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07 JAN -3 AM 11:30

COMMISSION
 CLERK

Public Service Commission

January 2, 2007

Mr. Kenneth Hoffman
 Rutledge, Ecenia, Purnell & Hoffman
 P.O. Box 551
 Tallahassee, FL 32301-0551

Re: Docket No. 060368-WS - Application for increase in water and wastewater rates in Alachua, Brevard, Highlands, Lake, Lee, Marion, Orange, Palm Beach, Pasco, Polk, Putnam, Seminole, Sumter, Volusia, and Washington Counties by Aqua Utilities Florida, Inc.

Dear Mr. Hoffman:

We have reviewed the minimum filing requirements (MFRs) submitted on December 1, 2006, on behalf of Aqua Utilities Florida, Inc. (AUF or utility). After reviewing this information, we find the MFRs to be deficient. The specific deficiencies are identified below:

Rule 25-30.437, Florida Administrative Code (F.A.C.), requires that each utility applying for a rate increase shall provide the information required by Commission Form PSC/ECR 19 (11/93), entitled "Class A Water and/or Wastewater Utilities Financial, Rate and Engineering Minimum Filing Requirements." Numbers 1 through 15 of the following list are deficiencies pursuant to this rule.

1. Subsection (1) requires that each section of the MFRs shall be indexed and tabbed, including a table of contents listing the page numbers of each schedule.

The MFRs submitted by the applicant did not include tabs for each section. In order to avoid unnecessary costs, in lieu of re-filing the entire MFRs, the utility may submit 16 sets of the appropriate tabs for each volume of MFRs. This will allow staff to place the appropriate tabs into the MFRs.

2. Schedule A-1, Water Rate Base – The utility is required to provide a calculation of the average Water Rate Base for the test year, showing all adjustments.
3. Schedule A-2 Wastewater Rate Base – The utility is required to provide a calculation of the average Wastewater Rate Base for the test year, showing all adjustments.

The utility did not provide the average balance per books. Instead, the utility put the average rate base along with adjustments all in the adjustment column.

CMP _____
 COM _____
 CTR _____
 ECR _____
 GCL _____
 OPC _____
 RCA _____
 SCR _____
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 OTH _____

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4. Schedule A-3 -Schedule of Adjustment to Rate Base - The utility is required to provide a detailed description of all adjustments to rate base, with a total for each rate base line item.

The utility did not provide a detailed description of all adjustments.

5. Schedule B-1 - Schedule of Water Net Operating Income
6. Schedule B-2 – Schedule of Sewer Net Operating Income

The utility is required to provide the calculation of net operating income for water and wastewater for the test year.

This schedule reflects a zero amount per books for Depreciation, net of CIAC Amort., and Used and Useful for the majority of the systems. For these systems, the utility did not provide the balance per books. Instead, the utility put the total amount along with adjustments all in the adjustment column. For numerous systems, the amount reflected does not reconcile to the 2005 Annual Reports. The reconciliation is addressed below.

7. Schedule B-4 – Test Year Operating Revenues for the historical year.

The water revenue amount on this schedule should match the water revenue amount on Schedule B-1, while the wastewater revenue amount on this schedule should match the water revenue amount on Schedule B-2. These amounts do not mach the 2005 per book balance (Column 2, line 1).

8. Schedule B-10 Analysis of Rate Case Expense - The utility is required to provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization and its allocation, including support behind this determination.

The utility did not show the number of hours being billed by the persons assisting in the application or the water and wastewater ERCs used to determine the allocation percentage.

9. Schedule B-12 Allocation of Expenses - The utility is required to provide a schedule detailing expenses which are subject to allocation between systems (water, wastewater, & gas, etc.) showing allocation-percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Also provide a description of all systems other than water and sewer.

The utility did not provide the gross amounts required.

10. Schedule E-3, Provide a schedule of monthly customers billed or serviced by class.
 - (a) There were several systems where the "Total" column reflected zero customers, yet there are customers served. (Lake Josephine, Sebring Lake, Jasmine Lakes, Rosalie Oaks, and Village Water)
 - (b) For Haines Creek in Lake County, there was no data contained on this schedule.
11. A review of the MFR Schedules E-2, page 139 contained in Volume 1 for the Jasmine Lakes water system indicates billing determinants for a 3" meter size for General Service. However, based on MFR Schedules E-14 contained in Volume 7, Book 1 of 2, pages 116-122 indicates that there is no billing analysis that supports a 3" meter size for General Service.
12. Schedule F-1, Provide a schedule of gallons of water pumped, sold, unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why.
 - (a) There were several systems with water treatment plants and wells, where no water pumped data was provided on Schedule F-1. There was flow data shown on Schedule F-3 and Schedule F-5 indicating that the systems do have either 1 or 2 wells. See attached detailed listing by system name.
 - (b) There were several systems with gallons for, "Other Uses" indicated. However, there were no calculations to substantiate the other uses as required by this schedule.
 - (c) There were several systems that purchase water; however, there were no purchased water gallons indicated on Schedule F-1. See attached detailed listing by system name.
 - (d) There were several systems with unaccounted for water in excess of 10%; however, no explanation was provided as required by this schedule.
13. Schedule F-5, Used and Useful calculations for the water treatment plant(s). This is for all systems with water treatment plant(s) and wells.

The instructions for this schedule require the utility to provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s). The utility did not provide its calculations and/or analysis used to support its used and calculation percentages for the interim, historical test year, or the projected test year.

14. Schedule F-6, Used and Useful calculations for the wastewater treatment plant(s).
This is for all systems with wastewater treatment plant(s).

The instructions for this schedule require the utility to provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s). The utility did not provide its calculations and/or analysis used to support its used and calculation percentages for the interim, historical test year, or the projected test year.

15. Schedule F-7, Used and Useful calculation for water distribution and wastewater collection systems for the historical test year and projected test year. This is for systems with water distribution and wastewater collection systems that are not built out.
 - (e) The instructions for this schedule require the utility to provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems. There were several systems where the applicant indicated that the systems were built out; however, the respective maps indicated that the service territories were not built out. See attached detailed listing by system name.

Rule 25.30-110(2), F.A.C., requires that a utility shall furnish the Commission with any information concerning the utility's facilities or operation that the Commission may request and require for determining rates or judging the practices of the utility. All such data, unless otherwise specified, shall be consistent with and reconcilable with the utility's annual report to the Commission. Numbers 16 through 26 of the following list are deficiencies pursuant to this rule.

16. Schedule A-4 Schedule of Water and Sewer Plant in Service
17. Schedule A- 5 Water Plant in Service by Primary Account
18. Schedule A- 6 Wastewater Plant in Service by Primary Account
19. Schedule A-8 Schedule of Water and Sewer Accumulated Depreciation
20. Schedule A-9 Schedule of Water Accumulated Depreciation By Primary Account
21. Schedule A-10 Schedule of Sewer Accumulated Depreciation By Primary Account
22. Schedule A-11 Schedule of Water and Sewer Contributions in aid of Construction
23. Schedule A-13 Schedule of Water and Sewer Accumulated Amortization of CIAC
24. Schedule A-14 Schedule of Water and Sewer Accumulated Amortization –CIAC
25. Schedule B-1 – Schedule of Water Net Operating Income
26. Schedule B-2 – Schedule of Sewer Net Operating Income

The utility did not provide the reconciliation of the balances in the 2005 Annual Report and these MFR schedules, as required by Rule 25-30,110, F.A.C.

Rule 25-30.440, F.A.C., requires that each utility applying for a rate increase shall provide two copies of the following engineering information to the Commission, with the exception of item (1) of which only one copy is required.

27. Rule 25-30.440(1), F.A.C., requires the utility to provide a detailed map, (a) showing the location and size of the applicant's distribution and collection lines as well as its plant sites; (b) and the location and respective classification of the applicant's customers. The maps for each system submitted by the utility do not show the respective classification of the applicant's customers as indicated on the map.
28. Rule 25-30.440(2), F.A.C., requires the utility to provide a list of chemicals used for water and wastewater treatment, by type, showing the dollar amount and quantity purchased, the units paid and the dosage rates utilized. The applicant did not provide the dosage rates utilized for each chemical used.
29. Rule 25-30.440(3), F.A.C., requires the utility to provide the most recent chemical analysis for each water system conducted by a certified laboratory covering the inorganic, organic turbidity, microbiological, radionuclide, secondary and unregulated contaminants specified in Chapter 17-550, F.A.C. The applicant did not provide the chemical analyses required by this rule.
30. Rule 25-30.440(4), F.A.C., requires the utility to provide all water and wastewater operating reports for the test year and the year preceding the test year. The applicant did not provide any water or wastewater operating reports for any system.
31. Rule 25-30.440(5), F.A.C., requires the utility to provide the most recent sanitary survey for each water plant and inspection report for each wastewater plant conducted by the health department or the Department of Environmental Protection (DEP). The applicant did not provide any water sanitary surveys or wastewater inspection reports for any system.
32. Rule 25-30.440(8), F.A.C., requires the utility to provide a list of all field employees, their duties, responsibilities, and certificates held, and an explanation of each employees' salary allocation method to the utility's capital or expense accounts. The utility did not provide the duties, responsibilities, or an explanation of each employees' salary allocation method to the utility's capital or expense accounts.
33. Rule 25-30.436(4)(h), F.A.C., states, "Any system that has costs allocated or charged to it from a parent, affiliate or related party, in addition to those costs reported on Schedule B-12 of Commission Form PSC/ECR 19 for a Class A utility, or PSC/ECR 20 for a Class B utility, (incorporated by reference in Rule 25-30.437, F.A.C.) shall file three copies of additional schedules that show the following information:
 1. The total costs being allocated or charged prior to any allocation or charging as well as the name of the entity from which the costs are being allocated or charged and its relationship to the utility.

2. For costs allocated or charged to the utility in excess of one percent of test year revenues:
 - a. A detailed description and itemization; and
 - b. The amount of each itemized cost.
3. The allocation or direct charging method used and the bases for using that method.
4. The workpapers used to develop the allocation method, including but not limited to the numerator and denominator of each allocation factor.
5. The workpapers used to develop, where applicable, the basis for the direct charging method.
6. An organizational chart of the relationship between the utility and its parent and affiliated companies and the relationship of any related parties.
7. A copy of any contracts or agreements between the utility and its parent or affiliated companies for services rendered between or among them.”

The utility did not include the information required by this rule.

If any above corrections require a corresponding change to any MFR schedules, those corrected schedules must also be submitted. Since AUF has requested this application be scheduled for a formal administrative hearing rather than the Proposed Agency Action procedure, the Commission must not withhold consent to the rate request past 8 months following the date of filing. Since your application was received on December 1, 2006, the Commission’s final decision must be made by August 1, 2007. Therefore, these corrections should be submitted no later than February 2, 2007 in order to meet this current statutory deadline.

Please be advised it is the utility’s burden to support its case. Since the utility failed to supply much of the data required by rule, staff cannot audit the books and records until the required data is provided. Based on the statutory timeframe to process the case, the utility must cure all deficiencies by February 2, 2007. Failure to cure all deficiencies by this deadline may result in a recommendation to dismiss the rate case absent a waiver of the statutory timeframe by the utility for final rates.

Mr. Kenneth Hoffman

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If you have any questions, please do not hesitate to contact Troy Rendell, at (850) 413-6934 or Cheryl Bulecza-Banks at (850) 413-6642.

Sincerely,

A handwritten signature in black ink, appearing to read "Tim Devlin". The signature is written in a cursive style with a prominent initial "T" and "D".

Timothy Devlin
Director

TD:wtr

Attachments

cc: Division of Commission Clerk and Administrative Services
Office of the General Counsel (Gervasi, Fleming, Fudge)
Division of Economic Regulation (Bulecza-Banks, Rendell)

Aqua Utilities Engineering Specific Deficiencies

Lake Josephine in Highlands County- Water Only

- 1- Map: No indication of customers' classification
- 2- F-1 schedule: No data entered at all in this schedule, while on F-3 schedule, there is data for the max day flow and on F-5 schedule, it states, there is one well in the system.
- 3- F-5 schedule : The Map states there is two wells but in the F-1 schedule states the system has a single well. Also, the last order states they have 2 wells.
- 4- F-5 schedule: No calculation for U&U
- 5- No MORs provided
- 6- No Sanitary Surveys Reports provided

Leisure Lakes in Highlands County- Water and Wastewater

Water

- 1- Map: No indication of customers' classification
- 2- F-1 schedule: No explanation for Unaccounted for Water greater than 10%.
- 3- F-5 schedule: No calculation for U&U
- 4- No MORs provided
- 5- No Sanitary Surveys Reports provided

Wastewater

- 1- Map:
 - (a) Does not have size of the collection lines
 - (b) No indication of customers' classification
- 2- F-6 schedule: No I&I calculation
- 3- No DMRs provided
- 4- No Sanitary Surveys Reports provided

Sebring Lakes in Highlands County- Water Only

- 1- Map: No indication of customers' classification
- 2- F-5 schedule: No calculation for U&U
- 3- No MORs provided
- 4- No Sanitary Surveys Reports provided

South Seas in Lee County- Wastewater Only

- 1- Map:
 - a. Does not have size of the collection lines
 - b. No indication of customers' classification
- 2- F6 schedule: No calculation for Distribution Systems U &U (Based on Map it is not built out, while in MFR states it is built out)
- 3- No MORs provided

- 4- No Sanitary Surveys Reports provided

Lake Osborne Estates in Plam Beach County- Water Only

- 1- Map: No indication of customers' classification
- 2- No MORs provided
- 3- No Sanitary Surveys Reports provided
- 4- Excessive Unaccounted for Water calculation is not provided (Interconnected for Water)

Gibsonia Estates in Polk County- Water Only

- 1- Map: No indication of customers' classification
- 2- F-5 schedule: No calculation for U&U
- 3- No MORs provided
- 4- No Sanitary Surveys Reports provided

Lake Gibson Estate in Polk County- Water and Wastewater

Water

- 1- Map: No indication of customers' classification
- 2- F-1 schedule: No explanation for Unaccounted for Water greater than 10%.
- 3- F-5 schedule: No calculation for U&U
- 4- No MORs provided
- 5- No Sanitary Surveys Reports provided
- 6- Excessive Unaccounted for Water calculation is not provided (Interconnected for Water)

Wastewater

- 1- Map: No indication of customers' classification
- 2- No MORs provided
- 3- No Sanitary Surveys Reports provided

Orange Hill/ Sugar Creek in Polk County- Water Only

- 1- Map: No indication of customers' classification
- 2- F-5 schedule: No calculation for U&U
- 3- No MORs provided
- 4- No Sanitary Surveys Reports provided

Rosalie Oaks in Polk County- Water and Wastewater

Water

- 1- Map: No indication of customers' classification
- 2- F-1 schedule: No explanation for Unaccounted for Water greater than 10%.
- 3- No MORs provided
- 4- No Sanitary Surveys Reports provided

Wastewater

- 1- Map: No indication of customers' classification
- 2- No MORs provided
- 3- No Sanitary Surveys Reports provided

Village Water in Polk County- Water and Wastewater

Water - Interconnected

- 1- Map: No indication of customers' classification
- 2- F7 schedule: No calculation for Distribution Systems U &U (Based on Map it is not built out, while in MFR states it is built out)
- 3- No MORs provided
- 4- No Sanitary Surveys Reports provided
- 5- Excessive Unaccounted for Water calculation is not provided (Interconnected for Water)

Wastewater

- 1- Map: No indication of customers' classification
- 2- F-6 schedule: No calculation for I&I
- 3- No MORs provided
- 4- No Sanitary Surveys Reports provided

Holiday Haven in Lake County- Water and Wastewater

Water

1. Map: No indication of customers' classification
2. F-1 schedule: Data shows water pumped, but Holiday Haven has no wells. No data in gallons purchased. Unaccounted for water is -2.7%. Provide an explanation.
3. F-5 schedule : Inter-Connected ok
4. F-5 schedule: No U&U calculation needed. ok
5. F-7 (Distribution) States system fully developed -100%. Last rate case 113/166 = 69.28% U&U, per order. Schedule shows 121 water customers. $121/166 = 72\%$ Map does not appear to be show system being builtout.
6. No MORs provided.
7. No Sanitary Surveys Reports provided.

8. No DEP Notices of Violation and Consent Orders

Wastewater

1. Map: No indication of customers' classification
2. F-2 ok
3. F-4 Shows Average Daily Flow for Max Month. Permitted for 25,000 AADF. Schedule does not show AADF for the test year.
4. F-6 100% U & U. No used and useful calculation provided for wastewater plant. Last case 52.23%. Infiltration problem last time. From F-2 $(20,608 + 1402.5)/25,000 = 88\%$
5. F-7 (Collection) States system fully developed -100%. Last rate case 94/166 = 56.53% U&U, per order. Shows 105 ww customers. $105/166 = 63\%$ Map does not appear to show system being builtout.
6. No MORs provided
7. No DEP Notices of Violations and Consent Orders

Imperial Mobile Terrace in Lake County- Water Only

1. Map: No indication of customers' classification
2. F-1 schedule: No explanation for Unaccounted for Water of -617.2%
3. F-5 schedule: No calculation for U&U Last rate case 100%, but only one well. Now 2 wells. Need Calculation.
4. F-5 schedule: 2 wells - Map states there is two wells
5. F-7 (Distribution) States system fully developed -100%. Last rate case 100% ok
6. No MORs provided
7. No Sanitary Surveys Reports provided

Morningview in Lake County - Water and Wastewater

Water

1. Map: No indication of customers' classification
2. F-1 schedule: ok
3. F-5 schedule : The F-1 schedule states 1 well and the map states one well. ok
4. F-5 schedule: No calculation for U&U Last rate case 100% ok
5. F-7 (Distribution) States system fully developed -100%. Last rate case 36/42 = 85.71% U&U, per order. F-7 shows 33 water customers. $33/42 = 78.57\%$ System lost customers. Map appears to show system being builtout. Need explanation
6. Linear Regression shows growth, but average growth is negative.
7. No MORs provided.
8. No Sanitary Surveys Reports provided.
9. No DEP Notices of Violation and Consent Orders

Wastewater

1. Map: No indication of customers' classification
2. F-2 ok

3. F-4 Shows Average Daily Flow for Max Month. Permitted for 25,000 AADF. Schedule does not show AADF for the test year.
4. F-6 100% U & U. No used and useful calculation provided for wastewater plant. Last case 43.55%. No Infiltration problem last time. From F-2 $(5,090 + 0)/20,000 = 25.45\%$
5. F-7 (Collection) States system fully developed -100%. Last rate case $36/48 = 75.00\%$ U&U, per order. Shows 32 wastewater customers. $32/48 = 66.66\%$. Less customers. Map appears to show system being builtout. Need explanation.
6. Linear Regression shows growth, but average growth is negative.
7. No MORs provided
8. No DEP Notices of Violations and Consent Orders

Palms in Lake County - Water Only

Water

1. Map: No indication of customers' classification
2. F-1 schedule: Not Provided "#REF!"
3. F-5 schedule: The F-5 schedule states 1 well and the map states one well. ok
4. F-5 schedule: No calculation for U&U Last rate case 100% ok
5. F-7 (Distribution) States system fully developed -100%. Last rate case $59/67 = 67.82\%$ U&U, per order. Shows 59 water customers. $59/67 = 67.82\%$. Map does not appear to show system being builtout.
6. F-8 Linear Regression shows growth is negative.
7. No MORs provided.
8. No Sanitary Surveys Reports provided.
9. No DEP Notices of Violation and Consent Orders

Picciola Island in Lake County - Water Only

Water

1. Map: No indication of customers' classification
2. F-1 schedule: No explanation for Unaccounted for Water of 10.3%
3. F-5 schedule: The F-5 schedule states 2 wells and the map states one well.
4. F-5 schedule: No calculation for U&U Last rate case 100% Shows 2 wells. ok
5. F-7 (Distribution) States system fully developed -100%. Last rate case $140/213 = 65.73\%$ U&U, per order. Shows 137 water customers. $137/213 = 64.32\%$ Map does not appear to show system being builtout.
6. F-8 Linear Regression shows a tiny bit of growth.
7. No MORs provided.
8. No Sanitary Surveys Reports provided.
9. No DEP Notices of Violation and Consent Orders

Pinney Woods in Lake County - Water Only

Water

1. Map: No indication of customers' classification
2. F-1 schedule: Unaccounted for Water of 6.6% ok
3. F-5 schedule: The F-5 schedule states 1 wells and the map shows two wells.
4. F-5 schedule: No calculation for U&U Last rate case 100% **Shows 2 wells**
5. F-7 (Distribution) States system 178.0/291 lots - 61% U&U. Last rate case $171/215 = 79.53\%$ U&U, per order. Shows 173 w customers. $173/(215 \text{ or } 291) = 80.46$ or 59.45% Map appears agree with 61% U&U.
6. F-8 Linear Regression shows growth. Appears to be ok.
7. No MORs provided.
8. No Sanitary Surveys Reports provided.
9. No DEP Notices of Violation and Consent Orders

Quail Ridge in Lake County - Water Only

Water

1. Map: No indication of customers' classification
2. F-1 schedule: Unaccounted for Water of 2.9% ok
3. F-5 schedule: The F-5 schedule states 1 wells and the map shows one well.
4. F-5 schedule: No calculation for U&U Last rate case 100% **ok**
5. F-7 (Distribution) States system 110.4/155 lots - 71% U&U Interim, 100% U&U Final. Last rate case $171/215 = 79.53\%$ U&U, per order. Shows 80.5 water customers. $80.5 \text{ W} \times 1.25(25\%) \text{ Growth} = 101/155 = 65.16\%$ **Map only shows 102 lots, less lots than last rate case. Explain.**
6. F-8 Linear Regression shows large growth. Growth appears to be more than 25%
7. No MORs provided.
8. No Sanitary Surveys Reports provided.
9. No DEP Notices of Violation and Consent Orders

Ravenswood in Lake County - Water Only

Water

1. Map: No indication of customers' classification
2. F-1 schedule: Unaccounted for Water of 5.0% ok
3. F-5 schedule: The F-5 schedule states 1 wells and the map shows 1 well.
4. F-5 schedule: No calculation for U&U Last rate case 100% ok
5. F-7 (Distribution) States system 100% U&U. Last rate case 100% U&U, per order. 44 water customers ok Some lots have their own well. ok
6. F-8 Linear Regression shows tiny bit of growth. Appears to be ok.
7. No MORs provided.
8. No Sanitary Surveys Reports provided.

9. No DEP Notices of Violation and Consent Orders

Silver Lake Estates/Western Shores in Lake County - Water Only

Water

1. Map: No indication of customers' classification
2. F-1 schedule: No Explanation of Unaccounted for Water of 12.3%
3. F-5 schedule: The F-5 schedule states 1 wells and the map shows 3 wells.
4. F-5 schedule: No calculation for U&U Last rate case 68.59%
5. F-7 (Distribution) States system 100% U&U. Last rate case $1306/1648=79.25\%$
U&U 1571 w customers $1571/1648=95\%$ ok
6. F-8 Linear Regression shows growth.
7. No MORs provided.
8. No Sanitary Surveys Reports provided.
9. No DEP Notices of Violation and Consent Orders

Skycrest in Lake County - Water Only

Water

1. Map: No indication of customers' classification
2. F-1 schedule: Unaccounted for Water of 9.2% ok
3. F-5 schedule: The F-5 schedule states 2 well and the map shows 2 wells.
4. F-5 schedule: No calculation for U&U Last rate case 100% ok
5. F-7 (Distribution) States system 100% Interim U&U 100% Final U&U. Last rate case $119/122 = 100\%$ U&U, per order. Map appears builtout. ok
6. F-8 Linear Regression shows tiny bit of growth.
7. No MORs provided.
8. No Sanitary Surveys Reports provided.
9. No DEP Notices of Violation and Consent Orders

Stone Mountain in Lake County - Water Only

Water

1. Map: No indication of customers' classification
2. F-1 schedule: No explanation for Unaccounted for Water of 30.8%
3. F-5 schedule: The F-5 schedule states 1 well and the map shows 1 well.
4. F-5 schedule: No calculation for U&U Last rate case 100% ok
5. F-7 (Distribution) States system $10/19=53\%$ Interim U&U 54% Final U&U. Last rate case $2/13 = 15.38\%$ U&U, per order. 9.5 customers Appears ok **More Lots than last rate case.**
6. F-8 Linear Regression shows tiny bit of growth. Appears to be ok.
7. No MORs provided.
8. No Sanitary Surveys Reports provided.

9. No DEP Notices of Violation and Consent Orders

Valencia Terrace in Lake County - Water and Wastewater

Water

1. Map: No indication of customers' classification
2. F-1 schedule: Unaccounted for Water of 9.7% ok
3. F-5 schedule: The F-5 schedule states 2 well and the map shows 2 wells.
4. F-5 schedule: No calculation for U&U Last rate case 100% ok
5. F-7 (Distribution) States system fully developed, Builtout 100% U&U. Last rate case $323/340 = 100\%$ U&U, per order. 322 residential customers and 55 commercial. Map appears builtout. ok
6. F-8 Linear Regression shows tiny bit of negative growth. Created schedule.
7. No MORs provided.
8. No Sanitary Surveys Reports provided.
9. No DEP Notices of Violation and Consent Orders

Wastewater

1. Map: No indication of customers' classification
2. F-2 ok
3. F-4 Shows Average Daily Flow for Max Month. Permitted for 80,000 AADF. Schedule does not show AADF for the test year.
4. F-6 100% U & U. No used and useful calculation provided for wastewater plant. Last case $78,452/99,000=79.24\%$. No Infiltration problem last time. From F-2 $(37,753/80,000 = 47.19\%$ **Wastewater flows significantly less. Explain**
5. F-7 (Collection) States system fully developed, Builtout 100%. Last rate case $323/340 = 100.00\%$ U&U, per order. Shows 321 residential and 100 Commercial ww customers. $421/340 = 100.00\%$. Map appears builtout. ok
6. F-8 Linear Regression shows tiny bit of negative growth. Created schedule.
7. No MORs provided
8. No DEP Notices of Violations and Consent Orders

Venetian Village in Lake County - Water and Wastewater

Water

1. Map: No indication of customers' classification
2. F-1 schedule: No Explanation of Unaccounted for Water of 11.9.%
3. F-5 schedule: The F-5 schedule states 2 well and the map shows 2 wells.
4. F-5 schedule: No calculation for U&U Last rate case 100% ok
5. F-7 (Distribution) States system fully developed, Builtout 100% U&U. Last rate case $145/223 = 65.02\%$ U&U, per order. 147 residential customers and 5 commercial $152/223=68.16\%$ U&U. Map does not appear builtout.
6. F-8 Linear Regression shows tiny bit of negative growth. Created schedule. Maybe ok.

7. No MORs provided.
8. No Sanitary Surveys Reports provided.
9. No DEP Notices of Violation and Consent Orders

Wastewater

1. Map: No indication of customers' classification
2. F-2 ok
3. F-4 Shows Average Daily Flow for Max Month. Permitted for 36,000 AADF. Schedule does not show AADF for the test year.
4. F-6 100% U & U. No used and useful calculation provided for wastewater plant. Last case $35,581/36,000=100.00\%$. No Infiltration problem last time. From F-2 ($33,772/36,000 = 93.78\%$ Appears to be correct 100.00% U&U.
5. F-7 (Collection) States system fully developed, Builtout 100%. Last rate case $92/107 = 85.98\%$ U&U, per order. Shows 94 residential wastewater customers. $94/107 = 87.85\%$
6. F-8 Linear Regression shows tiny bit of growth. Created schedule. Maybe ok.
7. No MORs provided
8. No DEP Notices of Violations and Consent Orders

Arredondo Estates in Alachua County – Water Only

- 1 – Maps: No indication of customer classifications. – Rule 25-30.440(1)(b) F.A.C.
- 2 – No monthly operating reports provided. – Rule 25-30.440(4) F.A.C.
- 3 – No sanitary surveys provided. – Rule 25-30.440(5) F.A.C.
- 4 – F-5: No used and useful calculations provided.

Arredondo Farms in Alachua County – Water and Wastewater

- 1 – Maps: No indication of customer classifications. – Rule 25-30.440(1)(b) F.A.C.
- 2 – No monthly operating reports provided. – Rule 25-30.440(4) F.A.C.
- 3 – No sanitary surveys and inspection reports provided. – Rule 25-30.440(5) F.A.C.
- 4 – F-5 and F-6: No used and useful calculations provided.

Ocala Oaks in Marion County – Water Only

- 1 – Maps: No indication of customer classifications. – Rule 25-30.440(1)(b) F.A.C.
- 2 – No monthly operating reports provided. – Rule 25-30.440(4) F.A.C.
- 3 – No sanitary surveys provided. – Rule 25-30.440(5) F.A.C.
- 4 – F-1: No explanation for unaccounted for water greater the 10%
- 5 – F-5: No used and useful calculations provided.

Beecher's Point in Putman County- Water and Wastewater

- 1 – Maps: No indication of customer classifications. – Rule 25-30.440(1)(b) F.A.C.
- 2 - F-1: No explanation for unaccounted for water greater the 10%.

Hermits Cove in Putman County – Water Only

- 1 – Maps: No indication of customer classifications. – Rule 25-30.440(1)(b) F.A.C.
- 2 – No monthly operating reports provided. – Rule 25-30.440(4) F.A.C.
- 3 – No sanitary surveys provided. – Rule 25-30.440(5) F.A.C.
- 4 – F-5: No used and useful calculations provided.

Interlachen Lakes Estates in Putman County – Water Only

- 1 – Maps: No indication of customer classifications. – Rule 25-30.440(1)(b) F.A.C.
- 2 – No monthly operating reports provided. – Rule 25-30.440(4) F.A.C.
- 3 – No sanitary surveys provided – Rule 25-30.440(5) F.A.C.
- 4 - F-1: No explanation for unaccounted for water greater the 10%.
- 5 – F-5: No used and useful calculations provided.

Palm Port in Putman County – Water and Wastewater

- 1 – Maps: No indication of customer classifications. – Rule 25-30.440(1)(b) F.A.C.
- 2 – No monthly operating reports provided. – Rule 25-30.440(4) F.A.C.
- 3 – No sanitary surveys and inspection reports provided. – Rule 25-30.440(5) F.A.C.
- 4 – F-5 and F-6: No used and useful calculations provided.

Park Manor in Putman County – Water and Wastewater

- 1 – Maps: No indication of customer classifications. – Rule 25-30.440(1)(b) F.A.C.
- 2 – No monthly operating reports provided. – Rule 25-30.440(4) F.A.C.
- 3 – No Inspection reports provided. – Rule 25-30.440(5) F.A.C.
- 4 – F-6: No used and useful calculations provided.

Pomona Park in Putman County – Water Only

- 1 – Maps: No indication of customer classifications. – Rule 25-30.440(1)(b) F.A.C.
- 2 – No monthly operating reports. – Rule 25-30.440(4) F.A.C.
- 3 – No sanitary surveys provided. – Rule 25-30.440(5) F.A.C.
- 4 – F-5: No used and useful calculations provided.

River Grove in Putman County – Water Only

- 1 – Maps: No indication of customer classifications. – Rule 25-30.440(1)(b) F.A.C.
- 2 – No monthly operating reports provided – Rule 25-30.440(4) F.A.C.
- 3 – No sanitary surveys provided. – Rule 25-30.440(5) F.A.C.
- 4 – F-5: No used and useful calculations provided.

Silver Lake Oaks in Putman County – Water and Wastewater

- 1 – Maps: No indication of customer classifications. – Rule 25-30.440(1)(b) F.A.C.

- 2 – No monthly operating reports provided. – Rule 25-30.440(4)F.A.C.
- 3 – No sanitary surveys and inspection reports provided. – Rule 25-30.440(5) F.A.C.
- 4 – F-5 and F-6: No used and useful calculations provided.

St. Johns Highlands in Putman County – Water Only

- 1 – Maps: No indication of customer classifications. – Rule 25-30.440(1)(b) F.A.C.

Welaka/Saratoga Harbour in Putman County – Water Only

- 1 – Maps: No indication of customer classifications. – Rule 25-30.440(1)(b) F.A.C.
- 2 – No monthly operating reports provided. – Rule 25-30.440(4)F.A.C.
- 3 – No sanitary surveys provided. – Rule 25-30.440(5) F.A.C.
- 4 - F-1: No explanation for unaccounted for water greater the 10%.
- 5 – F-5: No used and useful calculations provided.

Wootens in Putman County – Water Only

- 1 – Maps: No indications of customer classifications. – Rule 25-30.440(1)(b) F.A.C.
- 2 – No monthly operating reports provided. – Rule 25-30.440(4)F.A.C.
- 3 – No sanitary surveys provided. – Rule 25-30.440(5) F.A.C.
- 4 - F-1: No explanation for unaccounted for water greater the 10%.
- 5 – F-5: No used and useful calculations provided.

Kingswood (water) – Brevard County

- 1 - Maps do not indicate the classification of each customer.
- 2 - The MFRs does not have MORs.
- 3 - The MFRs does not have Sanitary Survey Reports.
- 4 - Chemical listing does not show dosage rate.
- 5 - Chemical Analyses was not included
- 6 - The list of Employees does not show: the employee's responsibilities, or explain the salaries allocation, and does not indicate which utility the employee is assigned.
- 7 - Vehicles listings does not show the name of utility which the vehicle is assigned.
- 8 -The list of Customer Complaints – does not show the name of utility to which the customer complaint is regarding.

Oakwood (water) – Brevard County

- 1 - Maps do not indicate the classification of each customer.
- 2 - The MFRs does not have MORs.
- 3 - The MFRs does not have Sanitary Survey Reports.
- 4 - Chemical listing does not show dosage rate.
- 5 - Chemical Analyses was not included
- 6 - The list of Employees does not show: the employee's responsibilities, or explain the salaries allocation, and does not indicate which utility the employee is assigned.

Tangerine (water) – Orange County

- 1 - Maps do not indicate the classification of each customer.
- 2 - The MFRs does not have MORs.
- 3 - The MFRs does not have Sanitary Survey Reports.
- 4 - Chemical listing does not show dosage rate.
- 5 - Chemical Analyses was not included
- 6 - The list of Employees does not show: the employee's responsibilities, or explain the salaries allocation, and does not indicate which utility the employee is assigned.
- 7 - F-5 & F-7 Schedules: The utility did not provide U&U calculations.

Jasmine Lakes (water & wastewater) – Pasco County

- 1 - Maps do not indicate the classification of each customer.
- 2 - The MFRs does not have MORs and DMRs.
- 3 - The MFRs does not have Sanitary Survey Reports and Wastewater Plant inspection.
- 4 - Chemical listing does not show dosage rate.
- 5 - Chemical Analyses was not included
- 6 - The list of Employees does not show: the employee's responsibilities, or explain the salaries allocation, and does not indicate which utility the employee is assigned.
7. - The utility did not provide a capacity analysis report for wastewater treatment plant.

Palm Terrace (water & wastewater) – Pasco County

- 1 - Maps do not indicate the classification of each customer.
- 2 - The MFRs does not have MORs and DMRs.
- 3 - The MFRs does not have Sanitary Survey Reports and last wastewater plant inspection.
- 4 - Chemical listing does not show dosage rate.
- 5 - Chemical Analyses was not included
- 6 - The list of Employees does not show: the employee's responsibilities, or explain the salaries allocation, and does not indicate which utility the employee is assigned.
- 7 - The utility did not provide a capacity analysis report for wastewater treatment plant.

Zephyr Shores (water & wastewater) – Pasco County

- 1 - Maps do not indicate the classification of each customer.
- 2 - The MFRs does not have MORs and DMRs.
- 3 - The MFRs does not have Sanitary Survey Reports and the last wastewater treatment plant inspection.
- 4 - Chemical listing does not show dosage rate.
- 5 - Chemical Analyses was not included
- 6 - The list of Employees does not show: the employee's responsibilities, or explain the salaries allocation, and does not indicate which utility the employee is assigned.
- 7 - The utility did not provide a capacity analysis report for wastewater treatment plant.

The Woods (water & wastewater) – Sumter County

- 1 - Maps do not indicate the classification of each customer.
- 2 - The MFRs does not have MORs and DMRs.
- 3 - The MFRs does not have Sanitary Survey Reports.
- 4 - Chemical listing does not show dosage rate.
- 5 - Chemical Analyses was not included
- 6 - The list of Employees does not show: the employee's responsibilities, or explain the salaries allocation, and does not indicate which utility the employee is assigned.
- 7 - The utility did not provide a capacity analysis report for wastewater treatment plant.
- 8 - F-6 & F-7 Schedules: The utility did not provide U&U calculations

Jungle Den (water & wastewater) – Volusia County

- 1 - Maps do not indicate the classification of each customer.
- 2 - The MFRs does not have MORs and DMRs.
- 3 - The MFRs does not have Sanitary Survey Reports and the last wastewater treatment plant inspection.
- 4 - Chemical listing does not show dosage rate.
- 5 - Chemical Analyses was not included
- 6 - The list of Employees does not show: the employee's responsibilities, or explain the salaries allocation, and does not indicate which utility the employee is assigned.
- 7 - The utility did not provide a capacity analysis report for wastewater treatment plant.
- 8 - F-6 & F-7 Schedules: The utility did not provide U&U calculations

Tomoka (water) - Volusia County

- 1 - Maps do not indicate the classification of each customer.
- 2 - The MFRs does not have MORs.
- 3 - The MFRs does not have Sanitary Survey Reports.
- 4 - Chemical listing does not show dosage rate.
- 5 - Chemical Analyses was not included
- 6 - The list of Employees does not show: the employee's responsibilities, or explain the salaries allocation, and does not indicate which utility the employee is assigned.

Sunny Hills (water & wastewater) -Washington County

1. - Maps do not indicate the classification of each customer.
2. - The MFRs does not have MORs and DMRs.
3. - The MFRs does not have Sanitary Survey Reports and the last inspection of the wastewater treatment plant.
4. - Chemical listing does not show dosage rate.
5. - Chemical Analyses was not included
6. - The list of Employees does not show: the employee's responsibilities, or explain the salaries allocation, and does not indicate which utility the employee is assigned.

- 7 - The utility did not provide a capacity analysis report for wastewater treatment plant.
- 8 - F-5, F-6 & F-7 Schedules: The utility did not provide U&U calculations.

Carlton Village in Lake County – Water Only

- 1 – Maps: no indications of customer classifications. – Rule 25-30.440(1)(b) F.A.C.
- 2 – No monthly operating reports provided for systems with plants. – Rule 25-30.440(4) F.A.C.
- 3 – No sanitary surveys and for water plants provided. – Rule 25-30.440(5) F.A.C.
- 4 – F-5 – Plant Used and Useful: No used and useful calculations provided.
- 5 – F-1: No explanation of unaccounted for water greater than 10%.

Fern Terrace in Lake County – Water Only

- 1 – Maps: no indications of customer classifications. – Rule 25-30.440(1)(b) F.A.C.
- 2 – No monthly operating reports provided for systems with plants. – Rule 25-30.440(4) F.A.C.
- 3 – No sanitary surveys and for water plants provided. – Rule 25-30.440(5) F.A.C.
- 4 – F-5 – Plant Used and Useful: No used and useful calculations provided.

Grand Terrace in Lake County – Water Only

- 1 – Maps: no indications of customer classifications. – Rule 25-30.440(1)(b) F.A.C.
- 2 – No monthly operating reports provided for systems with plants. – Rule 25-30.440(4) F.A.C.
- 3 – No sanitary surveys and for water plants provided. – Rule 25-30.440(5) F.A.C.
- 4 – F-5 – Plant Used and Useful: No used and useful calculations provided.

East Lake Harris in Lake County - Water Only

- 1 – Maps: no indications of customer classifications. – Rule 25-30.440(1)(b) F.A.C.
- 2 – No monthly operating reports provided for systems with plants. – Rule 25-30.440(4) F.A.C.
- 3 – No sanitary surveys and for water plants provided. – Rule 25-30.440(5) F.A.C.
- 4 – F-5 – Plant Used and Useful: No used and useful calculations provided.

Friendly Center in Lake County – Water Only

- 1 – Maps: no indications of customer classifications. – Rule 25-30.440(1)(b) F.A.C.
- 2 – No monthly operating reports provided for systems with plants. – Rule 25-30.440(4) F.A.C.
- 3 – No sanitary surveys and for water plants provided. – Rule 25-30.440(5) F.A.C.
- 4 – F-5 – Plant Used and Useful: No used and useful calculations provided.
- 5 – F-1: No explanation of unaccounted for water greater than 10%.

Haines Creek in Lake County – Water Only

- 1 – Maps: no indications of customer classifications. – Rule 25-30.440(1)(b) F.A.C.
- 2 – No monthly operating reports provided for systems with plants. – Rule 25-30.440(4) F.A.C.
- 3 – No sanitary surveys and for water plants provided. – Rule 25-30.440(5) F.A.C.
- 4 – F-5 – Plant Used and Useful: No used and useful calculations provided.

Hobby Hills in Lake County – Water Only

- 1 – Maps: no indications of customer classifications. – Rule 25-30.440(1)(b) F.A.C.
- 2 – No monthly operating reports provided for systems with plants. – Rule 25-30.440(4) F.A.C.
- 3 – No sanitary surveys and for water plants provided. – Rule 25-30.440(5) F.A.C.
- 4 – F-5 – Plant Used and Useful: No used and useful calculations provided.
- 5 – F-1: No explanation of unaccounted for water greater than 10%

Forty Eight Estates in Lake County – Water Only

- 1 – Maps: no indications of customer classifications. – Rule 25-30.440(1)(b) F.A.C.
- 2 – No monthly operating reports provided for systems with plants. – Rule 25-30.440(4) F.A.C.
- 3 – No sanitary surveys and for water plants provided. – Rule 25-30.440(5) F.A.C.
- 4 – F-5 – Plant Used and Useful: No used and useful calculations provided.
- 5 – F-1: No explanation of unaccounted for water greater than 10%.

Kings Cove in Lake County – Water and Wastewater

- 1 – Maps: no indications of customer classifications. – Rule 25-30.440(1)(b) F.A.C.
- 2 – No monthly operating reports provided for systems with plants. – Rule 25-30.440(4) F.A.C.
- 3 – No sanitary surveys and for water plants and inspection reports for wastewater plants provided. – Rule 25-30.440(5) F.A.C.
- 4 – F-5 and F-6 – Plant Used and Useful: No used and useful calculations provided.

Summit Chase in Lake County – Water and Wastewater

- 1 – Maps: no indications of customer classifications. – Rule 25-30.440(1)(b) F.A.C.
- 2 – No monthly operating reports provided for systems with plants. – Rule 25-30.440(4) F.A.C.
- 3 – No sanitary surveys and for water plants and inspection reports for wastewater plants provided. – Rule 25-30.440(5) F.A.C.
- 4 – F-5 and F-6 – Plant Used and Useful: No used and useful calculations provided.

Chuluota in Seminole County – Water and Wastewater

- 1 – Maps: no indications of customer classifications. – Rule 25-30.440(1)(b) F.A.C.
- 2 – No monthly operating reports provided for systems with plants. – Rule 25-30.440(4) F.A.C.
- 3 – No sanitary surveys and for water plants and inspection reports for wastewater plants provided. – Rule 25-30.440(5) F.A.C.
- 4 – F-5 and F-6 – Plant Used and Useful: No used and useful calculations provided.

Florida Central Commerce Park in Seminole County – Wastewater Only

- 1 – Maps: no indications of customer classifications. – Rule 25-30.440(1)(b) F.A.C.
- 2 – No monthly operating reports provided for systems with plants. – Rule 25-30.440(4) F.A.C.
- 3 – No inspection reports for wastewater plants provided. – Rule 25-30.440(5) F.A.C.
- 4 – F-6 – Plant Used and Useful: No used and useful calculations provided.

Harmony Homes in Seminole County – Water Only

- 1 – Maps: no indications of customer classifications. – Rule 25-30.440(1)(b) F.A.C.
- 2 – No monthly operating reports provided for systems with plants. – Rule 25-30.440(4) F.A.C.
- 3 – No sanitary surveys and for water plants provided. – Rule 25-30.440(5) F.A.C.
- 4 – F-5 – Plant Used and Useful: No used and useful calculations provided.