

Indiantown Company, Inc.  
Information Required by Rule 25-30.436(4)(h)  
Rate Case Test Year Ended June 30, 1999  
Docket No. 990939-WS

1. A schedule showing total costs before allocation, the name of the entities from which the costs are allocated, and the entities receiving the allocations is detailed on page 2. The costs being allocated comprise a "management" fee and consist of three items:
  1. Salaries allocated to water and sewer operations based on time spent on utility operations.
  2. Payroll taxes on salaries allocated.
  3. Health insurance allocated on same time percentage used to allocate salaries.

The relationship between the companies receiving the allocations and those from which costs are allocated is shown on the Corporate Organizational Chart presented on page 3.

- 2.a. A detailed description of the allocated costs is presented above and on the schedule on page 2.
- 2.b. The total amount of each of the total costs, detailed above, and the costs allocated is presented on page 2, by employee.
3. The allocation method used is based on the percentage of total time spent on water and wastewater business by each employee.
4. Postco, Inc. is the parent company of Indiantown Telephone System, Inc., Arrow Communications, Inc., and Indiantown Company, Inc. Indiantown Company, Inc. is made up of four divisions: water, sewer, refuse, and roll-off.

To arrive at the percentage to allocate to all divisions and sister companies, the Controller of each company prepared a list of all of the employees of each company or division that would possibly do work in more than one company or division. The Controllers then interviewed each employee to get their input on time spent with each company or division. A list was prepared based on these interviews and the schedule of allocations was produced.

The numerator for the allocations is the percentage of time spent on water and sewer; the denominator is 1 or 100 percent. No workpapers exist; however, the results of the interviews discussed above are presented on page 4.

5. Workpapers related to the direct method of allocation are not applicable.
6. The Organizational Chart showing the relationship of the parent and sister companies is shown on page 3. The Chart also shows the employees providing service to the water and sewer divisions of Indiantown Company, Inc.
7. No contracts or agreements are in effect.

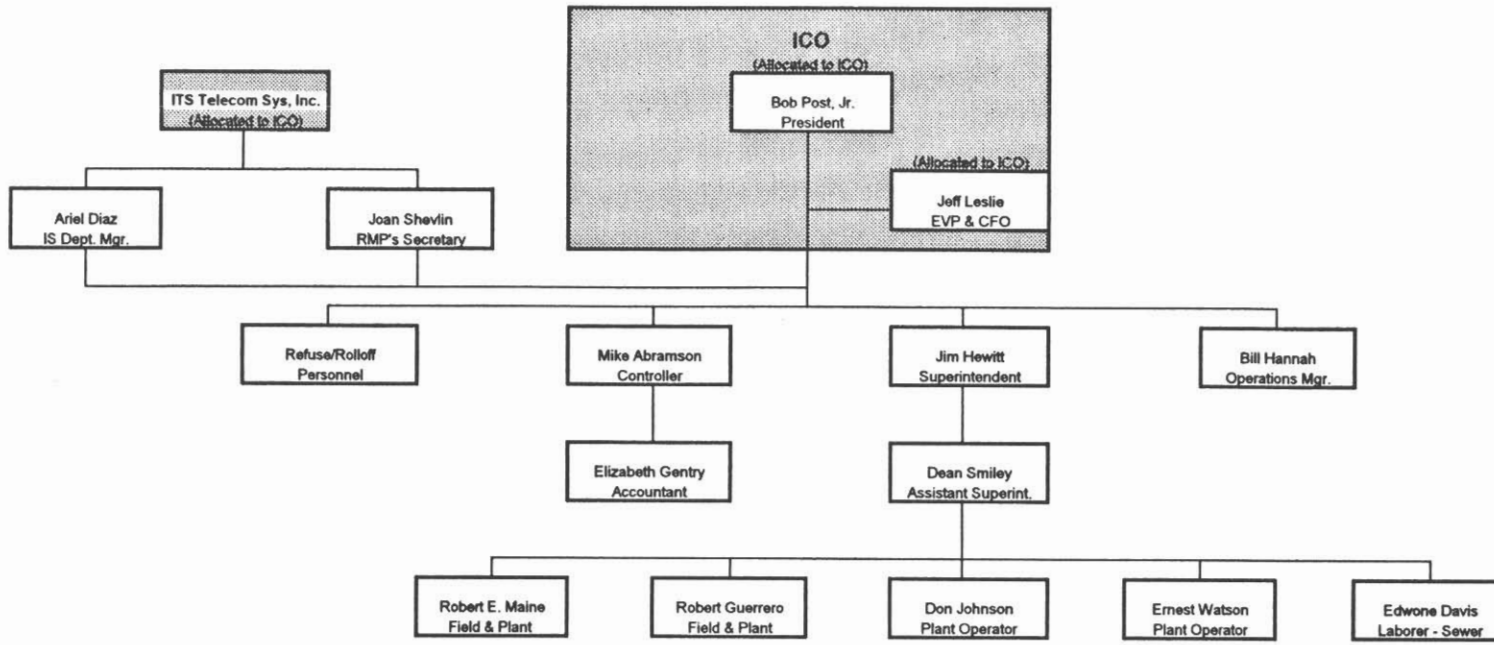
Indiantown Company, Inc.  
Test Year Ended June 30, 1999

Adjusted Management Fee Breakdown Before Change in Operations (1)													Management Fee Allocation After Change in Operations						
Company Receiving Allocation													Company Receiving Allocation						
Company	Total Test Year (100%)	Indiantown Company, Inc.(ICO)								Arrow Com. Inc. (ACI)		Indt. Tele. (ITS)		Total Allocated	Indiantown Company, Inc.(ICO)				
		Water	%	Sewer	%	Refuse	%	Roll-Off	%	Arrow	%	Telephone	%		Water	Sewer	Refuse	Roll-Off	Other (2)
Postco, Inc.																			
Salaries:																			
Marta Cruz	\$10,435	\$5,217	50	\$5,218	50														
Eliz. Gentry	25,854	5,131	20	11,544	45	\$1,282	5	\$1,282	5			\$6,415	25	25,854					
Jeff Leslie	162,163	32,433	20	32,432	20					\$16,216	10	81,082	50	162,163	\$32,433	\$32,432		\$97,298	
Robt. Post	169,373	33,875	20	33,874	20	4,235	2.5	4,234	2.5	16,937	10	76,218	45	169,373	33,875	33,874	\$4,235	\$4,234	93,155
<b>Total</b>	<b>367,625</b>	<b>76,656</b>		<b>83,068</b>		<b>5,517</b>		<b>5,516</b>		<b>33,153</b>		<b>163,715</b>		<b>367,625</b>	<b>66,308</b>	<b>66,306</b>	<b>4,235</b>	<b>4,234</b>	<b>190,453</b>
Health Insurance:																			
Marta Cruz	3,704	1,852	50	1,852	50									3,704					
Eliz. Gentry	2,820	1,269	45	1,269	45	141	5	141	5				25	2,820					
Jeff Leslie	7,205	1,441	20	1,441	20					720	10	3,603	50	7,205	1,441	1,441			4,323
Robt. Post	5,515	1,103	20	1,103	20	138	2.5	138	2.5	552	10	2,481	45	5,515	1,103	1,103	138	138	3,033
<b>Total</b>	<b>19,244</b>	<b>5,665</b>		<b>5,665</b>		<b>279</b>		<b>279</b>		<b>1,272</b>		<b>6,084</b>		<b>19,244</b>	<b>2,544</b>	<b>2,544</b>	<b>138</b>	<b>138</b>	<b>7,356</b>
Payroll taxes @ 6.33%																			
	23,271	4,852		5,258		349		349		2,099		10,364		23,271	4,197	4,197	268	268	12,056
<b>Total Postco</b>	<b>410,140</b>	<b>87,173</b>		<b>93,991</b>		<b>6,145</b>		<b>6,144</b>		<b>36,524</b>		<b>180,163</b>		<b>410,140</b>	<b>73,049</b>	<b>73,047</b>	<b>4,641</b>	<b>4,640</b>	<b>209,865</b>
ITS, Inc.																			
Salaries:																			
Mike Abramson	25,283	11,377	45	11,377	45	1,264	5	1,265	5					25,283					
Joan Shevlin	31,814	7,158	22.5	7,158	22.5					3,181	10	14,317	45	31,814	7,158	7,158			17,498
Arial Diaz	19,000	2,850	15	2,850	15							13,300	70	19,000	2,850	2,850			13,300
<b>Total</b>	<b>76,097</b>	<b>21,385</b>		<b>21,385</b>		<b>1,264</b>		<b>1,265</b>		<b>3,181</b>		<b>27,617</b>		<b>76,097</b>	<b>10,008</b>	<b>10,008</b>			<b>30,798</b>
Health Insurance:																			
Mike Abramson	4,258	1,916	45	1,916	45	213	5	213	5					4,258					
Joan Shevlin	4,785	1,077	22.5	1,076	22.5					479	10	2,153	45	4,785	1,077	1,076			2,632
Arial Diaz	8,700	1,305	15	1,305	15							6,090	70	8,700	1,305	1,305			6,090
<b>Total</b>	<b>17,743</b>	<b>4,298</b>		<b>4,297</b>		<b>213</b>		<b>213</b>		<b>479</b>		<b>8,243</b>		<b>17,743</b>	<b>2,382</b>	<b>2,381</b>			<b>8,722</b>
Payroll Taxes @ 6.33%																			
	4,817	1,354		1,354		80		80		201		1,748		4,817	634	634			1,950
<b>Total ITS, Inc.</b>	<b>98,657</b>	<b>27,037</b>		<b>27,036</b>		<b>1,557</b>		<b>1,558</b>		<b>3,861</b>		<b>37,608</b>		<b>98,657</b>	<b>13,024</b>	<b>13,023</b>			<b>41,470</b>
<b>Total Postco &amp; ITS</b>	<b>\$508,797</b>	<b>\$114,210</b>		<b>\$121,027</b>		<b>\$7,702</b>		<b>\$7,702</b>		<b>\$40,385</b>		<b>\$217,771</b>		<b>\$508,797</b>	<b>\$86,073</b>	<b>\$86,070</b>	<b>\$4,641</b>	<b>\$4,640</b>	<b>\$251,335</b>

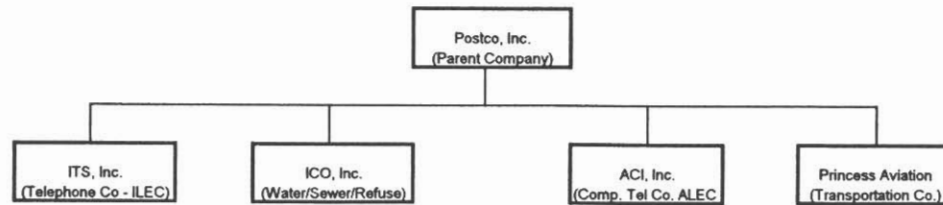
Note (1): Effective Jan. 1, 1999, the management fee was revised to reflect the transfer of certain employees to Indiantown Company, Inc.(ICO), as a result of the change in ownership & reorganization approved by the Commission in Docket No. 970556WS. Because of this change, the only costs now being allocated among related companies to water & wastewater are the salaries, benefits, & payroll taxes of Jeff Leslie, Robert Post, Arial Diaz & Joan Shevlin.

(2) No change in allocation percentages from those used prior to change in operations. "other" includes allocations to Arrow & telephone as shown before operating changes.

**ICO  
Organization Chart**



**POSTCO  
ORGANIZATION CHART**



Note: All companies owned 100% by Postco except Princes which is owned 80% by Postco and 20% by Bob Post.

Post Co, Inc.  
 Allocation of employee Salaries  
 1998 Budget

Employee	Allocation Percentages						Total	Paid By
	Arrow	ITS	Water	Sewer	Garbage	Roll-Off		
Joe Bermudez					50.00%	50.00%	100.00%	ICO
Dan Rankow	100.00%						100.00%	ACI
Don Hartsfield		100.00%					100.00%	ITS
Mike Abramson			45.00%	45.00%	5.00%	5.00%	100.00%	ITS
Jeff Leslie	10.00%	50.00%	20.00%	20.00%			100.00%	POSTCO
Bob Post, Jr.	10.00%	45.00%	20.00%	20.00%	2.50%	2.50%	100.00%	POSTCO
Linda Post		100.00%					100.00%	ITS
Bill Hannah		30.00%	25.00%	25.00%	10.00%	10.00%	100.00%	ICO
Vickie Tillman		100.00%					100.00%	ITS
Ariel Diaz		70.00%	15.00%	15.00%			100.00%	ITS
John Tillman		100.00%					100.00%	ITS
Buba Gray		100.00%					100.00%	ITS
Larry Lutjen	100.00%						100.00%	ACI
Vonda Bentz		100.00%					100.00%	ITS
Sarah Bermudez	34.00%	36.00%	10.00%	10.00%	5.00%	5.00%	100.00%	ITS
Elizabeth Gentry		25.00%	20.00%	45.00%	5.00%	5.00%	100.00%	ICO
Jackie Hayes		100.00%					100.00%	ITS
Tassie Aguire		100.00%					100.00%	ITS
Karen Freeman		100.00%					100.00%	ITS
Joan Shevlin	10.00%	45.00%	22.50%	22.50%			100.00%	ITS
Mary Ann Holt		100.00%					100.00%	ITS
Donna Marrel		100.00%					100.00%	ITS
Marta Cruz			50.00%	50.00%			100.00%	ICO
Receptionist warehouse	50.00%	50.00%					100.00%	ACI
Kris Harris	90.00%						10.00%	100.00% POSTCO
Doreen Westerlind							100.00%	100.00% POSTCO
Shirley Maguire		100.00%					100.00%	ITS
George Buttermore	100.00%						100.00%	ACI