer hardware and software capital
2 projects in-progress that are allocated to AUF water and wastewater systems by
3 Aqua America. Attachment RMG-5 provides a listing of all pro-forma
4 adjustments.

5 **Cash Working Capital**

6 **Q. How was cash working capital calculated in this rate filing?**

7 A. AUF utilized the balance sheet method to calculate cash working capital. There are
8 three components. The first component is current assets minus current liabilities
9 from the 2007 average balance sheet at the state level times the applicable
10 allocation percentage for individual water and wastewater systems. The second
11 component is a direct assignment of the Regulatory Asset unamortized balance in
12 those systems that have an applicable Commission order approving same. The
13 third component is a direct assignment of the Deferred Debits unamortized balance
14 in those systems where the Commission allows a multi-year amortization of
15 deferred maintenance.

16 **Q. Does that conclude your direct testimony?**

17 A. Yes, it does.

Exhibit RMG-1

Direct Testimony of Robert M. Griffin
At Docket No. 080121-WS

- Attachment RMG-1 Listing of AUF water and wastewater systems included in filing.
- Attachment RMG-2 Schedule consisting of previously-approved Commission rate base audit adjustments recorded by AUF in 12/07 and corrected in 2008.
- Attachment RMG-3 Reconciliation of AUF rate base balances as of December 31, 2007 to the 2007 Annual Reports to the Commission.
- Attachment RMG-4 Schedule of utility plant that resides at an AUF administrative location and is allocated to all Florida locations for purposes of this rate filing. Listing of the allocation factors utilized in this rate filing to allocate plant held at the administrative AUF location to all Florida locations.
- Attachment RMG-5 Listing of all pro-forma utility plant adjustments.

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RMG 1

		This version updated by DTF		2/28/2006			
62 Operating Systems into 59 MFR Filing Entities							
Sys Cnt	Acct Unit	System Name w/suffix	County	Group	Type	Filing#	
1	6597	48 Est - Water	Lake	ASI	Water	1	
2	6589	Arredondo Estates/Farms - Water	Alachua	ASI	Water	2	
3	6389	Arredondo Farms - Sewer	Alachua	ASI	Sewer	2	
4	6439	Beecher's Point - Sewer	Putnam	FWS	Sewer	3	
5	6438	Beecher's Point - Water	Putnam	FWS	Water	3	
6	6405	Carlton Village - Water	Lake	FWS	Water	4	
7	6457	Chuluota - Sewer	Seminole	FWS	Sewer	5	
8	6456	Chuluota - Water	Seminole	FWS	Water	6	
9	6406	East Lake Harris Estates - Water	Lake	FWS	Water	6	
10	6407	Fern Terrace - Water	Lake	FWS	Water	7	
11	6461	FI Central Commerce Park - Sewer	Seminole	FWS	Sewer	8	
12	6408	Friendly Center - Water	Lake	FWS	Water	9	
13	6493	Gibsonia Estates - Water	Polk	FWS	Water	10	
14	6409	Grand Terrace - Water	Lake	FWS	Water	11	
15	6558	Haines Creek - Water	Lake	ASI	Water	12	
16	6462	Harmony Homes - Water	Seminole	FWS	Water	13	
17	6440	Herruts Cove - Water	Putnam	FWS	Water	14	
18	6410	Hobby Hills - Water	Lake	FWS	Water	15	
19	6412	Holiday Haven - Sewer	Lake	FWS	Sewer	16	
20	6411	Holiday Haven - Water	Lake	FWS	Water	16	
21	6413	Imperial Mobile Terrace - Water	Lake	FWS	Water	17	
22	6441	Interlachen Lake/Park Manor - Water	Putnam	FWS	Water	18	
23	6391	Jasmine Lakes - Sewer	Pasco	ASI	Sewer	19	
24	6674	Jasmine Lakes - Water	Pasco	ASI	Water	19	
25	6468	Jungle Den - Sewer	Volusia	FWS	Sewer	20	
26	6467	Jungle Den - Water	Volusia	FWS	Water	20	
27	6396	Kings Cove - Sewer	Lake	ASI	Sewer	21	
28	6595	Kings Cove - Water	Lake	ASI	Water	21	
29	6401	Kingswood - Water	Brevard	FWS	Water	22	
30	6435	Lake Gibson Estates - Sewer	Polk	FWS	Sewer	23	
31	6434	Lake Gibson Estates - Water	Polk	FWS	Water	23	
32	6589	Lake Josephine - Water	Highlands	ASI	Water	24	
33	6558	Lake Osborne Est - Water	Palm Beach	ASI	Water	25	
34	6392	Lake Suzy - Sewer	DeSoto	ASI	Sewer	26	
35	6582	Lake Suzy - Water	DeSoto+	ASI	Water	26	
36	6404	Leisure Lakes - Sewer	Highlands	FWS	Sewer	27	
37	6403	Leisure Lakes - Water	Highlands	FWS	Water	27	
38	6415	Morningview - Sewer	Lake	FWS	Sewer	28	
39	6414	Morningview - Water	Lake	FWS	Water	28	
40	6402	Oakwood - Water	Brevard	FWS	Water	29	
41	6577	Ocala Oaks - Water	Manron	ASI	Water	30	
42	6436	Orange Hill/Sugar Creek - Water	Polk	FWS	Water	31	
43	6445	Palm Port - Sewer	Putnam	FWS	Sewer	32	
44	6444	Palm Port - Water	Putnam	FWS	Water	32	
45	6430	Palm Terrace - Sewer	Pasco	FWS	Sewer	33	
46	6429	Palm Terrace - Water	Pasco	FWS	Water	33	
47	6416	Palm MHP - Water	Lake	FWS	Water	34	
48	6443	Park Manor - Sewer	Putnam	FWS	Sewer	35	
49	6417	Piccola Island - Water	Lake	FWS	Water	35	
50	6418	Piney Woods - Water	Lake	FWS	Water	36	
51	6448	Portona Park - Water	Putnam	FWS	Water	37	
52	6419	Quail Ridge - Water	Lake	FWS	Water	38	
53	6561	Ravenswood - Water	Lake	ASI	Water	39	
54	6447	River Grove - Water	Putnam	FWS	Water	40	
55	6386	Rosale Oaks - Sewer	Polk	ASI	Sewer	41	
56	6562	Rosale Oaks - Water	Polk	ASI	Water	41	
57	6933	Sebring Lakes - Water	Highlands	ASI	Water	42	
58	6420	Silver Lake Est/Western Shores - Water	Lake	FWS	Water	43	
59	6449	Silver Lake Oaks - Sewer	Putnam	FWS	Sewer	44	
60	6448	Silver Lake Oaks - Water	Putnam	FWS	Water	44	
61	6421	Skycreat - Water	Lake	FWS	Water	45	
62	6831	South Seas - Sewer	Lee	ASI	Sewer	46	
63	6460	St. John's Highlands - Water	Putnam	FWS	Water	47	
64	6422	Stone Mountain - Water	Lake	FWS	Water	48	
65	6396	Summit Chase - Sewer	Lake	ASI	Sewer	49	
66	6596	Summit Chase - Water	Lake	ASI	Water	49	
67	6472	Sunny Hills - Sewer	Washington	FWS	Sewer	50	
68	6471	Sunny Hills - Water	Washington	FWS	Water	50	
69	6428	Tangenne - Water	Orange	FWS	Water	51	
70	6388	The Woods - Sewer	Sumter	ASI	Sewer	52	
71	6864	The Woods - Water	Sumter	ASI	Water	52	
72	6469	Tomoka/Twin Rivers - Water	Volusia	FWS	Water	53	
73	6424	Valencia Terrace - Sewer	Lake	FWS	Sewer	54	
74	6423	Valencia Terrace - Water	Lake	FWS	Water	54	
75	6426	Venetian Village - Sewer	Lake	FWS	Sewer	55	
76	6425	Venetian Village - Water	Lake	FWS	Water	55	
77	6390	Village Water - Sewer	Polk	ASI	Sewer	56	
78	6571	Village Water - Water	Polk	ASI	Water	56	
79	6451	Welaka/Saratoga - Water	Putnam	FWS	Water	57	
80	6453	Wootens - Water	Putnam	FWS	Water	58	
81	6432	Zephyr Shores - Sewer	Pasco	FWS	Sewer	59	
82	6431	Zephyr Shores - Water	Pasco	FWS	Water	59	

Attachment RMG-1

Summary of UPIS audit adjustments recorded in 2007 and 2008:

Acct Unit	System Name	Account	Audit Adjustments recorded:					Total Adj
			2007		2008			
			03/07	12/07	01/08	2/08	4/08	
6597 48 Est - Water		303.3		1,430.00				1,430.00
		331.4		930.00				930.00
				2,360.00	-	-		2,360.00
6391 Jasmine Lakes WW		35440		8,063.00				8,063.00
		35470		1,164,451.00				1,164,451.00
		38040		(176,291.00)				(176,291.00)
				996,223.00	-	-		996,223.00
6574 Jasmine Lakes Water		30320				(2,570.00)		(2,570.00)
		30330		(2,570.00)			2,570.00	-
		30430		(9,063.00)			(1,577.00)	(9,640.00)
		30450		(1,164,451.00)				(1,164,451.00)
		30720				(50,944.00)		(50,944.00)
		30920				(20,580.00)		(20,580.00)
		31120				(18,100.00)		(18,100.00)
		32030				(13,077.00)		(13,077.00)
		33040		(239,748.00)			104,259.00	(129,488.00)
					(1,408,830.00)	-	-	
6395 Kings Cove WW		35440				(89,558.00)		(89,558.00)
						(89,558.00)		(89,558.00)
6395 Kings Cove WW		35330				75.00		75.00
		35440		75.00		(75.00)		-
				75.00		-		75.00
6596 Kings Cove Water		30330		75.00				75.00
		33140		(123,870.00)		69,558.00		(54,312.00)
				(123,795.00)		69,558.00		(54,237.00)
6589 Lake Josephine Water		30330		(4,900.00)				(4,900.00)
		30430		247,514.00		(280,667.27)		(33,153.27)
		30720				65,314.61		65,314.61
		30920				11,909.07		11,909.07
		31020				7,368.28		7,368.28
		31120				20,021.65		20,021.65
		32030				(53,433.09)		(53,433.09)
		33040				12,135.52		12,135.52
		33140				211,420.25		211,420.25
		33340				(646.69)		(646.69)
		33440				9,926.17		9,926.17
		34350				(1,943.00)		(1,943.00)
		34750				(1,405.48)		(1,405.48)
					242,614.00		(0.00)	
6396 Summitt Chase WW		35330	90,925.00					90,925.00
		35440		7,501.00				7,501.00
			90,925.00	7,501.00				98,426.00
6596 Summitt Chase Water		30330		(117,009.00)	90,925.00	28,084.00		-
		30430	(90,850.00)					(90,850.00)
		30450				451.00		451.00
		30720				(10,278.00)		(10,278.00)
		34850	(75.00)			(16,257.00)		(16,332.00)
			(90,925.00)	(117,009.00)	90,925.00	-		(117,009.00)
Total Adj's				(400,861.00)	90,925.00	(0.00)		(309,936.00)
6396 Summitt Chase WW	Accum Depreciation (sign reversed for MFR purposes)							
		35330	25,913.51			(25,913.51)		-
			25,913.51			(25,913.51)		-

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Reconcile Annual Report to MFR

RMG 4

System Name	Group	AU	UPB			Accum Depreciation			CIAC			Accum Amort of CIAC		
			2007 Annual Report Ending Bal	Rollforward schedule Ending Bal	DIF	2007 Annual Report Ending Bal	Rollforward schedule Ending Bal	DIF	2007 Annual Report Ending Bal	Rollforward schedule Ending Bal	DIF	2007 Annual Report Ending Bal	Rollforward schedule Ending Bal	DIF
Water Systems														
48 Estates	ASI	8597	171,385	171,385	(0)	116,422	116,422	0	20,808	20,808	0	8,442	8,442	(0)
Arredondo Estates/Farms	ASI	8558	515,875	515,875	0	208,815	208,815	(0)	18,788	18,788	0	13,547	13,547	(0)
Heines Creek	ASI	8558	89,840	89,840	(0)	36,172	36,172	(0)	28,788	28,788	0	18,888	18,888	(0)
Jasmine Lakes	ASI	8574	1,070,178	1,070,178	0	523,719	523,719	0	128,207	128,207	(0)	188,039	188,039	0
Kings Cove	ASI	8585	278,125	278,125	(0)	135,377	135,377	0	101,474	101,474	(0)	68,964	68,963	1
Lake Josephine	ASI	8688	823,497	823,497	(0)	105,040	105,040	0	339,816	339,816	0	115,512	115,512	(0)
Lake Osborne	ASI	8558	144,738	144,738	(0)	136,548	136,548	(0)	21,029	21,029	0	17,765	17,765	(0)
Lake Suzy	ASI	8582	908,750	908,750	0	216,173	216,173	0	682,448	682,448	0	306,834	306,834	(0)
Ocala Oaks	ASI	8577	2,908,833	2,908,833	(0)	947,110	947,110	(0)	851,318	851,318	0	504,772	504,772	(1)
Ravenwood	ASI	8581	46,237	46,237	(0)	20,448	20,448	(0)	12,226	12,226	0	12,108	12,108	(0)
Rosalia Oaks	ASI	8592	84,592	84,592	(0)	22,585	22,585	0	3,450	3,450	(0)	770	771	(1)
Sebring Lakes	ASI	8933	425,287	425,288	(1)	63,828	63,828	0	329,894	329,894	0	80,077	80,077	(0)
Summit Chase	ASI	8596	243,883	243,883	(1)	107,581	107,581	(0)	81,018	81,018	0	33,988	33,988	0
The Woods	ASI	8584	188,937	188,937	0	125,590	125,590	(0)	90,583	90,583	0	80,151	80,151	(0)
Village Water	ASI	8571	303,274	303,275	(1)	93,385	93,386	(1)	4,058	4,058	0	918	918	(0)
Beecher's Point	FWS	8438	197,581	197,581	0	58,782	58,781	1	34,088	34,088	(0)	21,363	21,363	(0)
Carlton Village	FWS	8405	604,186	604,186	(0)	175,891	175,891	(0)	180,317	180,317	0	32,380	32,380	(0)
Chuluota	FWS	8456	4,849,136	4,849,136	0	861,407	861,407	(0)	1,384,824	1,384,824	0	280,060	280,060	(0)
East Lake Harris Estates	FWS	8406	528,758	528,758	0	197,281	197,282	(1)	5,220	5,220	0	3,888	3,888	(0)
Fern Terrace	FWS	8407	118,851	118,851	0	29,288	29,288	0	10,805	10,805	(0)	5,403	5,403	(0)
Friendly Center	FWS	8408	20,413	20,413	0	11,739	11,739	(0)	8,809	8,809	(0)	3,818	3,818	(0)
Gibsonia Estates	FWS	8433	355,885	355,886	(1)	75,424	75,424	0	90,982	90,982	0	48,788	48,789	(0)
Grand Terrace	FWS	8409	143,070	143,070	0	18,587	18,587	(1)	33,836	33,836	0	17,830	17,830	(0)
Harmony Homes	FWS	8482	83,507	83,507	(0)	25,288	25,287	1	829	829	0	341	341	(0)
Hennika Cove	FWS	8440	628,180	628,180	0	181,781	181,781	(0)	9,571	9,571	0	3,721	3,721	(0)
Hobby Hills	FWS	8410	57,474	57,474	0	14,825	14,825	(0)	7,280	7,280	(0)	2,315	2,315	(0)
Holiday Haven	FWS	8411	68,098	68,098	0	18,785	18,785	0	42,018	42,018	(0)	30,288	30,288	(0)
Imperial Mobile Terrace	FWS	8413	278,139	278,139	(0)	74,415	74,415	(0)	60,148	60,148	0	52,878	52,878	0
Interlachen Lakes Estates	FWS	8441	158,380	158,380	(0)	65,585	65,585	(0)	77,789	77,789	0	38,987	38,987	(0)
Jungle Den	FWS	8487	27,358	27,358	0	13,418	13,418	(0)	10,888	10,888	(0)	7,191	7,191	(0)
Kingswood	FWS	8401	16,883	16,883	(0)	2,414	2,414	(0)	289	289	0	23	23	(0)
Lake Gibson Estates	FWS	8434	718,711	718,711	0	221,804	221,803	1	233,143	233,143	0	88,388	88,388	(0)
Leisure Lakes	FWS	8403	588,349	588,349	0	132,580	132,580	(0)	133,599	133,599	(0)	84,720	84,720	(0)
Morningview	FWS	8414	110,131	110,131	(0)	34,721	34,721	0	5,030	5,030	0	2,884	2,884	(0)
Oakwood	FWS	8402	62,724	62,724	0	15,850	15,849	1	7,304	7,304	0	8,070	8,070	(0)
Orange Hill/Sugar Creek	FWS	8436	230,250	230,250	(0)	58,917	58,917	0	22,385	22,385	(0)	8,027	8,027	(0)
Palm Port	FWS	8444	138,514	138,514	(0)	22,459	22,459	0	22,900	22,900	0	12,274	12,274	(0)
Palm Terrace	FWS	8429	294,591	294,591	0	77,544	77,544	(1)	140,817	140,817	0	95,961	95,961	(0)
Palms Mobile Home Park	FWS	8416	117,245	117,245	(0)	62,214	62,214	(0)	4,820	4,820	(0)	2,538	2,537	1
Piccola Island	FWS	8417	128,830	128,830	(0)	69,408	69,408	(0)	51,631	51,632	(1)	31,089	31,089	(0)
Piney Woods	FWS	8418	389,320	389,320	(0)	185,213	185,214	(1)	20,911	20,911	0	8,391	8,391	(0)
Pomona Park	FWS	8448	428,375	428,375	0	101,893	101,893	(0)	22,783	22,783	0	9,888	9,888	(0)
Quest Ridge	FWS	8419	189,584	189,584	(0)	48,088	48,088	0	108,446	108,446	(0)	18,772	18,772	(0)
River Grove	FWS	8447	137,815	137,815	(0)	77,543	77,544	(1)	29,093	29,093	0	28,072	28,071	1
Silver Lake Estates/Western	FWS	8420	2,281,042	2,281,042	(0)	834,012	834,012	(0)	678,515	678,515	0	284,101	284,101	(0)
Silver Lake Oaks	FWS	8446	117,110	117,111	(1)	34,903	34,904	(1)	4,805	4,805	(0)	2,789	2,788	1
Skycrest	FWS	8421	182,281	182,281	(0)	37,183	37,184	(1)	19,111	19,111	(0)	8,871	8,871	(0)
St. Johns Highlands	FWS	8450	29,347	29,347	0	8,183	8,183	0	16,342	16,342	0	7,258	7,258	(0)
Stone Mountain	FWS	8422	17,394	17,394	0	9,010	9,010	0	5,834	5,834	(0)	1,488	1,488	(0)
Sunny Hills	FWS	8471	3,434,147	3,434,147	0	1,182,201	1,182,201	0	848,088	848,088	0	102,885	102,885	(0)
Tangerine	FWS	8428	898,831	898,831	0	52,797	52,797	0	70,572	70,572	0	41,063	41,062	1
Tomoka	FWS	8489	287,190	287,190	(0)	75,208	75,209	(1)	50,145	50,145	0	39,043	39,043	(0)
Valencia Terrace	FWS	8423	274,590	274,590	0	18,483	18,484	(1)	43,821	43,821	0	18,226	18,226	(0)
Venetian Village	FWS	8425	250,825	250,825	0	65,857	65,857	(0)	74,290	74,290	(0)	34,183	34,182	1
Welaka/Saratoga Harbour	FWS	8451	233,481	233,481	(0)	87,180	87,149	1	31,892	31,892	0	6,898	6,898	(0)
Woolens	FWS	8453	88,590	88,590	(0)	29,493	29,493	(0)	10,017	10,017	(0)	2,488	2,488	(0)
Zephyr Shores	FWS	8431	241,370	241,370	0	10,829	10,828	1	60,306	60,306	(0)	27,303	27,303	(0)
Wastewater Systems														
Arredondo Farms	ASI	8389	287,180	287,149	1	188,888	188,888	(0)	0	0	0	0	0	0
Jasmine Lakes	ASI	8391	3,242,820	3,242,820	(0)	1,077,005	1,077,005	(1)	185,547	185,547	(0)	188,401	188,401	(0)
Kings Cove	ASI	8395	389,419	389,419	0	201,180	201,180	0	170,432	170,432	0	121,244	121,244	(0)
Lake Suzy	ASI	8382	2,284,136	2,284,136	0	717,912	717,912	(0)	1,485,883	1,485,883	0	624,880	624,880	(0)
Rosalia Oaks	ASI	8388	298,128	298,128	1	20,381	20,380	1	8,900	8,900	(0)	1,848	1,848	(0)
South Seas	ASI	8831	3,580,130	3,580,130	(0)	1,784,850	1,784,852	(2)	425,988	425,988	0	388,184	388,185	(0)
Summit Chase	ASI	8396	323,881	323,881	0	189,799	189,799	(0)	148,988	148,988	1	118,980	118,980	(0)
The Woods	ASI	8388	138,323	138,324	(1)	90,910	90,910	(0)	84,285	84,285	0	61,981	61,980	1
Village Water	ASI	8390	1,088,108	1,088,108	(0)	128,517	128,517	(0)	1,872	1,872	0	30	30	(0)
Beecher's Point	FWS	8439	388,040	388,040	0	75,248	75,248	(0)	20,805	20,805	0	18,488	18,488	(0)
Chuluota	FWS	8457	6,897,515	6,897,516	(1)	864,081	864,080	1	1,800,880	1,800,880	0	280,883	280,883	(0)
FL Central Commerce Park	FWS	8481	1,835,137	1,835,137	0	881,358	881,357	1	618,820	618,820	0	315,884	315,884	(0)
Holiday Haven	FWS	8412	783,128	783,128	0	389,383	389,383	0	78,835	78,835	0	61,719	61,719	(0)
Jungle Den	FWS	8498	493,135	493,135	(1)	181,808	181,808	0	134,354	134,354	0	75,646	75,646	(0)
Lake Gibson Estates	FWS	8435	2,877,841	2,877,841	(0)	805,378	805,378	(0)	255,289	255,289	(0)	83,288	83,288	(0)
Leisure Lakes	FWS	8404	351,248	351,248	(0)	234,830	234,830	0	242,870	242,870	0	201,276	201,276	(0)
Morningview	FWS	8415	172,207	172,207	0	133,408	133,408	0	7,756	7,756	0	5,880	5,880	(0)
Palm Port	FWS													

Audit Request No. 1 - Rate Base

Test Year 2007 Rate Base charged from FL Corp Water (AU 9001)

Total Rate Base charged to AUF: 65.95% = percent charged to AUF

Category	Account Description	01/2007	02/2007	03/2007	04/2007	05/2007	06/2007	07/2007	08/2007	09/2007	10/2007	11/2007	12/2007
Structures and Improvements	101 Plant	144,167	144,167	144,157	144,157	147,805	147,805	147,805	147,805	147,805	147,805	147,605	147,605
Computer Equipment	101 Plant	1,038,814	1,131,878	1,145,102	1,178,239	1,203,888	1,244,110	1,270,888	1,353,198	1,404,295	1,416,878	1,472,717	1,480,427
Structures and Improvements	108 Accum Depr	13,477	13,777	14,078	14,378	14,885	14,993	15,301	15,808	15,918	16,223	16,531	16,838
Computer Equipment	108 Accum Depr	88,048	101,772	117,879	134,047	150,788	168,051	185,708	204,504	224,012	243,892	264,150	284,855
Net Rate Base charged to AUF		1,083,447	1,160,486	1,187,503	1,173,971	1,185,838	1,208,671	1,217,488	1,280,890	1,311,973	1,304,386	1,339,841	1,336,339

Total Rate Base charged to FL Corp Water: business_segment	Source = PowerPlant			01/2007	02/2007	03/2007	04/2007	05/2007	06/2007	07/2007	08/2007	09/2007	10/2007	11/2007	12/2007
	AcctUnit	SkAcct	PrntAcct4												
FL Corp Water (per books)	9001	101	304.5	218,933	218,933	218,933	218,933	224,189	224,189	224,189	224,189	224,189	224,189	224,189	224,189
FL Corp Water (per books)	9001	101	340.51	1,577,654	1,718,990	1,739,075	1,789,399	1,828,047	1,889,438	1,930,107	2,055,108	2,132,712	2,151,520	2,236,625	2,263,522
FL Corp Water (adjusted as below)	9001	108	304.5	20,488	20,924	21,380	21,838	22,303	22,770	23,237	23,704	24,171	24,638	25,105	25,572
FL Corp Water (per books)	9001	108	340.51	130,882	154,562	178,720	203,678	228,973	255,220	282,032	310,881	340,208	370,096	401,167	432,611
Net Rate Base charged to FL Corp Water				1,845,438	1,782,438	1,787,907	1,782,818	1,800,840	1,838,617	1,849,007	1,944,982	1,992,502	1,980,954	2,034,622	2,028,508

Supporting calculations for adjusted Accumulated Depreciation

Adj Accum Depr (108) to incorporate Audit Finding 25:															
FL Corp Water per books	9001	108	304.5	23,980	27,308	30,958	34,607	38,343	42,079	45,815	49,552	53,288	57,024	60,760	64,496
FL Corp Water accum depr adj for PSC rates	9001	108	304.5	(3,193)	(6,386)	(9,578)	(12,771)	(16,040)	(19,309)	(22,578)	(25,848)	(29,117)	(32,386)	(35,655)	(38,924)
FL Corp Water Adjusted	9001	108	304.5	20,488	20,924	21,380	21,838	22,303	22,770	23,237	23,704	24,171	24,638	25,105	25,572

Depr exp adjustment (account 304.5):	Annual Rate	Monthly rate													
Depreciation expense per books			3,649	3,649	3,649	3,649	3,736	3,736	3,736	3,736	3,736	3,736	3,736	3,736	3,736
Recalculated depr exp per PSC audit finding #25- Docket 080388-VWS	0.025	0.0021	456	456	456	456	467	467	467	467	467	467	467	467	467
Monthly depr exp adjustment	403		(3,193)	(3,193)	(3,193)	(3,193)	(3,269)	(3,269)	(3,269)	(3,269)	(3,269)	(3,269)	(3,269)	(3,269)	(3,269)
Accum Depr adjustment	108	304.5	(3,193)	(6,386)	(9,578)	(12,771)	(16,040)	(19,309)	(22,578)	(25,848)	(29,117)	(32,386)	(35,655)	(38,924)	

Reconcile Power Plant to General Ledger :

UPIS per Power Plant	1,796,587	1,937,923	1,958,007	2,008,332	2,052,215	2,113,607	2,164,276	2,279,277	2,356,881	2,375,889	2,480,794	2,487,891
UPIS per General Ledger	1,796,587	1,937,923	1,958,007	2,008,332	2,052,215	2,113,607	2,164,276	2,279,277	2,356,881	2,375,889	2,480,794	2,487,891
Difference												
Accum Depreciation per Power Plant	154,342	181,871	209,878	238,185	267,316	297,299	327,848	360,133	393,496	427,120	461,927	497,107
Accum Depreciation per General Ledger	154,342	181,871	209,878	238,185	267,316	297,299	327,848	360,133	393,496	427,120	461,927	497,107
Difference												

Florida Intercompany Allocation Factors		formatted by DTF		2/14/2008				Page 2 of 3		
2007		source data: G:\Vingpr\Treasury\Rates\FLORIDA\2006 FL ConsofExpenses\Florida IntraCompany Allocations - 2007.xls								
System Name	Combined Acct Unit	Orig Acct Unit	Water/Wastewater	Customer Count 12/31/06	Allocation Jan - June	Revised Customer Count 7/31/07	Allocation July - Dec	In the AUF Billing?	Revised Customer Count 7/31/07	Allocation July - Dec
48 Est - Water	6597	6597	Water	84	0.225%	85	0.224%	1	85	0.340%
Arredondo Estates - Water	6569	6567	Water	239	0.639%	239	0.630%	1	239	0.956%
Arredondo Farms - Sewer	6389	6389	Wastewater	360	0.963%	360	0.949%	1	360	1.441%
Arredondo Farms - Water	6589	6568	Water	365	0.976%	365	0.952%	1	365	1.461%
Beecher's Point - Sewer	6439	6439	Wastewater	18	0.048%	18	0.047%	1	18	0.072%
Beecher's Point - Water	6438	6438	Water	52	0.139%	62	0.137%	1	52	0.209%
Carlton Village - Water	6405	6405	Water	238	0.637%	245	0.646%	1	245	0.980%
Castle Lake - Water	6555	6555	Water	106	0.289%	109	0.287%	0	-	0.000%
Chukota - Sewer	6457	6457	Wastewater	602	1.610%	608	1.597%	1	606	2.425%
Chukota - Water	6456	6456	Water	1,383	3.699%	1,420	3.741%	1	1,420	5.682%
East Lake Harra Estates - Water	6406	6408	Water	177	0.473%	177	0.466%	1	177	0.708%
Farways - Sewer	6971	6971	Wastewater	-	0.000%	241	0.635%	0	-	0.000%
Farways - Water	6970	6970	Water	-	0.000%	241	0.635%	0	-	0.000%
Fern Terrace - Water	6407	6407	Water	125	0.334%	125	0.329%	1	125	0.500%
FI Central Commerce Park - Sewer	6461	6461	Wastewater	64	0.171%	65	0.171%	1	65	0.260%
Fiandly Center - Water	6408	6408	Water	31	0.083%	31	0.082%	1	31	0.124%
Gibsonia Estates - Water	6433	6433	Water	196	0.524%	196	0.518%	1	196	0.784%
Grand Terrace - Water	6409	6409	Water	110	0.294%	110	0.290%	1	110	0.440%
Haines Creek - Water	6558	6556	Water	111	0.297%	111	0.282%	1	111	0.444%
Harmony Homes - Water	6482	6482	Water	64	0.171%	64	0.169%	1	64	0.256%
Hermits Cove - Water	6440	6440	Water	183	0.489%	183	0.482%	1	183	0.732%
Hobby Hills - Water	6410	6410	Water	104	0.278%	104	0.274%	1	104	0.416%
Holiday Haven - Sewer	6412	6412	Wastewater	111	0.297%	111	0.292%	1	111	0.444%
Holiday Haven - Water	6411	6411	Water	125	0.334%	125	0.329%	1	125	0.500%
Imperial Mobile Terrace - Water	6413	6413	Water	247	0.661%	248	0.653%	1	248	0.992%
Interlachen Lake/Park Manor - Water	6441	6441	Water	288	0.765%	288	0.759%	1	288	1.152%
Jasmine Lakes - Sewer	6391	6391	Wastewater	1,555	4.159%	1,553	4.092%	1	1,553	6.214%
Jasmine Lakes - Water	6574	6574	Water	1,563	4.180%	1,581	4.113%	1	1,581	6.246%
Jungle Den - Sewer	6468	6468	Wastewater	137	0.368%	137	0.361%	1	137	0.548%
Jungle Den - Water	6467	6467	Water	115	0.306%	115	0.303%	1	115	0.460%
Kenwood North - Water	6557	6557	Water	49	0.131%	49	0.128%	0	-	0.000%
Kings Cove - Sewer	6395	6395	Wastewater	200	0.535%	200	0.527%	1	200	0.800%
Kings Cove - Water	6595	6595	Water	210	0.562%	209	0.551%	1	209	0.836%
Kingswood - Water	6401	6401	Water	64	0.171%	64	0.169%	1	64	0.256%
Lake Gibson Estates - Sewer	6435	6436	Wastewater	319	0.853%	319	0.840%	1	319	1.276%
Lake Gibson Estates - Water	6434	6434	Water	843	2.255%	843	2.221%	1	843	3.373%
Lake Josephine - Water	6589	6589	Water	570	1.525%	573	1.510%	1	573	2.293%
Lake Osborne Est - Water	6558	6558	Water	469	1.254%	469	1.236%	1	469	1.877%
Lake Suzy - Sewer	6392	6392	Wastewater	289	0.719%	270	0.711%	1	270	1.080%
Lake Suzy - Water	6562	6562	Water	585	1.511%	585	1.489%	1	585	2.281%
Leisure Lakes - Sewer	6404	6404	Wastewater	282	0.754%	282	0.743%	1	282	1.128%
Leisure Lakes - Water	6403	6403	Water	290	0.775%	290	0.764%	1	290	1.160%
Morningview - Sewer	6415	6415	Wastewater	36	0.096%	36	0.095%	1	36	0.144%
Morningview - Water	6414	6414	Water	38	0.102%	38	0.100%	1	38	0.152%
Oakwood - Water	6402	6402	Water	231	0.618%	231	0.609%	1	231	0.924%
Ocala Oaks - Water	6577	6577	Water	1,816	4.857%	1,818	4.790%	1	1,818	7.276%
Orange Hill/Sugar Creek - Water	6436	6436	Water	243	0.650%	243	0.640%	1	243	0.972%
Palm Port - Sewer	6445	6445	Wastewater	106	0.284%	107	0.282%	1	107	0.428%
Palm Port - Water	6444	6444	Water	107	0.286%	108	0.285%	1	108	0.432%
Palm Terrace - Sewer	6430	6430	Wastewater	1,025	2.741%	1,025	2.701%	1	1,025	4.101%
Palm Terrace - Water	6429	6429	Water	1,186	3.172%	1,186	3.125%	1	1,186	4.749%
Palms MHP - Water	6416	6416	Water	62	0.166%	62	0.163%	1	62	0.249%
Park Manor - Sewer	6443	6443	Wastewater	31	0.083%	31	0.082%	1	31	0.124%
Park Manor - Water	6441	6442	Water	-	0.000%	-	0.000%	1	-	0.000%
Peace River - Sewer	6397	6397	Wastewater	95	0.254%	95	0.250%	0	-	0.000%
Peace River - Water	6600	6600	Water	98	0.262%	98	0.268%	0	-	0.000%
Piccola Island - Water	6417	6417	Water	149	0.399%	150	0.395%	1	150	0.600%
Pine Valley - Water	6560	6560	Water	47	0.126%	47	0.124%	0	-	0.000%
Piney Woods - Water	6418	6418	Water	179	0.478%	179	0.472%	1	179	0.716%
Pomona Park - Water	6446	6446	Water	177	0.473%	177	0.469%	1	177	0.708%
Quail Ridge - Water	6419	6419	Water	96	0.257%	96	0.253%	1	96	0.384%
Ravenswood - Water	6561	6561	Water	45	0.120%	45	0.119%	1	45	0.180%
River Grove - Water	6447	6447	Water	107	0.286%	107	0.282%	1	107	0.428%
Rosalie Oaks - Sewer	6366	6366	Wastewater	97	0.259%	97	0.256%	1	97	0.388%
Rosalie Oaks - Water	6562	6562	Water	97	0.259%	97	0.256%	1	97	0.388%
Sarasota - Sewer	6965	6965	Wastewater	7,311	19.554%	7,315	19.273%	0	-	0.000%
Sarasota - Water	6964	6964	Water	4,644	12.421%	4,649	12.249%	0	-	0.000%
Saratoga Harbour - Water	6451	6452	Water	-	0.000%	-	0.000%	1	-	0.000%
Sebring Lakes - Water	6933	6933	Water	77	0.208%	77	0.203%	1	77	0.308%
Silver Lake Oaks - Sewer	6448	6449	Wastewater	43	0.115%	43	0.113%	1	43	0.172%
Silver Lake Oaks - Water	6448	6448	Water	44	0.116%	44	0.116%	1	44	0.176%
Silver Lake/Western Shores - Water	6420	6420	Water	1,809	4.803%	1,811	4.245%	1	1,811	6.446%
Skycrest - Water	6421	6421	Water	122	0.326%	122	0.321%	1	122	0.488%
South Seas - Sewer	6831	6831	Wastewater	67	0.179%	68	0.179%	1	68	0.272%
St. John's Highlands - Water	6450	6450	Water	99	0.265%	99	0.261%	1	99	0.396%
Stone Mountain - Water	6422	6422	Water	10	0.027%	10	0.026%	1	10	0.040%

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Florida Intercompany Allocation Factors 2007		formatted by DTF 2/14/2008		Attachment RMG-4						
		source data: G:\Ingrpt\Treasury\Rates\F\FLORIDA\2008 FL Consol\Expenses\F\Florida Intercompany Allocations - 2007		Page 3 of 3						
System Name	Combined Acct Unit	Orig Acct Unit	Water/Wastewater	Customer Count 12/31/06	Allocation Jan - June	Revised Customer Count 7/31/07	All FL		AUF Filing	
							Allocation July - Dec	In the AUF filing?	Revised Customer Count 7/31/07	Allocation July - Dec
Sugar Creek - Water	6436	6437	Water	-	0.000%	-	0.000%	1	-	0.000%
Summit Chase - Sewer	6396	6396	Wastewater	218	0.583%	218	0.574%	1	218	0.672%
Summit Chase - Water	6596	6596	Water	220	0.588%	220	0.580%	1	220	0.880%
Sunny Hills - Sewer	6472	6472	Wastewater	180	0.481%	180	0.474%	1	180	0.720%
Sunny Hills - Water	6471	6471	Water	579	1.549%	580	1.628%	1	580	2.321%
Tangerine - Water	6428	6428	Water	275	0.738%	285	0.751%	1	285	1.140%
The Meadows - Water	6559	6559	Water	53	0.142%	53	0.140%	0	-	0.000%
The Woods - Sewer	6388	6388	Wastewater	72	0.189%	72	0.180%	1	72	0.288%
The Woods - Water	6564	6564	Water	76	0.203%	78	0.200%	1	78	0.304%
Tomoka/Twin Rivers - Water	6469	6469	Water	271	0.725%	271	0.714%	1	271	1.084%
Valencia Terrace - Sewer	6424	6424	Wastewater	348	0.931%	349	0.920%	1	349	1.397%
Valencia Terrace - Water	6423	6423	Water	354	0.947%	354	0.933%	1	354	1.417%
Venetian Village - Sewer	6426	6426	Wastewater	95	0.254%	95	0.250%	1	95	0.380%
Venetian Village - Water	6425	6425	Water	165	0.441%	165	0.435%	1	165	0.660%
Village Water - Sewer	6390	6390	Wastewater	35	0.094%	35	0.092%	1	35	0.140%
Village Water - Water	6571	6571	Water	182	0.487%	184	0.485%	1	184	0.738%
Volusia/Saratoga - Water	6451	6451	Water	155	0.418%	155	0.408%	1	155	0.620%
West Citrus - Water	6563	6563	Water	68	0.177%	68	0.174%	0	-	0.000%
Western Shores - Water	6420	6427	Water	-	0.000%	-	0.000%	1	-	0.000%
Wootens - Water	6453	6453	Water	29	0.078%	29	0.078%	1	29	0.116%
Zephyr Shores - Sewer	6432	6432	Wastewater	518	1.385%	517	1.382%	1	517	2.068%
Zephyr Shores - Water	6431	6431	Water	521	1.393%	521	1.373%	1	521	2.086%
				37,389	100.00%	37,954	100.00%		24,991	100.00%
							% Custs in filing		65.85%	

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Account	System	Number	Description	Amount	Units	Number of Meters	Amount
6587	334.4 48 Est Water Sys 48 Est Water Sys Total	FP33659701023	Meter replacements	17,010 <u>17,010</u>	**	81	292
6436	334.4 Beecher's Point Water Sys Beecher's Point Water Sys Total	FP33643828483	Meter replacement	10,920 <u>10,920</u>	**	49	176
6406	334.4 Carlton Village Water Sys Carlton Village Water Sys Total	FP33640536487	Meter replacements	51,240 <u>51,240</u>	**	231	832
6457	354.4 Chuluota Waste Water Chuluota Waste Water Total	FP33645737732	Alternative Effluent Disposal Project	50,000 <u>50,000</u>			
6456	334.4 Chuluota Water Sys Chuluota Water Sys Total	FP33645637726	Meter replacements	289,590 <u>289,590</u>	**	1369	4,928
6406	334.4 East Lake Harris Estates Water East Lake Harris Estates Water Total	FP33640636494	Meter replacements	31,170 <u>31,170</u>	**	175	630
6407	334.4 Fern Terrance Water Sys Fern Terrance Water Sys Total	FP33640736500	Meter replacements	26,260 <u>26,260</u>	**	124	446
6408	334.4 Friendly Center Water Sys Friendly Center Water Sys Total	FP33640836505	Meter replacements	6,510 <u>6,510</u>	**	29	104
6433	334.4 Gibsonia Estate Water Sys Gibsonia Estate Water Sys Total	FP33643337591	Meter replacements	40,110 <u>40,110</u>	**	191	688
6409	334.4 Grand Terrace Water Sys Grand Terrace Water Sys Total	FP33640836511	Meter replacements	23,310 <u>23,310</u>	**	108	388
6556	334.4 Haines Creek (Lake) Water Sys Haines Creek (Lake) Water Sys Total	FP33655638183	Meter replacements	26,460 <u>26,460</u>	**	109	392
6462	334.4 Harmony Homes Water Sys Harmony Homes Water Sys Total	FP33646237859	Meter replacements	12,810 <u>12,810</u>	**	61	220
6440	334.4 Hermits Cove Water Sys Hermits Cove Water Sys Total	FP33644028518	Meter replacement	36,760 <u>36,760</u>	**	172	619
6410	334.4 Hobby Hills Water Sys Hobby Hills Water Sys Total	FP33641037474	Meter replacements	21,000 <u>21,000</u>	**	95	342
6411	334.4 Holiday Haven Water Sys Holiday Haven Water Sys Total	FP33641128522	Meter replacements	27,930 <u>27,930</u>	**	121	436
6413	334.4 Imperial Mobile Terrace Water Imperial Mobile Terrace Water Total	FP33641336545	Meter replacements	51,870 <u>51,870</u>	**	245	882
6441	334.4 Interlachen Lake/Park Manor W	FP33644128528	Meter replacement	51,240	**	269	968
6441	334.4 Interlachen Lake/Park Manor W Interlachen Lake/Park Manor W Total	FP33644111282	Meter replacements - Park Manor	6,300 <u>67,540</u>	**		
6574	334.4 Jasmine Lakes Uty Water Sys Jasmine Lakes Uty Water Sys Total	FP33657438254	Meter replacements	323,400 <u>323,400</u>	**	1524	5,486

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						Number of	
						Meters	
6391	354.4 Jasmine Lakes Uty WW Sys Jasmine Lakes Uty WW Sys Total	FP33639111201	WWTP effluent pond rehabilitation	400,000 400,000	n/a		
6467	334.4 Jungle Den Water Sys Jungle Den Water Sys Total	FP33646728532	Meter replacement	23,940 23,940	**	114	410
6595	334.4 Kings Cove Water Sys Kings Cove Water Sys Total	FP33659538273	Meter replacements	43,260 43,260	**	208	742
6434	334.4 Lake Gibson Estates Water Sys Lake Gibson Estates Water Sys Total	FP33643437595	Meter replacements	173,040 173,040	**	824	2,966
6589	304.3 Lake Josephine Water Sys Lake Josephine Water Sys Total	FP33658901920	Build new WTP - Consent Order	375,000 375,000		86,701	
6558	334.4 Lake Osborne Est Water Sys Lake Osborne Est Water Sys Total	FP33655828264	Meter replacements	105,300 105,300	**	464	1,670
6414	334.4 Morningview Water Sys Morningview Water Sys Total	FP33641436547	Meter replacements	7,980 7,980	**	34	122
6436	334.4 Orange Hill Orange Hill Total	FP33643637603	Meter replacements	49,560 49,560	**	232	835
6444	334.4 Palm Port Water Sys Palm Port Water Sys Total	FP33644428564	Meter replacement	22,260 22,260	**	104	374
6429	334.4 Palm Terrace Water Sys Palm Terrace Water Sys Total	FP33642937563	Meter replacement	246,330 246,330	**	1129	4,064
6416	334.4 Palms Mobile Home Park Water Palms Mobile Home Park Water Total	FP33641637497	Meter replacement	15,330 15,330	**	58	209
6417	334.4 Picciola Island Water Sys Picciola Island Water Sys Total	FP33641737504	Meter replacements	59,640 59,640	**	141	508
6446	334.4 Pomona Park Water Sys Pomona Park Water Sys Total	FP33644628582	Meter replacements	34,440 34,440	**	159	572
6419	334.4 Quail Ridge Water Sys Quail Ridge Water Sys Total	FP33641936588	Meter replacements	21,000 21,000	**	94	338
6561	334.4 Ravenswood (Lake) Water Sys Ravenswood (Lake) Water Sys Total	FP33656138223	Meter replacements	9,660 9,660	**	45	162
6447	334.4 River Grove Water Sys River Grove Water Sys Total	FP33644737661	Meter replacements	22,470 22,470	**	107	385
6552	334.4 Rosalie Oaks Water Sys Rosalie Oaks Water Sys Total	FP33656238227	Meter replacements	19,950 19,950	**	95	342
6420	334.4 Silver Lake Silver Lake Total	FP33642035668	Meter replacements	338,000 338,000	**	1600	5,760
6448	334.4 Silver Lake Oaks Water Sys Silver Lake Oaks Water Sys Total	FP33644828597	Meter replacements	9,030 9,030	**	37	133

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