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D. Bruce May, Jr.  
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August 28, 2008

**VIA HAND DELIVERY**

Ms. Ann Cole, Director  
Commission Clerk and Administrative Services  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Betty Easley Conference Center, Room 110  
Tallahassee, FL 32399-0850

RECEIVED-FPSC  
08 AUG 28 AM 10:14 AM  
COMMISSION CLERK

Re: *In Re: Application for increase in water and wastewater rates in Alachua, Brevard, DeSoto, Highlands, Lake, Lee, Marion, Orange, Palm Beach, Pasco, Polk, Putnam, Seminole, Sumter, Volusia, and Washington Counties by Aqua Utilities Florida, Inc., Docket No. 080121-WS*

Dear Ms. Cole:

Enclosed for filing on behalf of Aqua Utilities Florida, Inc. ("AUF") are the original and sixteen (16) copies of AUF's letter and enclosures responding to the letter dated August 8, 2008 from Timothy Devlin, Director, Division of Economic Regulation to the undersigned counsel for AUF.

Please acknowledge receipt of this filing by stamping the extra copy of this letter "filed" and returning the copy to me. Thank you for your assistance.

Sincerely,

HOLLAND & KNIGHT LLP

  
D. Bruce May

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FPSC-COMMISSION CLERK

Ann Cole, Director  
August 28, 2008  
Page 2

:kjg  
Encls.

cc: Mr. Tim Devlin  
Ralph Jaeger, Esq.  
Katherine Fleming, Esq.  
Caroline Klancke, Esq.  
Erik Sayler, Esq.  
Charles Beck, Esq.  
Cecilia Bradley, Esq.

# 5567744\_v1

D. Bruce May, Jr.  
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August 28, 2008

VIA HAND DELIVERY

Ms. Ann Cole, Director  
Commission Clerk and Administrative Services  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Betty Easley Conference Center, Room 110  
Tallahassee, FL 32399-0850

Re: *In Re: Application for increase in water and wastewater rates in Alachua, Brevard, DeSoto, Highlands, Lake, Lee, Marion, Orange, Palm Beach, Pasco, Polk, Putnam, Seminole, Sumter, Volusia, and Washington Counties by Aqua Utilities Florida, Inc., Docket No. 080121-WS*

Dear Ms. Cole:

Aqua Utilities Florida, Inc. ("AUF") hereby responds to the letter dated August 8, 2008 from Timothy Devlin, Director, Division of Economic Regulation to D. Bruce May, legal counsel for AUF ("Staff Letter"). For ease of reference, the deficiency items set forth in the Staff Letter are repeated verbatim herein, with AUF's response referenced immediately following each item.

\* \* \*

**Deficiency No. 1:**

1. With AUF's response to Deficiency No. 31, the Utility's trended ERCs for Holiday Haven, Leisure Lakes, Palm Port, Sunny Hills, and The Woods wastewater systems no longer correspond with the ERCs used to calculate the used and useful (U&U) percentage on MFR Schedule F-7. Please complete the Utility's chart in its Attachment 21 showing the revised U&U percentages for those collection systems.

**Response:**

***The requested spreadsheet is appended as Attachment 1 to Deficiency Response No. 1. As information, the revised used and useful percentages requested by staff would result in a minimal increase in total revenue requirement of approximately \$3,400 or a 0.04% increase. AUF does not propose any change to its originally filed revenue requirement.***

**Deficiency No. 2:**

2. The utility is required to provide a schedule of monthly customers billed or served by class. However, contained in the utility's response to Staff Deficiency No. 24, the bills presented on MFR Schedule E-3 do not match the corresponding number of bills indicated on MFR Schedule E-2 for the following wastewater systems: Chuluota wastewater system's residential class, Jungle Den wastewater system's residential class, and Lake Suzy wastewater system's non-residential class.

**Response:**

**Chuluota – residential wastewater**

***For the Chuluota wastewater system in 2007, the number of actual bills sent to customers was 6,811. That number is shown on Schedules E-3 and E-14. However, due to a miscommunication between a home builder, the subsequent homeowner, and AUF in the Chuluota system, there were several new homes built that subsequently were only billed for water service. This situation was immediately brought to Commission Staff's attention during the compilation of the MFR schedules, and an appropriate adjustment was made to include the number of bills which should have been sent during the test year. Specifically, it was determined that there were 122 customers that were not billed for wastewater services in the system. Thus an adjustment was made to include 1464 additional bills [ 12 x 122] on Schedule E-2 resulting in 8280 total bills. This can be further seen on the workpapers submitted in response to Deficiency No. 23 and on the spreadsheet appended as Attachment 4 (page 1 of 2). If this adjustment was not made, customer bills would have been understated and the requested rates would have been overstated.***

**Jungle Den - residential wastewater**

***The E-3 and E-14 schedules included 53 bills for 27 customers, which was the result of an adjustment made due to a rate code discrepancy that was brought to Commission Staff's attention and corrected. In order to develop the appropriate number of normalized bills to utilize for ratemaking purposes, the bills for these 27 customers were normalized and 324 bills [12 x 27] were appropriately included in Schedule E-2.***

*This can be further seen in the workpapers submitted in response to Deficiency No. 23, and on the spreadsheet appended as Attachment 4 (page 1 of 2).*

**Lake Suzy – non residential wastewater**

*The Schedule E-3 submitted reflects the 661 actual bills issued during the test year for the Commercial class as a whole. This includes all meter sizes of the Commercial class. Referring to the attachment to AUF's response to Deficiency No. 23, the actual number of bills is 661. As shown on the spreadsheet appended as Attachment 4, this total sum consists of 92 for the 5/8" meter; 36 for the 1" meter; 417 for the 1 ½" meter; and 116 for the 2" meter. This matches the number of bills included in the revised billing analysis submitted in response to staff's first deficiency letter.*

*As was discussed in the initial response to Deficiency No. 23, when compiling the data for Schedule E-2, these bills were normalized to reflect the number of bills to be issued prospectively for ratemaking purposes. However, the Schedule E-2 submitted did not reflect this normalized level of 672. In preparing this response, it was determined that two of the meter sizes (5/8" and 2"), were not changed on the revised Schedule E-2 as filed. Therefore, an updated Schedule E-2 for Lake Suzy reflecting this normalized level of 672 bills by meter size is appended as Attachment to 2 to Deficiency No. 2.*

**Deficiency No. 3:**

3. The billing determinants indicated on MFR Schedule E-2 do not correspond to the latest revision of the billing determinants indicated on MFR Schedule E-14 for the following water and/or wastewater systems: Ravenswood water system's residential class, Chuluota wastewater system's residential class, Jungle Den wastewater system's residential class, and Village wastewater system's non-residential class.

**Response:**

**Ravenswood – residential water**

*For the Ravenswood water system, Revised Schedule E-14 submitted in response to Deficiency No. 25 has a total of 480 residential bills. The actual number of residential bills reflected on Schedule E-3 is 517 and the normalized level reflected on Schedule E-2 is 516. When Schedule E-14 was prepared, the number of bills at consumption level of 6,000 gallons was inadvertently set at 20. This is clearly shown on the revised E-14 submitted in response to staff's first deficiency letter. The actual number of residential bills at the 6,000 consumption level was 57. This was a typographical error; therefore, a revised billing analysis, MFR schedule E-14, for the residential 5/8" meter size is appended as Attachment 3 to Deficiency Response No. 3. This is also addressed on the spreadsheet appended as Attachment 4 (page 2 of 2).*

**Chuluota – residential wastewater**

*As stated above in response to Deficiency No. 2, Schedule E-14 reflects that the number of actual wastewater bills sent to customers was 6,811. However, due to a miscommunication with a home builder, there were several new homes built that subsequently were only billed for water service. Specifically, it was determined that there were 122 customers that were not being billed for wastewater services in this system. Thus, as shown on the spreadsheet appended as Attachment 4 (page 1 of 2), an adjustment was required to impute 1464 additional bills on Schedule E-2 for rate making purposes. The number of normalized bills reflected on E-2 appropriately includes these billing determinants.*

**Jungle Den-residential wastewater**

*As stated in response to Deficiency No. 2, 53 bills for 27 customers were included in Schedules E-3 and E-14. This was the result of an adjustment made due to a rate code discrepancy that was brought to Commission Staff's attention and corrected. In order to develop the appropriate number of normalized bills to utilize for ratemaking purposes, the bills for these 27 customers were normalized and 324 bills [12 x 27] were appropriately included in Schedule E-2. This can be further seen in the workpapers submitted in response to Deficiency No. 23, and on the spreadsheet appended as Attachment 4 (page 2 of 2).*

**Village – Non-residential wastewater**

*This is similar to the Lake Suzy situation discussed above. The Schedule E-3 submitted reflects the 324 actual bills issued during the test year for the Commercial class as a whole. This includes all meter sizes of the Commercial class. Referring to the attachment to AUF's response to Deficiency No. 23, the actual number of bills is 324. As shown on the spreadsheet appended as Attachment 4 (page 2 of 2), this total sum consists of 241 for the 5/8" meter; 19 for the 1" meter; 36 for the 1 1/2" meter; 16 for the 2" meter; and 12 for the 4" meter. This matches the billing analysis submitted in response to staff's first deficiency letter.*

*As was discussed in the initial response to Deficiency No. 23, when compiling the data for the E-2, these bills should have been normalized to reflect the number of bills to be issued prospectively for ratemaking purposes. However, in preparing this response, it was determined that the Schedule E-2 submitted did not reflect this normalized level of 324 bills. Therefore, a revised Schedule E-2 for Village Water reflecting this normalized level of 324 bills, by meter size is appended as Attachment 5 to Deficiency Response No. 3 (pages 1-4 of 4).*

Ann Cole  
August 28, 2008  
Page 5

\* \* \*

Should you have any questions regarding this filing, please do not hesitate to give me a call.

Sincerely,

HOLLAND & KNIGHT LLP



D. Bruce May, Jr.

DBM:kjg

Enclosures

cc: Mr. Tim Devlin (w/encl.)  
Ralph Jaeger, Esq. (w/encl.)  
Caroline Klancke, Esq. (w/encl.)  
Erik Sayler, Esq. (w/encl.)  
Katherine Fleming, Esq. (w/encl.)  
Charles Beck, Esq. (w/encl.)  
Cecilia Bradley, Esq. (w/encl.)

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**080121-WS**

**Attachment 1 (Deficiency Response No. 1)**



System Name	Type	AU#	2012 Trended ERC's based on			Revised 2012 Trended ERC's based on			ERC's Adjustment	Revised Collection Permanent U&U Used	Percent Change
			Consumption & Map Counts	Lots Fronting Mains	Collection U&U Calculated	Collection Interim U&U Used	Collection Permanent U&U Used	Consumption & Map Counts			
Holiday	Sewer	6412	127.0	161.0	78.88%	<b>78.88%</b>	<b>78.88%</b>	132	5	<b>82.23%</b>	3.35%
Leisure Lakes	Sewer	6404	249.0	403.0	61.79%	<b>61.79%</b>	<b>61.79%</b>	274	25	<b>67.87%</b>	6.08%
Palm Port	Sewer	6445	122.0	136.0	89.71%	<b>89.71%</b>	<b>89.71%</b>	123	1	<b>90.41%</b>	0.70%
Sunny Hills	Sewer	6472	152.8	507.5	30.11%	<b>30.11%</b>	<b>30.11%</b>	195	42	<b>38.34%</b>	8.23%
The Woods	Sewer	6388	88.0	140.0	62.86%	<b>62.86%</b>	<b>62.86%</b>	100	12	<b>71.12%</b>	8.26%

**080121-WS**

**Attachment 2 (Deficiency Response No. 2)**

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Lake Suzy  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Water [ ] or Sewer [X]

Schedule: E-2s Revised  
 Page: 1 of 4  
 Preparer: G Prettyman

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Proposed Usage	(8) Proposed Rate	(9) Revenue at Proposed
1	<b>Residential</b>								
2	5/8" X 3/4"	2,220	9,168	29.68	65,890	29.68		45.26	100,477
3	3/4"	0	0	-	0	29.68		45.26	0
4	1"	24	504	29.68	712	29.68		45.26	1,086
5	1-1/2"	0	0	-	0	29.68		45.26	0
6	2"	0	0	-	0	29.68		45.26	0
7	3"	0	0	-	0	29.68		45.26	0
8	4"	0	0	-	0	29.68		45.26	0
9	Gallage cap (gallons)		6,000				6,000		
10	Capped Usage	-	7,261	8.78	63,752	8.78	7,261	8.73	63,389
11	Usage Above Cap	-	2,411				2,411		
12									
13	<b>Total Residential</b>	<u>2,244</u>	<u>9,672</u>		<u>130,354</u>		<u>9,672</u>		<u>164,952</u>
14	<b>Average Bill</b>				<u>58.09</u>				<u>73.51</u>
15									
16	<b>Commercial</b>								
17	5/8" X 3/4"	96	550	29.68	2,849	29.68		45.26	4,345
18	3/4"	0	0	-	0	44.51		67.89	0
19	1"	36	683	74.19	2,671	74.19		113.14	4,073
20	1-1/2"	420	6,241	148.36	62,311	148.36		226.29	95,042
21	2"	120	5,625	237.38	28,486	237.38		362.06	43,447
22	3"	0	0	-	0	474.74		724.12	0
23	4"	0	0	-	0	741.79		1,131.44	0
24									
25	Gallage	-	13,097	10.55	138,178	10.55	13,097	10.48	137,261
26									
27									
28	<b>Total Commercial</b>	<u>672</u>	<u>13,097</u>		<u>234,494</u>		<u>13,097</u>		<u>284,168</u>
29	<b>Average Bill</b>				<u>348.95</u>				<u>422.87</u>
30									
31	<b>Multi-Family</b>								
32	5/8" X 3/4"	0	0	-	0	29.68		45.26	0
33	3/4"	0	0	-	0	44.51		67.89	0
34	1"	0	0	-	0	74.19		113.14	0
35	1-1/2"	0	0	-	0	148.36		226.29	0
36	2"	0	0	-	0	237.38		362.06	0
37	3"	0	0	-	0	474.74		724.12	0
38	4"	0	0	-	0	741.79		1,131.44	0
39									
40	Gallage	-	0	-	0	10.55	0	10.48	0
41									
42									
43	<b>Total Multi-Family</b>	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
44	<b>Average Bill</b>				<u>-</u>				<u>-</u>
45									
46	<b>Flat Rate</b>								
47	Res. Wastewater Only	0	0	-	0	-		112.65	0
48	Coml. Wastewater Only	0	0	-	0	-		701.21	0
49	Sprinkler Heads	0	NA	-	0	-		-	0
50	Reuse	0	NA	-	0	-		-	0
51	<b>Total Flat Rate - Other</b>		<u>0</u>		<u>0</u>				<u>0</u>
52									
53									
54	<b>Subtotal</b>				<u>364,848</u>				<u>449,120</u>
55	Unbilled Revenues				0				0
56	Guaranteed Revenues				0				0
57	Misc. Service Charge				0				0
58	<b>Total Revenue</b>				<u>364,848</u>				<u>449,120</u>
59	Booked Revenue				<u>374,084</u>				<u>449,120</u>
60	Difference				<u>(9,236)</u>				<u>-2.5%</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Lake Suzy

Docket No. 080121-WS

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

Water [ ] or Sewer [ X ]

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Schedule: E-2s

Revised

Page: 2 of 4

Preparer: G Prettyman

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	813	3,632	29.68	24,130
3	3/4"	0	0	29.68	0
4	1"	8	118	29.68	237
5	1-1/2"	0	0	29.68	0
6	2"	0	0	29.68	0
7	3"	0	0	29.68	0
8	4"	0	0	29.68	0
9	Gallorage cap		6,000		
10	Capped Usage		2,950	8.78	25,905
11	Usage Above Cap		799		
12					
13	<b>Total Residential</b>	<u>821</u>	<u>3,750</u>		<u>50,272</u>
14	<i>Average Bill</i>				<i>61.23</i>
15					
16	<b>Commercial</b>				
17	5/8" X 3/4"	32	210	29.68	950
18	3/4"	0	0	44.51	0
19	1"	12	222	74.19	890
20	1-1/2"	140	3,046	148.36	20,770
21	2"	40	2,622	237.38	9,495
22	3"	0	0	474.74	0
23	4"	0	0	741.79	0
24					
25	Gallorage		6,099	10.55	64,348
26					
27					
28	<b>Total Commercial</b>	<u>224</u>	<u>6,099</u>		<u>96,453</u>
29	<i>Average Bill</i>				<i>430.59</i>
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	29.68	0
33	3/4"	0	0	44.51	0
34	1"	0	0	74.19	0
35	1-1/2"	0	0	148.36	0
36	2"	0	0	237.38	0
37	3"	0	0	474.74	0
38	4"	0	0	741.79	0
39					
40	Gallorage	-	0	10.55	0
41					
42					
43	<b>Total Multi-Family</b>	<u>0</u>	<u>0</u>		<u>0</u>
44	<i>Average Bill</i>				<i>-</i>
45					
46	<b>Flat Rate</b>				
47	Res. Wastewater Only	0	0	-	0
48	Com. Wastewater Only	0	0	-	0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	0
51	<b>Total Flat Rate - Other</b>		<u>0</u>		<u>0</u>
52					
53					
54	<b>Subtotal</b>				<u>146,725</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Lake Suzy

Schedule: E-2s

Revised

Docket No. 080121-WS

Page: 3 of 4

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

Preparer: G Prettyman

Water [ ] or Sewer [ X ]

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	<b>Residential</b>							
2	5/8" X 3/4"	668	2,607	29.68	19,826	29.68	19,826	0
3	3/4"	0	0	29.68	0	29.68	0	0
4	1"	8	193	29.68	237	29.68	237	0
5	1-1/2"	0	0	29.68	0	29.68	0	0
6	2"	0	0	29.68	0	29.68	0	0
7	3"	0	0	29.68	0	29.68	0	0
8	4"	0	0	29.68	0	29.68	0	0
9	Gallorage cap		6,000					
10	Capped Usage		2,020	8.78	17,734	8.78	17,734	0
11	Usage Above Cap		780					
12								
13	Total Residential	676	2,800		37,798		37,798	0
14	Average Bill				55.91		55.91	
15								
16	<b>Commercial</b>							
17	5/8" X 3/4"	32	193	29.68	950	29.68	950	0
18	3/4"	0	0	44.51	0	44.51	0	0
19	1"	12	235	74.19	890	74.19	890	0
20	1-1/2"	139	1,453	148.36	20,622	148.36	20,622	0
21	2"	40	1,594	237.38	9,495	237.38	9,495	0
22	3"	0	0	474.74	0	474.74	0	0
23	4"	0	0	741.79	0	741.79	0	0
24								
25	Gallorage		3,476	10.55	36,670	10.55	36,670	0
26								
27								
28	Total Commercial	223	3,476		68,627		68,627	0
29	Average Bill				307.74		307.74	
30								
31	<b>Multi-Family</b>							
32	5/8" X 3/4"	0	0	29.68	0	29.68	0	0
33	3/4"	0	0	44.51	0	44.51	0	0
34	1"	0	0	74.19	0	74.19	0	0
35	1-1/2"	0	0	148.36	0	148.36	0	0
36	2"	0	0	237.38	0	237.38	0	0
37	3"	0	0	474.74	0	474.74	0	0
38	4"	0	0	741.79	0	741.79	0	0
39								
40	Gallorage	-	0	10.55	0	10.55	0	0
41								
42								
43	Total Multi-Family	0	0		0		0	0
44	Average Bill				-		-	
45								
46	<b>Flat Rate</b>							
47	Res. Wastewater Only	0	0	-	0	0.00	0	0
48	Cmrl. Wastewater Only	0	0	-	0	0.00	0	0
49	Sprinkler Heads	0	NA	-	0	0.00	0	0
50	Reuse	0	NA	-	0	0.00	0	0
51	Total Flat Rate - Other		0		0		0	0
52								
53								
54	<b>Subtotal</b>				106,424		106,424	0

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Lake Suzy

Schedule: E-2s

Revised

Docket No. 080121-WS

Page: 4 of 4

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

Preparer: G Prettyman

Water [ ] or Sewer [ X ]

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	739	2,929	29.68	21,934
3	3/4"	0	0	29.68	0
4	1"	8	193	29.68	237
5	1-1/2"	0	0	29.68	0
6	2"	0	0	29.68	0
7	3"	0	0	29.68	0
8	4"	0	0	29.68	0
9	Gallorage cap		6,000		
10	Capped Usage		2,291	8.78	20,113
11	Usage Above Cap		832		
12					
13	Total Residential	<u>747</u>	<u>3,123</u>		<u>42,284</u>
14	Average Bill				<u>56.61</u>
15					
16	<b>Commerical</b>				
17	5/8" X 3/4"	32	146	29.68	950
18	3/4"	0	0	44.51	0
19	1"	12	225	74.19	890
20	1-1/2"	141	1,742	148.36	20,919
21	2"	40	1,409	237.38	9,495
22	3"	0	0	474.74	0
23	4"	0	0	741.79	0
24					
25	Gallorage		3,522	10.55	37,160
26					
27					
28	Total Commercial	<u>225</u>	<u>3,522</u>		<u>69,414</u>
29	Average Bill				<u>308.51</u>
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	29.68	0
33	3/4"	0	0	44.51	0
34	1"	0	0	74.19	0
35	1-1/2"	0	0	148.36	0
36	2"	0	0	237.38	0
37	3"	0	0	474.74	0
38	4"	0	0	741.79	0
39					
40	Gallorage	-	0	10.55	0
41					
42					
43	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>
44	Average Bill				<u>-</u>
45					
46	<b>Fiat Rate</b>				
47	Res. Wastewater Only	0	0	-	0
48	Coml. Wastewater Only	0	0	-	0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	0
51	Total Fiat Rate - Other				<u>0</u>
52					
53					
54	<b>Subtotal</b>				<u><u>111,698</u></u>

**080121-WS**

**Attachment 3 (Deficiency Response No. 3)**

Docket No.080121-WS  
 Ravenswood Water 6561  
Residential 5/8"

1 0 0 0 G A L L O N S									
Consumption 1,000 Gallons	Number of Bills	Cumulative Bills	Consumption	Cumulative Consumption	Reverse Bills	Consumption	Consolidated	Consolidated Percentage	
0	47	47	0.0	0.0	470	0.0	0.0	0.00%	
1	24	71	8.2	8.2	446	446.0	454.2	11.32%	
2	39	110	65.2	73.4	407	814.0	887.4	22.12%	
3	44	154	128.8	202.2	363	1,089.0	1,291.2	32.19%	
4	48	202	188.2	390.4	315	1,260.0	1,650.4	41.14%	
5	52	254	260.9	651.3	263	1,315.0	1,966.3	49.02%	
6	57	311	348.2	999.5	206	1,236.0	2,235.5	55.73%	
7	35	346	254.8	1,254.3	171	1,197.0	2,451.3	61.11%	
8	22	368	186.8	1,441.1	149	1,192.0	2,633.1	65.64%	
9	32	400	304.1	1,745.2	117	1,053.0	2,798.2	69.76%	
10	15	415	159.4	1,904.6	102	1,020.0	2,924.6	72.91%	
11	7	422	84.3	1,988.9	95	1,045.0	3,033.9	75.63%	
12	19	441	244.8	2,233.7	76	912.0	3,145.7	78.42%	
13	12	453	170.4	2,404.1	64	832.0	3,236.1	80.67%	
14	8	461	121.3	2,525.4	56	784.0	3,309.4	82.50%	
15	8	469	130.9	2,656.3	48	720.0	3,376.3	84.17%	
16	8	477	138.4	2,794.7	40	640.0	3,434.7	85.63%	
17	6	483	111.6	2,906.3	34	578.0	3,484.3	86.86%	
18	4	487	79.3	2,985.6	30	540.0	3,525.6	87.89%	
19	2	489	41.8	3,027.4	28	532.0	3,559.4	88.73%	
20	1	490	21.9	3,049.3	27	540.0	3,589.3	89.48%	
21	1	491	22.9	3,072.2	26	546.0	3,618.2	90.20%	
22	2	493	48.6	3,120.8	24	528.0	3,648.8	90.96%	
23	0	493	0.0	3,120.8	24	552.0	3,672.8	91.56%	
24	3	496	77.7	3,198.5	21	504.0	3,702.5	92.30%	
25	2	498	54.2	3,252.7	19	475.0	3,727.7	92.93%	
26	3	501	86.2	3,338.9	16	416.0	3,754.9	93.61%	
27	0	501	0.0	3,338.9	16	432.0	3,770.9	94.01%	
28	2	503	62.2	3,401.1	14	392.0	3,793.1	94.56%	
29	2	505	64.5	3,465.6	12	348.0	3,813.6	95.07%	
30	0	505	0.0	3,465.6	12	360.0	3,825.6	95.37%	
31	2	507	68.3	3,533.9	10	310.0	3,843.9	95.83%	
32	1	508	35.0	3,568.9	9	288.0	3,856.9	96.15%	
35	1	509	38.9	3,607.8	8	280.0	3,887.8	96.92%	
37	1	510	41.2	3,649.0	7	259.0	3,908.0	97.42%	
38	1	511	42.4	3,691.4	6	228.0	3,919.4	97.71%	
39	1	512	43.2	3,734.6	5	195.0	3,929.6	97.96%	
48	1	513	53.5	3,788.1	4	192.0	3,980.1	99.22%	
49	1	514	53.8	3,841.9	3	147.0	3,988.9	99.44%	
50	2	516	110.8	3,952.7	1	50.0	4,002.7	99.79%	
53	1	517	58.6	4,011.3	0	0.0	4,011.3	100.00%	



**080121-WS**

**Attachment 4 (Deficiency Responses Nos. 2 and 3)**

Deficiency Item 2.

The response to Deficiency No. 24 (Schedule E-3) does not match Schedule E-2

Chuluota Wastewater residential

Def 24 (Schedule E-3 revised)	<u>6811</u>
Def 23 (support for Sch. E-2)	
regular residential	<u>6811</u>
Normalized E-2	6816 (6,811/12 = 567.58 effective customers 568 * 12 = 6816)
122 additional customers	<u>1464</u> These customers were identified as not being billed
Normalized E-2	<u>8280</u>

Jungle Den Wastewater Residential

Def 24 (Schedule E-3 revised)	<u>1342</u>
Def 23 (support for Sch. E-2)	
Residential 5/8"	1277
Residential flat	12
Res 5/8" Rate Code F444	<u>53</u> (1)
Actual	<u>1342</u>
Residential 5/8"	1277
Residential flat	12
Res 5/8" Rate Code F444	<u>324</u> ( 27 customers * 12 bills)
	<u>1613</u>
Normalized E-2	1272 (1277/12 = 106.41 effective customers 106 * 12 = 1272)
Res 5/8" Rate Code F444	<u>324</u>
Normalized E-2	<u>1596</u>
Residential flat	<u>12</u> This rate class is shown separately of Sch. E-2

Note: (1) Res 5/8" Rate Code F444 - during 2007, there were 53 bills sent out to customers for total of 420 days each. There are 26 customers each bill was 388 days plus one at 32 days = 420 days. One customer was billed 420 days

Lake Suzy Wastewater Non-residential (Commercial)

Def 24 (Schedule E-3 revised)	<u>661</u>
Def 23 (support for Sch. E-2)	
Commercial 5/8"	92
Commercial 1"	36
Commercial 1 1/2"	417
Commercial 2"	<u>116</u>
Actual	<u>661</u>
Normalized E-2	
Commercial 5/8"	96 (92/12 = 7.667 effective customers 8 * 12 = 96)
Commercial 1"	36
Commercial 1 1/2"	420 (417/12 = 34.75 effective customers 35 * 12 = 420)
Commercial 2"	<u>120</u> (116/12 = 9.667 effective customers 10 * 12 = 120)
Normalized E-2	<u>672</u>

Deficiency Item 3.

Schedule E-2 does not match the response to Deficiency No. 25 (revised Schedule E-14)

Ravenswood Water Residential

Def 23 (support for Sch. E-2)	<u>517</u>
Def 25 (revised Sch E-14)	480
consumption level 6	-20 Typo
	<u>57</u> Should be
	<u>517</u>
Normalized E-2	<u>516</u> (517/12 = 43.083 effective customers 43 * 12 = 516)

Chuluota Wastewater Residential

See response to question No 2

Jungle Den Wastewater Residential

See response to question No 2

Village Wastewater Non-Residential (Commercial)

Def 23 (support for Sch. E-2)	
Commercial 5/8"	206 Rate code F277
Commercial 5/8"	<u>35</u> Rate code F425
	241
Commercial 1"	19
Commercial 1 1/2"	28
Commercial 1 1/2"	<u>8</u>
	36
Commercial 2"	16
Commercial 4"	12

Def 25 (revised Sch E-14)

Each of the lines above have a separate sheet for Schedule E-14.  
The 5/8" and 1 1/2" need to be added together to equal E-2.

Def 23 (support for Sch. E-2)

<u>Normalized E-2</u>	
Commercial 5/8"	204 (206/12 = 17.167 effective customers 17 * 12 = 204)
Commercial 5/8"	<u>36</u> (35/12 = 2.91667 effective customers 3 * 12 = 36)
	240
Commercial 1"	24 (19/12 = 1.58333 effective customers 2 * 12 = 24)
Commercial 1 1/2"	36 (28/12 = 2.333 effective customers 2 * 12 = 24)
Commercial 1 1/2"	<u>12</u> (8/12 = .66666 effective customers 1 * 12 = 12)
	48
Commercial 2"	24 (16/12 = 1.33333 effective customers 1 * 12 = 12)
Commercial 4"	12

**080121-WS**

**Attachment 5 (Deficiency Response No. 3)**

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

Schedule: E-2s Revised  
 Page: 1 of 4  
 Preparer: G Prettyman

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filling	(7) Proposed Usage	(8) Proposed Rate	(9) Revenue at Proposed
1	<b>Residential</b>								
2	5/8" X 3/4"	0	0	-	0	-	-	45.26	0
3	3/4"	0	0	-	0	-	-	45.26	0
4	1"	0	0	-	0	-	-	45.26	0
5	1-1/2"	0	0	-	0	-	-	45.26	0
6	2"	0	0	-	0	-	-	45.26	0
7	3"	0	0	-	0	-	-	45.26	0
8	4"	0	0	-	0	-	-	45.26	0
9	Gallonge cap (gallons)		0				6,000		
10	Capped Usage	-	0	-	0	-	0	8.73	0
11	Usage Above Cap	-	0	-	0	-	0		
12									
13	<b>Total Residential</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
14	<i>Average Bill</i>								
15									
16	<b>Commercial</b>								
17	5/8" X 3/4"	240	10,217	42.73	10,255	42.73		45.26	10,862
18	3/4"	0	0	-	0	42.73		67.89	0
19	1"	24	119	106.81	2,563	106.81		113.14	2,715
20	1-1/2"	36	866	213.61	7,690	213.61		226.29	8,146
21	2"	12	988	341.77	4,101	341.77		362.06	4,345
22	3"	0	0	-	0	683.53		724.12	0
23	4"	12	507	1,068.03	12,816	1,068.03		1,131.44	13,577
24									
25	Gallonge	-	12,696	3.89	49,388	3.89	12,696	10.48	133,056
26									
27									
28	<b>Total Commercial</b>	<b>324</b>	<b>12,696</b>		<b>86,814</b>		<b>12,696</b>		<b>172,702</b>
29	<i>Average Bill</i>				<i>267.95</i>				<i>533.03</i>
30									
31	<b>Multi-Family</b>								
32	5/8" X 3/4"	0	0	-	0	-		45.26	0
33	3/4"	0	0	-	0	-		67.89	0
34	1"	0	0	-	0	-		113.14	0
35	1-1/2"	0	0	-	0	-		226.29	0
36	2"	0	0	-	0	-		362.06	0
37	3"	0	0	-	0	-		724.12	0
38	4"	0	0	-	0	-		1,131.44	0
39									
40	Gallonge	-	0	-	0	-	0	10.48	0
41									
42									
43	<b>Total Multi-Family</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
44	<i>Average Bill</i>								
45									
46	<b>Flat Rate</b>								
47	Res. Wastewater Only	0	0	-	0	-		112.65	0
48	Cmrl. Wastewater Only	0	0	-	0	-		701.21	0
49	Sprinkler Heads	0	NA	-	0	-		-	0
50	Reuse	0	NA	-	0	-		-	0
51	<b>Total Flat Rate - Other</b>		<b>0</b>		<b>0</b>				<b>0</b>
52									
53									
54	<b>Subtotal</b>				<b>86,814</b>				<b>172,702</b>
55	Unbilled Revenues				0				0
56	Guaranteed Revenues				0				0
57	Misc. Service Charge				0				150
58	<b>Total Revenue</b>				<b>86,814</b>				<b>172,852</b>
59	Booked Revenue				156,101				
60	Difference				(69,286)	-44.4%			

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Village Water

Docket No. 080121-WS

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

Water [ ] or Sewer [X]

Schedule: E-2s

Revised

Page: 2 of 4

Preparer: G Prettyman

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	0	0	-	0
3	3/4"	0	0	-	0
4	1"	0	0	-	0
5	1-1/2"	0	0	-	0
6	2"	0	0	-	0
7	3"	0	0	-	0
8	4"	0	0	-	0
9	Gallorage cap		0		
10	Capped Usage		0	-	0
11	Usage Above Cap		0		
12					
13	Total Residential	0	0		0
14	Average Bill				-
15					
16	<b>Commercial</b>				
17	5/8" X 3/4"	81	6,363	42.73	3,461
18	3/4"	0	0	42.73	0
19	1"	8	33	106.81	854
20	1-1/2"	12	329	213.61	2,563
21	2"	3	419	341.77	1,025
22	3"	0	0	683.53	0
23	4"	4	170	1,088.03	4,272
24					
25	Gallorage		7,314	3.89	28,452
26					
27					
28	Total Commercial	108	7,314		40,628
29	Average Bill				376.19
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	-	0
33	3/4"	0	0	-	0
34	1"	0	0	-	0
35	1-1/2"	0	0	-	0
36	2"	0	0	-	0
37	3"	0	0	-	0
38	4"	0	0	-	0
39					
40	Gallorage	-	0	-	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	<b>Flat Rate</b>				
47	Res. Wastewater Only	0	0	-	0
48	Cmrl. Wastewater Only	0	0	-	0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other		0		0
52					
53					
54	<b>Subtotal</b>				<u>40,628</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Village Water

Docket No. 080121-WS

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

Water [ ] or Sewer [ X ]

Schedule: E-2s

Revised

Page: 3 of 4

Preparer: G Prettyman

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	<b>Residential</b>							
2	5/8" X 3/4"	0	0	-	0	0.00	0	0
3	3/4"	0	0	-	0	0.00	0	0
4	1"	0	0	-	0	0.00	0	0
5	1-1/2"	0	0	-	0	0.00	0	0
6	2"	0	0	-	0	0.00	0	0
7	3"	0	0	-	0	0.00	0	0
8	4"	0	0	-	0	0.00	0	0
9	Gallonage cap		0					
10	Capped Usage		0	-	0	0.00	0	0
11	Usage Above Cap		0					
12								
13	<b>Total Residential</b>	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
14	<b>Average Bill</b>							
15								
16	<b>Commercial</b>							
17	5/8" X 3/4"	82	2,079	42.73	3,504	40.61	3,330	(174)
18	3/4"	0	0	42.73	0	40.61	0	0
19	1"	7	37	106.81	748	101.50	711	(37)
20	1-1/2"	12	261	213.61	2,563	203.00	2,436	(127)
21	2"	5	463	341.77	1,709	324.79	1,624	(85)
22	3"	0	0	683.53	0	649.60	0	0
23	4"	4	171	1,068.03	4,272	1,014.99	4,060	(212)
24								
25	Gallonage		3,012	3.89	11,715	3.69	11,113	(602)
26								
27								
28	<b>Total Commercial</b>	<u>110</u>	<u>3,012</u>		<u>24,511</u>		<u>23,273</u>	<u>(1,238)</u>
29	<b>Average Bill</b>				<u>222.83</u>		<u>211.57</u>	
30								
31	<b>Multi-Family</b>							
32	5/8" X 3/4"	0	0	-	0	0.00	0	0
33	3/4"	0	0	-	0	0.00	0	0
34	1"	0	0	-	0	0.00	0	0
35	1-1/2"	0	0	-	0	0.00	0	0
36	2"	0	0	-	0	0.00	0	0
37	3"	0	0	-	0	0.00	0	0
38	4"	0	0	-	0	0.00	0	0
39								
40	Gallonage	-	0	-	0	0.00	0	0
41								
42								
43	<b>Total Multi-Family</b>	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
44	<b>Average Bill</b>							
45								
46	<b>Flat Rate</b>							
47	Res. Wastewater Only	0	0	-	0	0.00	0	0
48	Cmnl. Wastewater Only	0	0	-	0	0.00	0	0
49	Sprinkler Heads	0	NA	-	0	0.00	0	0
50	Reuse	0	NA	-	0	0.00	0	0
51	<b>Total Flat Rate - Other</b>	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
52								
53								
54	<b>Subtotal</b>				<u>24,511</u>		<u>23,273</u>	<u>(1,238)</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Village Water

Docket No. 080121-WS

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

Water [ ] or Sewer [X]

Schedule: E-2s

Revised

Page: 4 of 4

Preparer: G Prettyman

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	0	0	-	0
3	3/4"	0	0	-	0
4	1"	0	0	-	0
5	1-1/2"	0	0	-	0
6	2"	0	0	-	0
7	3"	0	0	-	0
8	4"	0	0	-	0
9	Gallorage cap		0		
10	Capped Usage		0	-	0
11	Usage Above Cap		0		
12					
13	Total Residential	0	0		0
14	Average Bill				
15					
16	<b>Commerical</b>				
17	5/8" X 3/4"	77	1,775	42.73	3,290
18	3/4"	0	0	42.73	0
19	1"	9	49	106.81	961
20	1-1/2"	12	276	213.61	2,563
21	2"	4	105	341.77	1,367
22	3"	0	0	683.53	0
23	4"	4	166	1,068.03	4,272
24					
25	Gallorage		2,371	3.89	9,221
26					
27					
28	Total Commercial	106	2,371		21,875
29	Average Bill				204.48
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	-	0
33	3/4"	0	0	-	0
34	1"	0	0	-	0
35	1-1/2"	0	0	-	0
36	2"	0	0	-	0
37	3"	0	0	-	0
38	4"	0	0	-	0
39					
40	Gallorage	-	0	-	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				
45					
46	<b>Fiat Rate</b>				
47	Res. Wastewater Only	0	0	-	0
48	Comrl. Wastewater Only	0	0	-	0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	0
51	Total Fiat Rate - Other				0
52					
53					
54	<b>Subtotal</b>				<b>21,875</b>