



Placid Lakes Utilities, Inc.

Florida Public Service Commission
Docket No. 080353-WS

Application to Increase Rates and Charges
For a "Class B" Utility
in
Highlands County, Florida

Guastella Associates, Inc.

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Placid Lakes Utilities, Inc.

Docket No. 080353-WS

Application to Increase Rates and Charges
For a "Class B" Utility
In
Highlands County Florida

VOLUME I

Containing

Financial, Rate and Engineering
Minimum Filing Requirements

For Historical Base Year Ended December 31, 2007
Projected Test Year Ending December 31, 2008
Simple Average Balances

GUASTELLA ASSOCIATES, INC.

Placid Lakes Utilities, Inc.
RATE BASE SCHEDULES

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Schedule of Water Rate Base

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Interim [] Final [X]
 Historical [] Projected [X]

Schedule: A-1
 Page: 1 of 2
 Preparer: Guastella Associates

Description: Provide the calculation of the rate base for the test year, showing all adjustments.
 All non-used and useful items should be reported as Plant Held For Future Use.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	Adjusted Balance 12/31/2007	Utility Adjustments	Adjusted Balance 12/31/2008	Utility Adjustments	Average Balance 12/31/2008	Supporting Schedule(s)
1	Utility Plant in Service	\$2,668,467	\$171,945	\$2,840,412	(\$85,973)	\$2,754,439	A-5
2	Utility Land & Land Rights	1,000	0	1,000	0	1,000	A-5
3	Less: Non-Used & Useful Plant	(36,993)	(3,273)	(40,266)	0	(40,266)	A-7
4	Construction Work in Progress	0	0	0	0	0	
5	Less: Accumulated Depreciation	(1,064,711)	(81,933)	(1,146,644)	40,966	(1,105,677)	A-9
6	Less: CIAC	(1,648,731)	(21,715)	(1,670,446)	10,858	(1,659,589)	A-12
7	Accumulated Amortization of CIAC	704,165	50,645	754,810	(25,323)	729,488	A-14
8	Acquisition Adjustments	0	0	0	0	0	
9	Accum. Amort. Of Acq. Adjustments	0	0	0	0	0	
10	Advances For Construction	(133,071)	0	(133,071)	0	(133,071)	A-16
11	Working Capital Allowance	57,012	161	57,173	0	57,173	A-17
12	Total Rate Base	\$547,138	\$115,830	\$662,968	(\$59,471)	\$603,497	

Schedule of Water Rate Base

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Base Year Ended 12/31/07
 Interim Final
 Historical Projected

Schedule: A-1
 Page: 2 of 2
 Preparer: Guastella Associates

Description: Provide the calculation of the rate base for the test year, showing all adjustments.
 All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Per Book Balance 12/31/2007	(3) Utility Adjustments	(4) Adjusted Balance 12/31/2007	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$2,668,467		\$2,668,467	A-5
2	Utility Land & Land Rights	1,000		1,000	A-5
3	Less: Non-Used & Useful Plant	0	(36,993)	(36,993)	A-7
4	Construction Work in Progress	0		0	
5	Less: Accumulated Depreciation	(1,064,711)		(1,064,711)	A-9
6	Less: CIAC	(1,648,731)		(1,648,731)	A-12
7	Accumulated Amortization of CIAC	704,165		704,165	A-14
8	Acquisition Adjustments	0		0	
9	Accum. Amort. Of Acq. Adjustments	0		0	
10	Advances For Construction	(132,116)	(955)	(133,071)	A-16
11	Working Capital Allowance	0	57,012	57,012	A-17
12	Total Rate Base	\$528,074	\$19,064	\$547,138	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Base Year Ended 12/31/07
 Interim Final
 Historical Projected

Schedule: A-3
 Page: 1 of 2
 Preparer: Guastella Associates

Description: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Reference
ADJUSTMENT TO YEAR-END BASE YEAR ENDED 12/31/07			
1	NON-USED AND USEFUL PLANT		
2	Adjust rate base to exclude future use plant.	<u>(\$36,993)</u>	A-7
3			
4	ADVANCES FOR CONSTRUCTION		
5	Adjust rate base to reflect Work Paper 8 balance	<u>(\$955)</u>	A-16
6			
7	WORKING CAPITAL ALLOWANCE		
8	Adjust rate base for working capital based on the		
9	formula method.	<u>\$57,012</u>	A-17

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Interim [] Final [X]
 Historical [] Projected [X]

Schedule: A-3
 Page: 2 of 2
 Preparer: Guastella Associates

Descriptic Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Reference
ADJUSTMENT TO AVERAGE TEST YEAR ENDING 12/31/08			
1	UTILITY PLANT IN SERVICE		
2	Adjustment for plant needed to serve customer growth.		
3	Mains	12,411	
4	Services	4,528	
5	Meters	4,529	
6	Adjustment for plant improvement projects.		
7	Meter replacement	8,640	
8	Meter Retirements	(5,508)	
9	Valve encasement	12,845	
10	Remote Reader Installation	62,700	
11	Valve Installation-Isolation	64,800	
12	Truck	17,000	
13	Truck Retirement	(10,000)	
		<u>\$171,945</u>	A-5
14			
15	Adjustment for 13 Month Average	<u>(\$85,973)</u>	A-5
16			
17	NON-USED AND USEFUL PLANT		
18	Adjust rate base to exclude future use plant (difference from prior period).	<u>(\$3,273)</u>	A-7
19			
20	ACCUMULATED DEPRECIATION		
21	Adjustment for test year depreciation.		
22	Annual Accrual	(97,441)	
23	Retirements	15,508	
		<u>(\$81,933)</u>	A-9
22			
23	Adjustment for 13 Month Average	<u>\$40,966</u>	A-9
24			
25	CONTRIBUTIONS IN AID OF CONSTRUCTION		
26	Adjustment for CIAC contributed associated with customer growth.		
27	Plant Capacity Fees	(5,040)	
28	Meter Installation Fees	(4,529)	
29	Contributed Lines	(4,784)	
30	Other (Describe) - Services	(7,362)	
		<u>(\$21,715)</u>	A-12
31			
32	Adjustment for 13 Month Average	<u>\$10,858</u>	A-12
33			
34	ACCUMULATED AMORTZATION OF CIAC		
35	Adjustment for test year amortization.	<u>\$50,645</u>	A-14
36			
37	Adjustment for 13 Month Average	<u>(\$25,323)</u>	A-14
38			
39	WORKING CAPITAL ALLOWANCE		
40	Adjust rate base for working capital based on the	<u>\$161</u>	A-17
41	formula method (difference from prior period).		

**Schedule of Water Plant in Service
Annual Balances Subsequent to Last Established Rate Base**

Florida Public Service Commission

Placid Lakes Utilities, Inc.
Docket No. 080353-WS
Test Year Ending 12/31/08

Schedule: A-4
Page: 1 of 1
Preparer: Guastella Associates

Description: Provide the annual balance of the original cost of plant in service for water and sewer separately, for all years since either rate base was last established by this Commission; or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Water Per Books	Adjusted Balance
1	12/31/99 Balance	\$1,861,086	
2	Commission Approved Average Balance		\$1,802,837
3	Reverse Adjustment for Average Balance		24,781
4	Reverse Pro Forma Adjustment		(11,865)
5	2000 Additions	84,326	84,326
6	2000 Retirements	0	0
7	Adjust for Unauthorized Interest Booked	<u>(45,333)</u>	
8	12/31/00 Balance	1,900,079	1,900,079
9	2001 Additions	31,366	31,366
10	2001 Retirements	<u>0</u>	<u>0</u>
11	12/31/01 Balance	1,931,444	1,931,444
12	2002 Additions	34,432	34,432
13	2002 Retirements	<u>(15,684)</u>	<u>(15,684)</u>
14	12/31/02 Balance	1,950,193	1,950,193
15	2003 Additions	170,376	170,376
16	2003 Retirements	<u>(22,580)</u>	<u>(22,580)</u>
17	12/31/03 Balance	2,097,989	2,097,989
18	2004 Additions	207,369	207,369
19	2004 Retirements	<u>(28,866)</u>	<u>(28,866)</u>
20	12/31/04 Balance	2,276,493	2,276,493
21	2005 Additions	164,098	164,098
22	2005 Retirements	<u>(10,045)</u>	<u>(10,045)</u>
23	12/31/05 Balance	2,430,546	2,430,546
24	2006 Additions	164,996	164,996
25	2006 Retirements	<u>(51)</u>	<u>(51)</u>
26	12/31/06 Balance	2,595,491	2,595,491
27	2007 Additions to Date	75,709	75,709
28	2007 Retirements to Date	<u>(1,734)</u>	<u>(1,734)</u>
29	12/31/07 Balance	\$2,669,466	\$2,669,466
30	2008 Additions	187,453	187,453
31	2008 Retirements	<u>(15,508)</u>	<u>(15,508)</u>
32	12/31/08 Balance	<u>\$2,841,411</u>	<u>\$2,841,411</u>

Supporting Schedules: A-5

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Historical [X] Projected [X]

Schedule: A-5
 Page: 1 of 3
 Preparer: Guastella Associates

Description: Provide the ending balances and average of plant in service for the prior year and the test year by primary account.
 Also show non-used & useful amounts by account.

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/07	(3) Year End 12/31/08	(4) Test Year Average	(5) (6) (7) (8)			
					(5) %	(6) Test Year	(7) %	(8) Interim
1	INTANGIBLE PLANT							
2	301.1 Organization	\$0	\$0	\$0		\$0		\$0
3	302.1 Franchises	0	0	0		0		0
4	339.1 Other Plant & Misc. Equipment	0	0	0		0		0
5	SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2 Land & Land Rights	0	0	0		0		0
7	304.2 Structures & Improvements	0	0	0	0.00%	0	0.00%	0
8	305.2 Collect. & Impound Reservoirs	32,429	32,429	32,429	0.00%	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0	0	0.00%	0	0.00%	0
10	307.2 Wells & Springs	113,986	113,986	113,986	0.00%	0	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0.00%	0	0.00%	0
12	309.2 Supply Mains	48,851	48,851	48,851	0.00%	0	0.00%	0
13	310.2 Power Generation Equipment	70,894	70,894	70,894	0.00%	0	0.00%	0
14	311.2 Pumping Equipment	126,189	126,189	126,189	0.00%	0	0.00%	0
15	339.2 Other Plant & Misc. Equipment	2,698	2,698	2,698	0.00%	0	0.00%	0
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	1,000	1,000	1,000		0		0
18	304.3 Structures & Improvements	70,635	70,635	70,635		0		0
19	320.3 Water Treatment Equipment	20,675	20,675	20,675		0		0
20	339.3 Other Plant & Misc. Equipment	0	0	0		0		0
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	0	0	0		0		0
23	304.4 Structures & Improvements	0	0	0		0		0
24	330.4 Distr. Reservoirs & Standpipes	259,304	259,304	259,304	0.00%	0	0.00%	0
25	331.4 Transm. & Distribution Mains	1,247,479	1,337,535	1,292,507	15.36%	198,529	16.72%	208,579
26	333.4 Services	219,347	223,876	221,612		0		0
27	334.4 Meters & Meter Installations	316,796	387,157	351,977		0		0
28	335.4 Hydrants	32,339	32,339	32,339		0		0
29	339.4 Other Plant & Misc. Equipment	0	0	0		0		0
30	GENERAL PLANT							
31	303.5 Land & Land Rights	0	0	0		0		0
32	304.5 Structures & Improvements	0	0	0		0		0
33	340.5 Office Furniture & Equipment	30,073	30,073	30,073		0		0
34	341.5 Transportation Equipment	37,569	44,569	41,069		0		0
35	342.5 Stores Equipment	0	0	0		0		0
36	343.5 Tools, Shop & Garage Equipment	5,330	5,330	5,330		0		0
37	344.5 Laboratory Equipment	0	0	0		0		0
38	345.5 Power Operated Equipment	0	0	0		0		0
39	346.5 Communication Equipment	12,607	12,607	12,607		0		0
40	347.5 Miscellaneous Equipment	21,264	21,264	21,264		0		0
41	PSC Composite Adjustment							
42	TOTAL	\$2,669,467	\$2,841,412	\$2,755,439		\$198,529		\$208,579

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Historical [] Projected [X]

Schedule: A-5
 Page: 2 of 3
 Preparer: Guastella Associates

Description: Provide the month ending balances for each month of the test year and the ending balance for the prior year.

Line No.	(1) Account No. and Name	(2) Prior Year-End 12/31/07	(3) 1/31/08	(4) 2/29/08	(5) 3/31/08	(6) 4/30/08	(7) 5/31/08	(8) 6/30/08	(9) 7/31/08	(10) 8/31/08	(11) 9/30/08	(12) 10/31/08	(13) 11/30/08	(14) Test Year End 12/31/08	(15) Simple Avg Balance
1	INTANGIBLE PLANT														
2	301.1 Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collect. & Impound Reservoirs	32,429	32,429	32,429	32,429	32,429	32,429	32,429	32,429	32,429	32,429	32,429	32,429	32,429	32,429
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	113,986	113,986	113,986	113,986	113,986	113,986	113,986	113,986	113,986	113,986	113,986	113,986	113,986	113,986
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	48,851	48,851	48,851	48,851	48,851	48,851	48,851	48,851	48,851	48,851	48,851	48,851	48,851	48,851
13	310.2 Power Generation Equipment	70,894	70,894	70,894	70,894	70,894	70,894	70,894	70,894	70,894	70,894	70,894	70,894	70,894	70,894
14	311.2 Pumping Equipment	126,189	126,189	126,189	126,189	126,189	126,189	126,189	126,189	126,189	126,189	126,189	126,189	126,189	126,189
15	339.2 Other Plant & Misc. Equipment	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
18	304.3 Structures & Improvements	70,635	70,635	70,635	70,635	70,635	70,635	70,635	70,635	70,635	70,635	70,635	70,635	70,635	70,635
19	320.3 Water Treatment Equipment	20,675	20,675	20,675	20,675	20,675	20,675	20,675	20,675	20,675	20,675	20,675	20,675	20,675	20,675
20	339.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TRANSMISSION & DISTRIBUTION PLANT														
22	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	330.4 Distr. Reservoirs & Standpipes	259,304	259,304	259,304	259,304	259,304	259,304	259,304	259,304	259,304	259,304	259,304	259,304	259,304	259,304
25	331.4 Transm. & Distribution Mains	1,247,479	1,248,255	1,250,824	1,255,720	1,259,065	1,262,409	1,264,978	1,266,530	1,268,081	1,285,832	1,303,584	1,320,559	1,337,535	1,292,507
26	333.4 Services	219,347	219,630	219,630	220,480	220,763	221,046	221,046	221,612	222,178	222,744	223,310	223,593	223,876	221,612
27	334.4 Meters & Meter Installations	316,796	323,024	328,969	335,764	341,992	348,220	354,165	360,676	367,187	373,698	380,209	386,437	392,665	354,731
28	334.4 Retirement Units		(459)	(918)	(1,377)	(1,836)	(2,295)	(2,754)	(3,213)	(3,672)	(4,131)	(4,590)	(5,049)	(5,508)	(2,754)
29	335.4 Hydrants	32,339	32,339	32,339	32,339	32,339	32,339	32,339	32,339	32,339	32,339	32,339	32,339	32,339	32,339
30	339.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	30,073	30,073	30,073	30,073	30,073	30,073	30,073	30,073	30,073	30,073	30,073	30,073	30,073	30,073
35	341.5 Transportation Equipment	37,569	37,569	37,569	37,569	37,569	37,569	37,569	37,569	37,569	37,569	54,569	54,569	54,569	46,069
36	341.5 Retirement Units	0	0	0	0	0	0	0	0	0	0	(10,000)	(10,000)	(10,000)	(5,000)
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	5,330	5,330	5,330	5,330	5,330	5,330	5,330	5,330	5,330	5,330	5,330	5,330	5,330	5,330
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	12,607	12,607	12,607	12,607	12,607	12,607	12,607	12,607	12,607	12,607	12,607	12,607	12,607	12,607
42	347.5 Miscellaneous Equipment	21,264	21,264	21,264	21,264	21,264	21,264	21,264	21,264	21,264	21,264	21,264	21,264	21,264	21,264
43	PSC Composite Adjustment														
44	TOTAL	\$2,669,467	\$2,676,294	\$2,684,349	\$2,696,430	\$2,705,826	\$2,715,223	\$2,723,278	\$2,731,448	\$2,739,817	\$2,763,987	\$2,795,356	\$2,818,384	\$2,841,412	\$2,755,439

Schedule of Water Plant In Service By Primary Account

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Base Year Ended 12/31/07
 Historical [X] Projected []

Schedule: A-5
 Page: 3 of 3
 Preparer: Guastella Associates

Description: Provide the month ending balances for each month of the test year and the ending balance for the prior year.

Line No.	(1) Account No. and Name	(2) Prior Year-End 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) Test Year End 12/31/07	(15) Simple Avg Balance
1	INTANGIBLE PLANT														
2	301.1 Organization	\$0												\$0	\$0
3	302.1 Franchises	0												0	0
4	339.1 Other Plant & Misc. Equipment	0												0	0
5	SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2 Land & Land Rights	0												0	0
7	304.2 Structures & Improvements	0												0	0
8	305.2 Collect. & Impound Reservoirs	32,429												32,429	32,429
9	306.2 Lake, River & Other Intakes	0												0	0
10	307.2 Wells & Springs	113,343												113,986	113,664
11	308.2 Infiltration Galleries & Tunnels	0												0	0
12	309.2 Supply Mains	48,851												48,851	48,851
13	310.2 Power Generation Equipment	70,894												70,894	70,894
14	311.2 Pumping Equipment	126,189												126,189	126,189
15	339.2 Other Plant & Misc. Equipment	2,698												2,698	2,698
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	1,000												1,000	1,000
18	304.3 Structures & Improvements	70,635												70,635	70,635
19	320.3 Water Treatment Equipment	20,675												20,675	20,675
20	339.3 Other Plant & Misc. Equipment	0												0	0
21	TRANSMISSION & DISTRIBUTION PLANT														
22	303.4 Land & Land Rights	0												0	0
23	304.4 Structures & Improvements	0												0	0
24	330.4 Distr. Reservoirs & Standpipes	259,304												259,304	259,304
25	331.4 Transm. & Distribution Mains	1,202,490												1,247,479	1,224,985
26	333.4 Services	202,931												219,347	211,139
27	334.4 Meters & Meter Installations	305,617												316,796	311,207
28	335.4 Hydrants	32,339												32,339	32,339
29	339.4 Other Plant & Misc. Equipment	0												0	0
30	GENERAL PLANT														
31	303.5 Land & Land Rights	0												0	0
32	304.5 Structures & Improvements	0												0	0
33	340.5 Office Furniture & Equipment	29,325												30,073	29,699
34	341.5 Transportation Equipment	37,569												37,569	37,569
35	342.5 Stores Equipment	0												0	0
36	343.5 Tools, Shop & Garage Equipment	5,330												5,330	5,330
37	344.5 Laboratory Equipment	0												0	0
38	345.5 Power Operated Equipment	0												0	0
39	346.5 Communication Equipment	12,607												12,607	12,607
40	347.5 Miscellaneous Equipment	21,264												21,264	21,264
41	PSC Composite Adjustment														
42	TOTAL	\$2,595,492	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,669,467	\$2,632,479

Non-Used and Useful Plan - Summary

Florida Public Service Commission

Placid Lakes Utilities, Inc.

Docket No. 080353-WS

Test Year Ending 12/31/08

Interim Final

Historical Projected

Schedule: A-7

Page: 1 of 1

Preparer: Guastella Associates

Description: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Line No.	(1) Description	(2) Year-End 12/31/2007	(3) Avg. Balance 12/31/2008	(4) Supporting Schedule(s)
	WATER			
1	Plant in Service	\$208,579	\$198,529	A-5
2	Land			
3	Accumulated Depreciation	(84,718)	(80,106)	A-9
4	Contributions in Aid of Construction	(187,643)	(172,748)	A-12
5	Accum. Amortization of CIAC	100,775	94,591	A-14
6	Other (Explain)			
7	TOTAL	\$36,993	\$40,266	

Schedule of Water Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Placid Lakes Utilities, Inc.
Docket No. 080353-WS
Test Year Ending 12/31/08

Schedule: A-8
Page: 1 of 1
Preparer: Guastella Associates

Description: Provide the annual balance of contributions in aid of construction, for all years since either a rate case was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements and adjustments.

Line No.	Description	Water Per Books	Adjusted Balance
1	12/31/99 Balance	\$583,896	
2	Commission Approved Average Balance		\$554,158
3	Reverse Adjust for Unauthorized Interest Booked		3,857
4	Reverse Adjustment for Average Balance		26,178
5	Reverse Pro Forma Adjustment		(297)
6	2000 Accrual	56,655	56,655
7	2000 Retirements	0	0
8	Adjust for A/D to date on Unauthorized Interest Booked	(5,400)	(5,400)
9	Adjustment for Over Depreciating Transportation Eq.	(5,581)	(5,581)
10	12/31/00 Balance	629,570	629,570
11	2001 Accrual	58,192	58,192
12	2001 Retirements	0	0
13	12/31/01 Balance	687,762	687,762
14	2002 Accrual	61,353	61,353
15	2002 Retirements	(15,684)	(15,684)
16	12/31/02 Balance	733,431	733,431
17	2003 Accrual	61,068	61,068
18	2003 Retirements	(22,580)	(22,580)
19	12/31/03 Balance	771,919	771,919
20	2004 Accrual	70,082	70,082
21	2004 Retirements	(28,866)	(28,866)
22	12/31/04 Balance	813,135	813,135
23	2005 Accrual	82,647	82,647
24	2005 Retirements	(10,045)	(10,045)
25	12/31/05 Balance	885,737	885,737
26	2006 Accrual	88,282	88,282
27	2006 Retirements	(51)	(51)
28	12/31/06 Balance	973,968	973,968
29	2007 Accrual to Date	92,479	92,479
30	2007 Retirements to Date	(1,734)	(1,734)
31	12/31/07 Balance	\$1,064,713	\$1,064,713
32	2008 Additions	97,441	97,441
33	2008 Retirements	(15,508)	(15,508)
34	12/31/08 Balance	<u>\$1,146,646</u>	<u>\$1,146,646</u>

Supporting Schedules: A-9

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Historical [X] Projected [X]

Schedule: A-9
 Page: 1 of 3
 Preparer: Guastella Associates

Description: Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account.
 Also show non-used & useful amounts by account.

Line No.	(1) Account No.	Account Name	(2) Prior Year 12/31/07	(3) Year End 12/31/08	(4) Test Year Average	(5) (6) (7) (8) Non-Used & Useful			
						(5) %	(6) Test Year	(7) %	(8) Interim
1		INTANGIBLE PLANT							
2	301.1	Organization	\$0	\$0	\$0		\$0		\$0
3	302.1	Franchises	0	0	0		0		0
4	339.1	Other Plant & Misc. Equipment	0	0	0		0		0
5		SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights	0	0	0		0		0
7	304.2	Structures & Improvements	0	0	0	0.00%	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	23,328	23,977	23,652	0.00%	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0	0	0.00%	0	0.00%	0
10	307.2	Wells & Springs	51,195	54,991	53,093	0.00%	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0.00%	0	0.00%	0
12	309.2	Supply Mains	14,658	16,055	15,356	0.00%	0	0.00%	0
13	310.2	Power Generation Equipment	10,589	14,134	12,362	0.00%	0	0.00%	0
14	311.2	Pumping Equipment	56,139	62,448	59,294	0.00%	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	410	560	485	0.00%	0	0.00%	0
16		WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	0	0	0		0		0
18	304.3	Structures & Improvements	46,181	48,392	47,286		0		0
19	320.3	Water Treatment Equipment	18,641	19,582	19,111		0		0
20	339.3	Other Plant & Misc. Equipment	0	0	0		0		0
21		TRANSMISSION & DISTRIBUTION PLANT							
22	303.4	Land & Land Rights	0	0	0		0		0
23	304.4	Structures & Improvements	0	0	0		0		0
24	330.4	Distr. Reservoirs & Standpipes	72,584	79,585	76,085	0.00%	0	0.00%	0
25	331.4	Transm. & Distribution Mains	506,689	536,354	521,522	15.36%	80,106	16.72%	84,718
26	333.4	Services	43,039	48,576	45,807		0		0
27	334.4	Meters & Meter Installations	148,923	167,066	157,994		0		0
28	335.4	Hydrants	10,575	11,293	10,934		0		0
29	339.4	Other Plant & Misc. Equipment	0	0	0		0		0
30		GENERAL PLANT							
31	303.5	Land & Land Rights	0	0	0		0		0
32	304.5	Structures & Improvements	0	0	0		0		0
33	340.5	Office Furniture & Equipment	11,926	13,932	12,929		0		0
34	341.5	Transportation Equipment	22,780	19,633	21,207		0		0
35	342.5	Stores Equipment	0	0	0		0		0
36	343.5	Tools, Shop & Garage Equipment	4,642	4,975	4,809		0		0
37	344.5	Laboratory Equipment	0	0	0		0		0
38	345.5	Power Operated Equipment	0	0	0		0		0
39	346.5	Communication Equipment	2,853	4,114	3,483		0		0
40	347.5	Miscellaneous Equipment	19,559	20,977	20,268		0		0
41		PSC Composite Adjustment							
42		TOTAL	\$1,064,711	\$1,146,644	\$1,105,677		\$80,106		\$84,718

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Historical [] Projected [X]

Schedule: A-9
 Page: 2 of 3
 Preparer: Guastella Associates

Description: Provide the month ending balances for each month of the test year and the ending balance for the prior year.

Line No.	(1) Account No.	Account Name	(2) Prior Year-End 12/31/07	(3) 1/31/08	(4) 2/29/08	(5) 3/31/08	(6) 4/30/08	(7) 5/31/08	(8) 6/30/08	(9) 7/31/08	(10) 8/31/08	(11) 9/30/08	(12) 10/31/08	(13) 11/30/08	(14) Test Year End 12/31/08	(15) Simple Avg Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	23,328	23,382	23,436	23,490	23,544	23,598	23,652	23,706	23,760	23,814	23,868	23,922	23,977	23,652
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	51,195	51,511	51,828	52,144	52,460	52,777	53,093	53,409	53,725	54,042	54,358	54,674	54,991	53,093
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	14,858	14,774	14,891	15,007	15,124	15,240	15,356	15,473	15,589	15,706	15,822	15,939	16,055	15,356
13	310.2	Power Generation Equipment	10,589	10,885	11,180	11,476	11,771	12,066	12,362	12,657	12,953	13,248	13,543	13,839	14,134	12,362
14	311.2	Pumping Equipment	56,139	56,665	57,191	57,716	58,242	58,768	59,294	59,820	60,345	60,871	61,397	61,923	62,448	59,294
15	339.2	Other Plant & Misc. Equipment	410	423	435	448	460	473	485	498	510	523	535	548	560	485
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	46,181	46,365	46,549	46,734	46,918	47,102	47,286	47,471	47,655	47,839	48,023	48,208	48,392	47,286
19	320.3	Water Treatment Equipment	18,641	18,719	18,798	18,876	18,954	19,033	19,111	19,190	19,268	19,346	19,425	19,503	19,582	19,111
20	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21		TRANSMISSION & DISTRIBUTION PLANT														
22	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	330.4	Distr. Reservoirs & Standpipes	72,584	73,167	73,751	74,334	74,918	75,501	76,085	76,668	77,251	77,835	78,418	79,002	79,585	76,085
25	331.4	Transm. & Distribution Mains	506,689	509,112	511,538	513,972	516,413	518,861	521,315	523,772	526,233	528,712	531,226	533,774	536,354	521,522
26	333.4	Services	43,039	43,496	43,954	44,412	44,872	45,332	45,793	46,254	46,716	47,179	47,644	48,110	48,576	45,807
27	334.4	Meters & Meter Installations	148,923	150,701	152,513	154,360	156,244	158,162	160,114	162,101	164,124	166,183	168,278	170,409	172,574	160,748
28	334.4	Retirement Units		(459)	(918)	(1,377)	(1,836)	(2,295)	(2,754)	(3,213)	(3,672)	(4,131)	(4,590)	(5,049)	(5,508)	(2,754)
29	335.4	Hydrants	10,575	10,635	10,695	10,754	10,814	10,874	10,934	10,994	11,054	11,113	11,173	11,233	11,293	10,934
30	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		GENERAL PLANT														
32	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5	Office Furniture & Equipment	11,926	12,093	12,260	12,427	12,595	12,762	12,929	13,096	13,263	13,430	13,598	13,765	13,932	12,929
35	341.5	Transportation Equipment	22,780	23,302	23,824	24,346	24,868	25,390	25,911	26,433	26,955	27,477	28,117	28,875	29,633	26,207
36	341.5	Retirement Units	0	0	0	0	0	0	0	0	0	0	(10,000)	(10,000)	(10,000)	(5,000)
37	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5	Tools, Shop & Garage Equipment	4,642	4,670	4,698	4,725	4,753	4,781	4,809	4,836	4,864	4,892	4,920	4,947	4,975	4,809
39	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5	Communication Equipment	2,853	2,958	3,063	3,168	3,273	3,378	3,483	3,589	3,694	3,799	3,904	4,009	4,114	3,483
42	347.5	Miscellaneous Equipment	19,559	19,677	19,795	19,913	20,032	20,150	20,268	20,386	20,504	20,623	20,741	20,859	20,977	20,268
43		PSC Composite Adjustment														
44		TOTAL	\$1,064,711	\$1,072,077	\$1,079,480	\$1,086,927	\$1,094,419	\$1,101,953	\$1,109,526	\$1,117,139	\$1,124,792	\$1,132,502	\$1,130,401	\$1,138,488	\$1,146,644	\$1,105,677

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Base Year Ended 12/31/07
 Historical [X] Projected []

Schedule: A-9
 Page: 3 of 3
 Preparer: Guastella Associates

Description: Provide the month ending balances for each month of the test year and the ending balance for the prior year.

Line No.	(1) Account No.	Account Name	(2) Prior Year-End 12/31/06	(3) 1/31/07	(4) 3/1/07	(5) 4/1/07	(6) 5/1/07	(7) 6/1/07	(8) 7/1/07	(9) 8/1/07	(10) 9/1/07	(11) 10/1/07	(12) 11/1/07	(13) 12/1/07	(14) Test Year End 12/31/07	(15) Simple Avg Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	\$0												\$0	\$0
3	302.1	Franchises	0												0	0
4	339.1	Other Plant & Misc. Equipment	0												0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0												0	0
7	304.2	Structures & Improvements	0												0	0
8	305.2	Collect. & Impound Reservoirs	22,680												23,326	23,004
9	306.2	Lake, River & Other Intakes	0												0	0
10	307.2	Wells & Springs	47,407												51,195	49,301
11	308.2	Infiltration Galleries & Tunnels	0												0	0
12	309.2	Supply Mains	13,262												14,658	13,960
13	310.2	Power Generation Equipment	7,044												10,589	8,817
14	311.2	Pumping Equipment	49,830												56,139	52,965
15	339.2	Other Plant & Misc. Equipment	260												410	335
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0												0	0
18	304.3	Structures & Improvements	43,974												46,181	45,077
19	320.3	Water Treatment Equipment	17,701												18,641	18,171
20	339.3	Other Plant & Misc. Equipment	0												0	0
21		TRANSMISSION & DISTRIBUTION PLANT														
22	303.4	Land & Land Rights	0												0	0
23	304.4	Structures & Improvements	0												0	0
24	330.4	Distr. Reservoirs & Standpipes	65,576												72,584	69,080
25	331.4	Transm. & Distribution Mains	478,200												506,689	492,445
26	333.4	Services	37,761												43,039	40,400
27	334.4	Meters & Meter Installations	129,910												148,923	139,416
28	335.4	Hydrants	9,856												10,575	10,216
29	339.4	Other Plant & Misc. Equipment	0												0	0
30		GENERAL PLANT														
31	303.5	Land & Land Rights	0												0	0
32	304.5	Structures & Improvements	0												0	0
33	340.5	Office Furniture & Equipment	9,946												11,926	10,936
34	341.5	Transportation Equipment	16,518												22,780	19,649
35	342.5	Stores Equipment	0												0	0
36	343.5	Tools, Shop & Garage Equipment	4,309												4,642	4,476
37	344.5	Laboratory Equipment	0												0	0
38	345.5	Power Operated Equipment	0												0	0
39	346.5	Communication Equipment	1,592												2,853	2,223
40	347.5	Miscellaneous Equipment	18,141												19,559	18,850
41		PSC Composite Adjustment														
42		TOTAL	\$973,967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,064,711	\$1,019,339

**Schedule of Water Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base**

Florida Public Service Commission

Placid Lakes Utilities, Inc.
Docket No. 080353-WS
Test Year Ending 12/31/08

Schedule: A-11
Page: 1 of 1
Preparer: Guastella Associates

Description: Provide the annual balance of contributions in aid of construction, for all years since either a rate case was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Water Per Books	Adjusted Balance
1	12/31/99 Balance	\$1,010,604	
2	Commission Approved Average Balance		\$984,645
3	Reverse Adjustment for Average Balance		25,959
4	Reverse Pro Forma Adjustment		0
5	2000 Additions	34,204	34,204
6	2000 Retirements	0	0
7	12/31/00 Balance	1,044,808	1,044,808
8	2001 Additions	27,138	27,138
9	2001 Retirements	0	0
10	12/31/01 Balance	1,071,946	1,071,946
11	2002 Additions	51,405	51,405
12	2002 Retirements	0	0
13	12/31/02 Balance	1,123,351	1,123,351
14	2003 Additions	63,377	63,377
15	2003 Retirements	0	0
16	12/31/03 Balance	1,186,728	1,186,728
17	2004 Additions	122,778	122,778
18	2004 Retirements	0	0
19	12/31/04 Balance	1,309,506	1,309,506
20	2005 Additions	133,373	133,373
21	2005 Retirements	0	0
22	12/31/05 Balance	1,442,879	1,442,879
23	2006 Additions	142,928	142,928
24	2006 Retirements	0	0
25	12/31/06 Balance	1,585,807	1,585,807
26	2007 Additions to Date	62,924	62,924
27	2007 Retirements to Date	0	0
28	12/31/07 Balance	\$1,648,731	\$1,648,731
29	2008 Additions	21,715	21,715
30	2008 Retirements	0	0
31	12/31/08 Balance	<u>\$1,670,446</u>	<u>\$1,670,446</u>

Supporting Schedules: A-12

Schedule of Contributions in Aid of Construction By Classification

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Historical [X] Projected [X]

Schedule: A-12
 Page: 1 of 2
 Preparer: Guastella Associates

Description: Provide the ending balances and average of CIAC, by class for the prior year and the test year.
 If a projected year is employed, provide a breakdown for base year and intermediate year also.

Line No.	(1) Account Name	(2) Prior Year 12/31/07	(3) Year End 12/31/08	(4) Test Year Average	(5) %	(6) Non-Used & Useful		(8) Interim
						(6) Test Year	(7) %	
WATER								
1	Plant Capacity Fees	\$211,939	\$216,979	\$214,459		0		0
2	Line/Main Extension Fees	800,876	800,876	800,876	15.36%	123,015	16.72%	133,907
3	Meter Installation Fees	231,310	235,839	233,575		0		0
4	Contributed Lines	321,388	326,172	323,780	15.36%	49,733	16.72%	53,736
5	Other (Describe) - Services	83,218	90,580	86,899		0		0
6	TOTAL	\$1,648,731	\$1,670,446	\$1,659,589		\$172,748		\$187,643

Schedule of Contributions in Aid of Construction By Classification

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Historical [] Projected [X]

Schedule: A-12
 Page: 2 of 3
 Preparer: Guastella Associates

Description: Provide the monthly and average CIAC balance by classification.

Line No.	(1) Account Name	(2) Prior Year-End 12/31/07	(3) 1/31/08	(4) 2/29/08	(5) 3/31/08	(6) 4/30/08	(7) 5/31/08	(8) 6/30/08	(9) 7/31/08	(10) 8/31/08	(11) 9/30/08	(12) 10/31/08	(13) 11/30/08	(14) Test Year End 12/31/08	(15) Simple Avg Balance
WATER															
1	Plant Capacity Fees	\$211,939	\$212,254	\$212,254	\$213,199	\$213,514	\$213,829	\$213,829	\$214,459	\$215,089	\$215,719	\$216,349	\$216,664	\$216,979	\$214,459
2	Line/Main Extension Fees	800,876	\$800,876	\$800,876	\$800,876	\$800,876	\$800,876	\$800,876	\$800,876	\$800,876	\$800,876	\$800,876	\$800,876	\$800,876	800,876
3	Meter Installation Fees	231,310	\$231,593	\$231,593	\$232,442	\$232,725	\$233,008	\$233,008	\$233,575	\$234,141	\$234,707	\$235,273	\$235,556	\$235,839	233,575
4	Contributed Lines	321,388	\$321,687	\$321,687	\$322,584	\$322,883	\$323,182	\$323,182	\$323,780	\$324,378	\$324,976	\$325,574	\$325,873	\$326,172	323,780
5	Other (Describe) - Services	83,218	\$83,678	\$83,678	\$85,058	\$85,518	\$85,979	\$85,979	\$86,899	\$87,819	\$88,739	\$89,660	\$90,120	\$90,580	86,899
6	TOTAL	\$1,648,731	\$1,650,088	\$1,650,088	\$1,654,160	\$1,655,517	\$1,656,874	\$1,656,874	\$1,659,589	\$1,662,303	\$1,665,017	\$1,667,732	\$1,669,089	\$1,670,446	\$1,659,589

Schedule of Contributions in Aid of Construction By Classification

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Base Year Ended 12/31/07
 Historical Projected

Schedule: A-12
 Page: 3 of 3
 Preparer: Guastella Associates

Description: Provide the monthly and average CIAC balance by classification.

Line No.	(1) Account Name	(2) Prior Year-End 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) Test Year End 12/31/07	(15) Simple Avg Balance
	WATER														
1	Plant Capacity Fees	199,024												211,939	\$205,481
2	Line/Main Extension Fees	800,876												800,876	800,876
3	Meter Installation Fees	219,705												231,310	225,507
4	Contributed Lines	301,851												321,388	311,619
5	Other (Describe) - Services	64,351												83,218	73,785
6	TOTAL	\$1,585,807	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,648,731	\$1,617,269

**Schedule of Water Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base**

Florida Public Service Commission

Placid Lakes Utilities, Inc.
Docket No. 080353-WS
Test Year Ending 12/31/08

Schedule: A-13
Page: 1 of 1
Preparer: Guastella Associates

Description: Provide the annual balance of accumulated amortization of CIAC for all years since either a rate case was last established by this Commission; or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Water Per Books	Adjusted Balance
1	12/31/99 Balance	\$405,016	
2	Commission Approved Average Balance		\$389,285
3	Reverse Adjustment for Average Balance		15,731
4	Reverse Pro Forma Adjustment		0
5	2000 Accrual	30,934	30,934
6	2000 Retirements	0	0
7	12/31/00 Balance	435,950	435,950
8	2001 Accrual	31,751	31,751
9	2001 Retirements	0	0
10	12/31/01 Balance	467,701	467,701
11	2002 Accrual	34,686	34,686
12	2002 Retirements	0	0
13	12/31/02 Balance	502,387	502,387
14	2003 Accrual	30,504	30,504
15	2003 Retirements	0	0
16	12/31/03 Balance	532,891	532,891
17	2004 Accrual	35,812	35,812
18	2004 Retirements	0	0
19	12/31/04 Balance	568,703	568,703
20	2005 Accrual	40,628	40,628
21	2005 Retirements	0	0
22	12/31/05 Balance	609,331	609,331
23	2006 Accrual	45,657	45,657
24	2006 Retirements	0	0
25	12/31/06 Balance	654,988	654,988
26	2007 Accrual to Date	49,176	49,176
27	2007 Retirements to Date	0	0
28	12/31/07 Balance	\$704,164	\$704,164
29	2008 Additions	50,645	50,645
30	2008 Retirements	0	0
31	12/31/08 Balance	<u>\$754,809</u>	<u>\$754,809</u>

Supporting Schedules: A-14

Schedule of Accumulated Amortization of CIAC By Classification

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Historical [X] Projected [X]

Schedule: A-14
 Page: 1 of 3
 Preparer: Guastella Associates

Description: Provide the ending balances and average of Accumulated Amortization of CIAC by classification, if possible, for the prior year and the test year. If a projected year is employed, provide a breakdown for the base year and intermediate year also.

Line No.	(1) Account Name	(2) Prior Year 12/31/07	(3) Year End 12/31/08	(4) Test Year Average	(6) Non-Used & Useful		(8) Interim
					(5) %	(7) %	
WATER							
1	Plant Capacity Fees	\$31,797	\$38,505	\$35,151		0	0
2	Line/Main Extension Fees	556,067	574,727	565,397	15.36%	86,845	16.72%
3	Meter Installation Fees	66,501	82,071	74,286		0	0
4	Contributed Lines	46,658	54,199	50,428	15.36%	7,746	16.72%
5	Other (Describe) - Services	3,142	5,309	4,225		0	0
6	TOTAL	<u>\$704,165</u>	<u>\$754,810</u>	<u>\$729,488</u>		<u>\$94,591</u>	<u>\$100,775</u>

Schedule of Accumulated Amortization of CIAC By Classification

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Historical [] Projected [X]

Schedule: A-14
 Page: 2 of 3
 Preparer: Guastella Associates

Description: Provide the monthly and average amortization CIAC balance by classification.

Line No.	(1) Account Name	(2) Prior Year-End 12/31/07	(3) 1/31/08	(4) 2/29/08	(5) 3/31/08	(6) 4/30/08	(7) 5/31/08	(8) 6/30/08	(9) 7/31/08	(10) 8/31/08	(11) 9/30/08	(12) 10/31/08	(13) 11/30/08	(14) Test Year End 12/31/08	(15) Simple Avg Balance
WATER															
1	Plant Capacity Fees	\$31,797	\$32,350	\$32,904	\$33,459	\$34,015	\$34,573	\$35,130	\$35,689	\$36,249	\$36,811	\$37,374	\$37,939	\$38,505	\$35,151
2	Line/Main Extension Fees	558,067	557,622	559,177	560,732	562,287	563,842	565,397	566,952	568,507	570,062	571,617	573,172	574,727	565,397
3	Meter Installation Fees	66,501	67,787	69,075	70,364	71,657	72,952	74,247	75,543	76,843	78,146	79,452	80,761	82,071	74,286
4	Contributed Lines	46,658	47,282	47,907	48,532	49,159	49,786	50,414	51,042	51,671	52,302	52,933	53,566	54,199	50,428
5	Other (Describe) - Services	3,142	3,316	3,490	3,666	3,844	4,022	4,201	4,381	4,563	4,747	4,933	5,120	5,309	4,225
6	TOTAL	\$704,165	\$708,358	\$712,553	\$716,754	\$720,962	\$725,175	\$729,389	\$733,608	\$737,834	\$742,068	\$746,310	\$750,558	\$754,810	\$729,488

Schedule of Accumulated Amortization of CIAC By Classification

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Base Year Ended 12/31/07
 Historical [X] Projected []

Schedule: A-14
 Page: 3 of 3
 Preparer: Guastella Associates

Description: Provide the monthly and average amortization CIAC balance by classification.

Line No.	(1) Account Name	(2) Prior Year-End 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) Test Year End 12/31/08	(15) Simple Avg Balance
WATER															
1	Plant Capacity Fees	\$25,376												\$31,797	\$28,587
2	Line/Main Extension Fees	537,442												556,067	546,755
3	Meter Installation Fees	51,467												66,501	58,984
4	Contributed Lines	39,407												46,658	43,033
5	Other (Describe) - Services	1,297												3,142	2,220
6	TOTAL	\$654,989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$704,165	\$679,577

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Placid Lakes Utilities, Inc.
Docket No. 080353-WS
Test Year Ending 12/31/08

Schedule: A-15
Page: 1 of 1
Preparer: Guastella Associates

Description: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Placid Lakes Utilities, Inc.
Applies a prime +1% AFUDC rate to major Capital Projects.

This rate, as established and authorized by FPSC during the 1996 plant expansion, is applied to plant projects at the monthly discount rate until construction is complete.

**Schedule of Water Advances for Construction
Annual Balances Subsequent to Last Established Rate Base**

Florida Public Service Commission

Placid Lakes Utilities, Inc.
Docket No. 080353-WS
Test Year Ending 12/31/08

Schedule: A-16
Page: 1 of 1
Preparer: Guastella Associates

Description: Provide the annual balance of Advances For Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Water Per Books	Adjusted Balance
1	12/31/99 Balance	\$0	\$0
2	2000 Additions	0	0
3	2000 Refunds	0	0
4	12/31/00 Balance	0	0
5	2001 Additions	0	0
6	2001 Refunds	0	0
7	12/31/01 Balance	0	0
8	2002 Advances Received	11,318	11,318
9	2002 Connections (Moved to CIAC Mains)	(2,264)	(2,264)
10	12/31/02 Balance	9,054	9,054
11	2003 Advances Received	8,466	8,466
12	2003 Connections (Moved to CIAC Mains)	(2,870)	(2,930)
13	12/31/03 Balance	14,650	14,590
14	2004 Advances Received	37,873	37,873
15	2004 Connections (Moved to CIAC Mains)	(10,225)	(10,225)
16	12/31/04 Balance	42,298	42,238
17	2005 Advances Received	93,862	93,862
18	2005 Connections (Moved to CIAC Mains)	(42,524)	(41,508)
19	12/31/05 Balance	93,636	94,591
20	2006 Advances Received	69,932	69,932
21	2006 Connections (Moved to CIAC Mains)	(28,550)	(28,550)
22	12/31/06 Balance	135,019	135,974
23	2007 Advances Received	7,584	7,584
24	2007 Connections (Moved to CIAC Mains)	(10,487)	(10,487)
25	12/31/07 Balance	\$132,116	\$133,071
26	2008 Advances Received	0	0
27	2008 Connections (Moved to CIAC Mains)	0	0
28	Corrections (See Work Paper 8)	955	0
29	12/31/08 Balance	<u>\$133,071</u>	<u>\$133,071</u>

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Historical [X] Projected [X]

Schedule: A-17
 Page: 1 of 1
 Preparer: Guastella Associates

Description: Provide the calculation of working capital using the formula method.

Line No.	(1) Account No. and Name	(2) Per Book	(3) Adjustment	(4) Adjusted	(5) Supporting Schedule(s)
Base Year Ended 12/31/07					
1	Total O & M Expense	\$449,111	\$6,988	\$456,099	B-1
2	Monthly Billing Factor (1/8th)	0.00%		12.50%	
3					
4	Working Capital Requirement	<u>\$0</u>		<u>\$57,012</u>	
5					
6					
7	Test Year Ending 12/31/08				
8					
9	Total O & M Expense	\$457,384	\$0	\$457,384	B-1
10	Monthly Billing Factor (1/8th)	0.00%		12.50%	
11					
12	Working Capital Requirement	<u>\$0</u>		<u>\$57,173</u>	

Placid Lakes Utilities, Inc.
RATE BASE SCHEDULES

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>
Net Operating Income Statement - Water	B-1
Net Operating Income Statement - Sewer	B-2
Adjustments to Net Operating Statements	B-3
Operating Revenues	B-4
Water O & M Expenses By Month	B-5
Sewer O & M Expenses By Month	B-6
Comparative O & M Expenses - Water	B-7
Comparative O & M Expenses - Sewer	B-8
Analysis of Contractual Services	B-9
Rate Case Expense Analysis	B-10
Analysis of Maintenance Expense	B-11
Schedule of Allocated Expenses	B-12
Net Depreciation Expense - Water	B-13
Net Depreciation Expense - Sewer	B-14
Taxes Other Than Income	B-15

Schedule of Water Net Operating Income

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Interim [] Final [X]
 Historical [] Projected [X]

Schedule: B-1
 Page: 1 of 2
 Preparer: Guastella Associates

Description: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Description	Proforma Existing Rates	Utility Test Year Adjustments	Utility Adjusted Test Year	Requested Revenue Adjustment	Requested Annual Revenues	Supporting Schedule(s)
1	OPERATING REVENUES	\$542,460	(\$6,060)	\$536,400	\$169,182	\$705,582	B-4,E-12
2	Operation & Maintenance	457,384	39,516	496,900		496,900	B-5
3	Depreciation, net of CIAC Amort.	47,044	(601)	46,443		46,443	B-13
4	Amortization			0		0	
5	Taxes Other Than Income	64,559	(954)	63,605	7,613	71,218	B-15
6	Provision for Income Taxes			0	33,964	33,964	C-1
7	OPERATING EXPENSES	<u>568,987</u>	<u>37,961</u>	<u>606,948</u>		<u>648,525</u>	
8	NET OPERATING INCOME	<u>(\$26,528)</u>	<u>(\$44,020)</u>	<u>(\$70,548)</u>		<u>\$57,057</u>	
9	RATE BASE	<u>\$603,497</u>		<u>\$603,497</u>		<u>\$603,497</u>	
10	RATE OF RETURN	<u>-4.40%</u>		<u>-11.69%</u>		<u>9.45%</u>	

Schedule of Water Net Operating Income

Florida Public Service Commission

Placid Lakes Utilities, Inc.

Docket No. 080353-WS

Base Year Ended 12/31/07

Interim Final

Historical Projected

Schedule: B-1

Page: 2 of 2

Preparer: Guastella Associates

Description: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Amount Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$549,215	(\$7,983)	\$541,232	\$101,903	\$643,135	B-4,E-2
2	Operation & Maintenance	449,111	6,988	456,099		456,099	B-5
3	Depreciation, net of CIAC Amort.	43,302	(437)	42,865		42,865	B-13
4	Amortization			0		0	
5	Taxes Other Than Income	70,095	(7,452)	62,644	4,586	67,229	B-15
6	Provision for Income Taxes			0	28,574	28,574	C-1
7	OPERATING EXPENSES	<u>562,509</u>		<u>561,608</u>		<u>594,768</u>	
8	NET OPERATING INCOME	<u>(\$13,294)</u>		<u>(\$20,377)</u>		<u>\$48,367</u>	
9	RATE BASE	<u>\$528,074</u>		<u>\$547,138</u>		<u>\$547,138</u>	
10	RATE OF RETURN	<u>-2.52%</u>		<u>-3.72%</u>		<u>8.84%</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Base Year Ended 12/31/07
 Interim Final
 Historical Projected

Schedule: B-3
 Page: 1 of 4
 Preparer: Guastella Associates

Description: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description		Water	Supporting Schedule(s)
1	UTILITY BASE YEAR ADJUSTMENTS - 12/31/07			
2				
3	NET OPERATING REVENUE			
4	Move AFPI income below the line, remove from operating income.	(15,148)		B-4
5	Adjust revenue to billing analysis.	5,378		E-2
6	Adjustment to annualize revenue.	1,787		E-2
7	TOTAL		<u>(\$7,983)</u>	
8				
9	OPERATIONS & MAINTENANCE			
10	Annualize payroll.	5,361		B-5
11	Adjust employee benefits to reflect annualized payroll.	1,829		B-5
12	Normalize legal fees to reflect 5 year average levels.	2,108		B-5
13	Normalize testing fees to 5 year average levels.	648		B-5
14	Adjust operations contract to amortize tank maintenance over two years.	(10,800)		B-5
15	Adjust Insurance to reflect actual premium costs.	958		B-5
16	Normalize miscellaneous expenses to reflect 5 year average levels.	6,884		B-5
17	TOTAL		<u>\$6,988</u>	
18				
19	DEPRECIATION			
20	Adjust depreciation for non-used and useful plant.	(437)		B-13
21	TOTAL		<u>(\$437)</u>	
22				
23				
24	TAXES OTHER THAN INCOME			
25	Correct Regulatory Assessment Fees			
26	Base Year Adjusted Revenues	541,232		
27	Regulatory Assessment @ 4.5%	24,355		
28	Amount per Books	<u>28,035</u>		
29		(3,680)		B-15
30				
31	Adjust payroll tax to reflect FICA on adjusted wages.	15,765		
32	Adjust payroll tax to reflect FUTA and SUTA on adjusted wages.	<u>580</u>		
33	Payroll Taxes	16,344		
34	Payroll Tax per Books	<u>18,257</u>		
35		(1,913)		B-15
36				
37	Adjust property tax for non-used and useful plant.	\$23,804		
38	Composite Percentage (Non-used and Useful UPIS/Total UPIS)	<u>7.8%</u>		
39		(1,860)		B-15
40	TOTAL		<u>(\$7,452)</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Base Year Ended 12/31/07
 Interim Final
 Historical Projected

Schedule: B-3
 Page: 2 of 4
 Preparer: Guastella Associates

Description: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Supporting Schedule(s)
1	UTILITY BASE YEAR ADJUSTMENTS - 12/31/07		
2			
3	NET OPERATING REVENUE		
4	Required Revenue Adjustment	<u>\$101,903</u>	
5			
6	TAXES OTHER THAN INCOME TAX		
7	RAF on Revenue Adjustment 4.50% x Above	<u>\$4,586</u>	B-15
8			
9	INCOME TAX ADJUSTMENT		
10	Operating Income before Income Tax	76,941	
11	Interest on Rate Base		
12	Rate Base \$547,138		
13	Weighted Cost of Debt & Customer Deposits 0.18%		
14	Interest Expense	<u>1,008</u>	
15			
16	State Taxable Income	75,933	
17	State Taxes 5.50%	4,176	
18	Federal Taxable Income	71,757	
19	Income Tax Rate 34.00%	24,397	
20			
21	Total Income Taxes	28,574	
22	Less: Amount per Books	<u>0</u>	
23	TOTAL	<u>\$28,574</u>	C-1

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Interim [] Final [X]
 Historical [] Projected [X]

Schedule: B-3
 Page: 3 of 4
 Preparer: Guastella Associates

Description: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Supporting Schedule(s)
1	UTILITY AVERAGE TEST YEAR ADJUSTMENTS - 12/31/08		
2			
3	NET OPERATING REVENUE		
4	Move AFPI income below the line, remove from operating income.	<u>(\$6,060)</u>	B-4
5			
6	OPERATIONS & MAINTENANCE		
7	Adjust wages by 3% for Jan. 1, 2008 hourly increases.	4,769	B-5
8	Adjust employee benefits to reflect adjusted wages.	1,627	B-5
9	Adjust purchased power cost for projected demand.	(328)	B-5
10	Adjust chemical cost for projected demand.	(214)	B-5
11	Include rate case expense.	33,663	B-5
12	TOTAL	<u>\$39,516</u>	
13			
14	DEPRECIATION		
15	Adjust depreciation for non-used and useful plant.	(601)	B-13
16	TOTAL	<u>(\$601)</u>	
17			
18	TAXES OTHER THAN INCOME TAX		
19	Adjust payroll tax to reflect FICA on adjusted wages.	211,351	
		16,168	B-15
	Adjust payroll tax to reflect FUTA/SUTA on adjusted wages.	63,000	
		580	
	Test Year Payroll Taxes	16,748	
	Less: Base Year Payroll Taxes	<u>16,344</u>	
	Adjustment	404	
20			
21	Adjust property tax for UPIS additions (based on prior period).		
22	UPIS Additions (12/31/06-12/31/07)	73,975	
23	Rate per \$1,000	<u>0.00917</u>	678
24			B-15
25			
26	Adjust property tax for non-used and useful plant.	\$24,483	
27	Composite Percentage (Non-used and Useful UPIS/Total UPIS)	<u>7.2%</u>	(1,764)
28			B-15
29	RAF on Revenue Adjustment (Above)	4.50%	(273)
30	TOTAL	<u>(\$955)</u>	B-15

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Interim [] Final [X]
 Historical [] Projected [X]

Schedule: B-3
 Page: 4 of 4
 Preparer: Guastella Associates

Description: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Supporting Schedule(s)
1	UTILITY AVERAGE TEST YEAR ADJUSTMENTS - 12/31/08		
2			
3	NET OPERATING REVENUE		
4	Required Revenue Adjustment	<u>\$169,182</u>	
5			
6	TAXES OTHER THAN INCOME TAX		
7	RAF on Revenue Adjustment 4.50% x Above	<u>\$7,613</u>	B-15
8			
9	INCOME TAX ADJUSTMENT		
10	Operating Income before Income Tax		
11	Interest on Rate Base		
12	Rate Base		
13	Weighted Cost of Debt & Customer Deposits \$603,497		
14	Interest Expense 0.13%		
15			
16	State Taxable Income		
17	State Taxes 5.50%		
18	Federal Taxable Income		
19	Income Tax Rate 34.00%		
20			
21	Total Income Taxes		
22	Less: Amount per Books		
23	TOTAL	<u>\$33,964</u>	C-1

Test Year Operating Revenues**Florida Public Service Commission**

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08

Schedule: B-4
 Page: 1 of 2
 Preparer: Guastella Associates

Historical [] Projected [X]

Description: Complete the following revenue schedule for the historical test year or base year.

Line No.	Account No. & Description	Total Water
WATER SALES		
1	460 Unmetered Water Revenue	
2	461.1 Metered - Residential	\$512,382
3	461.2 Metered - Commercial	18,228
4	461.3 Metered - Industrial	
5	461.4 Metered - Public Authority	
6	461.5 Metered - Multi-Family	
7	462.1 Public Fire Protection	
8	462.2 Private Fire Protection	
9	464 Other Sales - Public Authorities	
10	465 Irrigation Customers	
11	466 Sales for Resale	
12	467 Interdepartmental Sales	
13	TOTAL WATER SALES	\$530,610
OTHER WATER REVENUES		
14	469 Guaranteed Revenues / AFPI	6,060
15	470 Forfeited Discounts	
16	471 Misc. Service Revenues	5,790
17	472 Rent From Water Property	
18	473 Interdepartmental Rents	
19	474 Other Water Revenues	0
20	TOTAL OTHER WATER REVENUES	\$11,850
21	TOTAL WATER OPERATING REVENUES	\$542,460

Test Year Operating Revenues

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Base Year Ended 12/31/07

Schedule: B-4
 Page: 2 of 2
 Preparer: Guastella Associates

Historical Projected

Description: Complete the following revenue schedule for the historical test year or base year.

Line No.	Account No. & Description	Total Water
WATER SALES		
1	460 Unmetered Water Revenue	
2	461.1 Metered - Residential	\$511,653
3	461.2 Metered - Commercial	17,444
4	461.3 Metered - Industrial	
5	461.4 Metered - Public Authority	
6	461.5 Metered - Multi-Family	
7	462.1 Public Fire Protection	
8	462.2 Private Fire Protection	
9	464 Other Sales - Public Authorities	
10	465 Irrigation Customers	
11	466 Sales for Resale	
12	467 Interdepartmental Sales	
13	TOTAL WATER SALES	\$529,097
OTHER WATER REVENUES		
14		
15	469 Guaranteed Revenues / AFPI	15,148
16	470 Forfeited Discounts	
17	471 Misc. Service Revenues	4,970
18	472 Rent From Water Property	
19	473 Interdepartmental Rents	
20	474 Other Water Revenues	
21	TOTAL OTHER WATER REVENUES	\$20,118
22	TOTAL WATER OPERATING REVENUES	<u>\$549,215</u>

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Historical [] Projected [X]

Schedule: B-5
 Page: 1 of 2
 Preparer: Guastella Associates

Description: Provide a schedule showing the basis for projected O & M expenses.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Line No.	Account No. and Name	12 Months Ended 12/31/2007	Adjustments	Adjusted 12/31/2007 Expense	Monthly Average (col. 4/12)	GNP Index	Projected Monthly Expense	Projected Annual Expense	Pro forma Adjustments	Adjusted 12/31/2008 Expense
1	601 - Salaries & Wages - Employees	\$153,616	\$5,361	\$158,978	\$13,248.13		\$13,248.13	\$158,978	\$4,769	\$163,747
2	603 - Salaries & Wages - Officers	30,000		30,000	2,500.00		2,500.00	30,000		30,000
3	604 - Employee Pension & Benefits	52,405	1,829	54,234	4,519.48		4,519.48	54,234	1,627	55,861
4	615 - Purchased Power	17,458		17,458	1,454.81		1,454.81	17,458	(328)	17,130
5	618 - Chemicals	11,406		11,406	950.48		950.48	11,406	(214)	11,192
6	620 - Materials & Supplies	20,847		20,847	1,737.25	1.02935	1,788.24	21,459		21,459
7	631 - Contract Services - Engineering	0		0	0.00		0.00	0		0
8	632 - Contract Services - Accounting	0		0	0.00		0.00	0		0
9	633 - Contract Services - Legal	0	2,108	2,108	175.67		175.67	2,108		2,108
10	634 - Contract Services - Mgmt Fees	31,500		31,500	2,625.00		2,625.00	31,500		31,500
11	635 - Contract Services - Testing	1,080	648	1,728	144.00		144.00	1,728		1,728
12	636 - Contract Services - Operations	70,885	(10,800)	60,085	5,007.07		5,007.07	60,085		60,085
13	641 - Rental of Building / Real Property	17,669		17,669	1,472.40		1,472.40	17,669		17,669
14	650 - Transportation Expense	6,689		6,689	557.43		557.43	6,689		6,689
15	656 - Insurance - Vehicles	3,139	39	3,178	264.81		264.81	3,178		3,178
16	657 - Insurance - General Liability	10,826	801	11,626	968.85		968.85	11,626		11,626
17	658 - Insurance - Workman's Comp	5,601	119	5,720	476.67		476.67	5,720		5,720
18	666 - Regulatory Expense - Rate Case Exp	0	0	0	0.00		0.00	0	33,663	33,663
19	667 - Regulatory Commission Expense	0		0	0.00		0.00	0		0
20	670 - Bad Debt Expense	0		0	0.00		0.00	0		0
21	675 - Miscellaneous Expense	15,991	6,884	22,875	1,906.25	1.02935	1,962.20	23,546		23,546
22	TOTAL	\$449,111	\$6,988	\$456,099	\$38,008		\$38,115	\$457,384	\$39,516	\$496,900

Detail of Operation & Maintenance Expenses By Month -Water

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Base Year Ended 12/31/07
 Historical [X] Projected []

Schedule: B-5
 Page: 2 of 2
 Preparer: Guastella Associates

Description: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

Line No.	(1) Account No. and Name	(2) 1/31/07	(3) 2/28/07	(4) 3/31/07	(5) 4/30/07	(6) 5/31/07	(7) 6/30/07	(8) 7/31/07	(9) 8/31/07	(10) 9/30/07	(11) 10/31/07	(12) 11/30/07	(13) 12/31/07	(14) Annual Total	(15) Total Labor
1	601 - Salaries & Wages - Employees	\$10,919	\$10,767	\$13,344	\$11,110	\$12,593	\$11,963	\$11,848	\$14,682	\$11,799	\$12,352	\$14,840	\$17,400	\$153,616	\$153,616
2	603 - Salaries & Wages - Officers	0	0	7,500	0	0	7,500	0	0	7,500	0	0	7,500	30,000	30,000
3	604 - Employee Pension & Benefits	4,602	5,223	4,602	4,205	4,225	4,225	4,225	4,956	4,225	4,225	4,225	3,466	52,405	
4	615 - Purchased Power	1,385	1,426	1,366	1,414	1,639	1,408	1,622	1,717	1,340	1,505	1,169	1,464	17,458	
5	618 - Chemicals	791	1,219	1,022	1,798	569	1,805	569	1,799	569	1,232	34	0	11,406	
6	620 - Materials & Supplies	0	2,240	2,397	3,423	1,000	1,724	1,980	388	2,199	1,368	730	3,399	20,847	
7	631 - Contract Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	632 - Contract Services - Accounting	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	633 - Contract Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	634 - Contract Services - Mgmt Fees	2,625	2,625	2,625	2,625	2,625	2,625	2,625	2,625	2,625	2,625	0	5,250	31,500	
11	635 - Contract Services - Testing	30	0	0	0	0	0	400	0	150	0	0	500	1,080	
12	636 - Contract Services - Operations	2,940	12,621	14,577	9,849	2,811	5,928	4,430	3,101	4,282	3,092	2,616	4,637	70,885	
13	641 - Rental of Building / Real Property	1,427	1,477	1,477	1,477	1,477	1,477	1,477	1,477	1,477	1,477	1,477	1,477	17,669	
14	650 - Transportation Expense	614	1,299	380	252	519	658	534	536	677	445	463	314	6,689	
15	656 - Insurance - Vehicles	254	254	252	262	262	265	265	265	265	265	265	265	3,139	
16	657 - Insurance - General Liability	735	735	733	0	1,751	1,059	969	969	969	969	969	969	10,826	
17	658 - Insurance - Workman's Comp	392	392	392	632	631	634	634	0	474	474	474	474	5,601	
18	666 - Regulatory Expense - Rate Case Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	667 - Regulatory Commission Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	670 - Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
21	675 - Miscellaneous Expense	776	384	1,858	1,608	790	2,485	2,511	426	566	648	1,348	2,591	15,991	
22	TOTAL	\$27,491	\$40,662	\$52,524	\$38,656	\$30,891	\$43,756	\$34,088	\$32,940	\$39,116	\$30,675	\$28,609	\$49,706	\$449,111	\$183,616

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08

Schedule: B-7
 Page: 1 of 1
 Preparer: Guastella Associates

Description: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior Test Year 12/31/99	(3) Current TY 12/31/07	(4) \$ Difference	(5) % Difference
1	601 - Salaries & Wages - Employees	\$99,895	\$158,978	\$59,083	59.1%
2	603 - Salaries & Wages - Officers	30,000	30,000	0	
3	604 - Employee Pension & Benefits	20,082	54,234	34,152	170.1%
4	615 - Purchased Power	10,247	17,458	7,211	70.4%
5	618 - Chemicals	13,304	11,406	(1,898)	-14.3%
6	620 - Materials & Supplies	13,083	20,847	7,764	59.3%
7	631 - Contract Services - Engineering		0	0	
8	632 - Contract Services - Accounting	4,000	0	(4,000)	
9	633 - Contract Services - Legal	238	2,108	1,870	785.7%
10	634 - Contract Services - Mgmt Fees	33,750	31,500	(2,250)	-6.7%
11	635 - Contract Services - Testing	2,036	1,728	(308)	-15.1%
12	636 - Contract Services - Operations	0	60,085	60,085	
13	641 - Rental of Building / Real Property	10,731	17,669	6,938	64.7%
14	650 - Transportation Expense	2,782	6,689	3,907	140.4%
15	656 - Insurance - Vehicles	0	3,178	3,178	
16	657 - Insurance - General Liability	0	11,626	11,626	
17	658 - Insurance - Workman's Comp	4,679	5,720	1,041	22.2%
18	666 - Regulatory Expense - Rate Case Exp	38,574	0	(38,574)	-100.0%
19	667 - Regulatory Commission Expense	361	0	(361)	
20	670 - Bad Debt Expense	0	0	0	
21	675 - Miscellaneous Expense	20,348	22,875	2,527	12.4%
22	TOTAL	\$304,110	\$456,099	\$151,989	50.0%
23	Total Customers (ERCs)	1,519	2,017	498	32.8%
24	Consumer Price Index - U	166.6	207.3	40.7	24.5%
25	Growth Plus Inflation				65.2%
26	Growth Plus Inflation=Growth + Inflation + (Growth x Inflation).				

Explanations:

Property values, insurance, electricity and petroleum related costs have escalated at greater than inflationary rates.

Salaries & Wages - The number of employees has increased subsequent to the last rate case.

Benefits - The increase is primarily due to the cost of health insurance benefits.

Transportation - The increase reflects the cost escalation related to gasoline prices.

Contractual Services

Florida Public Service Commission

Placid Lakes Utilities, Inc.
Docket No. 080353-WS
Test Year Ending 12/31/08

Schedule: B-9
Page: 1 of 1
Preparer: Guastella Associates

Description: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

	(1)	(2)	(3)	(4)
Line No.	Consultant	Type of Service	Amount	Description of Work Performed
1	Lake Placid Holding Corp.	Management Fee	\$31,500	Accounting, Bookkeeping, Administrative

Analysis of Rate Case Expense

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08

Schedule: B-10
 Page: 1 of 1
 Preparer: Guastella Associates

Description: 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.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Counsel, Consultant or Witness	Firm or Vendor Name	Professional Fees	Hourly Rate	Travel Expenses	Total Fees & Expenses	Type of Service	Specific Service Rendered
1	John F. Guastella	Guastella Associates, Inc.	\$89,300	\$190 avg	\$4,000	\$93,300	Consulting	Rate Regulation & Testimony
2	Gary C. White						Engineering	Used & Useful Analysis
3							Accounting	Preparation of MFRs
4							General	Interrogatory Responses
5								and Conferences, Etc.
6								
7	Kenneth Hoffman	Rutledge, Ecenia, Purcell & Hoffman	25,000	\$315	1,000	26,000	Legal	Legal service through PAA
8	James Ade	James L. Ade, Attorney						(Exclusive of Hearings)
9								
10	Lary King, CPA		5,000			5,000	Accounting	Financial Book & Records
11								Tax Compliance
12								
13	Pam Brewer	Placid Lakes Utilities, Inc.				5,000	Administrative	Compile Data, Operational Input,
14								Mailings, Notices, Copying, Etc.
15								
16		FPSC Filing Fee				2,000		
17								
18		Printing MFRs				1,250		Bind & Copy 20 sets of approx.
19								250 pg Filing at \$.25/pg
20								
21		Published Notice Requirements				600		Newspaper Notices
22								
23		Customer Notice - Printing, Materials and Postage				1,500		Approx. 2000 notices at \$.75
24								Per Notice
25								
26	TOTAL					<u>\$134,650</u>		
27								
28	Estimated Through							
29	<input checked="" type="checkbox"/> PAA							
30	<input type="checkbox"/> Commission Hearings							
31								
32	Amortization Period (Explain if different than Commission Policy)		4	Years				
33	Amortization of Rate Case Expense:							
34	Prior Rate Case Expense Unamortized					\$0		
35	Current Rate Case Expense					134,650		
36								
37	Total					<u>\$134,650</u>		
38								
39	Annual Amortization					<u>\$33,662.50</u>		
40								
41	Method of Allocation Between Systems (Provide Calculation):					n/a		

Analysis of Major Maintenance Projects

Florida Public Service Commission

Placid Lakes Utilities, Inc.
Docket No. 080353-WS
Test Year Ending 12/31/08

Schedule: B-11
Page: 1 of 1
Preparer: Guastella Associates

Description: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

NONE

Allocation of Expenses

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08

Schedule: B-12
 Page: 1 of 1
 Preparer: Guastella Associates

Description: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

Line No.	Acct. No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			Allocation Percentages					Amounts Allocated			
			Water	Sewer	Other	Total	Description of Allocation Method	Water	Sewer	Other	Total

Supplemental Information Required by Rule 25-30.436 (4) (h), F.A.C.

The following items are charge to the Utility by its parent / affiliate, Lake Placid Holding Company (LPH).

- 1) Group Health Insurance
 The Utility reimburses LPH for the health insurance paid for utility employees.
- 2) Rents
 The Utility pays LPH for 4,000 square feet of warehouse space and 800 square feet of office space.
- 3) Management Fee
 The Utility reimburses LPH a proportionate share of accounting, labor, equipment, and supply costs paid by LPH and shared by both entities.

Net Depreciation Expense

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Historical [] Projected [X]

Schedule: B-13
 Page: 1 of 3
 Preparer: Guastella Associates

Description: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No.	Account Name	(3) Year End 12/31/08	(4) Utility Adjustments	Adjusted Y.E. Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1		INTANGIBLE PLANT					
2	301.1	Organization	\$0		\$0		\$0
3	302.1	Franchises	0		0		0
4	339.1	Other Plant & Misc. Equipment	0		0		0
5		SOURCE OF SUPPLY & PUMPING PLANT					
6	304.2	Structures & Improvements	0		0	0.00%	0
7	305.2	Collect. & Impound Reservoirs	649		649	0.00%	0
8	306.2	Lake, River & Other Intakes	0		0	0.00%	0
9	307.2	Wells & Springs	3,796		3,796	0.00%	0
10	308.2	Infiltration Galleries & Tunnels	0		0	0.00%	0
11	309.2	Supply Mains	1,397		1,397	0.00%	0
12	310.2	Power Generation Equipment	3,545		3,545	0.00%	0
13	311.2	Pumping Equipment	6,309		6,309	0.00%	0
14	339.2	Other Plant & Misc. Equipment	150		150	0.00%	0
15		WATER TREATMENT PLANT					
16	304.3	Structures & Improvements	2,211		2,211	0.00%	0
17	320.3	Water Treatment Equipment	941		941	0.00%	0
18	339.3	Other Plant & Misc. Equipment	0		0	0.00%	0
19		TRANSMISSION & DISTRIBUTION PLANT					
20	304.4	Structures & Improvements	0		0	0.00%	0
21	330.4	Distr. Reservoirs & Standpipes	7,001		7,001	0.00%	0
22	331.4	Transm. & Distribution Mains	30,115		30,115	15.36%	4,626
23	333.4	Services	5,540		5,540	0.00%	0
24	334.4	Meters & Meter Installations	23,477		23,477	0.00%	0
25	335.4	Hydrants	718		718	0.00%	0
26	339.4	Other Plant & Misc. Equipment	0		0	0.00%	0
27		GENERAL PLANT					
28	304.5	Structures & Improvements	0		0		0
29	340.5	Office Furniture & Equipment	2,006		2,006		0
30	341.5	Transportation Equipment	6,846		6,846		0
31	342.5	Stores Equipment	0		0		0
32	343.5	Tools, Shop & Garage Equipment	333		333		0
33	344.5	Laboratory Equipment	0		0		0
34	345.5	Power Operated Equipment	0		0		0
35	346.5	Communication Equipment	1,261		1,261		0
36	347.5	Miscellaneous Equipment	1,418		1,418		0
37		PSC Composite Adjustment					
38		TOTAL DEPRECIATION EXPENSE	\$97,713	\$0	\$97,713		\$4,626
39		LESS: AMORTIZATION OF CIAC					
40		CIAC - Plant	6,713		6,713	0.00%	0
41		CIAC - Mains	26,204		26,204	15.36%	4,025
42		CIAC - Services	2,172		2,172	0.00%	0
43		CIAC - Meters	15,579		15,579	0.00%	0
44		NET DEPRECIATION EXPENSE - WATER	\$47,044	\$0	\$47,044		\$601

Net Depreciation Expense

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Base Year Ended 12/31/07
 Historical [X] Projected []

Schedule: B-13
 Page: 2 of 3
 Preparer: Guastella Associates

Description: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No.	Account Name	(3) Year End 12/31/07	(4) Utility Adjustments	Adjusted Y.E. Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1		INTANGIBLE PLANT					
2	301.1	Organization	\$0		\$0		\$0
3	302.1	Franchises	0		0		0
4	339.1	Other Plant & Misc. Equipment	0		0		0
5		SOURCE OF SUPPLY & PUMPING PLANT					
6	304.2	Structures & Improvements				0.00%	0
7	305.2	Collect. & Impound Reservoirs	648		648	0.00%	0
8	306.2	Lake, River & Other Intakes	0		0	0.00%	0
9	307.2	Wells & Springs	3,788		3,788	0.00%	0
10	308.2	Infiltration Galleries & Tunnels	0		0	0.00%	0
11	309.2	Supply Mains	1,396		1,396	0.00%	0
12	310.2	Power Generation Equipment	3,545		3,545	0.00%	0
13	311.2	Pumping Equipment	6,309		6,309	0.00%	0
14	339.2	Other Plant & Misc. Equipment	150		150	0.00%	0
15		WATER TREATMENT PLANT					
16	304.3	Structures & Improvements	2,207		2,207	0.00%	0
17	320.3	Water Treatment Equipment	940		940	0.00%	0
18	339.3	Other Plant & Misc. Equipment	0		0	0.00%	0
19		TRANSMISSION & DISTRIBUTION PLANT					
20	304.4	Structures & Improvements	0		0	0.00%	0
21	330.4	Distr. Reservoirs & Standpipes	7,008		7,008	0.00%	0
22	331.4	Transm. & Distribution Mains	28,489		28,489	16.72%	4,763
23	333.4	Services	5,278		5,278	0.00%	0
24	334.4	Meters & Meter Installations	20,747		20,747	0.00%	0
25	335.4	Hydrants	719		719	0.00%	0
26	339.4	Other Plant & Misc. Equipment	0		0	0.00%	0
27		GENERAL PLANT					
28	304.5	Structures & Improvements	0		0		0
29	340.5	Office Furniture & Equipment	1,980		1,980		0
30	341.5	Transportation Equipment	6,262		6,262		0
31	342.5	Stores Equipment	0		0		0
32	343.5	Tools, Shop & Garage Equipment	333		333		0
33	344.5	Laboratory Equipment	0		0		0
34	345.5	Power Operated Equipment	0		0		0
35	346.5	Communication Equipment	1,261		1,261		0
36	347.5	Miscellaneous Equipment	1,418		1,418		0
37		PSC Composite Adjustment					
38		TOTAL DEPRECIATION EXPENSE	\$92,478	\$0	\$92,478		\$4,763
39		LESS: AMORTIZATION OF CIAC					
40		CIAC - Plant	6,421		6,421	0.00%	0
41		CIAC - Mains	25,876		25,876	16.72%	4,326
42		CIAC - Services	1,845		1,845	0.00%	0
43		CIAC - Meters	15,034		15,034	0.00%	0
44		NET DEPRECIATION EXPENSE - WATER	\$43,302	\$0	\$43,302		\$437

Net Depreciation Expense

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Historical [] Projected [X]

Schedule: B-13
 Page: 3 of 3
 Preparer: Guastella Associates

Description: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No.	Account Name	(2) UPIS 12/31/07	(3) UPIS 12/31/08	(4) Average Balance	(5) Depreciation Rate	(6) Depreciation Expense
1		INTANGIBLE PLANT					
2	301.1	Organization	\$0	\$0	\$0		\$0
3	302.1	Franchises	0	0	0		0
4	339.1	Other Plant & Misc. Equipment	0	0	0		0
5		SOURCE OF SUPPLY & PUMPING PLANT					
6	304.2	Structures & Improvements	0	0	0		0
7	305.2	Collect. & Impound Reservoirs	32,429	32,429	32,429	2.00%	649
8	306.2	Lake, River & Other Intakes	0	0	0		0
9	307.2	Wells & Springs	113,986	113,986	113,986	3.33%	3,796
10	308.2	Infiltration Galleries & Tunnels	0	0	0		0
11	309.2	Supply Mains	48,851	48,851	48,851	2.86%	1,397
12	310.2	Power Generation Equipment	70,894	70,894	70,894	5.00%	3,545
13	311.2	Pumping Equipment	126,189	126,189	126,189	5.00%	6,309
14	339.2	Other Plant & Misc. Equipment	2,698	2,698	2,698	5.56%	150
15		WATER TREATMENT PLANT					
16	304.3	Structures & Improvements	70,635	70,635	70,635	3.13%	2,211
17	320.3	Water Treatment Equipment	20,675	20,675	20,675	4.55%	941
18	339.3	Other Plant & Misc. Equipment	0	0	0		0
19		TRANSMISSION & DISTRIBUTION PLANT					
20	304.4	Structures & Improvements	0	0	0		0
21	330.4	Distr. Reservoirs & Standpipes	259,304	259,304	259,304	2.70%	7,001
22	331.4	Transm. & Distribution Mains	1,247,479	1,337,535	1,292,507	2.33%	30,115
23	333.4	Services	219,347	223,876	221,612	2.50%	5,540
24	334.4	Meters & Meter Installations	316,796	387,157	351,977	6.67%	23,477
25	335.4	Hydrants	32,339	32,339	32,339	2.22%	718
26	339.4	Other Plant & Misc. Equipment	0	0	0		0
27		GENERAL PLANT					
28	304.5	Structures & Improvements	0	0	0		0
29	340.5	Office Furniture & Equipment	30,073	30,073	30,073	6.67%	2,006
30	341.5	Transportation Equipment	37,569	44,569	41,069	16.67%	6,846
31	342.5	Stores Equipment	0	0	0		0
32	343.5	Tools, Shop & Garage Equipment	5,330	5,330	5,330	6.25%	333
33	344.5	Laboratory Equipment	0	0	0		0
34	345.5	Power Operated Equipment	0	0	0		0
35	346.5	Communication Equipment	12,607	12,607	12,607	10.00%	1,261
36	347.5	Miscellaneous Equipment	21,264	21,264	21,264	6.67%	1,418
37		PSC Composite Adjustment					
38		TOTALS	\$2,668,467	\$2,840,412	\$2,754,439		\$97,713
39		LESS: AMORTIZATION OF CIAC					
40		CIAC - Plant	\$211,939	\$216,979	\$214,459	3.13%	6,713
41		CIAC - Mains	1,122,264	1,127,048	1,124,656	2.33%	26,204
42		CIAC - Services	83,218	90,580	86,899	2.50%	2,172
43		CIAC - Meters	231,310	235,839	233,575	6.67%	15,579
44		NET DEPRECIATION EXPENSE - WATER	\$1,019,736	\$1,169,966	\$1,094,851		\$47,044

Taxes Other Than Income

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Historical [] Projected [X]

Schedule: B-15
 Page: 1 of 1
 Preparer: Guastella Associates

Description: Complete the following schedule of all taxes other than income. For all allocations, provide a description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(7) Total
<u>Base Test Year Ended 12/31/07</u>						
1	Per Books	\$28,035	\$18,257	\$23,804		\$70,095
2	Adjustments to Test Year (Explain)					
3	RAF's Adjustment	(3,679)				(3,679)
4	P/R Tax Adjustment		(1,913)			(1,913)
5	Plant in Service Increase					0
6	Non-Used and Useful			(1,860)		(1,860)
7	Total Base Year Adjustments	(3,679)	(1,913)	(1,860)	0	(7,452)
8	Adjusted Base Year	24,355	16,344	21,944	0	62,644
9	RAFTs Assoc. with Revenue Increase	4,586				4,586
10	Total Amount	\$28,941	\$16,344	\$21,944	\$0	\$67,229
11	Proforma Test Year Ending 12/31/08	24,411	16,344	23,804	0	64,559
12	Adjustment to Test Year (Explain)					
13	P/R Tax Adjustment		404			404
14	Plant in Service Increase			678		678
15	Non-Used and Useful			(1,764)		(1,764)
16	RAFTs Assoc. with Revenue Adjustment	(273)				(273)
17	Total Test Year Adjustments	(273)	404	(1,086)	0	(954)
18	Adjusted Test Year	24,138	16,748	22,719	0	63,605
19	RAFTs Assoc. with Revenue Increase	7,613				7,613
20	Total Amount (Year-End Test Year)	\$31,751	\$16,748	\$22,719	\$0	\$71,218

Describe all allocation methods and provide calculations:

There is no allocations of Taxes, Other than Income Taxes.

RAF is calculated at 4.5% of Operating Income.

Payroll Tax is calculated at 7.65% for FICA, the first \$7,000 of wages are taxed at 0.8% for FUTA and 0.12% for SUTA.

Property tax is calculated based on current tax rates relative to changes in total UPIS.

Placid Lakes Utilities, Inc.
TAX SCHEDULES

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>
Reconciliation of Total Income Tax Provision	C-1
State and Federal Income Tax Calculation	C-2
Schedule of Interest in Tax Expense Calculation	C-3
Book/Tax Difference	C-4
Deferred Income Tax Expense	C-5
Accumulated Deferred Income Taxes	C-6
Investment Tax Credit	C-7
Parent Debt Information	C-8
Income Tax Returns	C-9
Miscellaneous Tax Information	C-10

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Historical [] Projected [X]
 Average Test Year

Schedule: C-1
 Page: 1 of 2
 Preparer: Guastella Associates

Description: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

	(1)	(2)	(3)	(4)	(6)	
Line No.	Description	Ref.	Year - End Per Books	Utility Adjustments	Year - End Adjusted	Water
1	Current Tax Expense	C-2	(\$47,123)	\$80,995	\$33,964	\$33,964
2	Deferred Income Tax Expense	C-5	0	0	0	0
3	ITC Realized This Year	C-7	0	0	0	0
4	ITC Amortization	C-7	0	0	0	0
5	Parent Debt Adjustment	C-8	0	0	0	0
6	Total Income Tax Expense		(\$47,123)	\$80,995	\$33,964	\$33,964

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Base Year Ended 12/31/07
 Historical [X] Projected []

Schedule: C-1
 Page: 2 of 2
 Preparer: Guastella Associates

Description: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

	(1)	(2)	(3)	(4)	(6)	
Line No.	Description	Ref.	Year - End Per Books	Utility Adjustments	Year - End Adjusted	Water
1	Current Tax Expense	C-2	(\$42,144)	\$70,717	\$28,574	\$28,574
2	Deferred Income Tax Expense	C-5	0	0	0	0
3	ITC Realized This Year	C-7	0	0	0	0
4	ITC Amortization	C-7	0	0	0	0
5	Parent Debt Adjustment	C-8	0	0	0	0
6	Total Income Tax Expense		(\$42,144)	\$70,717	\$28,574	\$28,574

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Interim [] Final [X]
 Historical [] Projected [X]

Schedule: C-2
 Page: 1 of 2
 Preparer: Guastella Associates

Description: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

	(1)	(2)	(3)	(4)	(5)
Line No.	Description	12/31/08	Utility Adjustments	12/31/08 Adjusted	Water
1	Net operating Income (Sch B-1)	(\$26,528)	\$83,584	\$57,057	
2	Add: Income Tax Expense Per Books (Sch B-1)	0		33,964	
3	Subtotal	(26,528)	117,548	91,021	91,021
4	Less: Interest Expense (Sch C-3)	98,701	(97,693)	763	763
5	Taxable Income	(125,228)	215,241	90,258	90,258
6	Schedule M Adjustments				
7	Permanent Differences	0	0	0	0
8	Timing Differences	0	0	0	0
9	Total Schedule M Adjustments	0	0	0	0
	Taxable Income Before State Taxes				
10	State Tax Rate	(125,228)	215,241	90,258	90,258
11	State Income Taxes	5.5%	5.5%	5.5%	
12	Federal Taxable Income	(6,888)	11,838	4,964	4,964
13	Federal Tax Rate	(118,341)	203,403	85,294	85,294
14	Federal Income Taxes	34.0%	34.0%	34.0%	
15	Less: Investment Tax Credit Realized This Year	(40,236)	69,157	29,000	29,000
16	Current Federal Income Taxes	0	0	0	0
17	Summary:				
18	Current State Income Tax	(40,236)	69,157	29,000	29,000
19	Current Federal Income Tax	(6,888)	11,838	4,964	4,964
20	Total Current Income Tax Expense (To C-1)	(\$47,123)	\$80,995	\$33,964	\$33,964

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Base Year Ended 12/31/07
 Interim Final
 Historical Projected

Schedule: C-2
 Page: 2 of 2
 Preparer: Guastella Associates

Description: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	(1) Description	(2) 12/31/07 Year-End Per Books	(3) Utility Adjustments	(4) 12/31/07 Year-End Adjusted	(5) Water
1	Net Operating Income (Sch B-1)	(\$13,294)	\$61,661	\$48,367	\$48,367
2	Add: Income Tax Expense Per Books (Sch B-1)	0		28,574	28,574
3	Subtotal	(13,294)	90,235	76,941	76,941
4	Less: Interest Expense (Sch C-3)	98,701	(97,693)	1,008	1,008
5	Taxable Income	(111,995)	187,928	75,933	75,933
6	Schedule M Adjustments				
7	Permanent Differences (From Sch. C-4)	0	0	0	0
8	Timing Differences (From Sch. C-5)	0	0	0	0
9	Total Schedule M Adjustments	0	0	0	0
10	Taxable Income Before State Taxes	(111,995)	187,928	75,933	75,933
11	State Tax Rate	5.5%	5.5%	5.5%	
12	State Income Taxes	(6,160)	10,336	4,176	4,176
13	Federal Taxable Income	(105,835)	177,592	71,757	71,757
14	Federal Tax Rate	34.0%	34.0%	34.0%	
15	Federal Income Taxes	(35,984)	60,381	24,397	24,397
16	Less: Investment Tax Credit Realized This Year (Sch. C-5)	0	0	0	0
17	Current Federal Income Taxes	(35,984)	60,381	24,397	24,397
18	Summary:				
19	Current State Income Tax	(6,160)	10,336	4,176	4,176
20	Current Federal Income Tax	(35,984)	60,381	24,397	24,397
21	Total Current Income Tax Expense (To C-1)	(\$42,144)	\$70,717	\$28,574	\$28,574

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Historical [] Projected [X]
Average Test Year

Schedule: C-3
 Page: 1 of 2
 Preparer: Guastella Associates

Description: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

	(1)	(2)	(3)	(4)	(5)
Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water
1	Interest on Long-Term Debt	\$0	\$763	\$763	\$763
2	Amortization of Debt Premium, Discount and Expense Net				
3	Interest on Short-Term Debt				
4	Other Interest Expense				
5	AFUDC				
6	ITC Interest Synchronization				
7	Total Used For Tax Calculation	<u>\$0</u>	<u>\$763</u>	<u>\$763</u>	<u>\$763</u>

Calculation of ITC Interest Synchronization Adjustment
 ONLY for Option 2 companies (see Sch. C-7, pg 4)

	Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8	Long-Term Debt					
9	Short-Term Debt					
10	Preferred Stock					
11	Common Equity					
12	Total					
13	ITCc (from D-1, Line 7)					
14	Weighted Debt Cost (From Line 12)					
15	Interest Adjustment (To Line 6)					

Note: Utility Adjusted interest is calculated as follows:

Rate Base (Sch. A-1)	\$603,497	
Weighted Cost of Long-Term Debt (Sch. D-1)	0.00%	0
Weighted Cost of Customer Deposit Interest (Sch. D-1)	0.13%	763
Adjusted Interest on Debt		<u>763</u>

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Base Year Ended 12/31/07
 Historical [X] Projected []

Schedule: C-3
 Page: 2 of 2
 Preparer: Guastella Associates

Description: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2.
 Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

	(1)	(2)	(3)	(4)	(5)
Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water
1	Interest on Long-Term Debt	\$98,701	(\$97,693)	\$1,008	\$1,008
2	Amortization of Debt Premium, Discount and Expense Net				
3	Interest on Short-Term Debt				
4	Other Interest Expense				
5	AFUDC				
6	ITC Interest Synchronization				
7	Total Used For Tax Calculation	\$98,701	(\$97,693)	\$1,008	\$1,008

Calculation of ITC Interest Synchronization Adjustment
 ONLY for Option 2 companies (see Sch. C-7, pg 4)

	Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8	Long-Term Debt					
9	Short-Term Debt					
10	Preferred Stock					
11	Common Equity					
12	Total					
13	ITCs (from D-1, Line 7)					
14	Weighted Debt Cost (From Line 12)					
15	Interest Adjustment (To Line 6)					

NOT APPLICABLE, See Schedule C-7, pg.4

Note: Utility Adjusted interest is calculated as follows:

Rate Base (Sch. A-1)	\$547,138	
Weighted Cost of Long-Term Debt (Sch. D-1)	0.00%	0
Weighted Cost of Customer Deposit Interest (Sch. D-1)	0.18%	1,008
Adjsted Interest on Debt		<u>1,008</u>

Book/Tax Differences - Permanent

Florida Public Service Commission

Placid Lakes Utilities, Inc.
Docket No. 080353-WS
Test Year Ending 12/31/08

Schedule: C-4
Page: 1 of 1
Preparer: Guastella Associates

Description: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

No Permanent Differences

Deferred Income Tax Expense

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Interim [] Final [X]
 Historical [] Projected [X]
Average Test Year

Schedule: C-5
 Page: 1 of 2
 Preparer: Guastella Associates

Description: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

	(1)	(2)	(3)	(4)	(5)
Line No.	Description	Year-End Per Books	Utility Adjustments	Year-End Adjusted	Water
1	Timing Differences:				
2	Tax Depreciation and Amortization	\$47,044	(\$601)	\$46,443	\$46,443
3	Book Depreciation and Amortization	47,044	(601)	46,443	46,443
4	Difference	0	0	0	0
5	Other Timing Differences (Itemize):				
6					
7					
8	Total Timing Differences (To C2)	\$0	\$0	\$0	\$0
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%
10	State Deferred Taxes (Line 10 x Line 12)	0	0	0	0
11	Timing Differences for Federal Taxes	0	0	0	0
12	Federal Tax Rate	34.0%	34.0%	34.0%	34.0%
13	Federal Deferred Taxes (Line 15 x Line 16)	0	0	0	0
14	Add: State Deferred Taxes	0	0	0	0
15	Total Deferred Tax Expense (To C-1)	\$0	\$0	\$0	\$0

Deferred Income Tax Expense

Florida Public Service Commission

Placid Lakes Utilities, Inc.

Docket No. 080353-WS

Base Year Ended 12/31/07

Interim Final

Historical Projected

Schedule: C-5

Page: 2 of 2

Preparer: Guastella Associates

Description: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

	(1)	(2)	(3)	(4)	(5)
Line No.	Description	Year-End Per Books	Utility Adjustments	Year-End Adjusted	Water
1	Timing Differences:				
2	Tax Depreciation and Amortization	\$43,302	(\$437)	\$42,865	\$42,865
3	Book Depreciation and Amortization	43,302	(437)	42,865	42,865
4	Difference	0	0	0	0
5	Other Timing Differences (Itemize):				
6					
7					
8	Total Timing Differences (To C2)	\$0	\$0	\$0	\$0
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%
10	State Deferred Taxes (Line 10 x Line 12)	0	0	0	0
11	Timing Differences for Federal Taxes	0	0	0	0
12	Federal Tax Rate	34.0%	34.0%	34.0%	34.0%
13	Federal Deferred Taxes (Line 15 x Line 16)	0	0	0	0
14	Add: State Deferred Taxes	0	0	0	0
15	Total Deferred Tax Expense (To C-1)	\$0	\$0	\$0	\$0

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08

Schedule: C-6
 Page: 1 of 3
 Preparer: Guastella Associates

Description: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 and 3 of this schedule. The same annual balances should be shown.

Line No.	(1) Year	(2) Account No. 281			(6) Account No. 190			(10) Net Deferred Income Taxes		
		(3) State	(3) Federal	(4) Total	(5) State	(6) Federal	(7) Total	(8) State	(9) Federal	(10) Total
1	12/31/1999			\$0			\$0			\$0
2	12/31/2000			0			0			0
3	12/31/2001			0			0			0
4	12/31/2002			0			0			0
5	12/31/2003			0			0			0
6	12/31/2004			0			0			0
7	12/31/2005			0			0			0
8	12/31/2006			0			0			0
9	06/30/2007			0			0			0
10	06/30/2008			0			0			0
11	13 Month Avg. 06/30/2008			\$0			\$0			\$0

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08

Schedule: C-6
 Page: 2 of 3
 Preparer: Guastella Associates

Description: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	(1)	(2)	(3)	Account No. 281		(6)	(7)	(8)	Account No. 190		(11)
	Year	Beginning Balance	Current Year Deferral	Flowback To Current Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Current Year	Adjust. Debit (Credit)	Ending Balance
1	12/31/1999	\$0				\$0	\$0				\$0
2	12/31/2000	0				0	0				0
3	12/31/2001	0				0	0				0
4	12/31/2002	0				0	0				0
5	12/31/2003	0				0	0				0
6	12/31/2004	0				0	0				0
7	12/31/2005	0				0	0				0
8	12/31/2006	0				0	0				0
9	06/30/2007	0				0	0				0
10	06/30/2008	0				0	0				0

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08

Schedule: C-6
 Page: 3 of 3
 Preparer: Guastella Associates

Description: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	(1) Year	Account No. 281 Deferred Tax Liability				(6) Ending Balance	(7) Beginning Balance	Account No. 190 Deferred Tax Asset - Alternative Minimum Tax				(11) Ending Balance
		(2) Beginning Balance	(3) Current Year Deferral	(4) Flowback To Current Year	(5) Adjust. Debit (Credit)			(8) Current Year Deferral	(9) Flowback To Current Year	(10) Adjust. Debit (Credit)		
1	12/31/1999	\$0				\$0	\$0					\$0
2	12/31/2000	0				0	0					0
3	12/31/2001	0				0	0					0
4	12/31/2002	0				0	0					0
5	12/31/2003	0				0	0					0
6	12/31/2004	0				0	0					0
7	12/31/2005	0				0	0					0
8	12/31/2006	0				0	0					0
9	06/30/2007	0				0	0					0
10	06/30/2008	0				0	0					0

Investment Tax Credits - Analysis

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08

Schedule: C-7
 Page: 1 of 4
 Preparer: Guastella Associates

Description: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

(1)	(2)	3% ITC					(7)	4% ITC					(13)
		Amount Realized		Amortization		Ending Balance		Amount Realized		Amortization		Ending Balance	
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year		Prior Year Adjust.	Beginning Balance	Current Year	Prior Year Adjust.	Current Year		Prior Year Adjust.
1		NONE						NONE					

Investment Tax Credits - Analysis

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08

Schedule: C-7
 Page: 2 of 4
 Preparer: Guastella Associates

Description: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

(1) Line No.	(2) Year	8% ITC					(7) Ending Balance	10% ITC					(13) Ending Balance
		Amount Realized		Amortization				Amount Realized		Amortization			
		Beginning Balance	Current Year	Prior	Current Year	Prior		Beginning Balance	Current Year	Prior	Current Year	Prior	
				Year Adjust.		Year Adjust.				Year Adjust.		Year Adjust.	
1	NONE												

Investment Tax Credits - Company Policies

Florida Public Service Commission

Placid Lakes Utilities, Inc.
Docket No. 080353-WS
Test Year Ending 12/31/08

Schedule: C-7
Page: 3 of 4
Preparer: Guastella Associates

Description: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

Placid Lakes Utilities, Inc. has no ITC or ITC carryforwards.

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Placid Lakes Utilities, Inc.
Docket No. 080353-WS
Test Year Ending 12/31/08

Schedule: C-7
Page: 4 of 4
Preparer: Guastella Associates

Description: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

Not Applicable.

Because the Company has no Investment Tax Credits, no election was made.

Parent(s) Debt Information

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
Average Test Year

Schedule: C-8
 Page: 1 of 2
 Preparer: Guastella Associates

Description: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Amount	% of Total	Cost Rate	Weighted Cost	Supporting Schedule(s)
1	Long-Term Debt					
2	Short-Term Debt					
3	Preferred Stock					
4	Common Equity (State Retained Earnings					
5	Separately - Parent Only)					
6	Deferred Income Tax					
7	Other-Retained Earnings					
8	Total	0	0.00%		0.00%	
9	Weighted Cost of Parent Debt X 37.63% (or applicable consolidated tax rate) X Equity of Subsidiary (to Sch C-1)					
10	Weighted Cost of Debt (line 1 & 2, Col. 5)	0				
11	Tax Rate	37.63%				
12	Equity of Subsidiary (Sch D-1, line 4, col 2)					

Parent(s) Debt Information

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Base Year Ended 12/31/07

Schedule: C-8
 Page: 2 of 2
 Preparer: Guastella Associates

Description: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Amount	% of Total	Cost Rate	Weighted Cost	Supporting Schedule(s)
1	Long-Term Debt					
2	Short-Term Debt					
3	Preferred Stock					
4	Common Equity (State Retained Earnings					
5	Separately - Parent Only)					
6	Deferred Income Tax					
7	Other-Retained Earnings					
8	Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	
9	Weighted Cost of Parent Debt X 37.63% (or applicable consolidated tax rate) X Equity of Subsidiary (to Sch C-1)					
10	Weighted Cost of Debt (line 1 & 2, Col. 5)	0				
11	Tax Rate	<u>37.63%</u>				
12	Equity of Subsidiary (Sch D-1, line 4, col 2)					

Income Tax Returns

Florida Public Service Commission

Placid Lakes Utilities, Inc.
Docket No. 080353-WS
Test Year Ending 12/31/08

Schedule: C-9
Page: 1 of 1
Preparer: Guastella Associates

Description: Provide a copy of the most recetly filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Federal and State Income Tax Returns are available at the company's office located at 410 Washington Blvd. NW, Lake Placid, Florida.

Miscellaneous Tax Information

Florida Public Service Commission

Placid Lakes Utilities, Inc.
Docket No. 080353-WS
Test Year Ending 12/31/08

Schedule: C-10
Page: 1 of 1
Preparer: Guastella Associates

Description: Provide answers to the following questions with respect to the applicant or its consolidated entity.

- | | | |
|-----|---|------|
| (1) | What tax years are open with the Internal Revenue Service? | None |
| (2) | Is the treatment of customer deposits at issue with the IRS? | No |
| (3) | Is the treatment of contributions in aid of construction at issue with the IRS? | No |
| (4) | Is the treatment of unbilled revenue at issue with the IRS? | No |

Placid Lakes Utilities, Inc.
CAPITAL SCHEDULES

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>
Requested Cost of Capital	D-1
Reconciliation to Rate Base	D-2
Preferred Stock	D-3
Short-Term Debt	D-4
Long-Term Debt	D-5
Variable Debt	D-6
Customer Deposits	D-7

Schedule of Requested Cost of Capital

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Historical [] Projected [X]
Average Balance Test Year

Schedule: D-1
 Page: 1 of 4
 Preparer: Guastella Associates

Description: Provide a schedule which calculates the requested Cost of Capital on a simple average basis.
 If a year-end basis is used submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	\$0	0.00%		
2	Short-Term Debt	0	0.00%		
3	Preferred Stock	0	0.00%		
4	Common Stock	500	0.08%	9.53%	0.01%
5	Customer Deposits	12,714	2.11%	6.00%	0.13%
6	Tax Credits - Zero Cost	0	0.00%		
7	Tax Credits - Weighted Cost	0	0.00%		
8	Accumulated Deferred Income Taxes	0	0.00%		
9	Other-Retained Earnings & Paid-in-Capital	590,283	97.81%	9.53%	9.32%
10	Total	<u>603,497</u>	<u>100.00%</u>		<u>9.45%</u>

Leverage Graph = 7.36 + 2.123 / 0.9789
 Equity Cost Rate = 9.53%
 Equity Cost Rate Cap = 12.67%

Schedule of Requested Cost of Capital

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Base Year Ended 12/31/07
 Historical [] Projected [X]

Schedule: D-1
 Page: 2 of 4
 Preparer: Guastella Associates

Description: Provide a schedule which calculates the requested Cost of Capital on a simple average basis.
 If a year-end basis is used submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	\$0	0.00%		
2	Short-Term Debt	0	0.00%		
3	Preferred Stock	0	0.00%		
4	Common Stock	500	0.09%	8.93%	0.01%
5	Customer Deposits	16,796	3.07%	6.00%	0.18%
6	Tax Credits - Zero Cost	0	0.00%		
7	Tax Credits - Weighted Cost	0	0.00%		
8	Accumulated Deferred Income Taxes	0	0.00%		
9	Other-Retained Earnings & Paid-in-Capital	529,842	96.84%	8.93%	8.65%
10	Total	<u>547,138</u>	<u>100.00%</u>		<u>8.84%</u>

Low limit of Equity return range established in the last case = 8.93%

Schedule of Requested Cost of Capital

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Historical [] Projected [X]
Average Balance Test Year

Schedule: D-1
 Page: 3 of 4
 Preparer: Guastella Associates

Description: Provide a schedule which calculates the requested Cost of Capital on a simple average basis.
 If a year-end basis is used submit an additional schedule reflecting year-end calculations.

Line No.	PARENT COMPANY Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost	(5) Supporting Schedule(s)
1	Long-Term Debt					
2	Short-Term Debt					
3	Preferred Stock					
4	Common Stock					
5	Customer Deposits					
6	Tax Credits - Zero Cost					
7	Tax Credits - Weighted Cost					
8	Accumulated Deferred Income Taxes					
9	Other-Retained Earnings & Paid-in-Capital					
10	Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	

Schedule of Requested Cost of Capital

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Base Year Ended 12/31/07
 Historical [X] Projected []

Schedule: D-1a
 Page: 4 of 4
 Preparer: Guastella Associates

Description: Provide a schedule which calculates the requested Cost of Capital on a simple average basis.
 If a year-end basis is used submit an additional schedule reflecting year-end calculations.

Line No.	PARENT COMPANY Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost	(5) Supporting Schedule(s)
1	Long-Term Debt					
2	Short-Term Debt					
3	Preferred Stock					
4	Common Stock					
5	Customer Deposits					
6	Tax Credits - Zero Cost					
7	Tax Credits - Weighted Cost					
8	Accumulated Deferred Income Taxes					
9	Other-Retained Earnings & Paid-in-Capital					
10	Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	
	Leverage Graph =	9	X	0.79	/	0
	Equity Cost Rate =	0				

**Reconciliation of Capital Structure to Requested Rate Base
Beginning and End of Year Test Year Average**

Florida Public Service Commission

Placid Lakes Utilities, Inc.
Docket No. 080353-WS
Test Year Ending 12/31/08
Historical [] Projected [X]

Schedule: D-2
Page: 1 of 4
Preparer: Guastella Associates

Description: Provide a reconciliation of the average basis capital structure to requested rate base.
Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Test Year	(3) (4) (5) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base
			Specific	(Explain)	Prorata *	
1	Long-Term Debt	\$0				\$0
2	Short-Term Debt	0				0
3	Preferred Stock	0				0
4	Common Stock	500				500
5	Customer Deposits	12,714				12,714
6	Tax Credits - Zero Cost	0				0
7	Paid-in-Capital	0				0
8	Accumulated Deferred Income Taxes	0				0
9	Other-Retained Earnings & Paid-in-Capital	590,283			0	590,283
10	Total	\$603,497			\$0	\$603,497

* List corresponding adjustments to rate base below:

Note: Advances from Associated Company are treated as paid in capital for rate setting purposes.

**Reconciliation of Capital Structure to Requested Rate Base
End of Year Test Year**

Florida Public Service Commission

Placid Lakes Utilities, Inc.
Docket No. 080353-WS
Base Year Ended 12/31/07
Historical [X] Projected []

Schedule: D-2
Page: 2 of 4
Preparer: Guastella Associates

Description: Provide a reconciliation of the average basis capital structure to requested rate base.
Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Year-End Test Year	(3) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base
			(3) Specific	(4) (Explain)	(5) Prorata *	
1	Long-Term Debt	\$0				\$0
2	Short-Term Debt					0
3	Preferred Stock					0
4	Common Stock	500				500
5	Customer Deposits	16,796				16,796
6	Tax Credits - Zero Cost					0
7	Tax Credits - Weighted Cost					0
8	Accumulated Deferred Income Taxes					0
9	Other-Retained Earnings & Paid-in-Capital	<u>685,469</u>		Note	<u>(155,627)</u>	<u>529,842</u>
10	Total	<u>\$702,765</u>			<u>(\$155,627)</u>	<u>\$547,138</u>

* List corresponding adjustments to rate base below:

Note: Advances from Associated Company are treated as paid in capital.
Adjust capital to reconcile with rate base.

**Reconciliation of Capital Structure to Requested Rate Base
Beginning and End of Year Test Year Average**

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Historical [] Projected [X]

Schedule: D-2
 Page: 3 of 4
 Preparer: Guastella Associates

Description: Provide a reconciliation of the average basis capital structure to requested rate base.
 Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) PARENT COMPANY Class of Capital	(2) Year-End Test Year	(3) (4) Reconciliation Adjustments		(5) Prorata *	(6) Reconciled To Requested Rate Base
			Specific	(Explain)		
1	Long-Term Debt					
2	Short-Term Debt					
3	Preferred Stock					
4	Common Stock					
5	Customer Deposits					
6	Tax Credits - Zero Cost					
7	Tax Credits - Weighted Cost					
8	Accumulated Deferred Income Taxes					
9	Other-Retained Earnings					
10	Total		<u>\$0</u>		<u>\$0.00</u>	<u>\$0.00</u>

* List corresponding adjustments to rate base below:

Preferred Stock Outstanding

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-W5
 Test Year Ending 12/31/08
 Historical [] Projected [X]
 Utility [X] Parent []

Schedule: D-3
 Page: 1 of 2
 Preparer: Guastella Associates

Description: Provide data as specified on preferred stock on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate Years of Life	Issue Date	Call Provis. Special Restrictions	Principal Amt Sold Face Value	Principal Amount Outstanding	(Discount) or Premium on Principal Amt Sold	(Discount) or Premium Assoc. with Col (5)	Issuing Exp. Associated with Col (4)	Issuing Exp. Associated with Col (5)	Net Proceed (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Divd. On Face Value (11)x(5)	Effective Cost Rate (12)/(10)

1 There is no preferred stock issued for Placid Lakes Utilities.

Preferred Stock Outstanding

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Historical [] Projected [X]
 Utility [] Parent [X]

Schedule: D-3
 Page: 2 of 2
 Preparer: Guastella Associates

Description: Provide data as specified on preferred stock on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate Years of Life	Issue Date	Call Provis. Special Restrictions	Principal Amt Sold Face Value	Principal Amount Outstanding	(Discount) or Premium on Principal Amt Sold	(Discount) or Premium Assoc. with Col (5)	Issuing Exp. Associated with Col (4)	Issuing Exp. Associated with Col (5)	Net Proceed (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Divd. On Face Value (11)x(5)	Effective Cost Rate (12)/(10)
1	Non-Cumulative Preferred Stock												

Cost of Short-Term Debt

Florida Public Service Commission

Placid Lakes Utilities, Inc.
Docket No. 080353-WS
Test Year Ending 12/31/08
Interim [] Final [X]
Historical [] Projected [X]

Schedule: D-4
Page: 1 of 1
Preparer: Guastella Associates

Description: Provide the following information on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Average Amt Outstanding	(4) Effective Cost Rate	(5) Supporting Schedule(s)
1	There is NO short-Term debt for Placid Lkes Utilities or its parent, Lake Placid Holding Company.					

Cost of Long-Term Debt

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Historical [] Projected [X]
 Utility [X] Parent []

Schedule: D-5
 Page: 1 of 2
 Preparer: Guastella Associates

Description: Provide the specified data on long-term debt issues on a simple average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	Description, Coupon Rate Years of Life	Issue Date Maturity Date	Principal Amt. Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Disc. (Premium) Associated With Col (4)	Unamortized Issuing Exp. Associated with Col (4)	Annual Amort. of Discount (Prem) on Principal Outst.	Annual Amort. of Issuing Exp. on Principal Outstanding	Interest Cost (Coupon Rate) x Col(4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/ ((4)-(6)-(7))

1 The Company has no long-term debt.

Cost of Long-Term Debt

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Historical [] Projected [X]
 Utility [] Parent [X]

Schedule: D-5
 Page: 2 of 2
 Preparer: Guastella Associates

Description: Provide the specified data on long-term debt issues on a simple average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	Description, Coupon Rate Years of Life	Issue Date Maturity Date	Principal Amt. Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Disc. (Premium) Associated With Col (4)	Unamortized Issuing Exp. Associated with Col (4)	Annual Amort. of Discount (Prem) on Principal Outst.	Annual Amort. of Issuing Exp. on Principal Outstanding	Interest Cost (Coupon Rate) x Col(4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/ ((4)-(6)-(7))

1 This schedule is not applicable as the utility operates as a stand-alone entity.

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Historical [] Projected [X]
 Utility [X] Parent []

Schedule: D-6
 Page: 1 of 2
 Preparer: Guastella Associates

Description: Provide the specified data on variable cost long-term debt issues on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amt. Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Disc. (Premium) Associated With Col (4)	Unamortized Issuing Exp. Associated with Col (4)	Annual Amort. of Discount (Prem) on Principal Outst.	Annual Amort. of Issuing Exp. on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Test Year Cost Rate X Col. (4))	Total Interest Cost (8)+(9)	Effective Cost Rate (12)/ ((4)-(6)-(7))

1 There is no variable rate debt for Placid Lakes Utilities, Inc.

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Historical [] Projected [X]
 Utility [] Parent [X]

Schedule: D-6
 Page: 2 of 2
 Preparer: Guastella Associates

Description: Provide the specified data on variable cost long-term debt issues on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amt. Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Disc. (Premium) Associated With Col (4)	Unamortized Issuing Exp. Associated with Col (4)	Annual Amort. of Discount (Prem) on Principal Outst.	Annual Amort. of Issuing Exp. on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Test Year Cost Rate X Col. (4))	Total Interest Cost (8)+(9)	Effective Cost Rate (12)/ ((4)-(6)-(7))
Line No.													

1 This schedule is not applicable as the utility operates as a stand-alone entity.

Schedule of Customer Deposits

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Historical [] Projected [X]
 Utility [X] Parent []

Schedule: D-7
 Page: 1 of 2
 Preparer: Guastella Associates

Description: Provide a schedule of customer deposits on a simple average basis.

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Month & Year	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3+4)	Average Balance
1	12/31/07 to 12/31/08	\$16,796	\$5,200	(\$13,364)	\$8,633	\$12,714
2						
3						

Recap Schedule: D-2

Schedule of Customer Deposits

Florida Public Service Commission

Placid Lakes Utilities, Inc.

Docket No. 080353-WS

Base Year Ended 12/31/07

Historical Projected

Utility Parent

Schedule: D-7

Page: 2 of 2

Preparer: Guastella Associates

Description: Provide a schedule of customer deposits on a simple average basis.

Line No.	(1) Month & Year	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3+4)	(6) Average Balance
1	12/31/06 to 12/31/07	\$13,364	\$19,019	(\$15,587)	\$16,796	\$15,080
2						
3						

Recap Schedule: D-2

Placid Lakes Utilities, Inc.
RATES SCHEDULES

Title of Schedule	Sched. No.
Rate Schedules	E-1
Revenues at Present & Proposed Rates	E-2
Customer Monthly Billing Schedules	E-3
Miscellaneous Service Charges	E-4
Miscellaneous Service Charge Revenue	E-5
Public Fire Hydrants Schedule	E-6
Private Fire Protection Service	E-7
Contracts and Agreements	E-8
Tax and Franchise Fee	E-9
Service Availability Charges	E-10
Guaranteed Revenues Received	E-11
Projected Test Year Bills, Consumption and Revenue Calculations	E-12
Billing Analysis	E-13

Rate Schedule**Florida Public Service Commission**

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Water [X] or Sewer []

Schedule: E-1
 Page: 1 of 1
 Preparer: Guastella Associates

Explanation: Provide a schedule of present rates and proposed rates.

(1)	(2)	(3)
Class/Meter Size	Present Rates	Proposed Rates
Residential		
Base Facility Charge		
5/8" X 3/4"	\$9.73	\$14.64
1"	14.60	\$21.96
1-1/2"	24.37	\$36.66
2"	48.64	\$73.16
3"	77.85	\$117.10
4"	155.69	\$234.18
6"	243.28	\$365.93
Gallonage Charge / 1,000 g		
0 to 10,000 gals.	\$2.80	\$3.27
10,001 to 20,000 gals.	4.15	\$4.90
Over 20,000 gals.	5.50	\$6.53
General Service		
Base Facility Charge		
5/8" X 3/4"	\$9.73	\$14.64
1"	14.60	\$21.96
1-1/2"	24.37	\$36.66
2"	48.64	\$73.16
3"	77.85	\$117.10
4"	155.69	\$234.18
6"	243.28	\$365.93
Gallonage Charge / 1,000 g		
All Gallons	\$3.18	\$3.76
Other	n/a	

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Base Year Ended 12/31/07
 Water or Sewer

Schedule: E-2
 Page: 1 of 2
 Preparer: Guastella Associates

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.

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Present Rate	(5) Revenue at Present	(6) Proposed Rate	(7) Revenue at Proposed
Residential						
5/8" X 3/4"	22,944	94,951.154	\$9.73	\$223,245	\$14.64	\$335,900
1"	276	2,489.189	14.60	4,030	21.96	6,061
1-1/2"			24.37		36.66	0
2"			48.64		73.16	0
3"			77.85		117.10	0
4"			155.69		234.18	0
6"			243.28		365.93	0
Gallorage charge						
0 to 10,000 gals.		87,059.506	\$2.80	243,767	\$3.27	284,685
10,001 to 20,000 gals.		6,977.453	4.15	28,956	4.90	34,190
Over 20,000 gals.		3,403.384	5.50	18,719	6.53	22,224
Total Residential	23,220	97,440.343		\$518,716		\$683,059
Average Bill				\$22.34		\$29.42
General Service						
5/8" X 3/4"	216	308.312	\$9.73	\$2,102	\$14.64	\$3,162
1"	120	1,023.850	14.60	1,752	21.96	2,635
1-1/2"	12	288.580	24.37	292	36.66	440
2"	84	1,308.010	48.64	4,086	73.16	6,145
3"			77.85		117.10	0
4"			155.69		234.18	0
6"			243.28		365.93	0
Gallorage charge						
All Gallons		2,928.752	\$3.18	9,313	\$3.76	11,012
Total General Service	432	2,928.752		\$17,545		\$23,395
Average Bill				\$40.61		\$54.15
Totals	23,652	100,369.095		\$536,262		\$706,454
Misc. Service Charge				4,970		4,970
Total Revenue				\$541,232		\$711,424

This schedule reflects annualized bills and consumption for year-end 12/31/07.

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Base Year Ended 12/31/07
 Water [X] or Sewer []

Schedule: E-2
 Page: 2 of 2
 Preparer: Guastella Associates

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.

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Present Rate	(5) Revenue at Present	(6) Proposed Rate	(7) Revenue at Proposed
Residential						
5/8" X 3/4"	22,867	94,632.498	\$9.73	\$222,496		
1"	275	2,480.170	14.60	4,015		
1-1/2"			24.37			
2"			48.64			
3"			77.85			
4"			155.69			
6"			243.28			
Gallorage charge						
0 to 10,000 gals.		86,766.740	\$2.80	242,947		
10,001 to 20,000 gals.		6,953.989	4.15	28,859		
Over 20,000 gals.		3,391.939	5.50	18,656		
Total Residential	23,142	97,112.668		\$516,973		
Average Bill				\$22.34		
General Service						
5/8" X 3/4"	213	304.030	\$9.73	\$2,072		
1"	120	1,023.850	14.60	1,752		
1-1/2"	12	288.580	24.37	292		
2"	84	1,308.010	48.64	4,086		
3"			77.85			
4"			155.69			
6"			243.28			
Gallorage charge						
All Gallons		2,924.470	\$3.18	9,300		
Total General Service	429	2,924.470		\$17,503		
Average Bill				\$40.80		
Totals	23,571	100,037.138		\$534,475		
Misc. Service Charge				4,970		
Total Revenue				\$539,445		
Immaterial Difference				\$5,378 *		
Revenue Requirement				1.0%		

* Partial bills rendered during the test year and billing adjustments are the reason for the difference between booked revenue and the bill analysis.

Customer Monthly Billing Schedule

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Water or Sewer

Schedule: E-3
 Page: 1 of 2
 Preparer: Guastella Associates

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	Jan-08	1,936	36				1,972
2	Feb-08	1,936	36				1,972
3	Mar-08	1,939	36				1,975
4	Apr-08	1,940	36				1,976
5	May-08	1,941	36				1,977
6	Jun-08	1,941	36				1,977
7	Jul-08	1,943	36				1,979
8	Aug-08	1,945	36				1,981
9	Sep-08	1,947	36				1,983
10	Oct-08	1,949	36				1,985
11	Nov-08	1,950	36				1,986
12	Dec-08	1,951	36				1,987
13	Total	23,318	432	0	0	0	23,750

Customer Monthly Billing Schedule

Florida Public Service Commission

Placid Lakes Utilities, Inc.

Docket No. 080353-WS

Base Year Ended 12/31/07

Water or Sewer

Explanation: Provide a schedule of monthly customers billed or served by class.

Schedule: E-3

Page: 2 of 2

Preparer: Guastella Associates

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	Jan-07	1,899	35				1,934
2	Feb-07	1,907	35				1,942
3	Mar-07	1,916	35				1,951
4	Apr-07	1,922	36				1,958
5	May-07	1,926	36				1,962
6	Jun-07	1,923	36				1,959
7	Jul-07	1,928	36				1,964
8	Aug-07	1,927	36				1,963
9	Sep-07	1,121	36				1,157
10	Oct-07	1,929	36				1,965
11	Nov-07	1,935	36				1,971
12	Dec-07	1,935	36				1,971
13	Total Served	22,268	429	0	0	0	22,697
	Total Bills	23,142	429				23,571

Miscellaneous Service Charges**Florida Public Service Commission**

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Water or Sewer

Schedule: E-4
 Page: 1 of 1
 Preparer: Guastella Associates

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

(1) Type Charge	(2) Present		(3) Proposed	
	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
Initial Connection	\$15.00	OT + Mileage	\$20.00	\$30.00
Normal Reconnection	\$15.00	OT + Mileage	\$20.00	\$30.00
Violation Reconnection	\$15.00	OT + Mileage	\$20.00	\$30.00
Premises Visit	\$10.00	OT + Mileage	\$15.00	\$22.50
Other Charges (list)				

Miscellaneous Service Charge Revenue

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Water [X] or Sewer []

Schedule: E-5
 Page: 1 of 1
 Preparer: Guastella Associates

Explanation: Provide a schedule by month of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable. If a monthly schedule is not furnished, annual totals or by periods will be acceptable. If periods are not by-month, state what periods are used.

Line No.	(1) Month/ Year	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Premises Visit	(6) Other Charges	(7) Total
1	Jan-07	150	120	105	0		375
2	Feb-07	150	225	90	10		475
3	Mar-07	135	135	105	10		385
4	Apr-07	135	210	105	0		450
5	May-07	75	135	120	0		330
6	Jun-07	15	285	45	0		345
7	Jul-07	45	300	0	0		345
8	Aug-07	15	240	90	0		345
9	Sep-07	60	300	165	0		525
10	Oct-07	15	285	225	0		525
11	Nov-07	60	240	105	0		405
12	Dec-07	15	300	150	0		465
13	Total	<u>870</u>	<u>2,775</u>	<u>1,305</u>	<u>20</u>	<u>0</u>	<u>4,970</u>
			<u>Base Year</u>	<u>Test Year</u>			
14	Charge per Connection		\$15.00	\$20.00			
15	Visit		\$10.00	\$15.00			
16	Number of Initial Connections		58	16			
17	Number of Reconnections		272	272			
18	Number of Premise Visits		2	2			
19	Requested Rate - 2008:						
20	Charge per Connection						
21	Visit						
22	Misc. Service Revenue - 2008			\$5,790			

Public Fire Hydrants Schedule

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Water [X] or Sewer []

Schedule: E-6
 Page: 1 of 1
 Preparer: Guastella Associates

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	5 1/4"	Mueller Apple/ Washington	1
2	5 1/4"	Mueller Washington/Donald	1
3	5 1/4"	Mueller Washington/Lake June	1
4	5 1/4"	Mueller E. Waterway/Lime	1
5	5 1/4"	Mueller Lake June/Cherry	1
6	5 1/4"	Mueller Lake June/Jefferson	1
7	5 1/4"	Mueller Lake Grove/Jefferson	1
8	5 1/4"	Mueller Lake Grove/Enos	1
9	5 1/4"	Mueller Enos/Lincoln	1
10	5 1/4"	Mueller Lincoln/Jefferson	1
11	5 1/4"	Mueller Lincoln/Harding	1
12	5 1/4"	Mueller Lincoln/Washington	1
13	5 1/4"	Mueller Washington/Taft	1
14	5 1/4"	Mueller Flamingo/Roosevelt	1
15	5 1/4"	Mueller Jefferson/Island Foods	1
16	5 1/4"	Mueller Jefferson/Country Club	1
17	5 1/4"	Mueller Jefferson/Granada	1
18	5 1/4"	Mueller Seneca/Apache	1
19	5 1/4"	Mueller Lake Grove/Tobler	1
20	5 1/4"	Mueller Washington/Marlin	1
21	5 1/4"	Mueller Washington/Warehouse	1
22	5 1/4"	Mueller Jersey/Biscayne	1
23	5 1/4"	Mueller Jersey/Imbros	1
24	5 1/4"	Mueller Jersey/Leeward	1
25	5 1/4"	Mueller Challenger/Kingfisher	1
26	5 1/4"	Mueller Airport Hanger	1
27	5 1/4"	Mueller Jefferson/Rocket	1
28	Total		<u>27</u>
29			
30	150,000 g.	Concrete - Ground Storage	1
31	150,000 g.	Concrete - Ground Storage	1
32	Total		<u>2</u>

Private Fire Protection Service

Florida Public Service Commission

Placid Lakes Utilities, Inc.
Docket No. 080353-WS
Test Year Ending 12/31/08
Water [X] or Sewer []

Schedule: E-7
Page: 1 of 1
Preparer: Guastella Associates

Explanation: Provide a schedule of private fire protection service by size of connection.
This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1		NONE	
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37	Total		<u>0</u>

Contracts and Agreements Schedule

Florida Public Service Commission

Placid Lakes Utilities, Inc.
Docket No. 080353-WS
Test Year Ending 12/31/08
Water or Sewer

Schedule: E-8
Page: 1 of 1
Preparer: Guastella Associates

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1) Line No.	(2) Type	(3) Description
1		There are none.

Tax or Franchise Fee Schedule

Florida Public Service Commission

Placid Lakes Utilities, Inc.
Docket No. 080353-WS
Test Year Ending 12/31/08
Water or Sewer

Schedule: E-9
Page: 1 of 1
Preparer: Guastella Associates

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable).
State the type of agreement (i.e. contract, tax).

(1) Line No.	(2) Type Tax or Fee	(3) To Whom Paid	(4) Amount	(5) How collected From Customers	(6) Type Agreement
1	Regulatory Assessment Fee	Florida Public Service Comm.	4.5%	Included in Rates	N/A

Service Availability Charges Schedule

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Water [X] or Sewer []

Schedule: E-10
 Page: 1 of 1
 Preparer: Guastella Associates

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.).
 If no change is proposed, then this schedule is not required

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
System Capacity Charge		
Residential - per ERC (___ GPD)	N/A	N/A
All Others - per Gallon/Day	N/A	N/A
Plant Capacity Charge		
Residential - per ERC (___ GPD)	\$315.00	\$315.00
All Others - per Gallon/Day		
Main Extension Charge		
Residential - per ERC (___ GPD) or per Lot (___ Front Footage)	\$299.00	\$299.00
All Others - per Gallon/Day or per Front Footage		
Meter Installation Charge		
5/8 x 3/4"	\$283.06	\$283.06
All Other Meter Sizes	At Cost	At Cost
Customer Service Connection (Tap-in) Charge		
5/8" X 3/4"	\$460.15	\$460.15
1"	\$460.15	\$460.15
1-1/2"	\$460.15	\$460.15
2"	\$460.15	\$460.15
Over 2"	At Cost	At Cost
Back Flow Preventor Installation Charge	N/A	N/A
Plan Review Charge	N/A	N/A
Inspection Charge	N/A	N/A
Guaranteed Revenue Charge	N/A	N/A
Allowance for Funds Prudently Invested (AFPI)	N/A	N/A
Table of Payments by Month and Year		
The approved tariff charge until capacity is reached.	\$378.72	\$378.72

Guaranteed Revenues Received

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Water Sewer
 Historic Projected

Schedule: E-11
 Page: 1 of 1
 Preparer: Guastella Associates

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts by month by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Other	(5) Total
1		None	None	None	
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Projected Test Year Revenue Calculation

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08
 Water Sewer

Schedule: E-12
 Page: 1 of 1
 Preparer: Guastella Associates

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Class/Meter Size	(2) Historical Year Bills	(3) Proj. Factor	(4) Proj. Test Year Bills	(5) Test Year Consump.	(6) Proj. Factor	(7) Proj. TY Consump.	(8) Present Rates	(9) Proj. TY Revenue	(10) Proposed Rates	(11) Projected Rev. Req.
Residential										
5/8" X 3/4"	22,867		23,042	94,632.498		92,639.977	\$9.73	\$224,199	\$14.64	\$337,335
1"	275		276	2,480.170		2,374.566	14.60	4,030	21.96	6,061
1-1/2"							24.37	0	36.66	0
2"							48.64	0	73.16	0
3"							77.85	0	117.10	0
4"							155.69	0	234.18	0
0 to 10,000 gals.				86,766.740		84,907.140	\$2.80	237,740	\$3.27	277,646
10,001 to 20,000 gals.				6,953.989		6,797.437	4.15	28,209	4.90	33,307
Over 20,000 gals.				3,391.939		3,309.967	5.50	18,205	6.53	21,614
Residential Service	23,142		23,318	97,112.668		95,014.544		\$512,382		\$675,964
General Service										
5/8" X 3/4"	213		216	304.030		272.565	\$9.73	\$2,102	\$14.64	\$3,162
1"	120		120	1,023.850		1,066.586	14.60	1,752	21.96	2,635
1-1/2"	12		12	288.580		421.890	24.37	292	36.66	440
2"	84		84	1,308.010		1,382.311	48.64	4,086	73.16	6,145
3"							77.85	0	117.10	0
4"							155.69	0	234.18	0
All Gallons				2,924.470		3,143.352	\$3.18	9,996	\$3.76	11,819
General Service	429		432	2,924.470		3,143.352		\$18,228		\$24,202
Total Metered Revenue	23,571	Note 1	23,750	100,037.138	Note 2	98,157.896		\$530,610		\$700,166
Misc. Service Revenue										5,790
Total Revenue										\$705,956

Notes: (1) Reflects annualized base year bills plus projected test year growth as shown on Schedule F-7.
 (2) Reflects consumption based on a trended 5 year average consumption per customer with residential consumption within the usage blocks at base year 12/31/07 levels.

Billing Analysis Schedules

Florida Public Service Commission

Placid Lakes Utilities, Inc.
Docket No. 080353-WS
Test Year Ending 12/31/08
Water Sewer
Customer Class:
Meter Size:

Schedule: E-13
Page: 1 of 1
Preparer: Guastella Associates

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total

The billing analysis is provide in Volume II.

Placid Lakes Utilities, Inc.
ENGINEERING SCHEDULES

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>
Gallons of Water Pumped, Sold & Unaccounted For	F-1
Gallons of Wastewater Treated	F-2
Water Treatment Plant Statistics	F-3
Wastewater Treatment Plant Statistics	F-4
Used and Useful Calculations - Water	F-5
Used and Useful Calculations - Wastewater	F-6
Used and Useful Calculation - Distribution System	F-7
Margin Reserve Calculations	F-8
ERC Calculation - Water	F-9
ERC Calculation - Wastewater	F-10

**Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons
Placid Lakes Utilities, Inc.
Docket No. 080353-WS
Base Year Ended 12/31/07**

Florida Public Service Commission

Schedule: F-1
Page: 1 of 1
Preparer: Guastella Associates

Description: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. 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.

Month/Year	(1) Gallons Pumped	(2) Production Adjustment*	(3) Gallons Sold *	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-07	8,410,000		8,458,910		(48,910)	-0.58%
Feb-07	8,199,000		8,172,130		26,870	0.33%
Mar-07	8,736,000		8,853,105		(117,105)	-1.34%
Apr-07	8,752,000		8,518,885		233,115	2.66%
May-07	9,436,000		9,691,375		(255,375)	-2.71%
Jun-07	8,475,000		7,464,225		1,010,775	11.93%
Jul-07	9,691,000		8,482,315		1,208,685	12.47%
Aug-07	9,139,000		7,605,660		1,533,340	16.78%
Sep-07	8,627,000		8,049,929		577,071	6.69%
Oct-07	7,493,000		8,038,745		(545,745)	-7.28%
Nov-07	8,013,000		8,314,630		(301,630)	-3.76%
Dec-07	7,934,000		8,387,229		(453,229)	-5.71%
TOTAL	<u>102,905,000</u>	<u>0</u>	<u>100,037,138</u>	<u>0</u>	<u>2,867,862</u>	<u>2.79%</u>

Note (*) Gallons sold reflects gallons of usage per billing analysis.

Water Treatment Plant Data

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Base Year Ended 12/31/07

Schedule: F-3
 Page: 1 of 1
 Preparer: Guastella Associates

Description: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

Line No.	Description	DATE	GPD
1	Plant Capacity:(permitted by Southwest Florida Water Management District) The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		401,100
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.	7/16/07	494,103
3	Five-Day Max Year: (See Work Paper 7 Maximum Day Analysis) The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	(1) 7/16/07 (2) 7/15/07 (3) 7/13/07 (4) 7/17/07 (5) 7/14/07	494,103 475,916 468,635 457,724 408,586
		AVERAGE	460,993
4	Average Daily Flow		281,932
5	Required Fire Flow (1,000 gpm for 2 hours) The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		120,000

**Used and Useful Calculations
Water Treatment Plant**

Florida Public Service Commission

Placid Lakes Utilities, Inc.
Docket No. 080353-WS
Test Year Ending 12/31/08
Interim [] Final [X]

Schedule: F-5
Page: 1 of 2
Preparer: Guastella Associates

Description: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Used & Useful Analysis for Source of Supply:

Well No.	Yield of Well (GPD)	
1	689,760	
2	489,600	
3	604,800	
Total	1,784,160	
Less: Highest Yield Well	(689,760)	
	1,094,400	
Supply Capacity-16 Hours of Pumping		729,600 GPD
Supply Capacity-Limited by SWFWMD permit and consistent with the capacity used in the last rate case.		USE 401,100 GPD
<u>Used & Useful Calculation:</u>		
Test Year Maximum Day	494,103	
Test Year Average ERCs	2,025	
5 Year Margin Reserve ERCs	2,480	
Maximum Day Adjusted for Margin Reserve	605,209	
Fire Flow (1,000 gpm, 2 hours)	120,000	
Demand		725,209 GPD
Used & Useful Percentage		100.00%

Used & Useful Analysis for Source of Storage:

Storage Tank - A	150,000	
Storage Tank - B	150,000	
	300,000	
Storage Capacity (90% Usable)		270,000 GPD
Maximum Day Adjusted for Margin Reserve	494,103	605,209 GPD
Used & Useful Percentage		100.00%

Note: Maximum Day is greater than storage capacity.

Recap Schedules:
A-5, A-9, B-13

**Used and Useful Calculations
Water Treatment Plant**

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Base Year Ended 12/31/07
 Interim [X] Final []

Schedule: F-5
 Page: 2 of 2
 Preparer: Guastella Associates

Description: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

FPSC Methodology Used in Last Rate Case

Total System Capacity (SWFWMD permit + storage)		701,100 GPD
Average of 5 Highest Days - Maximum Month	460,993	
Required Fire Flow	<u>120,000</u>	
Maximum Demand, Plus Fire		580,993 GPD
Growth		
Base Year Customers in ERCs	Begin	1,910
	End	2,017
	Average	1,963
Annual Growth per Regression Analysis		89.4 ERCs
Statutory Growth Period		5 Years
Gallons per Day of Growth		104,998 GPD
Total Demand Adjusted for Margin Reserve		685,991 GPD
Used & Useful Percentage		97.84%
	USE	<u><u>100.00%</u></u>

Recap Schedules:
 A-5, A-9, B-13

**Used and Useful Calculations
Water Distribution Systems**

Florida Public Service Commission

Placid Lakes Utilities, Inc.
Docket No. 080353-WS
Test Year Ending 12/31/08
Interim [] Final [X]

Schedule: F-7
Page: 1 of 2
Preparer: Guastella Associates

Description: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical test year and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Calculation:

	Year-End	Customers		Meter Equivalents (ERCs)	
		Total	Growth	Total	Growth
	2002	1,553	46	1,595.5	47.0
	2003	1,619	66	1,663.5	68.0
	2004	1,721	102	1,772.0	108.5
	2005	1,812	91	1,859.5	87.5
	2006	1,913	101	1,959.5	100.0
	2007	1,971	58	2,016.9	57.4
	2008	1,987	16	2,033.0	16.1
	Average Annual Growth		68.6		69.2
				Year-End Base Year	Average Test Year
ERCs				2,017	2,025
Margin Reserve (5 year growth)				463	500
Total ERCs				2,480	2,525
Used & Useful Percentage (*)				67.71%	67.71%
Margin Reserve Factor				1.23	1.25
Used & Useful Percentage				<u>83.28%</u>	<u>84.64%</u>

(*) The used and useful percentages were derived from a detailed analysis of each section of water main within the transmission and distribution system of the utility and consistent with the methodology used and accepted in the Company's previous rate case. The analysis is provided in volume III.

Margin Reserve Calculations**Florida Public Service Commission**

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08

Schedule: F-8
 Page: 1 of 1
 Preparer: Guastella Associates

Description: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Calculation for Test Year 12/31/08 (permanent rates):

Linear regression analysis using year-end ERCs for the last five years, trended for the next five year period.

	Year	Meters	ERCs	Trend	Increase
2003	1	1,619.0	1,663.5	1,675.4	
2004	2	1,721.0	1,772.0	1,764.9	
2005	3	1,812.0	1,859.5	1,854.3	
2006	4	1,913.0	1,959.5	1,943.7	
2007	5	1,971.0	2,016.9	2,033.1	
2008	6			2,122.6	4.40%
2009	7			2,212.0	4.21%
2010	8			2,301.4	4.04%
2011	9			2,390.9	3.89%
2012	10			2,480.3	3.74%
2013	11			2,569.7	3.61%
			X Coefficient(s)	89.4	

Calculation for Base Year 12/31/07 (Interim rates):

Linear regression analysis using year-end ERCs for the last five years, trended for the next five year period.

	Year	Meters	ERCs	Trend	Increase
2003	1	1,619.0	1,663.5	1,675.4	
2004	2	1,721.0	1,772.0	1,764.9	
2005	3	1,812.0	1,859.5	1,854.3	
2006	4	1,913.0	1,959.5	1,943.7	
2007	5	1,971.0	2,016.9	2,033.1	
2008	6			2,122.6	4.40%
2009	7			2,212.0	4.21%
2010	8			2,301.4	4.04%
2011	9			2,390.9	3.89%
2012	10			2,480.3	3.74%
			X Coefficient(s)	89.4	

Equivalent Residential Connections - Water

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Test Year Ending 12/31/08

Schedule: F-9
 Page: 1 of 1
 Preparer: Guastella Associates

Description: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Year	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
		Beginning	Ending						
1	2003	1,522.0	1,586.0	1,554.0	92,457,490	59,496.5	95,706,180	1,608.6	
2	2004	1,586.0	1,683.0	1,634.5	99,635,050	60,957.5	102,558,560	1,682.5	4.59%
3	2005	1,683.0	1,779.0	1,731.0	95,632,494	55,247.0	98,579,234	1,784.3	6.06%
4	2006	1,779.0	1,877.0	1,828.0	102,251,971	55,936.5	106,033,231	1,895.6	6.24%
5	2007	1,877.0	1,935.0	1,906.0	97,112,668	50,951.0	100,037,138	1,963.4	3.58%
Average Growth Through 5-Year Period (Col. 8)									5.11%

Placid Lakes Utilities, Inc.
INTERIM RATE SCHEDULES

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>
Rate Schedule - Interim Rates	G-1
Schedule of Water Rate Base - Interim Rates	G-2
Schedule of Adjustments to Rate Base - Interim	G-3
Schedule of Water Net Operating Income - Interim	G-4
Schedule of Adjustments to Operating Income - Interim	G-5
Schedule of Requested Cost of Capital - Interim	G-6
Schedule of Revenue at Present and Proposed Rates	G-7

Rate Schedule - Interim Rates

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Base Year Ended 12/31/07
 Historic Projected
 Water Sewer

Schedule: G-1
 Page: 1 of 1
 Preparer: Guastella Associates

Description: Provide a schedule of present and proposed rates

(1)	(2)	(3)
<u>Class/Meter Size</u>	<u>Present Rates</u>	<u>Proposed Rates</u>
Base Facility Charge		
Residential		
5/8" X 3/4"	\$9.73	\$11.58
1"	\$14.60	\$17.37
1-1/2"	\$24.37	\$29.00
2"	\$48.64	\$57.88
3"	\$77.85	\$92.64
4"	\$155.69	\$185.28
6"	\$243.28	\$289.51
Gallage Charge/1,000 g		
0 to 10,000 gals.	\$2.80	\$3.33
10,001 to 20,000 gals.	\$4.15	\$4.94
Over 20,000 gals.	\$5.50	\$6.55
Base Facility Charge		
General Service		
5/8" X 3/4"	\$9.73	\$11.58
1"	\$14.60	\$17.37
1-1/2"	\$24.37	\$29.00
2"	\$48.64	\$57.88
3"	\$77.85	\$92.64
4"	\$155.69	\$185.28
6"	\$243.28	\$289.51
Gallage Charge/1,000 g		
All Gallons	\$3.18	\$3.78
Other (list)	n/a	n/a

Schedule of Water Rate Base - Interim Rates

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Base Year Ended 12/31/07
 Average [] Year-End [X]
 Historic [X] Projected []
 Water [X] Sewer []

Schedule: G-2
 Page: 1 of 1
 Preparer: Guastella Associates

Line No.	(1) Description	(2) Balance 12/31/2007	(3) Adjustments Last Rate Case Methodology	(4) Interim Rate Base	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$2,668,467		\$2,668,467	A-5
2	Utility Land & Land Rights	1,000		1,000	A-5
3	Less: Non-Used & Useful Plant	0	(36,993)	(36,993)	A-7
4	Construction Work in Progress	0		0	
5	Less: Accumulated Depreciation	(1,064,711)		(1,064,711)	A-9
6	Less: CIAC	(1,648,731)		(1,648,731)	A-12
7	Accumulated Amortization of CIAC	704,165		704,165	A-14
8	Acquisition Adjustments	0		0	
9	Accum. Amort. Of Acq. Adjustments	0		0	
10	Advances For Construction	(133,071)		(133,071)	A-16
11	Working Capital Allowance	57,012		57,012	A-17
12	Total Rate Base	\$584,131	(\$36,993)	\$547,138	

Support Schedule: A-1

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Placid Lakes Utilities, Inc.

Docket No. 080353-WS

Base Year Ended 12/31/07

Average [] Year-End [X]

Historic [X] Projected []

Water [X] Sewer []

Schedule: G-3

Page: 1 of 1

Preparer: Guastella Associates

The only adjustments to the Base Year historical Rate Base are those related to Non-Used and Useful Plant adjustments and are explained on Schedules F-5 and F-7.

Schedule of Water Net Operating Income - Interim

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Base Year Ended 12/31/07
 Historic Projected
 Water Sewer

Schedule: G-4
 Page: 1 of 1
 Preparer: Guastella Associates

Description: Provide the ending balances and average of plant in service for the prior year and the test year by primary account.
 Also show non-used & useful amounts by account.

Line No.	(1) Description	(2) Utility Adjusted Test Year	(3) Utility Interim Adjustments	(4) Adjusted Interim Test Year	(5) Interim Increase	(6) Requested Interim Revenues	(7) Reference Schedule	(8) % Increase
1	Water Sales Revenues	\$536,262		\$536,262	\$101,903	\$638,165	B-4	19.0%
2	Other Revenues	4,970		4,970		4,970	B-4	0.0%
3	OPERATING REVENUES	<u>541,232</u>		<u>541,232</u>		<u>643,135</u>		18.8%
4	Operation & Maintenance	456,099		456,099		456,099	B-5	
5	Depreciation, net of CIAC Amort.	42,865		42,865		42,865	B-13	
6	Amortization	0		0		0		
7	Taxes Other Than Income	62,644		62,644	4,586	67,229	B-15	
8	Provision for Income Taxes	0		0	28,574	28,574	C-1	
9	OPERATING EXPENSES	<u>561,608</u>		<u>561,608</u>		<u>594,768</u>		
10	NET OPERATING INCOME	<u>(20,377)</u>		<u>(20,377)</u>		<u>48,367</u>		
11	RATE BASE	<u>547,138</u>				<u>547,138</u>	A-1	
12	RATE OF RETURN	<u>-3.72%</u>				<u>8.84%</u>	D-1	

Support Schedule: B-1

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Placid Lakes Utilities, Inc.
 Docket No. 080353-WS
 Base Year Ended 12/31/07
 Historic [X] Projected []
 Water [X] Sewer []

Schedule: G-5
 Page: 1 of 1
 Preparer: Guastella Associates

(1)	(2)	(3)
Line No.	Description	Water
1	UTILITY BASE YEAR ADJUSTMENTS - INTERIM	
2		
3	NET OPERATING REVENUE	
4	Required Revenue Adjustment	<u>\$101,903</u>
5		
6	TAXES OTHER THAN INCOME TAX	
7	RAF on Revenue Adjustment	<u>4.50% x Above</u> <u>\$4,586</u>
8		
9	INCOME TAX ADJUSTMENT	
10	Operating Income before Income Tax	76,941
11	Interest on Rate Base	
12	Rate Base	\$547,138
13	Weighted Cost of Debt & Customer Deposits	<u>0.18%</u>
14	Interest Expense	<u>1,008</u>
15		
16	State Taxable Income	75,933
17	State Taxes	5.50% 4,176
18	Federal Taxable Income	71,757
19	Income Tax Rate	34.00% 24,397
20		
21	Total Income Taxes	28,574
22	Less: Amount per Books	<u>0</u>
23	TOTAL	<u>\$28,574</u>

Schedule of Requested Cost of Capital

Florida Public Service Commission

Placid Lakes Utilities, Inc.

Docket No. 080353-WS
 Base Year Ended 12/31/07
 Historic Projected
 Water Sewer

Schedule: G-6
 Page: 1 of 1
 Preparer: Guastella Associates

	(1)	(2)	(3)	(4)	(5)
Line No.	Class of Capital	Reconciled To Interim Rate Base	Ratio	Cost Rate	Weighted Cost
1	Long-Term Debt	\$0	0.0%	0.00%	0.00%
2	Short-Term Debt	0	0.0%		0.00%
3	Preferred Stock	0	0.0%		0.00%
4	Common Stock	500	0.1%	8.93%	0.01%
5	Customer Deposits	16,796	3.1%	6.00%	0.18%
6	Tax Credits - Zero Cost	0	0.0%		0.00%
7	Tax Credits - Weighted Cost	0	0.0%		0.00%
8	Accumulated Deferred Income Taxes	0	0.0%		0.00%
9	Other-Retained Earnings	529,842	96.8%	8.93%	8.65%
10	Total	<u>\$547,138</u>	<u>100.0%</u>		<u>8.84%</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Placid Lakes Utilities, Inc.

Docket No. 080353-WS

Base Year Ended 12/31/07

Water [X] or Sewer []

Schedule: G-7

Page: 1 of 1

Preparer: Guastella Associates

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

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Present Rate	(5) Revenue at Present	(6) Proposed Rate	(7) Revenue at Proposed
Residential						
5/8" X 3/4"	22,944	94,951.154	\$9.73	\$223,245	\$11.58	\$265,692
1"	276	2,489.189	14.60	4,030	17.37	4,794
1-1/2"			24.37		29.00	0
2"			48.64		57.88	0
3"			77.85		92.64	0
4"			155.69		185.28	0
6"			243.28		289.51	0
Gallage charge						
0 to 10,000 gals.		87,059.506	\$2.80	243,767	\$3.33	289,908
10,001 to 20,000 gals.		6,977.453	4.15	28,956	4.94	34,469
Over 20,000 gals.		3,403.384	5.50	18,719	6.55	22,292
Total Residential	23,220	97,440.343		\$518,716		\$617,155
Average Bill				\$22.34		\$26.58
General Service						
5/8" X 3/4"	216	308.312	\$9.73	\$2,102	\$11.58	\$2,501
1"	120	1,023.850	14.60	1,752	17.37	2,084
1-1/2"	12	288.580	24.37	292	29.00	348
2"	84	1,308.010	48.64	4,086	57.88	4,862
3"			77.85		92.64	0
4"			155.69		185.28	0
6"			243.28		289.51	0
Gallage charge						
All Gallons		2,928.752	\$3.18	9,313	\$3.78	11,071
Total General Service	432	2,928.752		\$17,545		\$20,866
Average Bill				\$40.61		\$48.30
Totals	23,652	100,369.095		\$536,262		\$638,021
Unbilled Revenues				0		0
Guaranteed Revenues				0		0
Misc. Service Charge				4,970		4,970
Total Revenue				\$541,232		\$642,991

This schedule reflects annualized bills and consumption for year-end 12/31/07.

Placid Lakes Utilities, Inc.

Docket No. 080353-WS

Application to Increase Rates and Charges
For a "Class B" Utility
In
Highlands County Florida

VOLUME II

Containing

Billing Analyses

For Historical Base Year Ended December 31, 2007

GUASTELLA ASSOCIATES, INC.

PLACID LAKES UTILITIES, INC.
 Information from Billing Analysis (Usage Grouping Reports)
 Monthly Usage Summary By Class and Meter Size

Residential	5/8" x 3/4"		1"		1 1/2"		2"		Month Total	
	Bills	Usage	Bills	Usage	Bills	Usage	Bills	Usage	Bills	Usage
Jan	1,878	7,925,380	23	217,840					1,901	8,143,220
Feb	1,889	7,697,840	23	215,930					1,912	7,913,770
Mar	1,899	8,395,735	23	228,310					1,922	8,624,045
Apr	1,902	8,124,575	23	203,910					1,925	8,328,485
May	1,912	9,235,515	23	236,340					1,935	9,471,855
Jun	1,906	7,056,695	23	171,820					1,929	7,228,515
Jul	1,911	8,084,865	23	186,360					1,934	8,271,225
Aug	1,906	7,231,020	23	181,270					1,929	7,412,290
Sep	1,922	7,499,979	23	304,290					1,945	7,804,269
Oct	1,911	7,675,875	22	183,880					1,933	7,859,755
Nov	1,915	7,771,280	23	174,070					1,938	7,945,350
Dec	1,916	7,933,739	23	176,150					1,939	8,109,889
Annual	22,867	94,632,498	275	2,480,170	0	0	0	0	23,142	97,112,668

Gen. Service	5/8" x 3/4"		1"		1 1/2"		2"		Month Total	
	Bills	Usage	Bills	Usage	Bills	Usage	Bills	Usage	Bills	Usage
Jan	14	16,490	10	117,280	1	10,920	7	170,440	32	315,130
Feb	14	38,820	10	97,270	1	6,820	7	114,740	32	257,650
Mar	14	17,240	10	79,210	1	4,880	7	126,930	32	228,260
Apr	15	14,770	10	73,750	1	5,620	7	94,040	33	188,180
May	15	16,960	10	75,460	1	8,820	7	116,920	33	218,160
Jun	15	15,980	10	115,350	1	5,710	7	98,250	33	235,290
Jul	15	19,590	10	72,230	1	6,220	7	112,950	33	210,990
Aug	15	16,900	10	62,220	1	18,010	7	96,000	33	193,130
Sep	15	25,190	10	78,970	1	15,700	7	125,130	33	244,990
Oct	15	56,470	10	89,340	1	4,780	7	28,090	33	178,680
Nov	15	33,550	10	57,710	1	180,630	7	97,110	33	369,000
Dec	15	23,590	10	105,060	1	20,470	7	127,410	33	276,530
Annual	177	295,550	120	1,023,850	12	288,580	84	1,308,010	393	2,915,990

Fire & PA	5/8" x 3/4"		1"		1 1/2"		2"		Month Total	
	Bills	Usage	Bills	Usage	Bills	Usage	Bills	Usage	Bills	Usage
Jan	3	560							3	560
Feb	3	710							3	710
Mar	3	800							3	800
Apr	3	2,220							3	2,220
May	3	1,360							3	1,360
Jun	3	420							3	420
Jul	3	100							3	100
Aug	3	240							3	240
Sep	3	670							3	670
Oct	3	310							3	310
Nov	3	280							3	280
Dec	3	810							3	810
Annual	36	8,480	0	0	0	0	0	0	36	8,480

All Customers	5/8" x 3/4"		1"		1 1/2"		2"		Month Total	
	Bills	Usage	Bills	Usage	Bills	Usage	Bills	Usage	Bills	Usage
Jan	1,895	7,942,430	33	335,120	1	10,920	7	170,440	1,936	8,458,910
Feb	1,906	7,737,370	33	313,200	1	6,820	7	114,740	1,947	8,172,130
Mar	1,916	8,413,775	33	307,520	1	4,880	7	126,930	1,957	8,853,105
Apr	1,920	8,141,565	33	277,660	1	5,620	7	94,040	1,961	8,518,885
May	1,930	9,253,835	33	311,800	1	8,820	7	116,920	1,971	9,691,375
Jun	1,924	7,073,095	33	287,170	1	5,710	7	98,250	1,965	7,464,225
Jul	1,929	8,104,555	33	258,590	1	6,220	7	112,950	1,970	8,482,315
Aug	1,924	7,248,160	33	243,490	1	18,010	7	96,000	1,965	7,605,660
Sep	1,940	7,525,839	33	383,260	1	15,700	7	125,130	1,981	8,049,929
Oct	1,929	7,732,655	32	273,220	1	4,780	7	28,090	1,969	8,038,745
Nov	1,933	7,805,110	33	231,780	1	180,630	7	97,110	1,974	8,314,630
Dec	1,934	7,958,139	33	281,210	1	20,470	7	127,410	1,975	8,387,229
Annual	23,080	94,936,528	395	3,504,020	12	288,580	84	1,308,010	23,571	100,037,138

PLACID LAKES UTILITIES, INC.
 Information from Billing Analysis (Usage Grouping Reports)
 Monthly Customer Summary By Class and Meter Size

Residential	5/8" x 3/4"		1"		1 1/2"		2"		Month Total	
	Bills	Customers	Bills	Customers	Bills	Customers	Bills	Customers	Bills	Customers
Jan	1,878	1,876	23	23					1,901	1,899
Feb	1,889	1,884	23	23					1,912	1,907
Mar	1,899	1,893	23	23					1,922	1,916
Apr	1,902	1,899	23	23					1,925	1,922
May	1,912	1,903	23	23					1,935	1,926
Jun	1,906	1,900	23	23					1,929	1,923
Jul	1,911	1,905	23	23					1,934	1,928
Aug	1,906	1,904	23	23					1,929	1,927
Sep	1,922	1,098	23	23					1,945	1,121
Oct	1,911	1,907	22	22					1,933	1,929
Nov	1,915	1,912	23	23					1,938	1,935
Dec	1,916	1,912	23	23					1,939	1,935

Gen. Service	5/8" x 3/4"		1"		1 1/2"		2"		Month Total	
	Bills	Customers	Bills	Customers	Bills	Customers	Bills	Customers	Bills	Customers
Jan	14	14	10	10	1	1	7	7	32	32
Feb	14	14	10	10	1	1	7	7	32	32
Mar	14	14	10	10	1	1	7	7	32	32
Apr	15	15	10	10	1	1	7	7	33	33
May	15	15	10	10	1	1	7	7	33	33
Jun	15	15	10	10	1	1	7	7	33	33
Jul	15	15	10	10	1	1	7	7	33	33
Aug	15	15	10	10	1	1	7	7	33	33
Sep	15	15	10	10	1	1	7	7	33	33
Oct	15	15	10	10	1	1	7	7	33	33
Nov	15	15	10	10	1	1	7	7	33	33
Dec	15	15	10	10	1	1	7	7	33	33

Fire & PA	5/8" x 3/4"		1"		1 1/2"		2"		Month Total	
	Bills	Customers	Bills	Customers	Bills	Customers	Bills	Customers	Bills	Customers
Jan	3	3							3	3
Feb	3	3							3	3
Mar	3	3							3	3
Apr	3	3							3	3
May	3	3							3	3
Jun	3	3							3	3
Jul	3	3							3	3
Aug	3	3							3	3
Sep	3	3							3	3
Oct	3	3							3	3
Nov	3	3							3	3
Dec	3	3							3	3

All Customers	5/8" x 3/4"		1"		1 1/2"		2"		Month Total	
	Bills	Customers	Bills	Customers	Bills	Customers	Bills	Customers	Bills	Customers
Jan	1,895	1,893	33	33	1	1	7	7	1,936	1,934
Feb	1,906	1,901	33	33	1	1	7	7	1,947	1,942
Mar	1,916	1,910	33	33	1	1	7	7	1,957	1,951
Apr	1,920	1,917	33	33	1	1	7	7	1,961	1,958
May	1,930	1,921	33	33	1	1	7	7	1,971	1,962
Jun	1,924	1,918	33	33	1	1	7	7	1,965	1,959
Jul	1,929	1,923	33	33	1	1	7	7	1,970	1,964
Aug	1,924	1,922	33	33	1	1	7	7	1,965	1,963
Sep	1,940	1,116	33	33	1	1	7	7	1,981	1,157
Oct	1,929	1,925	32	32	1	1	7	7	1,969	1,965
Nov	1,933	1,930	33	33	1	1	7	7	1,974	1,971
Dec	1,934	1,930	33	33	1	1	7	7	1,975	1,971

Annual	Usage	Cumulative	Bills	Cumulative	Excess Bills	Excess Bills x Usage	Consolidated Factor	Percentage Of Total
0	0	0	2,035	2,035	20,832	0	0	0.000%
1	1,141,580	1,141,580	3,070	5,105	17,762	17,762,000	18,903,580	19.976%
2	3,892,505	5,034,085	2,554	7,659	15,208	30,416,000	35,450,085	37.461%
3	7,526,690	12,560,775	2,982	10,641	12,226	36,678,000	49,238,775	52.032%
4	10,447,660	23,008,435	2,981	13,622	9,245	36,980,000	59,988,435	63.391%
5	11,308,560	34,316,995	2,518	16,140	6,727	33,635,000	67,951,995	71.806%
6	9,882,015	44,199,010	1,799	17,939	4,928	29,568,000	73,767,010	77.951%
7	8,466,640	52,665,650	1,304	19,243	3,624	25,368,000	78,033,650	82.460%
8	7,153,520	59,819,170	960	20,203	2,664	21,312,000	81,131,170	85.733%
9	5,572,690	65,391,860	656	20,859	2,008	18,072,000	83,463,860	88.198%
10	4,285,870	69,677,730	451	21,310	1,557	15,570,000	85,247,730	90.083%
11	3,483,120	73,160,850	331	21,641	1,226	13,486,000	86,646,850	91.561%
12	2,548,950	75,709,800	222	21,863	1,004	12,048,000	87,757,800	92.735%
13	2,492,435	78,202,235	200	22,063	804	10,452,000	88,654,235	93.683%
14	2,091,380	80,293,615	155	22,218	649	9,086,000	89,379,615	94.449%
15	1,671,834	81,965,449	115	22,333	534	8,010,000	89,975,449	95.079%
16	1,365,355	83,330,804	88	22,421	446	7,136,000	90,466,804	95.598%
17	1,288,890	84,619,694	78	22,499	368	6,256,000	90,875,694	96.030%
18	1,245,350	85,865,044	71	22,570	297	5,346,000	91,211,044	96.384%
19	818,335	86,683,379	44	22,614	253	4,807,000	91,490,379	96.680%
20	587,520	87,270,899	30	22,644	223	4,460,000	91,730,899	96.934%
21	469,760	87,740,659	23	22,667	200	4,200,000	91,940,659	97.155%
22	795,180	88,535,839	37	22,704	163	3,586,000	92,121,839	97.347%
23	537,230	89,073,069	24	22,728	139	3,197,000	92,270,069	97.504%
24	423,660	89,496,729	18	22,746	121	2,904,000	92,400,729	97.642%
25	319,550	89,816,279	13	22,759	108	2,700,000	92,516,279	97.764%
26	204,850	90,021,129	8	22,767	100	2,600,000	92,621,129	97.875%
27	343,810	90,364,939	13	22,780	87	2,349,000	92,713,939	97.973%
28	193,010	90,557,949	7	22,787	80	2,240,000	92,797,949	98.061%
29	198,710	90,756,659	7	22,794	73	2,117,000	92,873,659	98.141%
30	206,630	90,963,289	7	22,801	66	1,980,000	92,943,289	98.215%
31	122,245	91,085,534	4	22,805	62	1,922,000	93,007,534	98.283%
32	63,650	91,149,184	2	22,807	60	1,920,000	93,069,184	98.348%
33	163,820	91,313,004	5	22,812	55	1,815,000	93,128,004	98.410%
34	67,510	91,380,514	2	22,814	53	1,802,000	93,182,514	98.468%
35	69,420	91,449,934	2	22,816	51	1,785,000	93,234,934	98.523%
36	142,540	91,592,474	4	22,820	47	1,692,000	93,284,474	98.576%
37	109,784	91,702,258	3	22,823	44	1,628,000	93,330,258	98.624%
38	262,300	91,964,558	7	22,830	37	1,406,000	93,370,558	98.666%
39	154,160	92,118,718	4	22,834	33	1,287,000	93,405,718	98.704%
40	79,350	92,198,068	2	22,836	31	1,240,000	93,438,068	98.738%
41	0	92,198,068	0	22,836	31	1,271,000	93,469,068	98.771%
42	125,370	92,323,438	3	22,839	28	1,176,000	93,499,438	98.803%
43	42,050	92,365,488	1	22,840	27	1,161,000	93,526,488	98.831%
44	43,250	92,408,738	1	22,841	26	1,144,000	93,552,738	98.859%
47	46,430	92,455,168	1	22,842	25	1,175,000	93,630,168	98.941%
48	47,300	92,502,468	1	22,843	24	1,152,000	93,654,468	98.966%
49	0	92,502,468	0	22,843	24	1,176,000	93,678,468	98.992%
50	49,900	92,552,368	1	22,844	23	1,150,000	93,702,368	99.017%
51	101,460	92,653,828	2	22,846	21	1,071,000	93,724,828	99.041%
53	0	92,653,828	0	22,846	21	1,113,000	93,766,828	99.085%
54	53,900	92,707,728	1	22,847	20	1,080,000	93,787,728	99.107%
55	54,700	92,762,428	1	22,848	19	1,045,000	93,807,428	99.128%
57	113,090	92,875,518	2	22,850	17	969,000	93,844,518	99.167%
62	61,250	92,936,768	1	22,851	16	992,000	93,928,768	99.256%
65	64,080	93,000,848	1	22,852	15	975,000	93,975,848	99.306%
66	131,450	93,132,298	2	22,854	13	858,000	93,990,298	99.321%
69	68,030	93,200,328	1	22,855	12	828,000	94,028,328	99.362%
70	70,000	93,270,328	1	22,856	11	770,000	94,040,328	99.374%
72	71,950	93,342,278	1	22,857	10	720,000	94,062,278	99.397%
86	85,050	93,427,328	1	22,858	9	774,000	94,201,328	99.544%
92	182,900	93,610,228	2	22,860	7	644,000	94,254,228	99.600%
94	93,340	93,703,568	1	22,861	6	564,000	94,267,568	99.614%
96	95,650	93,799,218	1	22,862	5	480,000	94,279,218	99.627%
128	0	93,799,218	0	22,862	5	640,000	94,439,218	99.796%
136	135,500	93,934,718	1	22,863	4	544,000	94,478,718	99.837%
140	139,400	94,074,118	1	22,864	3	420,000	94,494,118	99.854%
151	151,000	94,225,118	1	22,865	2	302,000	94,527,118	99.889%
168	167,800	94,392,918	1	22,866	1	168,000	94,560,918	99.924%
240	239,580	94,632,498	1	22,867	0	0	94,632,498	100.000%
	94,632,498							
		Year-End Average	Customers	1,912.00				
			Customers	1,900.25				

PLACID LAKES UTILITIES, INC.
 CONSOLIDATED FACTOR ANALYSIS (1/01/07-12/31/07)
 Residential 1"

Annual	Usage	Cumulative	Bills	Cumulative	Excess Bills	Excess Bills x Usage	Consolidated Factor	Percentage Of Total
0	0	0	7	7	268	0	0	0.000%
1	11,010	11,010	21	28	247	247,000	258,010	10.403%
2	45,150	56,160	30	58	217	434,000	490,160	19.763%
3	71,130	127,290	27	85	190	570,000	697,290	28.115%
4	146,570	273,860	42	127	148	592,000	865,860	34.911%
5	81,280	355,140	18	145	130	650,000	1,005,140	40.527%
6	58,650	413,790	11	156	119	714,000	1,127,790	45.472%
7	85,710	499,500	13	169	106	742,000	1,241,500	50.057%
8	81,170	580,670	11	180	95	760,000	1,340,670	54.056%
9	42,450	623,120	5	185	90	810,000	1,433,120	57.783%
10	115,890	739,010	12	197	78	780,000	1,519,010	61.246%
11	127,750	866,760	12	209	66	726,000	1,592,760	64.220%
12	115,320	982,080	10	219	56	672,000	1,654,080	66.692%
13	50,790	1,032,870	4	223	52	676,000	1,708,870	68.901%
14	40,070	1,072,940	3	226	49	686,000	1,758,940	70.920%
15	87,620	1,160,560	6	232	43	645,000	1,805,560	72.800%
16	46,730	1,207,290	3	235	40	640,000	1,847,290	74.482%
17	50,000	1,257,290	3	238	37	629,000	1,886,290	76.055%
18	17,390	1,274,680	1	239	36	648,000	1,922,680	77.522%
19	36,910	1,311,590	2	241	34	646,000	1,957,590	78.930%
20	78,240	1,389,830	4	245	30	600,000	1,989,830	80.230%
21	20,520	1,410,350	1	246	29	609,000	2,019,350	81.420%
22	64,550	1,474,900	3	249	26	572,000	2,046,900	82.531%
23	45,120	1,520,020	2	251	24	552,000	2,072,020	83.543%
24	0	1,520,020	0	251	24	576,000	2,096,020	84.511%
25	73,390	1,593,410	3	254	21	525,000	2,118,410	85.414%
26	0	1,593,410	0	254	21	546,000	2,139,410	86.261%
27	26,330	1,619,740	1	255	20	540,000	2,159,740	87.080%
28	27,490	1,647,230	1	256	19	532,000	2,179,230	87.866%
29	57,460	1,704,690	2	258	17	493,000	2,197,690	88.610%
30	0	1,704,690	0	258	17	510,000	2,214,690	89.296%
31	30,670	1,735,360	1	259	16	496,000	2,231,360	89.968%
32	31,550	1,766,910	1	260	15	480,000	2,246,910	90.595%
33	65,490	1,832,400	2	262	13	429,000	2,261,400	91.179%
34	0	1,832,400	0	262	13	442,000	2,274,400	91.703%
35	0	1,832,400	0	262	13	455,000	2,287,400	92.228%
36	35,440	1,867,840	1	263	12	432,000	2,299,840	92.729%
37	36,900	1,904,740	1	264	11	407,000	2,311,740	93.209%
38	0	1,904,740	0	264	11	418,000	2,322,740	93.652%
39	0	1,904,740	0	264	11	429,000	2,333,740	94.096%
40	78,580	1,983,320	2	266	9	360,000	2,343,320	94.482%
41	40,400	2,023,720	1	267	8	328,000	2,351,720	94.821%
42	0	2,023,720	0	267	8	336,000	2,359,720	95.143%
43	84,890	2,108,610	2	269	6	258,000	2,366,610	95.421%
44	43,570	2,152,180	1	270	5	220,000	2,372,180	95.646%
47	0	2,152,180	0	270	5	235,000	2,387,180	96.251%
48	95,000	2,247,180	2	272	3	144,000	2,391,180	96.412%
49	0	2,247,180	0	272	3	147,000	2,394,180	96.533%
50	0	2,247,180	0	272	3	150,000	2,397,180	96.654%
51	0	2,247,180	0	272	3	153,000	2,400,180	96.775%
53	105,280	2,352,460	2	274	1	53,000	2,405,460	96.988%
54	0	2,352,460	0	274	1	54,000	2,406,460	97.028%
55	0	2,352,460	0	274	1	55,000	2,407,460	97.068%
57	0	2,352,460	0	274	1	57,000	2,409,460	97.149%
62	0	2,352,460	0	274	1	62,000	2,414,460	97.351%
65	0	2,352,460	0	274	1	65,000	2,417,460	97.472%
66	0	2,352,460	0	274	1	66,000	2,418,460	97.512%
69	0	2,352,460	0	274	1	69,000	2,421,460	97.633%
70	0	2,352,460	0	274	1	70,000	2,422,460	97.673%
72	0	2,352,460	0	274	1	72,000	2,424,460	97.754%
86	0	2,352,460	0	274	1	86,000	2,438,460	98.318%
92	0	2,352,460	0	274	1	92,000	2,444,460	98.560%
94	0	2,352,460	0	274	1	94,000	2,446,460	98.641%
96	0	2,352,460	0	274	1	96,000	2,448,460	98.721%
128	127,710	2,480,170	1	275	0	0	2,480,170	100.000%
136	0	2,480,170	0	275	0	0	2,480,170	100.000%
140	0	2,480,170	0	275	0	0	2,480,170	100.000%
151	0	2,480,170	0	275	0	0	2,480,170	100.000%
168	0	2,480,170	0	275	0	0	2,480,170	100.000%
240	0	2,480,170	0	275	0	0	2,480,170	100.000%
	2,480,170							

PLACID LAKES UTILITIES, INC.
 CONSOLIDATED FACTOR ANALYSIS (1/01/07-12/31/07)
 Residential - All Customers

Annual	Usage	Cumulative	Bills	Cumulative	Excess Bills	Excess Bills x Usage	Consolidated Factor	Percentage Of Total
0	0	0	2,042	2,042	21,100	0	0	0.000%
1	1,152,590	1,152,590	3,091	5,133	18,009	18,009,000	19,161,590	19.731%
2	3,937,655	5,090,245	2,584	7,717	15,425	30,850,000	35,940,245	37.009%
3	7,597,820	12,688,065	3,009	10,726	12,416	37,248,000	49,936,065	51.421%
4	10,594,230	23,282,295	3,023	13,749	9,393	37,572,000	60,854,295	62.664%
5	11,389,840	34,672,135	2,536	16,285	6,857	34,285,000	68,957,135	71.007%
6	9,940,665	44,612,800	1,810	18,095	5,047	30,282,000	74,894,800	77.122%
7	8,552,350	53,165,150	1,317	19,412	3,730	26,110,000	79,275,150	81.632%
8	7,234,690	60,399,840	971	20,383	2,759	22,072,000	82,471,840	84.924%
9	5,615,140	66,014,980	661	21,044	2,098	18,882,000	84,896,980	87.421%
10	4,401,760	70,416,740	463	21,507	1,635	16,350,000	86,766,740	89.346%
11	3,610,870	74,027,610	343	21,850	1,292	14,212,000	88,239,610	90.863%
12	2,664,270	76,691,880	232	22,082	1,060	12,720,000	89,411,880	92.070%
13	2,543,225	79,235,105	204	22,286	856	11,128,000	90,363,105	93.050%
14	2,131,450	81,366,555	158	22,444	698	9,772,000	91,138,555	93.848%
15	1,759,454	83,126,009	121	22,565	577	8,655,000	91,781,009	94.510%
16	1,412,085	84,538,094	91	22,656	486	7,776,000	92,314,094	95.059%
17	1,338,890	85,876,984	81	22,737	405	6,885,000	92,761,984	95.520%
18	1,262,740	87,139,724	72	22,809	333	5,994,000	93,133,724	95.903%
19	855,245	87,994,969	46	22,855	287	5,453,000	93,447,969	96.226%
20	665,760	88,660,729	34	22,889	253	5,080,000	93,720,729	96.507%
21	490,280	89,151,009	24	22,913	229	4,809,000	93,960,009	96.754%
22	859,730	90,010,739	40	22,953	189	4,158,000	94,168,739	96.969%
23	582,350	90,593,089	26	22,979	163	3,749,000	94,342,089	97.147%
24	423,660	91,016,749	18	22,997	145	3,480,000	94,496,749	97.306%
25	392,940	91,409,689	16	23,013	129	3,225,000	94,634,689	97.448%
26	204,850	91,614,539	8	23,021	121	3,146,000	94,760,539	97.578%
27	370,140	91,984,679	14	23,035	107	2,889,000	94,873,679	97.694%
28	220,500	92,205,179	8	23,043	99	2,772,000	94,977,179	97.801%
29	256,170	92,461,349	9	23,052	90	2,610,000	95,071,349	97.898%
30	206,630	92,667,979	7	23,059	83	2,490,000	95,157,979	97.987%
31	152,915	92,820,894	5	23,064	78	2,418,000	95,238,894	98.071%
32	95,200	92,916,094	3	23,067	75	2,400,000	95,316,094	98.150%
33	229,310	93,145,404	7	23,074	68	2,244,000	95,389,404	98.226%
34	67,510	93,212,914	2	23,076	66	2,244,000	95,456,914	98.295%
35	69,420	93,282,334	2	23,078	64	2,240,000	95,522,334	98.362%
36	177,980	93,460,314	5	23,083	59	2,124,000	95,584,314	98.426%
37	146,684	93,606,998	4	23,087	55	2,035,000	95,641,998	98.486%
38	262,300	93,869,298	7	23,094	48	1,824,000	95,693,298	98.538%
39	154,160	94,023,458	4	23,098	44	1,716,000	95,739,458	98.586%
40	157,930	94,181,388	4	23,102	40	1,600,000	95,781,388	98.629%
41	40,400	94,221,788	1	23,103	39	1,599,000	95,820,788	98.670%
42	125,370	94,347,158	3	23,106	36	1,512,000	95,859,158	98.709%
43	126,940	94,474,098	3	23,109	33	1,419,000	95,893,098	98.744%
44	86,820	94,560,918	2	23,111	31	1,364,000	95,924,918	98.777%
47	46,430	94,607,348	1	23,112	30	1,410,000	96,017,348	98.872%
48	142,300	94,749,648	3	23,115	27	1,296,000	96,045,648	98.901%
49	0	94,749,648	0	23,115	27	1,323,000	96,072,648	98.929%
50	49,900	94,799,548	1	23,116	26	1,300,000	96,099,548	98.957%
51	101,460	94,901,008	2	23,118	24	1,224,000	96,125,008	98.983%
53	105,280	95,006,288	2	23,120	22	1,166,000	96,172,288	99.032%
54	53,900	95,060,188	1	23,121	21	1,134,000	96,194,188	99.054%
55	54,700	95,114,888	1	23,122	20	1,100,000	96,214,888	99.076%
57	113,090	95,227,978	2	23,124	18	1,026,000	96,253,978	99.116%
62	61,250	95,289,228	1	23,125	17	1,054,000	96,343,228	99.208%
65	64,080	95,353,308	1	23,126	16	1,040,000	96,393,308	99.259%
66	131,450	95,484,758	2	23,128	14	924,000	96,408,758	99.275%
69	68,030	95,552,788	1	23,129	13	897,000	96,449,788	99.317%
70	70,000	95,622,788	1	23,130	12	840,000	96,462,788	99.331%
72	71,950	95,694,738	1	23,131	11	792,000	96,486,738	99.355%
86	85,050	95,779,788	1	23,132	10	860,000	96,639,788	99.513%
92	182,900	95,962,688	2	23,134	8	736,000	96,698,688	99.574%
94	93,340	96,056,028	1	23,135	7	658,000	96,714,028	99.590%
96	95,650	96,151,678	1	23,136	6	576,000	96,727,678	99.604%
128	127,710	96,279,388	1	23,137	5	640,000	96,919,388	99.801%
136	135,500	96,414,888	1	23,138	4	544,000	96,958,888	99.842%
140	139,400	96,554,288	1	23,139	3	420,000	96,974,288	99.858%
151	151,000	96,705,288	1	23,140	2	302,000	97,007,288	99.891%
168	167,800	96,873,088	1	23,141	1	168,000	97,041,088	99.926%
240	239,580	97,112,668	1	23,142	0	0	97,112,668	100.000%
	97,112,668							

PLACID LAKES UTILITIES, INC.
CONSOLIDATED FACTOR ANALYSIS (1/01/07-12/31/07)
General Service - 5/8" x 3/4"

Annual	Usage	Cumulative	Bills	Cumulative	Excess Bills	Excess Bills x Usage	Consolidated Factor	Percentage Of Total
0	0	0	23	23	154	0	0	0.0%
1	36,060	36,060	114	137	40	40,000	76,060	25.7%
2	17,480	53,540	13	150	27	54,000	107,540	36.4%
3	7,560	61,100	3	153	24	72,000	133,100	45.0%
4	3,730	64,830	1	154	23	92,000	156,830	53.1%
5	22,040	86,870	5	159	18	90,000	176,870	59.8%
6	22,510	109,380	4	163	14	84,000	193,380	65.4%
7	6,840	116,220	1	164	13	91,000	207,220	70.1%
8	29,570	145,790	4	168	9	72,000	217,790	73.7%
9	33,200	178,990	4	172	5	45,000	223,990	75.8%
10	0	178,990	0	172	5	50,000	228,990	77.5%
11	0	178,990	0	172	5	55,000	233,990	79.2%
12	0	178,990	0	172	5	60,000	238,990	80.9%
13	12,350	191,340	1	173	4	52,000	243,340	82.3%
14	13,640	204,980	1	174	3	42,000	246,980	83.6%
15	0	204,980	0	174	3	45,000	249,980	84.6%
16	15,410	220,390	1	175	2	32,000	252,390	85.4%
17	0	220,390	0	175	2	34,000	254,390	86.1%
18	0	220,390	0	175	2	36,000	256,390	86.8%
19	0	220,390	0	175	2	38,000	258,390	87.4%
20	0	220,390	0	175	2	40,000	260,390	88.1%
31	30,610	251,000	1	176	1	31,000	282,000	95.4%
45	44,550	295,550	1	177	0	0	295,550	100.0%
50	0	295,550	0	177	0	0	295,550	100.0%
	<u>295,550</u>							

PLACID LAKES UTILITIES, INC.
CONSOLIDATED FACTOR ANALYSIS (1/01/07-12/31/07)
 General Service - 1"

Annual	Usage	Cumulative	Bills	Cumulative	Excess Bills	Excess Bills x Usage	Consolidated Factor	Percentage Of Total
0	0	0	5	5	115	0	0	0.0%
1	12,580	12,580	31	36	84	84,000	96,580	9.4%
2	21,070	33,650	14	50	70	140,000	173,650	17.0%
3	28,210	61,860	11	61	59	177,000	238,860	23.3%
4	44,670	106,530	13	74	46	184,000	290,530	28.4%
5	53,650	160,180	12	86	34	170,000	330,180	32.2%
6	27,600	187,780	5	91	29	174,000	361,780	35.3%
7	12,700	200,480	2	93	27	189,000	389,480	38.0%
8	0	200,480	0	93	27	216,000	416,480	40.7%
9	9,000	209,480	1	94	26	234,000	443,480	43.3%
10	0	209,480	0	94	26	260,000	469,480	45.9%
11	0	209,480	0	94	26	286,000	495,480	48.4%
12	0	209,480	0	94	26	312,000	521,480	50.9%
13	0	209,480	0	94	26	338,000	547,480	53.5%
14	0	209,480	0	94	26	364,000	573,480	56.0%
15	0	209,480	0	94	26	390,000	599,480	58.6%
16	31,010	240,490	2	96	24	384,000	624,490	61.0%
17	0	240,490	0	96	24	408,000	648,490	63.3%
18	34,650	275,140	2	98	22	396,000	671,140	65.6%
19	18,200	293,340	1	99	21	399,000	692,340	67.6%
20	0	293,340	0	99	21	420,000	713,340	69.7%
21	20,400	313,740	1	100	20	420,000	733,740	71.7%
22	21,950	335,690	1	101	19	418,000	753,690	73.6%
24	47,050	382,740	2	103	17	408,000	790,740	77.2%
26	50,970	433,710	2	105	15	390,000	823,710	80.5%
28	55,300	489,010	2	107	13	364,000	853,010	83.3%
29	28,500	517,510	1	108	12	348,000	865,510	84.5%
30	29,240	546,750	1	109	11	330,000	876,750	85.6%
32	31,960	578,710	1	110	10	320,000	898,710	87.8%
33	65,250	643,960	2	112	8	264,000	907,960	88.7%
36	35,810	679,770	1	113	7	252,000	931,770	91.0%
38	37,250	717,020	1	114	6	228,000	945,020	92.3%
40	39,600	756,620	1	115	5	200,000	956,620	93.4%
42	41,260	797,880	1	116	4	168,000	965,880	94.3%
45	44,730	842,610	1	117	3	135,000	977,610	95.5%
49	48,750	891,360	1	118	2	98,000	989,360	96.6%
50	49,440	940,800	1	119	1	50,000	990,800	96.8%
79	0	940,800	0	119	1	79,000	1,019,800	99.6%
84	83,050	1,023,850	1	120	0	0	1,023,850	100.0%
85	0	1,023,850	0	120	0	0	1,023,850	100.0%
	<u>1,023,850</u>							

PLACID LAKES UTILITIES, INC.
CONSOLIDATED FACTOR ANALYSIS (1/01/07-12/31/07)
General Service - 1 1/2"

Annual	Usage	Cumulative	Bills	Cumulative	Excess Bills	Excess Bills x Usage	Consolidated Factor	Percentage Of Total
0	0	0	0	0	12	0	0	0.0%
1	0	0	0	0	12	12,000	12,000	4.2%
2	0	0	0	0	12	24,000	24,000	8.3%
3	0	0	0	0	12	36,000	36,000	12.5%
4	0	0	0	0	12	48,000	48,000	16.6%
5	9,660	9,660	2	2	10	50,000	59,660	20.7%
6	11,330	20,990	2	4	8	48,000	68,990	23.9%
7	13,040	34,030	2	6	6	42,000	76,030	26.3%
8	0	34,030	0	6	6	48,000	82,030	28.4%
9	8,820	42,850	1	7	5	45,000	87,850	30.4%
10	0	42,850	0	7	5	50,000	92,850	32.2%
11	10,920	53,770	1	8	4	44,000	97,770	33.9%
12	0	53,770	0	8	4	48,000	101,770	35.3%
13	0	53,770	0	8	4	52,000	105,770	36.7%
14	0	53,770	0	8	4	56,000	109,770	38.0%
15	0	53,770	0	8	4	60,000	113,770	39.4%
16	15,700	69,470	1	9	3	48,000	117,470	40.7%
17	0	69,470	0	9	3	51,000	120,470	41.7%
18	0	69,470	0	9	3	54,000	123,470	42.8%
19	18,010	87,480	1	10	2	38,000	125,480	43.5%
20	0	87,480	0	10	2	40,000	127,480	44.2%
21	20,470	107,950	1	11	1	21,000	128,950	44.7%
181	<u>180,630</u>	288,580	1	12	0	0	288,580	100.0%
	288,580							

PLACID LAKES UTILITIES, INC.
CONSOLIDATED FACTOR ANALYSIS (1/01/07-12/31/07)
 General Service - 2"

Annual	Usage	Cumulative	Bills	Cumulative	Excess Bills	Excess Bills x Usage	Consolidated Factor	Percentage Of Total
0	0	0	2	2	82	0	0	0.0%
1	17,230	17,230	51	53	31	31,000	48,230	3.7%
2	8,920	26,150	6	59	25	50,000	76,150	5.8%
3	0	26,150	0	59	25	75,000	101,150	7.7%
4	0	26,150	0	59	25	100,000	126,150	9.6%
5	4,250	30,400	1	60	24	120,000	150,400	11.5%
6	5,640	36,040	1	61	23	138,000	174,040	13.3%
7	0	36,040	0	61	23	161,000	197,040	15.1%
8	0	36,040	0	61	23	184,000	220,040	16.8%
9	0	36,040	0	61	23	207,000	243,040	18.6%
10	0	36,040	0	61	23	230,000	266,040	20.3%
11	0	36,040	0	61	23	253,000	289,040	22.1%
12	0	36,040	0	61	23	276,000	312,040	23.9%
13	0	36,040	0	61	23	299,000	335,040	25.6%
14	14,000	50,040	1	62	22	308,000	358,040	27.4%
15	0	50,040	0	62	22	330,000	380,040	29.1%
16	0	50,040	0	62	22	352,000	402,040	30.7%
17	16,500	66,540	1	63	21	357,000	423,540	32.4%
18	17,600	84,140	1	64	20	360,000	444,140	34.0%
19	18,700	102,840	1	65	19	361,000	463,840	35.5%
20	0	102,840	0	65	19	380,000	482,840	36.9%
21	20,300	123,140	1	66	18	378,000	501,140	38.3%
22	22,000	145,140	1	67	17	374,000	519,140	39.7%
24	23,700	168,840	1	68	16	384,000	552,840	42.3%
26	25,900	194,740	1	69	15	390,000	584,740	44.7%
27	27,000	221,740	1	70	14	378,000	599,740	45.9%
28	28,000	249,740	1	71	13	364,000	613,740	46.9%
34	33,600	283,340	1	72	12	408,000	691,340	52.9%
66	65,800	349,140	1	73	11	726,000	1,075,140	82.2%
68	68,000	417,140	1	74	10	680,000	1,097,140	83.9%
72	71,670	488,810	1	75	9	648,000	1,136,810	86.9%
81	160,640	649,450	2	77	7	567,000	1,216,450	93.0%
88	87,340	736,790	1	78	6	528,000	1,264,790	96.7%
89	0	736,790	0	78	6	534,000	1,270,790	97.2%
91	90,920	827,710	1	79	5	455,000	1,282,710	98.1%
92	91,810	919,520	1	80	4	368,000	1,287,520	98.4%
97	193,040	1,112,560	2	82	2	194,000	1,306,560	99.9%
98	97,040	1,209,600	1	83	1	98,000	1,307,600	100.0%
99	98,410	1,308,010	1	84	0	0	1,308,010	100.0%
100	0	1,308,010	0	84	0	0	1,308,010	100.0%
	<u>1,308,010</u>							

PLACID LAKES UTILITIES, INC.
CONSOLIDATED FACTOR ANALYSIS (1/01/07-12/31/07)
 Public Authority - 5/8" x 3/4"

Annual	Usage	Cumulative	Bills	Cumulative	Excess Bills	Excess Bills x Usage	Consolidated Factor	Percentage Of Total
0	0	0	0	0	12	0	0	0.0%
1	3,020	3,020	11	11	1	1,000	4,020	99.8%
2	1,010	4,030	1	12	0	0	4,030	100.0%
3	0	4,030	0	12	0	0	4,030	100.0%
4	0	4,030	0	12	0	0	4,030	100.0%
5	0	4,030	0	12	0	0	4,030	100.0%
6	0	4,030	0	12	0	0	4,030	100.0%
7	0	4,030	0	12	0	0	4,030	100.0%
8	0	4,030	0	12	0	0	4,030	100.0%
9	0	4,030	0	12	0	0	4,030	100.0%
10	0	4,030	0	12	0	0	4,030	100.0%
11	0	4,030	0	12	0	0	4,030	100.0%
12	0	4,030	0	12	0	0	4,030	100.0%
13	0	4,030	0	12	0	0	4,030	100.0%
14	0	4,030	0	12	0	0	4,030	100.0%
15	0	4,030	0	12	0	0	4,030	100.0%
16	0	4,030	0	12	0	0	4,030	100.0%
17	0	4,030	0	12	0	0	4,030	100.0%
18	0	4,030	0	12	0	0	4,030	100.0%
19	0	4,030	0	12	0	0	4,030	100.0%
20	0	4,030	0	12	0	0	4,030	100.0%
21	0	4,030	0	12	0	0	4,030	100.0%
22	0	4,030	0	12	0	0	4,030	100.0%
	<u>4,030</u>							

PLACID LAKES UTILITIES, INC.
CONSOLIDATED FACTOR ANALYSIS (1/01/07-12/31/07)
 Public Fire - 5/8" x 3/4"

Annual	Usage	Cumulative	Bills	Cumulative	Excess Bills	Excess Bills x Usage	Consolidated Factor	Percentage Of Total
0	0	0	12	12	12	0	0	0.0%
1	2,500	2,500	11	23	1	1,000	3,500	78.7%
2	1,950	4,450	1	24	0	0	4,450	100.0%
3	0	4,450	0	24	0	0	4,450	100.0%
4	0	4,450	0	24	0	0	4,450	100.0%
5	0	4,450	0	24	0	0	4,450	100.0%
6	0	4,450	0	24	0	0	4,450	100.0%
7	0	4,450	0	24	0	0	4,450	100.0%
8	0	4,450	0	24	0	0	4,450	100.0%
9	0	4,450	0	24	0	0	4,450	100.0%
10	0	4,450	0	24	0	0	4,450	100.0%
11	0	4,450	0	24	0	0	4,450	100.0%
12	0	4,450	0	24	0	0	4,450	100.0%
13	0	4,450	0	24	0	0	4,450	100.0%
14	0	4,450	0	24	0	0	4,450	100.0%
15	0	4,450	0	24	0	0	4,450	100.0%
16	0	4,450	0	24	0	0	4,450	100.0%
17	0	4,450	0	24	0	0	4,450	100.0%
18	0	4,450	0	24	0	0	4,450	100.0%
19	0	4,450	0	24	0	0	4,450	100.0%
20	0	4,450	0	24	0	0	4,450	100.0%
21	0	4,450	0	24	0	0	4,450	100.0%
22	0	4,450	0	24	0	0	4,450	100.0%
	<u>4,450</u>							

Placid Lakes Utilities, Inc.

Docket No. 080353-WS

Application to Increase Rates and Charges
For a "Class B" Utility
In
Highlands County Florida

VOLUME III

Containing

Engineering Information

GUASTELLA ASSOCIATES, INC.

Placid Lakes Utilities, Inc.

Engineering Information

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Used and Useful Analysis - Mains

Used and Useful Analysis
Transmission & Distribution System

Section	Street	Size	Connected Lots	Total Lots	Conn. Per Lot	Feet	Original Cost	Used & Useful	
								Percent	Amount
1	Detroit	3"	5	21	23.81%	1,050	\$ 1,997	23.81%	\$ 475
1	Baltimore/Briar Glen	3"	3	21	14.29%	1,175	2,235	14.29%	319
1	E Canal Way	3"	10	29	34.48%	1,400	2,663	34.48%	918
1	Easthampton	4"	5	18	27.78%	875	2,376	27.78%	660
1	Adams	4"	6	22	27.27%	1,050	2,851	27.27%	778
1	Chicago	4"	6	19	31.58%	1,200	3,258	31.58%	1,029
1	Augusta	4"	6	28	21.43%	1,500	4,073	21.43%	873
1	Buchanan	6"	5	22	22.73%	1,400	4,721	100.00%	4,721
1	Washington	6"	20	46	43.48%	2,350	7,925	100.00%	7,925
1	Lincoln	6"	3	25	12.00%	2,450	8,262	100.00%	8,262
2	Filmore	3"	3	8	37.50%	550	1,046	37.50%	392
2	Jackson	3"	10	22	45.45%	800	2,460	45.45%	1,118
2	Hoover	3"	2	7	28.57%	950	1,807	28.57%	516
2	Augusta	3"	5	25	20.00%	1,175	2,235	20.00%	447
2	Baltimore	3"	10	36	27.78%	1,800	3,423	27.78%	951
2	Briarberry	3"	1	2	50.00%	120	2,348	50.00%	1,174
2	Jackson	4"	11	22	50.00%	1,105	679	50.00%	340
2	Coolidge	4"	7	31	22.58%	860	11,490	22.58%	2,595
2	Detroit	4"	3	15	20.00%	680	4,860	20.00%	972
2	Grant	4"	10	33	30.30%	1,555	5,625	30.30%	1,705
2	Chicago	4"	14	30	46.67%	1,750	4,751	46.67%	2,217
2	Augusta	4"	7	36	19.44%	1,825	4,955	19.44%	963
2	Garfield	6"	14	41	34.15%	2,175	7,335	100.00%	7,335
2	Lincoln	6"	4	26	15.38%	3,675	12,393	100.00%	12,393
2	Jefferson	8"	3	13	23.08%	1,975	7,683	100.00%	7,683
3	Hayes	3"	1	1	100.00%	100	190	100.00%	190
3	Hoover	3"	3	3	100.00%	465	1,108	100.00%	1,108
3	Jackson	3"	12	40	30.00%	1,650	3,138	30.00%	941
3	Grant	4"	0	2	0.00%	125	339	10.00%	34
3	Edison	4"	1	4	25.00%	300	815	25.00%	204
3	Hoover	4"	2	6	33.33%	425	1,154	33.33%	385
3	Coolidge	4"	4	28	14.29%	1,400	3,801	14.29%	543
3	Hoover	6"	3	11	27.27%	250	843	100.00%	843
3	Placid Ct	6"	0	0	0.00%	600	2,023	100.00%	2,023
3	Flamingo	6"	8	42	19.05%	1,958	6,603	100.00%	6,603
3	Jefferson	8"	3	5	60.00%	700	2,723	100.00%	2,723
4	Truman	3"	6	15	40.00%	775	1,474	40.00%	590
4	Taft	3"	2	28	7.14%	1,200	2,282	10.00%	228
4	Circle Ct	4"	3	8	37.50%	200	543	37.50%	204
4	W Canal Way	6"	1	21	4.76%	1,075	3,625	100.00%	3,625
4	Wilson	6"	3	30	10.00%	1,450	4,890	100.00%	4,890
4	Washington	6"	6	34	17.65%	1,975	6,660	100.00%	6,660
4	Roosevelt	6"	4	47	8.51%	2,175	7,335	100.00%	7,335
5	Wilson	3"	1	4	25.00%	300	571	25.00%	143
5	Cleveland	3"	4	6	66.67%	600	1,141	66.67%	761
5	Tulsa	3"	1	13	7.69%	875	1,664	10.00%	166
5	Filmore	3"	1	1	100.00%	500	4,692	100.00%	4,692
5	Johnson	3"	9	74	12.16%	3,560	10,522	12.16%	1,280
5	McKinley	4"	2	18	11.11%	850	2,308	11.11%	256
5	Flamingo	6"	0	8	0.00%	675	2,276	100.00%	2,276

Used and Useful Analysis
Transmission & Distribution System

Section	Street	Size	Connected Lots	Total Lots	Conn. Per Lot	Feet	Original Cost	Used & Useful	
								Percent	Amount
5	Roosevelt	6"	6	29	20.69%	1,550	\$ 5,227	100.00%	\$ 5,227
5	Washington	6"	7	20	35.00%	2,900	9,780	100.00%	9,780
6	Jefferson	10"	7	8	87.50%	2,200	10,939	100.00%	10,939
6	Cumquat NE	3"	17	22	77.27%	700	1,331	77.27%	1,029
6	Orange E	3"	31	32	96.88%	1,200	2,282	100.00%	2,282
6	Lakefront Ct	3"	25	25	100.00%	1,300	2,472	100.00%	2,472
6	Lime E	4"	38	39	97.44%	1,500	4,073	100.00%	4,073
6	Cumquat NE	4"	23	32	71.88%	1,800	4,887	71.88%	3,513
6	Lemon E	4"	40	46	86.96%	1,800	4,887	100.00%	4,887
6	Orange W	4"	31	45	68.89%	1,800	4,887	68.89%	3,367
6	Tangerine W	4"	32	49	65.31%	2,000	5,430	65.31%	3,546
6	Lime W	4"	36	53	67.92%	2,200	5,973	67.92%	4,057
6	Loquat E	4"	38	54	70.37%	2,200	5,973	70.37%	4,203
6	Lemon W	4"	35	58	60.34%	2,350	6,380	60.34%	3,850
6	Loquat W	4"	29	61	47.54%	2,500	3,788	47.54%	1,801
6	Cumquat W	4"	20	32	62.50%	3,050	8,281	62.50%	5,176
6	Lake June E	6"	13	13	100.00%	1,200	4,047	100.00%	4,047
6	Lake June W	8"	30	36	83.33%	1,600	6,224	100.00%	6,224
7	Jefferson	10"	7	18	38.89%	1,800	8,950	100.00%	8,950
7	Parker	3"	5	16	31.25%	450	856	31.25%	268
7	Citrus	3"	12	17	70.59%	600	1,141	70.59%	805
7	Anderson	3"	13	22	59.09%	800	1,522	59.09%	899
7	Cumquat	3"	16	21	76.19%	800	1,522	76.19%	1,160
7	Bougvillea	3"	10	26	38.46%	900	1,712	38.46%	658
7	Mango	3"	3	24	12.50%	1,100	2,092	12.50%	262
7	Conneticut	4"	0	4	0.00%	400	1,086	10.00%	109
7	Wilson	4"	11	28	39.29%	950	6,142	39.29%	2,413
7	Cumquat	4"	25	34	73.53%	1,400	3,801	73.53%	2,795
7	Bougvillea	4"	27	41	65.85%	1,600	4,344	65.85%	2,861
7	Citrus	4"	25	41	60.98%	1,700	4,616	60.98%	2,815
7	Mango	4"	9	48	18.75%	1,970	7,131	18.75%	1,337
7	Parker	4"	1	28	3.57%	1,800	4,887	10.00%	489
7	Anderson	4"	28	36	77.78%	2,000	5,430	77.78%	4,223
7	Lake Groves	6"	4	15	26.67%	1,300	4,384	100.00%	4,384
7	Johnson	6"	1	18	5.56%	1,400	4,721	100.00%	4,721
8	Tangerine NW/A. Summers	3"	0	6	0.00%	300	571	10.00%	57
8	W Waterway	3"	5	7	71.43%	450	856	71.43%	611
8	Lakerim	3"	9	9	100.00%	700	1,331	100.00%	1,331
8	Orange	3"	7	27	25.93%	1,110	3,521	25.93%	913
8	Lemon	4"	6	12	50.00%	500	1,358	50.00%	679
8	Loquat	4"	5	12	41.67%	500	1,358	41.67%	566
8	Plum	4"	1	7	14.29%	600	1,629	14.29%	233
8	Cumquat	4"	2	6	33.33%	700	1,901	33.33%	634
8	Orange	4"	12	20	60.00%	800	2,172	60.00%	1,303
8	Pear	4"	3	19	15.79%	800	2,172	15.79%	343
8	Tangerine	4"	13	22	59.09%	900	2,444	59.09%	1,444
8	Grape	4"	5	12	41.67%	1,000	2,715	41.67%	1,131
8	Lime	4"	6	18	33.33%	1,000	2,715	33.33%	905

Used and Useful Analysis
Transmission & Distribution System

Section	Street	Size	Connected Lots	Total Lots	Conn. Per Lot	Feet	Original Cost	Used & Useful	
								Percent	Amount
8	W Waterway	4"	5	21	23.81%	2,480	\$ 6,529	23.81%	\$ 1,555
8	Lake June NW/Catfish Crk	6"	14	17	82.35%	1,570	7,341	100.00%	7,341
8	E Waterway	6"	9	27	33.33%	1,550	5,227	100.00%	5,227
8	Lake June NW/Catfish Crk	8"	13	15	86.67%	1,200	4,668	100.00%	4,668
9	Woodmere	4"	2	2	100.00%	600	1,850	100.00%	1,850
9	Walker	4"	0	3	0.00%	425	1,154	10.00%	115
9	Farrell	4"	7	17	41.18%	910	5,781	41.18%	2,380
9	Lake Groves	6"	0	6	0.00%	1,900	6,407	100.00%	6,407
9	Washington	6"	2	34	5.88%	2,925	9,864	100.00%	9,864
9	Jefferson	8"	2	2	100.00%	1,625	6,321	100.00%	6,321
10	White	3"	3	16	18.75%	800	1,522	18.75%	285
10	Farrell	3"	3	26	11.54%	1,500	2,853	11.54%	329
10	Walker	4"	3	4	75.00%	350	950	75.00%	713
10	Taft/Humphrey	6"	5	10	50.00%	750	2,529	100.00%	2,529
10	Washington	6"	0	21	0.00%	1,825	6,154	100.00%	6,154
11	Atlas	3"	3	6	50.00%	360	685	50.00%	343
11	Sheppard	3"	18	18	100.00%	660	1,587	100.00%	1,587
11	Van Guard	3"	7	15	46.67%	960	1,826	46.67%	852
11	Pennsylvania	3"	16	24	66.67%	1,260	2,396	86.67%	1,597
11	Jupiter	4"	4	10	40.00%	480	1,303	40.00%	521
11	Kings Ct	4"	8	9	88.89%	480	1,303	100.00%	1,303
11	Abel	4"	6	9	66.67%	630	1,711	66.67%	1,141
11	Glenn	4"	3	8	37.50%	780	2,118	37.50%	794
11	Club Rd	4"	17	17	100.00%	840	2,281	100.00%	2,281
11	Murray Ct	4"	25	27	92.59%	1,110	3,014	100.00%	3,014
11	Van Allen	4"	5	24	20.83%	1,170	3,177	20.83%	662
11	Sheppard	4"	25	44	56.82%	1,920	5,213	56.82%	2,962
11	Grissom	4"	18	42	42.86%	3,000	8,145	42.86%	3,491
11	Lincoln	6"	34	54	62.96%	2,460	8,296	100.00%	8,296
11	Lake Groves	6"	4	6	66.67%	2,760	9,308	100.00%	9,308
11	Enos	6"	26	70	37.14%	5,280	17,806	100.00%	17,806
12	Jefferson/Placid Lks Blvd	10"	0	0		2,200	10,939	100.00%	10,939
12	Booster	3"	3	6	50.00%	840	2,788	50.00%	1,394
12	Launch	3"	5	20	25.00%	850	1,617	25.00%	404
12	Cape	3"	0	10	0.00%	900	1,712	10.00%	171
12	Fig	4"	5	9	55.56%	800	2,172	55.56%	1,207
12	Jefferson W/Cornelius	4"	6	10	60.00%	1,050	2,851	60.00%	1,711
12	Grape	4"	13	37	35.14%	1,600	4,344	35.14%	1,526
12	Cumquat	4"	17	20	85.00%	1,700	4,616	100.00%	4,616
12	Jupiter	6"	7	16	43.75%	1,300	4,384	100.00%	4,384
12	Van Guard	6"	6	16	37.50%	1,450	4,890	100.00%	4,890
12	Lake Groves	6"	0	0		1,900	6,407	100.00%	6,407
12	Washington	8"	16	27	59.26%	2,100	8,169	100.00%	8,169
13	Prince	3"	1	14	7.14%	550	1,046	10.00%	105
13	Apple	3"	4	15	26.67%	800	1,522	26.67%	406
13	Kaiser	3"	6	20	30.00%	800	1,522	30.00%	457

Used and Useful Analysis
Transmission & Distribution System

Section	Street	Size	Connected Lots	Total Lots	Conn. Per Lot	Feet	Original Cost	Used & Useful	
								Percent	Amount
13	Cape	4"	0	0		140	\$ 1,336	10.00%	\$ 134
13	Guymon	4"	2	7	28.57%	590	4,013	28.57%	1,147
13	Prince	4"	0	7	0.00%	500	1,358	10.00%	136
13	Eva	4"	1	4	25.00%	550	1,493	25.00%	373
13	Adam	4"	3	12	25.00%	600	1,629	25.00%	407
13	Cumquat	4"	9	15	60.00%	1,200	3,258	60.00%	1,955
13	Grape	4"	10	29	34.48%	1,200	3,258	34.48%	1,123
13	Apple	4"	9	10	90.00%	1,700	4,616	100.00%	4,616
13	Van Guard	6"	1	6	16.67%	600	2,023	100.00%	2,023
13	Lake Groves	6"	0	9	0.00%	800	2,698	100.00%	2,698
13	Washington	8"	9	14	64.29%	1,250	4,863	100.00%	4,863
14	Roland	3"	0	0		300	571	10.00%	57
14	Washington	3"	14	18	77.78%	600	1,141	77.78%	887
14	Bronson	3"	2	16	12.50%	800	1,522	12.50%	190
14	Cumquat	4"	2	3	66.67%	300	815	66.67%	543
14	Grapefruit	4"	0	2	0.00%	350	950	10.00%	95
14	Eva	4"	0	4	0.00%	550	1,493	10.00%	149
14	Crosby	4"	3	14	21.43%	850	2,308	21.43%	495
14	Adam	4"	2	5	40.00%	1,050	2,851	40.00%	1,140
14	Grape	4"	5	20	25.00%	1,150	3,122	25.00%	781
14	Marlin	4"	1	3	33.33%	1,350	3,665	33.33%	1,222
14	Prince	4"	3	14	21.43%	1,650	4,480	21.43%	960
14	Keith	4"	14	50	28.00%	2,350	6,380	28.00%	1,786
14	E Waterway	6"	1	5	20.00%	400	1,349	100.00%	1,349
14	Washington	6"	23	48	47.92%	2,700	9,105	100.00%	9,105
14	Washington	8"	6	16	37.50%	1,150	4,474	100.00%	4,474
15	Rocky	3"	1	5	20.00%	180	342	20.00%	68
15	Carole	3"	5	15	33.33%	216	411	33.33%	137
15	Heal	3"	2	17	11.76%	360	685	11.76%	81
15	Vera	3"	8	20	40.00%	810	2,575	40.00%	1,030
15	Orange/Fox Dale	3"	7	26	26.92%	1,100	2,915	26.92%	785
15	Tangerine/A.Summers	3"	14	49	28.57%	1,672	4,565	28.57%	1,304
15	Catfish Creek	6"	1	1	100.00%	120	2,453	100.00%	2,453
15	Carey	4"	0	0		324	880	10.00%	88
15	Donald	4"	0	0		360	977	10.00%	98
15	Ida/Kayla	4"	3	9	33.33%	368	1,271	33.33%	424
15	Plum	4"	1	7	14.29%	468	1,271	14.29%	182
15	W Waterway	4"	4	11	36.36%	576	1,564	36.36%	569
15	Flo	4"	0	11	0.00%	720	1,955	10.00%	196
15	Bonnie	4"	8	30	26.67%	1,440	3,910	26.67%	1,043
15	Washington	6"	22	36	61.11%	1,440	4,856	100.00%	4,856
16	Pamela	3"	3	3	100.00%	970	2,149	100.00%	2,149
16	Eula	3"	1	6	16.67%	325	618	16.67%	103
16	Carole	3"	2	20	10.00%	1,725	3,281	10.00%	328
16	Tangerine/A.Summers	4"	0	0		250	679	10.00%	68
16	Barbara	4"	1	10	10.00%	550	1,493	10.00%	149
16	Corine	4"	1	4	25.00%	550	1,493	25.00%	373
16	Flo	4"	2	15	13.33%	925	2,511	13.33%	335
16	Lake June W	6"	5	5	100.00%	900	3,035	100.00%	3,035
16	Washington	6"	8	16	50.00%	1,250	4,215	100.00%	4,215
17	Washington	3"	3	5	60.00%	300	571	60.00%	343

Used and Useful Analysis
Transmission & Distribution System

Section	Street	Size	Connected Lots	Total Lots	Conn. Per Lot	Feet	Original Cost	Used & Useful	
								Percent	Amount
17	Ronald	4"	2	5	40.00%	600	\$ 1,629	40.00%	\$ 652
17	Ronald	6"	2	2	100.00%	775	2,614	100.00%	2,614
17	Washington	6"	3	12	25.00%	1,625	5,480	100.00%	5,480
17	Christine	6"	4	5	80.00%	400	4,359	100.00%	4,359
18	Frederick	3"	1	2	50.00%	250	475	50.00%	238
18	Commerce	3"	0	8	0.00%	450	856	10.00%	86
18	Robeling	3"	0	18	0.00%	775	1,474	10.00%	147
18	Putney	3"	0	32	0.00%	925	1,759	10.00%	176
18	Keith/Ellison	4"	1	5	20.00%	600	1,629	20.00%	326
18	Robeling	4"	3	28	10.71%	675	1,833	10.71%	196
18	Robeling/Hathaway	4"	1	14	7.14%	450	5,500	10.00%	550
18	Columbia	4"	1	1	100.00%	225	4,347	100.00%	4,347
18	Lake Groves	4"	6	20	30.00%	1,075	2,919	30.00%	876
18	Marlin	4"	5	12	41.67%	1,150	3,122	41.67%	1,301
18	Prince	4"	2	18	11.11%	1,350	3,665	11.11%	407
18	Matthew	4"	1	16	6.25%	1,700	4,616	10.00%	462
18	Washington	6"	3	4	75.00%	350	1,180	100.00%	1,180
18	Ronald	6"	0	0		775	2,614	100.00%	2,614
18	Tobler Terrace	6"	0	0		950	3,204	100.00%	3,204
19	Tiger	3"	1	4	25.00%	275	523	25.00%	131
19	Corvair	3"	2	6	33.33%	300	571	33.33%	190
19	Astro Ct	3"	1	6	16.67%	700	10,065	16.67%	1,678
19	Aries	4"	2	2	100.00%	140	1,383	100.00%	1,383
19	Aztec	3"	3	3	100.00%	350	3,318	100.00%	3,318
19	Bell	3"	2	8	25.00%	425	808	25.00%	202
19	Derringer	4"	1	5	20.00%	1,440	13,234	20.00%	2,647
19	Colt	3"	0	0		700	1,331	10.00%	133
19	Avenger	3"	3	3	100.00%	845	3,467	100.00%	3,467
19	Conquest	3"	2	20	10.00%	900	1,712	10.00%	171
19	Embracer	3"	2	4	50.00%	1,025	1,949	50.00%	975
19	Boeing	3"	7	28	25.00%	1,735	5,107	25.00%	1,277
19	Hawk/Wildcat	3"	12	51	23.53%	2,245	7,100	23.53%	1,671
19	Pacer	3"	4	4	100.00%	870	8,026	100.00%	8,026
19	Darter	3"	6	18	33.33%	765	2,089	33.33%	696
19	Chieftan	3"	5	18	27.78%	680	1,850	27.78%	514
19	Sundowner	3"	1	18	5.56%	760	3,343	10.00%	334
19	Jetway	3"	3	6	50.00%	650	3,825	50.00%	1,913
19	Cessna Way	3"	2	2	100.00%	180	2,709	100.00%	2,709
19	Interstate	3"	2	6	33.33%	320	2,281	33.33%	760
19	Wildcat	4"	1	2	50.00%	200	543	50.00%	272
19	Hawk/Wildcat	4"	2	7	28.57%	550	1,493	28.57%	427
19	Buccaneer	4"	7	24	29.17%	1,160	10,234	29.17%	2,985
19	Gulfstream	4"	1	12	8.33%	690	3,270	10.00%	327
19	Vega	3"	2	8	25.00%	535	6,759	25.00%	1,690
19	Seabee	4"	0	0		850	2,308	10.00%	231
19	Commanche	4"	3	18	16.67%	1,300	3,530	16.67%	588
19	Mustang	4"	1	7	14.29%	1,865	3,598	14.29%	514
19	Baron	4"	1	4	25.00%	180	3,962	25.00%	991
19	Lark	3"	2	5	40.00%	680	5,438	40.00%	2,175
19	Airport Rd	6"	4	4	100.00%	450	1,518	100.00%	1,518
19	Gull	3"	2	16	12.50%	650	2,192	12.50%	274
19	Norseman	4"	1	2	50.00%	90	1,560	50.00%	780
19	Challenger	6"	1	6	16.67%	1,540	8,306	100.00%	8,306
19	Derringer	6"	1	9	11.11%	571	11,998	100.00%	11,998
19	Placid Airway	6"	6	6	100.00%	825	2,782	100.00%	2,782
19	Eagle/Chippawa	3"	2	20	10.00%	975	3,288	10.00%	329
19	Kingfisher	6"	2	31	6.45%	2,350	7,925	100.00%	7,925
19	Jefferson/Placid Lks Blvd	6"	9	15	60.00%	3,800	12,815	100.00%	12,815
19	Seneca	6"	12	62	19.35%	4,240	15,760	100.00%	15,760
19	Apache	6"	0	17	0.00%	4,600	15,513	100.00%	15,513
19	Concord	6"	0	0		3,060	16,226	100.00%	16,226
19	Delta	4"	1	4	25.00%	175	4,168	25.00%	1,042

Used and Useful Analysis
Transmission & Distribution System

Section	Street	Size	Connected Lots	Total Lots	Conn. Per Lot	Feet	Original Cost	Used & Useful	
								Percent	Amount
20	Coquina	3"	2	4	50.00%	80	\$ 152	50.00%	\$ 76
20	Keos	3"	2	6	33.33%	160	304	33.33%	101
20	Homassassa	3"	1	4	25.00%	240	456	25.00%	114
20	Spice	3"	2	8	25.00%	280	533	25.00%	133
20	Bay Harbor	3"	8	15	53.33%	1,080	3,847	53.33%	1,945
20	Bokeelia Way	3"	4	8	50.00%	1,100	4,024	50.00%	2,012
20	Anna Maria	3"	7	8	87.50%	1,210	3,735	100.00%	3,735
20	Fire Island	3"	6	27	22.22%	1,140	5,276	22.22%	1,172
20	Barbados	3"	6	17	35.29%	935	8,305	35.29%	2,931
20	Captiva	3"	5	8	62.50%	500	4,628	62.50%	2,893
20	Java	3"	2	8	25.00%	360	4,905	25.00%	1,226
20	Island Pkwy	4"	1	1	100.00%	880	1,498	100.00%	1,498
20	Leeward/Cross Creek	3"	4	14	28.57%	960	1,826	28.57%	522
20	Kormoto/Sonora	3"	6	24	25.00%	1,120	2,130	25.00%	533
20	Bimini	3"	19	36	52.78%	1,840	3,499	52.78%	1,847
20	Estero	3"	3	8	37.50%	270	3,628	37.50%	1,360
20	Dry Tortogus	3"	1	3	33.33%	220	1,009	33.33%	336
20	Honeymoon	4"	1	3	33.33%	640	1,738	33.33%	579
20	Cayman	4"	3	4	75.00%	215	2,456	75.00%	1,842
20	Bali	4"	3	3	100.00%	300	5,895	100.00%	5,895
20	Easter	3"	3	5	60.00%	1,580	20,588	60.00%	12,353
20	Minorca	4"	6	14	42.86%	720	1,955	42.86%	838
20	Imbros	4"	6	16	37.50%	1,000	5,834	37.50%	2,188
20	Cayman	4"	1	15	6.67%	1,280	3,475	10.00%	348
20	Anna Maria Ct	3"	3	6	50.00%	580	3,246	50.00%	1,623
20	Bokeelia Ct	3"	2	6	33.33%	800	4,627	33.33%	1,542
20	Devon Way	3"	5	8	62.50%	1,545	14,122	62.50%	8,826
20	Grenada	4"	4	21	19.05%	1,840	4,996	19.05%	952
20	Fisher	4"	0	16	0.00%	2,880	7,819	10.00%	782
20	Alleutian	6"	14	29	48.28%	2,520	9,850	100.00%	9,850
20	Galapagos	3"	1	17	5.88%	765	3,777	10.00%	378
20	Corsica	6"	5	12	41.67%	1,849	2,200	100.00%	2,200
20	Jersey	6"	8	36	22.22%	3,520	14,169	100.00%	14,169
20	Jefferson	6"	15	35	42.86%	4,440	19,693	100.00%	19,693
20	Lincoln	6"	9	60	15.00%	6,920	23,336	100.00%	23,336
20	Islamorada	3"	1	8	12.50%	560	1,520	12.50%	190
20	Kodiak	4"	2	7	28.57%	377	991	28.57%	283
20	Placid View	6"	0	29	0.00%	5,000	59,093	100.00%	59,093
21	Catfish Creek Rd	6"	39	70	55.71%	5,200	17,536	100.00%	17,536

Total 1,947 5,103 348,434 \$ 1,247,480 67.71% \$ 844,636

Margin Reserve Factor (Through 12/31/12 for Interim Rates) 1.23

Used & Useful Percentage 83.28%

Margin Reserve Factor (Through 12/31/13 for Permanent Rates) 1.25

Used & Useful Percentage 84.64%

Used and Useful Analysis (FPSC Docket 000295-WU Methodology)
Transmission & Distribution System

Section	Street	Size	Connected Lots	Total Lots	Conn. Per Lot	Feet	Original Cost	Used & Useful	
								Percent	Amount
1	Detroit	3"	5	21	23.81%	1,050	\$ 1,997	23.81%	\$ 475
1	Baltimore/Briar Glen	3"	3	21	14.29%	1,175	2,235	14.29%	319
1	E Canal Way	3"	10	29	34.48%	1,400	2,683	34.48%	918
1	Easthampton	4"	5	18	27.78%	875	2,376	27.78%	660
1	Adams	4"	6	22	27.27%	1,050	2,851	27.27%	778
1	Chicago	4"	6	19	31.58%	1,200	3,258	31.58%	1,029
1	Augusta	4"	6	28	21.43%	1,500	4,073	21.43%	873
1	Buchannan	6"	5	22	22.73%	1,400	4,721	100.00%	4,721
1	Washington	6"	20	46	43.48%	2,350	7,925	100.00%	7,925
1	Lincoln	6"	3	25	12.00%	2,450	8,262	100.00%	8,262
2	Filmore	3"	3	8	37.50%	550	1,046	37.50%	392
2	Jackson	3"	10	22	45.45%	800	2,460	45.45%	1,118
2	Hoover	3"	2	7	28.57%	950	1,807	28.57%	516
2	Augusta	3"	5	25	20.00%	1,175	2,235	20.00%	447
2	Baltimore	3"	10	36	27.78%	1,800	3,423	27.78%	951
2	Briarberry	3"	1	2	50.00%	120	2,348	50.00%	1,174
2	Jackson	4"	11	22	50.00%	1,105	679	50.00%	340
2	Coolidge	4"	7	31	22.58%	860	11,490	22.58%	2,595
2	Detroit	4"	3	15	20.00%	680	4,860	20.00%	972
2	Grant	4"	10	33	30.30%	1,555	5,625	30.30%	1,705
2	Chicago	4"	14	30	46.67%	1,750	4,751	46.67%	2,217
2	Augusta	4"	7	36	19.44%	1,825	4,955	19.44%	963
2	Garfield	6"	14	41	34.15%	2,175	7,335	100.00%	7,335
2	Lincoln	6"	4	26	15.38%	3,675	12,393	100.00%	12,393
2	Jefferson	8"	3	13	23.08%	1,975	7,683	100.00%	7,683
3	Hayes	3"	1	1	100.00%	100	190	100.00%	190
3	Hoover	3"	3	3	100.00%	465	1,108	100.00%	1,108
3	Jackson	3"	12	40	30.00%	1,650	3,138	30.00%	941
3	Grant	4"	0	2	0.00%	125	339	0.00%	-
3	Edison	4"	1	4	25.00%	300	815	25.00%	204
3	Hoover	4"	2	6	33.33%	425	1,154	33.33%	385
3	Coolidge	4"	4	28	14.29%	1,400	3,801	14.29%	543
3	Hoover	6"	3	11	27.27%	250	843	100.00%	843
3	Placid Ct	6"	0	0	0.00%	600	2,023	100.00%	2,023
3	Fleming	6"	8	42	19.05%	1,958	6,603	100.00%	6,603
3	Jefferson	8"	3	5	60.00%	700	2,723	100.00%	2,723
4	Truman	3"	6	15	40.00%	775	1,474	40.00%	590
4	Taft	3"	2	28	7.14%	1,200	2,282	7.14%	163
4	Circle Ct	4"	3	8	37.50%	200	543	37.50%	204
4	W Canal Way	6"	1	21	4.76%	1,075	3,625	100.00%	3,625
4	Wilson	6"	3	30	10.00%	1,450	4,890	100.00%	4,890
4	Washington	6"	6	34	17.65%	1,975	6,660	100.00%	6,660
4	Roosevelt	6"	4	47	8.51%	2,175	7,335	100.00%	7,335
5	Wilson	3"	1	4	25.00%	300	571	25.00%	143
5	Cleveland	3"	4	6	66.67%	600	1,141	66.67%	781
5	Tulsa	3"	1	13	7.69%	875	1,664	7.69%	128
5	Filmore	3"	1	1	100.00%	500	4,692	100.00%	4,692
5	Johnson	3"	9	74	12.16%	3,560	10,522	12.16%	1,280
5	McKinley	4"	2	18	11.11%	850	2,308	11.11%	256
5	Fleming	6"	0	8	0.00%	675	2,276	100.00%	2,276

Used and Useful Analysis (FPSC Docket 000295-WU Methodology)
Transmission & Distribution System

Section	Street	Size	Connected Lots	Total Lots	Conn. Per Lot	Feet	Original Cost	Used & Useful	
								Percent	Amount
5	Roosevelt	6"	6	29	20.69%	1,550	\$ 5,227	100.00%	\$ 5,227
5	Washington	6"	7	20	35.00%	2,900	9,780	100.00%	9,780
6	Jefferson	10"	7	8	87.50%	2,200	10,939	100.00%	10,939
6	Cumquat NE	3"	17	22	77.27%	700	1,331	77.27%	1,029
6	Orange E	3"	31	32	96.88%	1,200	2,282	100.00%	2,282
6	Lakefront Ct	3"	25	25	100.00%	1,300	2,472	100.00%	2,472
6	Lime E	4"	38	39	97.44%	1,500	4,073	100.00%	4,073
6	Cumquat NE	4"	23	32	71.88%	1,800	4,887	71.88%	3,513
6	Lemon E	4"	40	46	86.96%	1,800	4,887	100.00%	4,887
6	Orange W	4"	31	45	68.89%	1,800	4,887	68.89%	3,367
6	Tangerine W	4"	32	49	65.31%	2,000	5,430	65.31%	3,546
6	Lime W	4"	36	53	67.92%	2,200	5,973	67.92%	4,057
6	Loquat E	4"	38	54	70.37%	2,200	5,973	70.37%	4,203
6	Lemon W	4"	35	58	60.34%	2,350	6,380	60.34%	3,850
6	Loquat W	4"	29	61	47.54%	2,500	3,788	47.54%	1,801
6	Cumquat W	4"	20	32	62.50%	3,050	8,281	62.50%	5,176
6	Lake June E	6"	13	13	100.00%	1,200	4,047	100.00%	4,047
6	Lake June W	8"	30	36	83.33%	1,600	6,224	100.00%	6,224
7	Jefferson	10"	7	18	38.89%	1,800	8,950	100.00%	8,950
7	Parker	3"	5	16	31.25%	450	856	31.25%	268
7	Citrus	3"	12	17	70.59%	600	1,141	70.59%	805
7	Anderson	3"	13	22	59.09%	800	1,522	59.09%	899
7	Cumquat	3"	16	21	76.19%	800	1,522	76.19%	1,160
7	Bougvillea	3"	10	26	38.46%	900	1,712	38.46%	658
7	Mango	3"	3	24	12.50%	1,100	2,092	12.50%	262
7	Conneticut	4"	0	4	0.00%	400	1,086	0.00%	-
7	Wilson	4"	11	28	39.29%	950	6,142	39.29%	2,413
7	Cumquat	4"	25	34	73.53%	1,400	3,801	73.53%	2,795
7	Bougvillea	4"	27	41	65.85%	1,600	4,344	65.85%	2,861
7	Citrus	4"	25	41	60.98%	1,700	4,616	60.98%	2,815
7	Mango	4"	9	48	18.75%	1,970	7,131	18.75%	1,337
7	Parker	4"	1	28	3.57%	1,800	4,887	3.57%	175
7	Anderson	4"	28	36	77.78%	2,000	5,430	77.78%	4,223
7	Lake Groves	6"	4	15	26.67%	1,300	4,384	100.00%	4,384
7	Johnson	6"	1	18	5.56%	1,400	4,721	100.00%	4,721
8	Tangerine NW/A. Summers	3"	0	6	0.00%	300	571	0.00%	-
8	W Waterway	3"	5	7	71.43%	450	856	71.43%	611
8	Lakerim	3"	9	9	100.00%	700	1,331	100.00%	1,331
8	Orange	3"	7	27	25.93%	1,110	3,521	25.93%	913
8	Lemon	4"	6	12	50.00%	500	1,358	50.00%	679
8	Loquat	4"	5	12	41.67%	500	1,358	41.67%	566
8	Plum	4"	1	7	14.29%	600	1,629	14.29%	233
8	Cumquat	4"	2	6	33.33%	700	1,901	33.33%	634
8	Orange	4"	12	20	60.00%	800	2,172	60.00%	1,303
8	Pear	4"	3	19	15.79%	800	2,172	15.79%	343
8	Tangerine	4"	13	22	59.09%	900	2,444	59.09%	1,444
8	Grape	4"	5	12	41.67%	1,000	2,715	41.67%	1,131
8	Lime	4"	6	18	33.33%	1,000	2,715	33.33%	905

Used and Useful Analysis (FPSC Docket 000295-WU Methodology)
Transmission & Distribution System

Section	Street	Size	Connected Lots	Total Lots	Conn. Per Lot	Feet	Original Cost	Used & Useful	
								Percent	Amount
8	W Waterway	4"	5	21	23.81%	2,480	\$ 6,529	23.81%	\$ 1,555
8	Lake June NW/Catfish Crk	6"	14	17	82.35%	1,570	7,341	100.00%	7,341
8	E Waterway	6"	9	27	33.33%	1,550	5,227	100.00%	5,227
8	Lake June NW/Catfish Crk	8"	13	15	86.67%	1,200	4,668	100.00%	4,668
9	Woodmere	4"	2	2	100.00%	600	1,850	100.00%	1,850
9	Walker	4"	0	3	0.00%	425	1,154	0.00%	-
9	Farrell	4"	7	17	41.18%	910	5,781	41.18%	2,380
9	Lake Groves	6"	0	6	0.00%	1,900	6,407	100.00%	6,407
9	Washington	6"	2	34	5.88%	2,925	9,864	100.00%	9,864
9	Jefferson	8"	2	2	100.00%	1,625	6,321	100.00%	6,321
10	White	3"	3	16	18.75%	800	1,522	18.75%	285
10	Farrell	3"	3	26	11.54%	1,500	2,853	11.54%	329
10	Walker	4"	3	4	75.00%	350	950	75.00%	713
10	Taft/Humphrey	6"	5	10	50.00%	750	2,529	100.00%	2,529
10	Washington	6"	0	21	0.00%	1,825	6,154	100.00%	6,154
11	Atlas	3"	3	6	50.00%	360	685	50.00%	343
11	Sheppard	3"	18	18	100.00%	660	1,587	100.00%	1,587
11	Van Guard	3"	7	15	46.67%	960	1,826	46.67%	852
11	Pennsylvania	3"	16	24	66.67%	1,260	2,396	66.67%	1,597
11	Jupiter	4"	4	10	40.00%	480	1,303	40.00%	521
11	Kings Ct	4"	8	9	88.89%	480	1,303	100.00%	1,303
11	Abel	4"	6	9	66.67%	630	1,711	66.67%	1,141
11	Glenn	4"	3	8	37.50%	780	2,118	37.50%	794
11	Club Rd	4"	17	17	100.00%	840	2,281	100.00%	2,281
11	Murray Ct	4"	25	27	92.59%	1,110	3,014	100.00%	3,014
11	Van Allen	4"	5	24	20.83%	1,170	3,177	20.83%	662
11	Sheppard	4"	25	44	56.82%	1,920	5,213	56.82%	2,962
11	Grissom	4"	18	42	42.86%	3,000	8,145	42.86%	3,491
11	Lincoln	6"	34	54	62.96%	2,460	8,296	100.00%	8,296
11	Lake Groves	6"	4	6	66.67%	2,760	9,308	100.00%	9,308
11	Enos	6"	26	70	37.14%	5,280	17,806	100.00%	17,806
12	Jefferson/Placid Lks Blvd	10"	0	0		2,200	10,939	100.00%	10,939
12	Booster	3"	3	6	50.00%	840	2,788	50.00%	1,394
12	Launch	3"	5	20	25.00%	850	1,617	25.00%	404
12	Cape	3"	0	10	0.00%	900	1,712	0.00%	-
12	Fig	4"	5	9	55.56%	800	2,172	55.56%	1,207
12	Jefferson W/Cornelius	4"	6	10	60.00%	1,050	2,851	60.00%	1,711
12	Grape	4"	13	37	35.14%	1,600	4,344	35.14%	1,526
12	Cumquat	4"	17	20	85.00%	1,700	4,616	100.00%	4,616
12	Jupiter	6"	7	16	43.75%	1,300	4,384	100.00%	4,384
12	Van Guard	6"	6	16	37.50%	1,450	4,890	100.00%	4,890
12	Lake Groves	6"	0	0		1,900	6,407	100.00%	6,407
12	Washington	8"	16	27	59.26%	2,100	8,169	100.00%	8,169
13	Prince	3"	1	14	7.14%	550	1,046	7.14%	75
13	Apple	3"	4	15	26.67%	800	1,522	26.67%	406
13	Kaiser	3"	6	20	30.00%	800	1,522	30.00%	457

Used and Useful Analysis (FPSC Docket 000295-WU Methodology)
Transmission & Distribution System

Section	Street	Size	Connected Lots	Total Lots	Conn. Per Lot	Feet	Original Cost	Used & Useful	
								Percent	Amount
13	Cape	4"	0	0		140	\$ 1,336	0.00%	\$ -
13	Guymon	4"	2	7	28.57%	590	4,013	28.57%	1,147
13	Prince	4"	0	7	0.00%	500	1,358	10.00%	136
13	Eva	4"	1	4	25.00%	550	1,493	25.00%	373
13	Adam	4"	3	12	25.00%	600	1,629	25.00%	407
13	Cumquat	4"	9	15	60.00%	1,200	3,258	60.00%	1,955
13	Grape	4"	10	29	34.48%	1,200	3,258	34.48%	1,123
13	Apple	4"	9	10	90.00%	1,700	4,616	100.00%	4,616
13	Van Guard	6"	1	6	16.67%	600	2,023	100.00%	2,023
13	Lake Groves	6"	0	9	0.00%	800	2,698	100.00%	2,698
13	Washington	8"	9	14	64.29%	1,250	4,863	100.00%	4,863
14	Roland	3"	0	0		300	571	0.00%	-
14	Washington	3"	14	18	77.78%	600	1,141	77.78%	887
14	Bronson	3"	2	16	12.50%	800	1,522	12.50%	190
14	Cumquat	4"	2	3	66.67%	300	815	66.67%	543
14	Grapefruit	4"	0	2	0.00%	350	950	0.00%	-
14	Eva	4"	0	4	0.00%	550	1,493	0.00%	-
14	Crosby	4"	3	14	21.43%	850	2,308	21.43%	495
14	Adam	4"	2	5	40.00%	1,050	2,851	40.00%	1,140
14	Grape	4"	5	20	25.00%	1,150	3,122	25.00%	781
14	Marlin	4"	1	3	33.33%	1,350	3,665	33.33%	1,222
14	Prince	4"	3	14	21.43%	1,650	4,480	21.43%	960
14	Keith	4"	14	50	28.00%	2,350	6,380	28.00%	1,786
14	E Waterway	6"	1	5	20.00%	400	1,349	100.00%	1,349
14	Washington	6"	23	48	47.92%	2,700	9,105	100.00%	9,105
14	Washington	8"	6	16	37.50%	1,150	4,474	100.00%	4,474
15	Rocky	3"	1	5	20.00%	180	342	20.00%	68
15	Carole	3"	5	15	33.33%	216	411	33.33%	137
15	Heal	3"	2	17	11.76%	360	685	11.76%	81
15	Vera	3"	8	20	40.00%	810	2,575	40.00%	1,030
15	Orange/Fox Dale	3"	7	26	26.92%	1,100	2,915	26.92%	785
15	Tangerine/A.Summers	3"	14	49	28.57%	1,672	4,565	28.57%	1,304
15	Catfish Creek	6"	1	1	100.00%	120	2,453	100.00%	2,453
15	Carey	4"	0	0		324	880	0.00%	-
15	Donald	4"	0	0		360	977	0.00%	-
15	Ida/Kayla	4"	3	9	33.33%	368	1,271	33.33%	424
15	Plum	4"	1	7	14.29%	468	1,271	14.29%	182
15	W Waterway	4"	4	11	36.36%	576	1,564	36.36%	569
15	Flo	4"	0	11	0.00%	720	1,955	0.00%	-
15	Bonnie	4"	8	30	26.67%	1,440	3,910	26.67%	1,043
15	Washington	6"	22	36	61.11%	1,440	4,856	100.00%	4,856
16	Pamela	3"	3	3	100.00%	970	2,149	100.00%	2,149
16	Eula	3"	1	6	16.67%	325	618	16.67%	103
16	Carole	3"	2	20	10.00%	1,725	3,281	10.00%	328
16	Tangerine/A.Summers	4"	0	0		250	679	0.00%	-
16	Barbara	4"	1	10	10.00%	550	1,493	10.00%	149
16	Corine	4"	1	4	25.00%	550	1,493	25.00%	373
16	Flo	4"	2	15	13.33%	925	2,511	13.33%	335
16	Lake June W	6"	5	5	100.00%	900	3,035	100.00%	3,035
16	Washington	6"	8	16	50.00%	1,250	4,215	100.00%	4,215
17	Washington	3"	3	5	60.00%	300	571	60.00%	343

Used and Useful Analysis (FPSC Docket 000295-WU Methodology)
Transmission & Distribution System

Section	Street	Size	Connected Lots	Total Lots	Conn. Per Lot	Feet	Original Cost	Used & Useful	
								Percent	Amount
17	Ronald	4"	2	5	40.00%	600	\$ 1,629	40.00%	\$ 652
17	Ronald	6"	2	2	100.00%	775	2,614	100.00%	2,614
17	Washington	6"	3	12	25.00%	1,625	5,480	100.00%	5,480
17	Christine	6"	4	5	80.00%	400	4,359	100.00%	4,359
18	Frederick	3"	1	2	50.00%	250	475	50.00%	238
18	Commerce	3"	0	8	0.00%	450	856	0.00%	-
18	Robeling	3"	0	18	0.00%	775	1,474	0.00%	-
18	Putney	3"	0	32	0.00%	925	1,759	0.00%	-
18	Keith/Ellison	4"	1	5	20.00%	600	1,629	20.00%	326
18	Robeling	4"	3	28	10.71%	675	1,833	10.71%	196
18	Robeling/Hathaway	4"	1	14	7.14%	450	5,500	7.14%	393
18	Columbia	4"	1	1	100.00%	225	4,347	100.00%	4,347
18	Lake Groves	4"	6	20	30.00%	1,075	2,919	30.00%	876
18	Marlin	4"	5	12	41.67%	1,150	3,122	41.67%	1,301
18	Prince	4"	2	18	11.11%	1,350	3,665	11.11%	407
18	Matthew	4"	1	16	6.25%	1,700	4,616	6.25%	289
18	Washington	6"	3	4	75.00%	350	1,180	100.00%	1,180
18	Ronald	6"	0	0		775	2,614	100.00%	2,614
18	Tobler Terrace	6"	0	0		950	3,204	100.00%	3,204
19	Tiger	3"	1	4	25.00%	275	523	25.00%	131
19	Corvair	3"	2	6	33.33%	300	571	33.33%	190
19	Astro Ct	3"	1	6	16.67%	700	10,065	16.67%	1,678
19	Aries	4"	2	2	100.00%	140	1,383	100.00%	1,383
19	Aztec	3"	3	3	100.00%	350	3,318	100.00%	3,318
19	Bell	3"	2	8	25.00%	425	808	25.00%	202
19	Derringer	4"	1	5	20.00%	1,440	13,234	20.00%	2,647
19	Coit	3"	0	0		700	1,331	0.00%	-
19	Avenger	3"	3	3	100.00%	845	3,467	100.00%	3,467
19	Conquest	3"	2	20	10.00%	900	1,712	10.00%	171
19	Embracer	3"	2	4	50.00%	1,025	1,949	50.00%	975
19	Boeing	3"	7	28	25.00%	1,735	5,107	25.00%	1,277
19	Hawk/Wildcat	3"	12	51	23.53%	2,245	7,100	23.53%	1,671
19	Pacer	3"	4	4	100.00%	870	8,026	100.00%	8,026
19	Darter	3"	6	18	33.33%	765	2,089	33.33%	696
19	Chieftan	3"	5	18	27.78%	680	1,850	27.78%	514
19	Sundowner	3"	1	18	5.56%	760	3,343	5.56%	186
19	Jetway	3"	3	6	50.00%	650	3,825	50.00%	1,913
19	Cessna Way	3"	2	2	100.00%	180	2,709	100.00%	2,709
19	Interstate	3"	2	6	33.33%	320	2,281	33.33%	760
19	Wildcat	4"	1	2	50.00%	200	543	50.00%	272
19	Hawk/Wildcat	4"	2	7	28.57%	550	1,493	28.57%	427
19	Buccaneer	4"	7	24	29.17%	1,160	10,234	29.17%	2,985
19	Gulfstream	4"	1	12	8.33%	690	3,270	8.33%	273
19	Vega	3"	2	8	25.00%	535	6,759	25.00%	1,690
19	Seebee	4"	0	0		850	2,308	0.00%	-
19	Commanche	4"	3	18	16.67%	1,300	3,530	16.67%	588
19	Mustang	4"	1	7	14.29%	1,865	3,598	14.29%	514
19	Baron	4"	1	4	25.00%	180	3,962	25.00%	991
19	Lark	3"	2	5	40.00%	680	5,438	40.00%	2,175
19	Airport Rd	6"	4	4	100.00%	450	1,518	100.00%	1,518
19	Gull	3"	2	16	12.50%	650	2,192	12.50%	274
19	Norseman	4"	1	2	50.00%	90	1,560	50.00%	780
19	Challenger	6"	1	6	16.67%	1,540	8,306	100.00%	8,306
19	Derringer	6"	1	9	11.11%	571	11,998	100.00%	11,998
19	Placid Airway	6"	6	6	100.00%	825	2,782	100.00%	2,782
19	Eagle/Chippawa	3"	2	20	10.00%	975	3,288	10.00%	329
19	Kingfisher	6"	2	31	6.45%	2,350	7,925	100.00%	7,925
19	Jefferson/Placid Lks Blvd	6"	9	15	60.00%	3,800	12,815	100.00%	12,815
19	Seneca	6"	12	62	19.35%	4,240	15,760	100.00%	15,760
19	Apache	6"	0	17	0.00%	4,600	15,513	100.00%	15,513
19	Concord	6"	0	0		3,060	16,226	100.00%	16,226
19	Delta	4"	1	4	25.00%	175	4,168	25.00%	1,042

Used and Useful Analysis (FPSC Docket 000295-WU Methodology)
Transmission & Distribution System

Section	Street	Size	Connected Lots	Total Lots	Conn. Per Lot	Feet	Original Cost	Used & Useful	
								Percent	Amount
20	Coquina	3"	2	4	50.00%	80	\$ 152	50.00%	\$ 76
20	Keos	3"	2	6	33.33%	160	304	33.33%	101
20	Hornassassa	3"	1	4	25.00%	240	456	25.00%	114
20	Spice	3"	2	8	25.00%	280	533	25.00%	133
20	Bay Harbor	3"	8	15	53.33%	1,080	3,647	53.33%	1,945
20	Bokeelia Way	3"	4	8	50.00%	1,100	4,024	50.00%	2,012
20	Anna Maria	3"	7	8	87.50%	1,210	3,735	100.00%	3,735
20	Fire Island	3"	6	27	22.22%	1,140	5,276	22.22%	1,172
20	Barbados	3"	6	17	35.29%	935	8,305	35.29%	2,931
20	Captiva	3"	5	8	62.50%	500	4,628	62.50%	2,893
20	Java	3"	2	8	25.00%	360	4,905	25.00%	1,226
20	Island Pkwy	4"	1	1	100.00%	880	1,498	100.00%	1,498
20	Leeward/Cross Creek	3"	4	14	28.57%	960	1,826	28.57%	522
20	Komoto/Sonora	3"	6	24	25.00%	1,120	2,130	25.00%	533
20	Bimini	3"	19	36	52.78%	1,840	3,499	52.78%	1,847
20	Estero	3"	3	8	37.50%	270	3,628	37.50%	1,360
20	Dry Tortogus	3"	1	3	33.33%	220	1,009	33.33%	336
20	Honeymoon	4"	1	3	33.33%	640	1,738	33.33%	579
20	Cayman	4"	3	4	75.00%	215	2,456	75.00%	1,842
20	Bali	4"	3	3	100.00%	300	5,895	100.00%	5,895
20	Easter	3"	3	5	60.00%	1,580	20,588	60.00%	12,353
20	Minorca	4"	6	14	42.86%	720	1,955	42.86%	838
20	Imbros	4"	6	16	37.50%	1,000	5,834	37.50%	2,188
20	Cayman	4"	1	15	6.67%	1,280	3,475	6.67%	232
20	Anna Maria Ct	3"	3	6	50.00%	580	3,246	50.00%	1,623
20	Bokeelia Ct	3"	2	6	33.33%	800	4,627	33.33%	1,542
20	Devon Way	3"	5	8	62.50%	1,545	14,122	62.50%	8,826
20	Grenada	4"	4	21	19.05%	1,840	4,996	19.05%	952
20	Fisher	4"	0	16	0.00%	2,880	7,819	0.00%	-
20	Alleutian	6"	14	29	48.28%	2,520	9,850	100.00%	9,850
20	Galapagos	3"	1	17	5.88%	765	3,777	5.88%	222
20	Corsica	6"	5	12	41.67%	1,849	2,200	100.00%	2,200
20	Jersey	6"	8	36	22.22%	3,520	14,169	100.00%	14,169
20	Jefferson	6"	15	35	42.86%	4,440	19,693	100.00%	19,693
20	Lincoln	6"	9	60	15.00%	6,920	23,336	100.00%	23,336
20	Islamorada	3"	1	8	12.50%	560	1,520	12.50%	190
20	Kodiak	4"	2	7	28.57%	377	991	28.57%	283
20	Placid View	6"	0	29	0.00%	5,000	59,093	100.00%	59,093
21	Catfish Creek Rd	6"	39	70	55.71%	5,200	17,536	100.00%	17,536

Total 1,947 5,103 348,434 \$ 1,247,480 67.37% \$ 840,459

Margin Reserve Factor (Through 12/31/12 for Interim Rates)

1.23

Used & Useful Percentage

82.87%

Margin Reserve Factor (Through 12/31/13 for Permanent Rates)

1.25

Used & Useful Percentage

84.21%

NOTE: FPSC methodology eliminates 10% minimum used and useful allowance for distribution mains.

Chemicals Used in Water Treatment and Analyses

TIER TWO

REPORTING YEAR JAN. 1 TO DEC. 31, 2007

Florida S●E●R●C Page 1 of 1 pages

EMERGENCY AND HAZARDOUS CHEMICAL INVENTORY Specific Information by Chemical

Facility Identification

Name Placid Lakes Utilities, Inc.
 Street 410 Washington Boulevard NW
 City Lake Placid County Highland State FL Zip 33852
 SIC Code 4941 Dun & Brad Number - -
 F.E.I. # 59-1352-141

Owner/Operator Name

Name Placid Lakes Util Phone (863) 465-0345
 Mail Address Same

Emergency Contact

Name Placid Lakes Fire Title
 Phone () 911 24 Hr. Phone ()
 Name Nathan Brewer Title Supervisor
 Phone (863) 465-6294 24 Hr. Phone (863) 441-1090

Chemical Identification

CAS 012 - - Trade Secret
 Chem. Name Gas Chlorine
 Check all that apply: Pure Mix Solid Liquid Gas EHS
 EHS Name

Physical and Health Hazards (check all that apply)

Fire
 Sudden Release of Pressure
 Reactivity
 Immediate (acute)
 Delayed (chronic)

Inventory in Pounds

 1200
 Maximum Daily Amount
25
 Average Daily Amount
365
 Days on Site

Container Type Pressure Temperature

L15

Storage Codes and Locations (Non-Confidential) Storage Locations - Description, not address

8'x10' Concrete
Storage room
vented door
discharge fan
out opposite
wall

CAS W5F32 - - Trade Secret
 Chem. Name Sequest-All
 Check all that apply: Pure Mix Solid Liquid Gas EHS
 EHS Name

Fire
 Sudden Release of Pressure
 Reactivity
 Immediate (acute)
 Delayed (chronic)

 1800
 Maximum Daily Amount
05
 Average Daily Amount
365
 Days on Site

8'x10' Concrete
Storage room
vented door
discharge fan
out opposite
wall

CAS - - Trade Secret
 Chem. Name
 Check all that apply: Pure Mix Solid Liquid Gas EHS
 EHS Name

Fire
 Sudden Release of Pressure
 Reactivity
 Immediate (acute)
 Delayed (chronic)

 Maximum Daily Amount

 Average Daily Amount

 Days on Site

Certification (Read and sign after completing all sections)

I certify under penalty of law that I have personally examined and am familiar with the information submitted in pages one through 1, and that based on my inquiry of those individuals responsible for obtaining the information, I believe that the submitted information is true, accurate, and complete.

Nathan Brewer, Supervisor

Name and official title of owner/operator OR owner/operator's authorized representative _____ Signature _____ Date signed _____

E-Mail address of representative who prepared Tier Two Form (optional): _____

Optional Attachments

- I have attached a site plan
- I have attached a list of site coordinate abbreviations
- I have attached a description of dikes and other safeguard measures

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A & D WATER SYSTEMS Friday, April 11, 2008



MATERIAL SAFETY DATA

Product Name: Chlorine
Revision Date: 4/14/08
Revision No. 7

OCEAN NETWORK EMERGENCY PHONE 1-888-2891-911

THIS MATERIAL SAFETY DATA SHEET (MSDS) HAS BEEN PREPARED IN COMPLIANCE WITH THE FEDERAL OSHA HAZARD COMMUNICATION STANDARD, 29 CFR 1910.1200. THIS PRODUCT MAY BE CONSIDERED TO BE A HAZARDOUS CHEMICAL UNDER THAT STANDARD. (REFER TO THE OSHA CLASSIFICATION IN SEC.1.) THIS INFORMATION IS REQUIRED TO BE DISCLOSED FOR SAFETY IN THE WORKPLACE. THE EXPOSURE TO THE COMMUNITY, IF ANY, IS QUITE DIFFERENT.

I - PRODUCT IDENTIFICATION

Product Name:	Chlorine
Synonyms:	None
Chemical Family:	Halogen
Formula:	Cl ₂
Use Description:	Chlorinating and oxidizing agent, disinfectant, organic synthesis, water and wastewater treatment, plastics, pharmaceuticals
Hazard Classification:	Irritant or corrosive; skin, eye and lung hazard; toxic by inhalation; compressed gas; oxidizer
Product Codes:	105015, 105189
File No.:	MSDS0100

II - COMPONENT DATA

This Product Composition information presented here describes the major components and their concentrations found in this product and other information as required by OSHA. This is not, and should not be interpreted, or used as, a Product Specification or a detailed chemical analysis.

Established Federal OSHA PEL is provided. OSHA Agreement State PEL may be different.

Product Composition

CAS or Chemical Name:	Chlorine				
CAS Number:	7782-50-5				
Percentage Range:	98-100 Volume percent				
Hazardous Per 29 CFR 1910.1200:	Yes				
Exposure Standards:	OSHA (PEL)		ACGIH (TLV)		
		ppm	mg/m ³	ppm	mg/m ³
	TWA:	None	None	0.5	1.5
	CEILING:	1	3	None	None
STEL:	None	None	1	2.9	

A & D WATER SYSTEMS Friday, April 11, 2008



MATERIAL SAFETY DATA

Product Name: Chlorine
Revision Date: 4/14/06
Revision No. 7

III - PRECAUTIONS FOR SAFE HANDLING AND STORAGE

DO NOT TAKE INTERNALLY. AVOID CONTACT WITH SKIN, EYES AND CLOTHING. UPON CONTACT WITH SKIN OR EYES, WASH OFF WITH WATER. DO NOT BREATHE GAS OR VAPOR.

STORAGE CONDITIONS:

Store in a cool, dry, well-ventilated place. DO NOT STORE AT TEMPERATURES ABOVE: 59 Deg.C (140 Deg.F)

PRODUCT STABILITY AND COMPATIBILITY:

SHELF LIFE LIMITATIONS:	Indefinite
INCOMPATIBLE MATERIALS FOR PACKAGING:	NOTICE - Should not be repackaged except by qualified and trained personnel.
INCOMPATIBLE MATERIALS FOR STORAGE OR TRANSPORT:	Alkalis, reducing agents, organic materials

IV - PHYSICAL DATA

Appearance:	Greenish liquid or gas
Melting Point:	-101 Deg.C (-149 Deg.F)
Freezing Point:	
Boiling Point:	-34 Deg.C (-29 Deg.F)
Decomposition Temperature:	None
Specific Gravity:	Not applicable
Bulk Density:	68.4 lb. per cubic feet at 63 Deg.F
pH @ 25° C:	Not applicable
Vapor Pressure @ 25° C:	114 psi
Solubility in Water:	Miscible
Volatiles, Percent by Volume:	100
Evaporation Rate:	Heat of Vaporization: 123.67 BTU per pound
Vapor Density:	Approximately 2.5 (0.7537 lb. per cubic feet at 32 Deg.F)
Molecular Weight:	71
Product is:	A compressed gas
Odor:	Acrid
Coefficient of Oil/Water Distribution:	No Data

A & D WATER SYSTEMS Friday, April 11, 2008



MATERIAL SAFETY DATA

Product Name: Chlorine
Revision Date: 4/14/06
Revision No. 7

V - PERSONAL PROTECTIVE EQUIPMENT REQUIREMENTS

Personal Protection for Routine Use of Product:

Respiratory Protection:	If air concentrations above the TLV are possible, wear a NIOSH approved respirator
Ventilation:	Use local exhaust ventilation to maintain levels to below the TLV.
Skin and Eye Protection:	Wear gloves, boots, apron and a face shield with safety glasses. A full impermeable suit is recommended if exposure is possible to large portion of body.
Other:	Emergency eye wash and safety showers must be provided in the immediate work area.

Equipment Specifications (When Applicable):

Respirator Type:	Wear NIOSH approved full-face respirator equipped with chemical cartridges for chlorine gas.	
Protective Clothing Type: (This includes: gloves, boots, apron, protective suit.)	GLOVE TYPE:	Neoprene, or butyl rubber
	BOOT TYPE:	Neoprene, or butyl rubber
	AERON TYPE:	Neoprene, or butyl rubber
	PROTECTIVE SUIT:	see Section XI, for additional information

VI - FIRE AND EXPLOSION HAZARD INFORMATION

Flammability Data:

Explosive:	N/A
Flammable:	No
Combustible:	No
Pyrophoric:	No
Flash Point:	Not Applicable
Autoignition Temperature:	Not Applicable
Flammable Limits at Normal Atmospheric Temperature and Pressure (Percent Volume in Air):	LEL - Not Applicable UEL - Not Applicable

NFPA Ratings:

Health:	4
Flammability:	0
Reactivity:	0
Special Hazard Warning	OXIDIZER

HMIS Ratings:

Health:	3
Flammability:	0
Reactivity:	0

A & D WATER SYSTEMS Friday, April 11, 2008



MATERIAL SAFETY DATA

Product Name: Chlorine
 Revision Date: 4/15/06
 Revision No. 7

Extinguishing Media:

Use extinguishing media compatible to surrounding materials.

Fire Fighting Techniques and Comments:

Use water to cool containers exposed to fire, however, direct spray between fire and containers. DO NOT spray directly on container unless absolutely necessary. Water reactive material; DO NOT spray with water. Contact with reactive metals e.g., aluminum may result in the generation of flammable hydrogen gas. See Section 11 for protective equipment for fire fighting.

VII - REACTIVITY INFORMATION

Conditions Under Which This Product May Be Unstable:

Temperatures Above:	None
Mechanical Shock or Impact:	No
Electrical (Static) Discharge:	No
Other:	Reacts vigorously with titanium, zinc, tin
Hazardous Polymerization:	Will not occur
Incompatible Materials:	Alkalies, reducing agents, organic materials
Hazardous Decomposition:	Hydrochloric acid, hypochlorous acid
Other:	Titanium will react vigorously, resulting in spontaneous ignition, when contacted by DRY Chlorine. Combustion will be supported in carbon steel systems and equipment containing a Chlorine environment at temperatures greater than 480 Deg. F. Properly purge systems and equipment PRIOR to conducting Hot Work.

Summary of Reactivity:

Explosive:	N/A
Oxidizer:	Yes
Pyrophoric:	No
Organic Peroxide:	No
Water Reactive:	No (See Precautions under XI, Spill & Leakage Mitigation Procedures)
Corrosive:	Yes

A & D WATER SYSTEMS Friday, April 11, 2008



MATERIAL SAFETY DATA

Product Name: Chlorine
 Revision Date: 4/15/06
 Revision No. 7

VIII - FIRST AID

Eyes

- Hold eye open and rinse slowly and gently with water for 15-20 minutes.
- Remove contact lenses, if present, after the first 5 minutes, then continue rinsing eye.
- Call a poison control center or doctor for treatment advice.

Skin

- Take off contaminated clothing.
- Rinse skin immediately with plenty of water for 15-20 minutes.
- Call a poison control center or doctor for treatment advice.

Ingestion

- Call a poison control center or doctor immediately for treatment advice.
- Have person sip a glass of water if able to swallow.
- Do not induce vomiting unless told to do so by the poison control center or doctor.
- Do not give anything by mouth to an unconscious person.

Inhalation

- Move person to fresh air.
- If person is not breathing, call 911 or an ambulance, then give artificial respiration, preferably by mouth-to-mouth, if possible.
- Call a poison control center or doctor for further treatment advice.

Have the product container or label with you when calling a poison control center or doctor, or going for treatment.

NOTE TO PHYSICIAN - Probable mucosal damage may contraindicate the use of gastric lavage.

IX - TOXICOLOGY AND HEALTH INFORMATION

Routes of Absorption

Inhalation, skin, eye, ingestion

Warning Statements and Warning Properties

HARMFUL IF INHALED. CAUSES EYE, SKIN AND RESPIRATORY TRACT BURNS. CAN CAUSE LUNG DAMAGE.

Human Threshold Response Data

Odor Threshold:	Approximately 1.7 mg/m ³ (0.3 ppm).
Irritation Threshold:	The irritation threshold is approximately 0.5 ppm.
Immediately Dangerous to Life or Health:	10.0 ppm

e D WATER SYSTEMS Friday, April 11, 2008



MATERIAL SAFETY DATA

Product Name: Chlorine
Revision Date: 4/15/06
Revision No. 7

Signs, Symptoms and Effects of Exposure

Inhalation

Acute:	Toxic if inhaled. Inhalation of this material is irritating to the nose, mouth, throat and lungs. It may cause inflammation to the respiratory tract with the production of lung edema, which can result in shortness of breath, wheezing, choking, chest pain, and impairment of lung function. The inflammation of the respiratory tract is most evident in the upper portions, but bronchioles, alveolar ducts, and alveoli may also be affected.
	There is no evidence that acute inhalation of chlorine at low to moderate levels will cause permanent lung damage. At high levels, chlorine is corrosive to the respiratory tract and may cause lung damage.
Chronic:	Repeated inhalation exposure may cause impairment of lung function and permanent lung damage. It may contribute to the development of bronchitis.

Skin

Acute:	Dermal exposure can cause irritation characterized by redness, swelling and scab formation. Contact with liquid chlorine may cause burns with prolonged contact causing destruction of the dermis with impairment of the skin at site of contact to regenerate.
Chronic:	Effects from chronic skin exposure would be similar to those from single exposure except for effects secondary to tissue destruction

Eye

Irritation can occur following eye exposure to the gas with redness, pain, blurred vision, and tearing. Contact with liquid chlorine may cause burns with impairment of vision and corneal damage.
--

Ingestion

Route:	If liquid is swallowed, irritation and/or burns can occur to the entire gastrointestinal tract, including the stomach and intestines, characterized by nausea, vomiting, diarrhea, abdominal pain, bleeding, and/or tissue ulceration. Ingestion is not a major route of exposure because chlorine is a gas at room temperature.
Chronic:	There are no known or reported effects from chronic exposure.

Medical Conditions Aggravated by Exposure

Asthma, respiratory and cardiovascular disease.

Interactions With Other Chemicals Which Enhance Toxicity

None known or reported.

A & D WATER SYSTEMS Friday, April 11, 2008



MATERIAL SAFETY DATA

Product Name: Chlorine
Revision Date: 4/15/06
Revision No. 7

Animal Toxicology

Acute Target Organ Toxicity

Inhalation LC 50: 293 ppm (1 hour, rat)
Oral LD 50: No not applicable. Product is a gas at room temperature.
Dermal LD 50: Not applicable. Product is a gas at room temperature.
Severe irritant to eyes and skin. Contact with the liquid chlorine may cause burns to eyes and skin. Contact with chlorine vapor may cause severe eye irritation.

Reproductive and Developmental Toxicity

There are no know or reported effects on reproductive function or fetal development.

Carcinogenicity

This product is not know or reported to be carcinogenic by any reference source including IARC, OSHA, NTP, or EPA.

Mutagenicity

This product is not know or reported to be mutagenic.

Aquatic Toxicity

LC 50 Bluegill: 0.44 mg/l/96 hours
LC 50 Yellow perch* 0.89 mg/l/1 hr.
LC 50 Channel catfish (fingerling): 0.07 mg/l/96 hrs
LC 50 Daphnia magna: 0.017 mg/l/48 hrs

CHRONIC TARGET ORGAN EFFECTS IN LABORATORY ANIMALS

Inhalation exposure has produced pathological change in the lungs and nasal passages of monkeys and rats characterized by inflammation, epithelial hyperplasia of loss of cilia. In addition, damage was observed in liver and kidneys from treated rats. These effects were seen at concentrations much higher than those expected from occupational exposure.

X - TRANSPORTATION INFORMATION

THIS MATERIAL IS REGULATED AS A DOT HAZARDOUS MATERIAL.

DOT Description from the Hazardous Materials Table 49 CFR 172.101:

Land (U.S. DOT):	Chlorine, 2.3, UN1017, Poison Inhalation Hazard - Hazard Zone B - Marine Pollutant
Water (IMO):	Same as LAND above
Air (IATA/ICAO):	FORBIDDEN
Hazard Label/Placard:	Poison Gas, Corrosive
Reportable Quantity:	10 lbs. (Per 49 CFR 172.101, Appendix)
Emergency Guide:	124

A & D WATER SYSTEMS Friday, April 11, 2008



MATERIAL SAFETY DATA

Product Name: Chlorine
Revision Date: 4/15/06
Revision No. 7

XI - SPILL AND LEAKAGE PROCEDURES

FOR ALL TRANSPORTATION ACCIDENTS, CALL CHEMTREC AT 800-424-9300.

Reportable Quantity:	This product is subject to a Reportable Quantity with respect to chlorine. RQs are subject to change and reference should be made to 40 CFR 302.4 for the current requirements.
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Spill Mitigation Procedures:

Hazardous concentrations in air may be found in local spill area and immediately downwind. Do not put water directly on this product as gas evolution may increase. Water should not be used directly on a chlorine leak. Chlorine and water react forming acids and the leak quickly will get worse. Water provides a heat source for vaporizing liquid Chlorine. Water should be prevented from coming into contact with a liquid Chlorine spill, and liquid chlorine should be prevented from flowing into water drains or bodies of water in the close proximity. This product may represent an explosion hazard, if in contact with incompatible materials. Remove all sources of ignition.

Air Release:	This material is heavier than air and may concentrate in low areas. Ambient air and water temperature must be considered if a water fog is used to attempt absorption or dispersion. It must be understood that very little vapor may actually be absorbed and the gas may be dispersed to other areas. Contain all fog water for neutralization and treatment.
Water Release:	This material is heavier than water. Chlorine will sink and bubble into water to form a hypochlorous acid, which will later self-decompose to various materials. Stop flow of material and divert water to a holding area for treatment and neutralization.
Land Spill:	Dike area of spill and stop flow if safe to do so. Cover area of spill with foam to reduce air contamination. Begin treatment to neutralize material as soon as possible.

Spill Residues:

Dispose of per guidelines under Section 12, WASTE DISPOSAL.

This material may be neutralized for disposal, you are requested to contact OCEAN at 888-289-1911 before beginning any such operation.

A & O WATER SYSTEMS Friday, April 11, 2008

**MATERIAL
SAFETY DATA**

Product Name: Chlorine
Revision Date: 4/15/06
Revision No. 7

Personal Protection for Emergency Spill and Firefighting Situations:

In case of fire, use normal fire fighting equipment.

For response to Chlorine gas it is recommended to use as a minimum level "B" protection that is compatible to Chlorine and for Liquid spills it is recommended to utilize as a minimum enhanced level "B" (Enhanced level "B" is the addition of a splash hood). Responders can reference Chlorine Institute pamphlet #65 on PPE.

Additional protective clothing must be worn to prevent personal contact with this material. These items include but are not limited to: boots, gloves, hard hat, splash-proof goggles, full face shield and impervious clothing, i.e., chemically impermeable suit.

Compatible materials for response to this material are neoprene and butyl rubber.

Protection concerns must also address the potential of the physical characteristics of this product as a compressed gas, corrosive and a poison.

XII - WASTE DISPOSAL

If this product becomes a waste, it meets the criteria of a hazardous waste as defined under 40 CFR 261 and would have the following EPA hazardous waste number: D003, D001.

If this product becomes a hazardous waste, it will be a hazardous waste which is subject to the Land Disposal Restrictions under 40 CFR 268 and must be managed accordingly.

As a hazardous liquid waste, it must be disposed of in accordance with local, state and federal regulations in a permitted hazardous waste treatment, storage and disposal facility by treatment.

Chlorine can exist in a gaseous state, and controlled evaporation may be warranted.

CARE MUST BE TAKEN TO PREVENT ENVIRONMENTAL CONTAMINATION FROM THE USE OF THIS MATERIAL. THE USER OF THIS MATERIAL HAS THE RESPONSIBILITY TO DISPOSE OF UNUSED MATERIAL, RESIDUES AND CONTAINERS IN COMPLIANCE WITH ALL RELEVANT LOCAL, STATE AND FEDERAL LAWS AND REGULATIONS REGARDING TREATMENT, STORAGE AND DISPOSAL FOR HAZARDOUS AND NONHAZARDOUS WASTES.

XIII - ADDITIONAL REGULATORY STATUS INFORMATION**TOXIC SUBSTANCES CONTROL ACT:**

This product is listed on the Toxic Substances Control Act inventory.

NSF/ANSI 60 LIMITS: NSF Maximum Drinking Water Use Concentration - 30 mg/l as chlorine

A & D WATER SYSTEMS Friday, April 11, 2008



MATERIAL SAFETY DATA

Product Name: Chlorine
Revision Date: 4/15/06
Revision No. 7

FEDERAL INSECTICIDE FUNGICIDE RODENTICIDE ACT (FIFRA): This substance is registered for use as a disinfectant or sanitizer. Re-formulators and re-packagers of this product must obtain their own registration from the Environmental Protection Agency. EPA Registration Number: 72315-1.

SUPERFUND AMENDMENTS AND REAUTHORIZATION ACT TITLE III:
HAZARD CATEGORIES, PER 40 CFR 370.2:

HEALTH:

Immediate (Acute)
Delayed (Chronic)

PHYSICAL:

Sudden release of pressure
Reactivity

EMERGENCY PLANNING AND COMMUNITY RIGHT TO KNOW, PER 40 CFR 355, APP.A:
EXTREMELY HAZARDOUS SUBSTANCE - THRESHOLD PLANNING QUANTITY:
100 lbs.

SUPPLIER NOTIFICATION REQUIREMENTS, PER 40 CFR 372.45:

This mixture or tradename product contains a toxic chemical or chemicals subject to the reporting requirements of Section 313 of Title III of the Superfund Amendments and Reauthorization Act of 1986 and 40 CFR 372.

CHEMICALS LISTED ARE: Chlorine

XIV - ADDITIONAL INFORMATION

MSDS REVISION STATUS: The Chlor/Alkali MSDS Control Group updated this MSDS April 2006

First Aid Statements and Additional Regulatory Information updated April 2006

XV - MAJOR REFERENCES

Major References furnished upon request

THE INFORMATION IN THIS MATERIAL SAFETY DATA SHEET SHOULD BE PROVIDED TO ALL WHO WILL USE, HANDLE, STORE, TRANSPORT, OR OTHERWISE BE EXPOSED TO THIS PRODUCT. THIS INFORMATION HAS BEEN PREPARED FOR THE GUIDANCE OF PLANT ENGINEERING, OPERATIONS AND MANAGEMENT AND FOR PERSONS WORKING WITH OR HANDLING THIS PRODUCT. OLIN BELIEVES THIS INFORMATION TO BE RELIABLE AND UP TO DATE AS OF THE DATE OF PUBLICATION, BUT MAKES NO WARRANTY THAT IT IS. ADDITIONALLY, IF THIS MATERIAL SAFETY DATA SHEET IS MORE THAN THREE YEARS OLD, YOU SHOULD CONTACT OLIN AT THE PHONE NUMBER LISTED BELOW TO MAKE CERTAIN THAT THIS SHEET IS CURRENT.

ORC MSDS CONTROL GROUP
Olin Chlor Alkali
1186 Lower River Road
P.O. Box 248
Charleston, TN 37310
Phone Number: (888)-658-MSDS (6737)

WATER SYSTEMS Friday, April 11, 2008

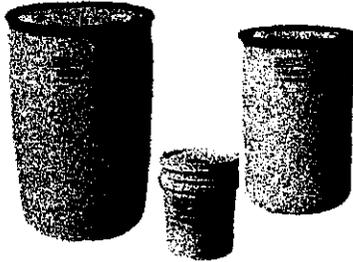


MATERIAL SAFETY DATA

Product Name: Chlorine
Revision Date: 4/15/06
Revision No. 7

Material Safety Data

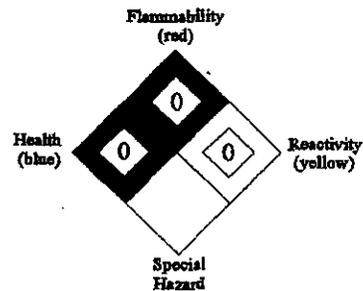
SEQUEST-ALL WSF-32 (liquid)



NFPA Designation 704

Degree of Hazard

4 = Extreme
 3 = High
 2 = Moderate
 1 = Slight
 0 = Insignificant



SPER Chemical Corporation Phone: (727) 535-9033 Fax: (727) 530-0741
 14770 62nd Street N., Clearwater, Florida 33760

SECTION I - PRODUCT IDENTIFICATION

PRODUCT NAME: Sequest-All Water Treatment - WSF-32
COMMON NAME/SYNONYMS: Blended Phosphate/Polyphosphate
FORMULA: Proprietary
BULK DENSITY: 11.9 lbs./gallon
DESCRIPTION/APPEARANCE: Clear, slightly viscous liquid.

MAXIMUM USE LEVEL: 33.4 Mg/l
 (NSF Potable Use MCL)

SECTION II - NORMAL HANDLING PROCEDURES

PRECAUTIONS TO BE TAKEN IN HANDLING AND STORAGE INCLUDES:

Avoid contact with eyes, skin or clothing. Do not take internally. Upon contact with skin or eyes, wash off with water.

PROTECTIVE EQUIPMENT

EYES: Goggles
GLOVES: Impervious
OTHER: None

VENTILATION REQUIREMENTS:

None

SECTION III - HAZARDOUS INGREDIENTS

BASIC MATERIAL: Phosphate
SIGNIFICANT EFFECTS: Irritation to eyes, skin and mucous membranes.

OSHA PEL: None
LD 50: 2.6 G/KG [rat]
LC 50: No data

SECTION IV - FIRE AND EXPLOSION HAZARD DATA

FLASH POINT METHOD: N/A
OSHA CLASSIFICATION: Non-combustible liquid.
EXTINGUISHING MEDIA: Non-combustible - choose media suitable for surrounding materials.

EXPLOSIVE LIMITS:
 Lower: ND Upper: ND

SPECIAL FIRE HAZARD & FIRE FIGHTING PROCEDURE: Use NIOSH approved self contained breathing apparatus when material is involved in fire.

SECTION V - HEALTH HAZARD DATA**THRESHOLD LIMIT VALUE:** None established**SYMPTOMS OF OVER EXPOSURE:** May cause skin, eye and mucous membrane irritation.**EMERGENCY FIRST AID PROCEDURES:****SKIN:** Flush with water. If an irritation develops, call a physician.**EYES:** Flush with water. If eye irritation develops, call a physician.**INGESTION:** Drink large quantities of water. Induce vomiting and call a physician.**SECTION VI - TOXICOLOGY****ACUTE ORAL LD 50:** 10.4 G/KG**ACUTE DERMAL LD 50:** 24.4 G/KG**ACUTE INHALATION LC 50:** No Data**CARCINOGENIC:** Non-carcinogenic**MUTAGENIC:** Non-mutagenic**EYE IRRITANT:** Irritant**PRIMARY SKIN IRRITANT:** Irritant**EFFECTS OF ACUTE EXPOSURE:** May cause skin, eye and mucous membrane irritation.**EFFECTS OF CHRONIC EXPOSURE:** None known.**SECTION VII - SPILL OR LEAKAGE PROCEDURES****STEPS TO BE TAKEN IN CASE MATERIAL IS RELEASED OR SPILLED:**

Wear appropriate protective equipment including goggles, gloves, and respirator to prevent contact with skin, eyes or mucous membranes. Mop and/or wash away spillage of material with water. Keep out of sewers, storm drains, surface waters, and soil. Comply with all applicable governmental regulations on spill reporting, handling, and disposal of waste.

DISPOSAL METHOD: Dispose of contaminated product and materials used in cleaning up spill in a manner approved for this material. Consult appropriate Federal, State, and Local regulatory agencies to ascertain proper disposal procedures.

SECTION VIII - HAZARDOUS REACTIVITY**STABILITY:** Stable**POLYMERIZATION:** Will not occur**CONDITIONS TO AVOID:** None known**HAZARDOUS DECOMPOSITION PRODUCTS:** Phosphorus oxides**SECTION IX - PHYSICAL DATA****MELTING POINT:** N/A**VAPOR PRESSURE:** No data**VOLATILES:** Non-volatile**BOILING POINT:** No data**SOLUBILITY IN WATER:** N/A**EVAPORATION RATE:** ND**SPECIFIC GRAVITY:** 1.42**pH 1% SOLUTION:** 6.5**VAPOR DENSITY:** No data**NOTICE**

The information herein is to our knowledge true and accurate. All information appearing on this document is based on data obtained from the manufacturer and/or recognized technical sources. Because of conditions beyond our control, we make no warranty or representation, expressed or implied, except that the product discussed herein conform to the chemical descriptions shown on their labels/product data. No agent, representative or employee of this company is authorized to vary any of the terms of this notice.

**PUBLIC WATER SYSTEM CONTAMINANT
MONITORING GUIDANCE FOR CALENDAR YEAR 2007**

SYSTEM NAME: Placid Lakes Utility, Inc.

PWS ID #: 6280223

CONTAMINANTS FAC Rule No./Rule Reference	Not Required In 2007	Monthly In 2007	Quarterly In 2007	SemiAnnual (2 in 2007)	One Time in 2007
ASBESTOS (62-550.511)	X				
NITRATE AND NITRITE (62-550.512)					X
INORGANIC CONTAMINANTS (62-550.513)	X				
TOTAL TRIHALOMETHANES (62-550.514), 40 CFR 141 Subpart L (Stage 1 Disinfectants and Disinfection Byproducts Rule)					*X
HALOACETIC ACIDS (62-550.514), 40 CFR 141 Subpart L (Stage 1 Disinfectants and Disinfection Byproducts Rule)					*X
VOLATILE ORGANIC CONTAMINANTS (62-550.515)	X				
SYNTHETIC ORGANIC CONTAMINANTS (PEST & PCBS) (62-550.516)	X				
MICROBIOLOGICAL (62-550.518)		X			
DISINFECTANT RESIDUALS (62-550.514), 40 CFR 141 Subpart L (Stage 1 Disinfectants and Disinfection Byproducts Rule)		X			
RADIONUCLIDES Gross Alpha, Uranium, Radium-226, Radium-228 (62-550.519)	X				
SECONDARY CONTAMINANTS (62-550.520)	X				
LEAD AND COPPER 40 CFR 141 Subpart I Note: IF on Reduced Monitoring collect samples Jun - Sep 2007	X				

This chart is the DEP's good faith assessment, as of the date of the attached letter for the contaminant monitoring requirements for the above referenced public water system for the calendar year 2007(only). If you disagree, then please contact the DEP as soon as possible. Please be aware that monitoring schedules are subject to change at any time based upon analyses results or other factors. This chart shall not relieve any person from any requirement of Florida law.

* Collect your annual set of samples for TTHMs and HAA5s during the third calendar quarter (July/August/September) of 2007.

SHORT Environmental Laboratories, Inc.

10405 U.S. 27 S Sebring, FL 33876 (863) 655-4022
 800 833-4022 Shortlab@strato.net fax: (863) 655-5820



Report Cover Page

Client: Pugh Utilities Service
Address: 760 Henscratch Rd.

City, St, Zip: Lake Placid, FL 33852
Attention: Daniel Holmes

Project: Annual Nitrates
 Placid Lakes Utilities
Sample date: April 11, 2007
Sample #'s 284082

Report #: 2007050175
Report Date: May 21, 2007

This report package includes the following contents and attachments:

Commonly used Qualifiers with explanations:

	Item	Pages	Qualifier	Explanation
Cover Page:		1		
Report of Analysis:	DW Original	3	U	Compound was analyzed for but not detected.
Attachments:	Chain of Custody	1	I	Result is between the PQL and the MDL.
	Sampler cert	1	Q	Sample was analyzed out of holding time.
			J	Estimated value; value may not be accurate.
Total Pages:		6		

The results contained in this report meet all requirements of the NELAC standards. All results are representative of the sample as collected.

Respectfully Submitted,

Robert A. Watkins, Jr.
 Project Manager

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Florida Department of Environmental Protection Safe Drinking Water Program Laboratory Reporting Format

PUBLIC WATER SYSTEM INFORMATION (to be completed by sampler - Please type or print legibly)

System Name: PLACID LAKES UTILITY INC PWS I.D. #: 6280223

System Type (check one): (x) Community () NonTransient Noncommunity () Transient NonCommunity

Address: 410 Washington Blvd. NW

City: Lake Placid State: Florida ZIP Code: 33852

Phone: (863) 465-0345 Fax #: (863) 465-1313

E-Mail Address: _____

SAMPLE INFORMATION (to be completed by sampler)

Sample Number: 284082 Location Code (if Known): _____

Sample Date: 4/11/2007 Sample Time: 1240 AM PM (circle one)

Sample Location (be specific): Entry

Disinfectant Residual (Required when reporting results for trihalomethanes and haloacetic acids): _____ mg/L Field pH: _____

Sample Type (Check Only One)

Reason(s) for Sample (Check all that apply)

- | | | |
|--|--|--|
| <input type="checkbox"/> Distribution | <input checked="" type="checkbox"/> Routine Compliance (with 62-550) | <input type="checkbox"/> Quarterly (Which One?) |
| <input checked="" type="checkbox"/> Entry Point (to Distribution) | <input type="checkbox"/> Confirmation of MCL Exceedance* | <input type="checkbox"/> Special (not for compliance with 62-550.) |
| <input type="checkbox"/> Plant Tap (not for compliance with 62.550.) | <input type="checkbox"/> Composite Multiple Sites** | <input type="checkbox"/> Violation Resolution |
| <input type="checkbox"/> Raw (at well intake) | <input type="checkbox"/> Clearance (permitting) | <input type="checkbox"/> Replacement (of invalidated Sample) |
| <input type="checkbox"/> Max. Residence Time | <input type="checkbox"/> Other: _____ | |
| <input type="checkbox"/> Ave. Residence Time | Sampling Procedure Used or other Comments _____ | |
| <input type="checkbox"/> Near First Costumer | _____ | |

*See 62-550.500(6) for requirements and restrictions
NOTE: See 62-550.512(3) for additional requirements for nitrate o nitrite MCL exceedances.

** See 62-550.550(4) for requirements and attach a result page for each site.

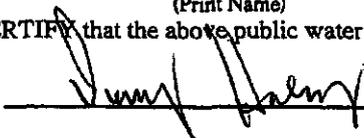
Sampler's Name: Danny Holmes

Sampler's Phone #: (863) 465-6911 Sampler's Fax: (863) 465-5159

Sampler's E-Mail Address: _____

CERTIFICATION (to be completed by sampler)

I, Danny Holmes Operator
(Print Name) (Print Title)
do HEREBY CERTIFY that the above public water system and sample collection information is complete and correct.

Signature:  Date: 4/11/2007

Florida Department of Environmental Protection
Safe Drinking Water Program Laboratory Reporting Format

LABORATORY CERTIFICATION INFORMATION (to be completed by lab - Please type or print legibly)
ATTACH CURRENT DOH ANALYTE SHEET*

Lab Name: Short Environmental Laboratories Florida Certification #: E85458
Address: 10405 US Highway 27 South Certification Expiration Date: 06/30/07
Sebring, FL 33876 Phone #: (863) 655-4022

ANALYSIS INFORMATION (to be completed by lab) Date Sample(s) Received: 4/11/2007
PWS ID (From Page 1): 5280223 Sample Number (From Page 1): 284082

Lab Assigned Report Number or Job ID: 284082

Group(s) Analyzed & Results attached for compliance with Chapter 62-550, F.A.C. (Check all that apply):

- Inorganics: All 17, Partial, Nitrate, Nitrite, Asbestos Only
Synthetic Organics: All 30, All Except Dioxin, Partial, Dioxin Only, Lead & Copper
Volatile Organics: All 21, Partial, Radionuclides: Single Sample, Qtrly Composite**
Disinfection Byproducts: Trihalomethanes, Haloacetic Acid, Bromate, Chlorite, Secondaries: All 14, Partial

Were any analyses subcontracted? () Yes () No

If yes, please provide DOH certification Numbers:
ATTACH DOH ANALYTE SHEET FOR EACH SUBCONTRACTED LAB*

CERTIFICATION

I, Robert A. Watkins, Jr., Project Manager
(Print Name) (Print Title)

do HEREBY CERTIFY that all attached analytical data are correct and unless noted meet all requirements of the
National Environmental Laboratory Accreditation Conference (NELAC).

Signature: [Handwritten Signature] Date: 5/21/2007

* Failure to provide a valid and current Florida DOH lab certification number and a current Analyte Sheet for the attached analysis
results will result in rejection of the report, possible enforcement against the public water system for failure to sample, and may
result in notification of the DOH Bureau of Laboratory Services.

** Please provide radiological sample dates & locations for each quarter.

COMPLIANCE DETERMINATION (to be completed by DEP or DOH)

Sample Collection Info Satisfactory: () Yes () No Sample Analysis Info Satisfactory: () Yes () No

- Replacement Sample(s) Requested (circle or highlight group(s) above) Revised Report Requested (circle or highlight group(s) above)
Additional Monitoring Required (circle or highlight group(s) above)
Reason(s): MCL(s) Exceeded, Detection(s), Incomplete Report, Missing Analyte Sheet, Location Unsatisfactory, Analysis Unsatisfactory, Other:

Person Notified: Date Notified:

Comments:

Date Reviewed: DEP/DOH Reviewing Official:

Reporting Format 62-550.730

**Florida Department of Environmental Protection
Safe Drinking Water Program Laboratory Reporting Format**

INORGANIC CONTAMINANTS
62-550.310(1)

Report Number/Job ID: 284082

PWS ID (from page 1): 5280223

Contam ID	Contam Name	MCL	Units	Analysis Result	Qualifier*	Analytical Method	Lab MDL	Analysis Date	Analysis Time	DOH Lab Certification #
1040	Nitrate (as N)	10	mg/L	0.02	I	EPA 353.2	0.02	4/12/2007	1055	E85458
1041	Nitrite (as N)	1	mg/L	0.01	U	EPA 353.2	0.01	4/11/2007	1706	E85458
1005	Arsenic	0.01	mg/L			SM 3113 B	0.002			E85458
1010	Barium	2	mg/L			EPA 200.7	0.002			E85458
1015	Cadmium	0.005	mg/L			EPA 200.7	0.001			E85458
1020	Chromium	0.10	mg/L			EPA 200.7	0.001			E85458
1024	Cyanide	0.20	mg/L			EPA 335.4	0.005			E85458
1025	Fluoride	4.0	mg/L			SM4500F-C	0.05			E85458
1030	Lead	0.015	mg/L			SM 3113 B	0.001			E85458
1035	Mercury	0.002	mg/L			EPA 245.1	0.0002			E85458
1036	Nickel	0.10	mg/L			EPA 200.7	0.002			E85458
1045	Selenium	0.05	mg/L			SM 3113 B	0.005			E85458
1052	Sodium	160	mg/L			EPA 200.7	0.05			E85458
1074	Antimony	0.006	mg/L			SM 3113 B	0.003			E85458
1075	Beryllium	0.004	mg/L			EPA 200.7	0.0005			E85458
1085	Thallium	0.002	mg/L			EPA 200.9	0.001			E85458
1094	Asbestos	7 MFL	MFL							

Reporting Format 62-550.730

Effective January 1995, Revised January 2004

All results meet the requirements of NELAC.

*Results must be reported with appropriate qualifiers in accordance with Florida Administrative Code Rule 62-160, Table 1. Results qualified with A, F, H, N, O, T, Z, 7, are unacceptable for compliance with 62.550. Results qualified with a J, Q, R, or Y must be accompanied by written justification and will be evaluated on a case by case basis. To avoid a monitoring violation, unacceptable results must be replaced with acceptable results from samples collected during the same monitoring period.

Florida Department of Environmental Protection
Safe Drinking Water Program Laboratory Reporting Format

PUBLIC WATER SYSTEM INFORMATION (to be completed by sampler - Please type or print legibly)

System Name: Placid Lakes Utilities PWS I.D. #: 5280223

System Type (check one): Community Nontransient Noncommunity Transient Noncommunity

Address: 410 Washington Blvd NW

City: Lake Placid State: FL ZIP Code: 32852

Phone #: 813-465-0345 Fax #: 813-465-1313

E-Mail Address: _____

SAMPLE INFORMATION (to be completed by sampler)

Sample Number: _____ Location Code (if known): _____

Sample Date: 4-11-07 Sample Time: 12:40 AM PM (Circle One)

Sample Location (be specific): Entry point to distribution

Disinfectant Residual (Required when reporting results for trihalomethanes and haloacetic acids): 1.3 mg/L Field pH: 7.3

Sample Type (check only one):

Distribution

Entry Point (to Distribution)

Plant Tap (not for compliance with 62-650)

Raw (at well or intake)

Max Residence Time

Ave Residence Time

Near First Customer

Reason(s) for Sample (Check all that apply)

Routine Compliance (with 62-650) Quarterly (Which Quarter? _____)

Confirmation of MCL Exceedance* Special (not for compliance with 62-650)

Composite of Multiple Sites** Violation Resolution

Clearance (permitting) Replacement (of Invalidated Sample)

Other: _____

Sampling Procedure Used or Other Comments: GRAB

*See 62-650.600(6) for requirements and restrictions.
NOTE: See 62-650.612(3) for additional requirements for nitrate or nitrite MCL exceedances.

**See 62-650.650(4) for requirements and attach a results page for each site.

Sampler's Name: Danny Holmes

Sampler's Phone #: 813-465-6911 Sampler's Fax #: 813-465-5159

Sampler's E-Mail Address: _____

CERTIFICATION (to be completed by sampler)

Danny Holmes (Print Name) Operator (Print Title)

HEREBY CERTIFY that the above public water system and sample collection information is complete and correct.

Signature: Danny Holmes Date: 4-11-07

SHORT ENVIRONMENTAL LABORATORIES

10405 US 27 S

SEBRING, FL 33876

(863) 655-4022 (800) 833-4022

FAX: (863) 655-5820

LABORATORY ANALYSES

SAMPLER'S NAME: (PLEASE PRINT) Danny Holmes		CLIENT NAME: Placid Lakes Utilities # 411						
SAMPLERS SIGNATURE: <i>[Signature]</i>		PROJECT: PLU			LOCATION: Water Plant			
FIELD ID#	SAMPLE ID	DATE	TIME	SAMP TYPE	WELL	LABORATORY ID#	# OF CONT	Nitrate/Nitrite
5280223	PLU <i>Entry</i>	4-11-07	1240	DW	XX	284082	2	XX

Page 21 of 46

COMMENTS:

SOME CONTAINERS MAY BE PRE-RESERVED.
PLEASE READ ALL CONTAINER LABELS FOR CAUTION NOTICES.

SAMPLES ICED TO 4C
NUTRIENT CONTAINERS PRESERVED H2SO4
METALS CONTAINERS PRESERVED HNO3
OTHER _____

YES	NO
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

64560 ✓

SAMPLE QTY:	RELINQUISHED BY:	ACCEPTED BY:	DATE:	TIME:
	<i>[Signature]</i>	<i>[Signature]</i>	4-11-07	1400

CHAIN OF CUSTODY AND TRANSMITTAL FORM

1-1

SHORT Environmental Laboratories, Inc.

10405 U.S. 27 S Sebring, FL 33876 (863) 655-4022
 800 833-4022 Shortlab@strato.net fax: (863) 655-5820



Report Cover Page

Client: Placid Lakes Utilities, Inc.
Address: 410 Washington Blvd., NW

City, St, Zip: Lake Placid, FL 33852
Attention: Pam Brewer

Report #: 2007090047
Report Date: 9/7/2007

Project: DWTP
 Disinfection By-Products
Sample date: August 14, 2007

Sample #'s 292354

This report package includes the following contents and attachments:

Commonly used Qualifiers with explanations:

	Item	Pages	Qualifier	Explanation
Cover Page:		1		
Report of Analysis:	DW Original	3	U	Compound was analyzed for but not detected.
Attachments:	Chain of Custody	1	I	Result is between the PQL and the MDL.
	Sampler cert	1	Q	Sample was analyzed out of holding time.
			J	Estimated value; value may not be accurate.
Total Pages:		6		

The results contained in this report meet all requirements of the NELAC standards. All results are representative of the sample as collected.

Respectfully Submitted,

David W. Murto
 Laboratory Director

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Florida Department of Environmental Protection Safe Drinking Water Program Laboratory Reporting Format

PUBLIC WATER SYSTEM INFORMATION (to be completed by sampler - Please type or print legibly)

System Name: PLACID LAKES UTILITY INC PWS I.D. #: 6280223

System Type (check one): (x) Community () NonTransient Noncommunity () Transient NonCommunity

Address: 410 Washington Blvd. NW

City: Lake Placid State: Florida ZIP Code: 33852

Phone: (863) 465-0345 Fax #: (863) 465-1313

E-Mail Address: _____

SAMPLE INFORMATION (to be completed by sampler)

Sample Number: 292354 Location Code (if Known): _____

Sample Date: 8/14/2007 Sample Time: 1105 AM PM (circle one)

Sample Location (be specific): Entry

Disinfectant Residual (Required when reporting results for trihalomethanes and haloacetic acids): _____ mg/L Field pH: _____

Sample Type (Check Only One)

Reason(s) for Sample (Check all that apply)

- | | | |
|--|--|--|
| <input type="checkbox"/> Distribution | <input checked="" type="checkbox"/> Routine Compliance (with 62-550) | <input type="checkbox"/> Quarterly (Which One?) |
| <input type="checkbox"/> Entry Point (to Distribution) | <input type="checkbox"/> Confirmation of MCL Exceedance* | <input type="checkbox"/> Special (not for compliance with 62-550.) |
| <input type="checkbox"/> Plant Tap (not for compliance with 62.550.) | <input type="checkbox"/> Composite Multiple Sites** | <input type="checkbox"/> Violation Resolution |
| <input type="checkbox"/> Raw (at well intake) | <input type="checkbox"/> Clearance (permitting) | <input type="checkbox"/> Replacement (of invalidated Sample) |
| <input checked="" type="checkbox"/> Max. Residence Time | <input type="checkbox"/> Other: _____ | |
| <input type="checkbox"/> Ave. Residence Time | Sampling Procedure Used or other Comments: _____ | |
| <input type="checkbox"/> Near First Costumer | _____ | |

*See 62-550.500(6) for requirements and restrictions.

NOTE: See 62-550.512(3) for additional requirements for nitrate or nitrite MCL exceedances.

** See 62-550.550(4) for requirements and attach a results page for each site.

Sampler's Name: Danny Holmes

Sampler's Phone #: (863) 465-6911 Sampler's Fax: (863) 465-5159

Sampler's E-Mail Address: _____

CERTIFICATION (to be completed by sampler)

I, Danny Holmes Operator
(Print Name) (Print Title)

do HEREBY CERTIFY that the above public water system and sample collection information is complete and correct.

Signature: _____ Date: 8/14/2007

**Florida Department of Environmental Protection
Safe Drinking Water Program Laboratory Reporting Format**

LABORATORY CERTIFICATION INFORMATION (to be completed by lab - Please type or print legibly)
ATTACH CURRENT DOH ANALYTE SHEET*

Lab Name: Short Environmental Laboratories Florida Certification #: E85458
 Address: 10405 US Highway 27 South Certification Expiration Date: 06/30/08
Sebring, FL 33876 Phone #: (863) 655-4022

ANALYSIS INFORMATION (to be completed by lab)

Date Sample(s) Received: 8/14/2007

PWS ID (From Page 1): 5280223 Sample Number (From Page 1): 292354
 Lab Assigned Report Number or Job ID: 292354

Group(s) Analyzed & Results attached for compliance with Chapter 62-550, F.A.C. (Check all that apply):

- | | | | |
|--|--|--|---|
| <u>Inorganics</u> | <u>Synthetic Organics</u> | <u>Volatile Organics</u> | <u>Disinfection Byproducts</u> |
| <input type="checkbox"/> All 17 | <input type="checkbox"/> All 30 | <input type="checkbox"/> All 21 | <input checked="" type="checkbox"/> Trihalomethanes |
| <input type="checkbox"/> Partial | <input type="checkbox"/> All Except Dioxin | <input type="checkbox"/> Partial | <input checked="" type="checkbox"/> Haloacetic Acid |
| <input type="checkbox"/> Nitrate | <input type="checkbox"/> Partial | | <input type="checkbox"/> Bromate |
| <input type="checkbox"/> Nitrite | <input type="checkbox"/> Dioxin Only | <u>Radionuclides</u> | <input type="checkbox"/> Chlorite |
| <input type="checkbox"/> Asbestos Only | | <input type="checkbox"/> Single Sample | <u>Secondaries</u> |
| | <input type="checkbox"/> Lead & Copper | <input type="checkbox"/> Qtrly Composite** | <input type="checkbox"/> All 14 |
| | | | <input type="checkbox"/> Partial |

Were any analyses subcontracted? (x) Yes () No

If yes, please provide DOH certification Numbers: E 84129

ATTACH DOH ANALYTE SHEET FOR EACH SUBCONTRACTED LAB*

CERTIFICATION

I, David W. Murto, Laboratory Director
 (Print Name) (Print Title)

do HEREBY CERTIFY that all attached analytical data are correct and unless noted meet all requirements of the National Environmental Laboratory Accreditation Conference (NELAC).

Signature: *David W. Murto* Date: 9/7/2007

* Failure to provide a valid and current Florida DOH lab certification number and a current Analyte Sheet for the attached analysis results will result in rejection of the report, possible enforcement against the public water system for failure to sample, and may result in notification of the DOH Bureau of Laboratory Services.

** Please provide radiological sample dates & locations for each quarter.

COMPLIANCE DETERMINATION (to be completed by DEP or DOH)

Sample Collection Info Satisfactory: () Yes () No Sample Analysis Info Satisfactory: () Yes () No

- | | |
|---|---|
| <input type="checkbox"/> Replacement Sample(s) Requested (circle or highlight group(s) above) | <input type="checkbox"/> Revised Report Requested |
| <input type="checkbox"/> Additional Monitoring Required (circle or highlight group(s) above) | (circle or highlight group(s) above) |
| Reason(s): <input type="checkbox"/> MCL(s) Exceeded | <input type="checkbox"/> Incomplete Report |
| <input type="checkbox"/> Missing Analyte Sheet | <input type="checkbox"/> Analysis Unsatisfactory |
| <input type="checkbox"/> Other: _____ | |

Person Notified: _____ Date Notified: _____

Comments: _____

Date Reviewed: _____ DEP/DOH Reviewing Official: _____

Reporting Format 62-550.730

**Florida Department of Environmental Protection
Safe Drinking Water Program Laboratory Reporting Format**

Disinfection Byproducts

Report Number / Job ID: 292354

62-550.310(3)

Disinfectant Residual (mg/L) (From Page 1): 0.7

PWS ID (From Page 1): 5280223

Contam ID	Contaminant Name	MCL	Units	Analysis Results	Qualifier*	Analytical Method	Lab MDL	Analysis Date	Analysis Time	DOH Lab Certification#
1099	Chlorite	1000	ug/L							
1011	Bromate	10	ug/L							

Contam ID	Contaminant Name	MCL	Units	Analysis Result	Qualifier*	Analytical Method	Lab MDL	Analysis Date	Analysis Time	DOH Lab Certification#
2450	Monochloroacetic Acid	N/A	ug/L	1.	U	EPA 552.2	1	8/27/2007	1304	E84129
2451	Dichloroacetic Acid	N/A	ug/L	9.0		EPA 552.2	1	8/27/2007	1304	E84129
2452	Trichloroacetic Acid	N/A	ug/L	13.		EPA 552.2	1	8/27/2007	1304	E84129
2453	Monobromoacetic Acid	N/A	ug/L	1.	U	EPA 552.2	1	8/27/2007	1304	E84129
2454	Dibromoacetic Acid	N/A	ug/L	1.	U	EPA 552.2	1	8/27/2007	1304	E84129
2456	Total Haloacetic Acids (HAA5)	60	ug/L	22.		EPA 552.2	1	8/27/2007	1304	E84129

Contam ID	Contaminant Name	MCL	Units	Analysis Result	Qualifier*	Analytical Method	Lab MDL	Analysis Date	Analysis Time	DOH Lab Certification#
2941	Chloroform	N/A	ug/L	42.		EPA 502.2	0.2	8/23/2007	0949	E84129
2942	Bromoform	N/A	ug/L	0.5	U	EPA 502.2	0.5	8/23/2007	0012	E84129
2943	Bromodichloromethane	N/A	ug/L	10.		EPA 502.2	0.3	8/23/2007	0012	E84129
2944	Dibromochloromethane	N/A	ug/L	2.5		EPA 502.2	0.5	8/23/2007	0012	E84129
2950	Total Trihalomethanes	80	ug/L	54.5		EPA 502.2	0.2	8/23/2007	0949	E84129

Note: Do not round values. Report results to the accuracy, precision, and sensitivity of the analytical method used. Totals for haloacetic acids and total trihalomethanes will be calculated by DEP or DOH.

All results meet the requirements of NELAC.

*Results must be reported with appropriate qualifiers in accordance with Florida Administrative Code Rule 62-160, Table 1. Results qualified with A, F, H, N, O, T, Z, ?, *, are unacceptable for compliance with 62.550. Results qualified with a J, Q, R, or Y must be accompanied by written justification and will be evaluated on a case by case basis. To avoid a monitoring violation, unacceptable results must be replaced with acceptable results from samples collected during the same monitoring period.

Reporting Format 62-550.730

Effective January 1995, Revised January 2004

Page 26 of 46
State Drinking Water Program Laboratory Reporting Format

PUBLIC WATER SYSTEM INFORMATION (to be completed by sampler - Please type or print legibly)

System Name: Placid Lakes Utilities PWS I.D. #: 5280223

System Type (check one): Community () Non Transient Noncommunity () Transient NonCommunity

Address: 410 Washington Blvd NW

City: Lake Placid State: Florida ZIP Code: 33852

E-Mail Address: _____

SAMPLE INFORMATION (to be completed by sampler)

Sample Number _____ Location Code (if Know) _____

Sample Date: 8-14-07 Sample Time: 1105 AM PM (circle one)

Sample Location (be specific) 3620 PLACID VIEW DR.

Disinfectant Residual (Required when reporting results for trihalomethanes and haloacetic acids): .7 mg/L Field pH: 7.3

Sample Type (Check Only One)

- Distribution
- Entry Point (to Distribution)
- Plant Tap (not for compliance with 62-550.)
- Raw (at well intake)
- Max. Residence Time
- Ave. Residence Time
- Near First Customer

Reason(s) for Sample (Check all that apply)

- Routine Compliance (with 62-550) Quarterly (Which One?)
- Confirmation of MCL Exceedance* Special (not for compliance with 62-550.)
- Composite Multiple Sites**
- Violation Resolution
- Clearance (permitting)
- Replacement (of Invalidized Sample)
- Other: _____

Sampling Procedure Used or other Comme Grab

*See 62-550.500(6) for requirements and restrictions.
NOTE: See 62-550.512(3) for additional requirements for nitrate or nitrite MCL exceedances.

** See 62-550.550(4) for requirements and attach a results page for each site.

Sampler's Name Danny Holmes

Sampler's Phone 863-465-6911 Sampler's Fax: 863-465-5159

Sampler's E-Mail Address: _____

CERTIFICATION (to be completed by sampler)

I, DANNY HOLMES OPERATOR
(Print Name) (Print Title)

do HEREBY CERTIFY that the above public water system and sample collection information is complete and correct.

Signature: Danny Holmes Date: 8-14-07

SHORT ENVIRONMENTAL LABORATORIES

10405 US 27 S

SEBRING, FL 33876

(863) 655-4022 (800) 833-4022

FAX: (863) 655-5820

LABORATORY ANALYSES

SAMPLER'S NAME: (PLEASE PRINT) Danny Holmes		CLIENT NAME: PLU #411						TTHM	HAA5				
SAMPLERS SIGNATURE: <i>D. Holmes</i>		PROJECT: Placid Lakes Utilities			LOCATION: WTP								
FIELD ID#	SAMPLE ID	DATE	TIME	SAMP TYPE	WELL	LABORATORY ID#	# OF CONT						
5280223	3620 Placid View Dr	8-14-07	1105	DW		292354	3	XX					
	3620 Placid View DR	8-14-07	1105	DW			3		XX				

COMMENTS:

SOME CONTAINERS MAY BE PRE-RESERVED.

PLEASE READ ALL CONTAINER LABELS FOR CAUTION NOTICES.

SAMPLES ICED TO 4C

NUTRIENT CONTAINERS PRESERVED H2SO4

METALS CONTAINERS PRESERVED HNO3

OTHER _____

YES	NO

SAMPLE QTY:	RELINQUISHED BY:	ACCEPTED BY:	DATE:	TIME:
	<i>D. Holmes</i>	<i>David A. Westphal</i>	8.14.07	1349

67215

5.8°C
[Signature]

CHAIN OF CUSTODY AND TRANSMITTAL FORM

DRINKING WATER BACTERIOLOGICAL ANALYSIS REPORT

Highlands County Health Department
 7205 S. George Blvd.
 Sebring, FL 33875-5847

FDOH, Bureau of Laboratories, Certification # E25705
 Contact: Environmental Lab Tech @ (863) 382-7227

Lab Receipt Date & Time: 2.6.07 11:05 AM
 Analysis Date & Time: 2.6.07 3:00 PM
Sample Acceptance Criteria:
 Sample Preservation On Ice Not On Ice 12 °C
 Disinfectant Check Not Detected _____ mg/L
 This sample does not meet the following NELAC requirements:

Analysis Requested: (please check all that apply)
 Standard Coliform Test
 HPC
 Other: _____

PWS I.D. 5 2 8 0 2 2 9
 BUILDING PERMIT # 10

System Name: Flacid Lakes Utilities **City:** Lake Placid
System Address: 410 Washington Blvd. NW
System or Owner's Phone #: 465-0345 **Fax #:** _____
Collector: Danny Holmes **Collector's Phone #:** 465-6911

Type of Supply: (check only one)
 Community Water System Noncommunity Water System Nontransient Noncommunity Water System Limited Use System
 Private Well Swimming Pool Bottled Water Other _____
Reason for Sampling: (check only one) Routine Compliance Repeat Replacement Main Clearance Well Survey Other _____
Sample Collection Date: February 5, 2007

Sample Number	Sample Point (Location or Specific Address)	Collection Time	Sample Type ¹	Disinfect Res'd (mg/L)	pH	Total Coliform Analysis Method: <u>MMP</u>				
						Non Coliform	Total Coliform	Fecal or E. coli	Data Qualifier ²	Lab Sample Number
1	Well #1	0845	R	X	7.3		A	A		DT-7051
2	Well #2	0850	R	X	7.2		A	A		DT-7054
3	Well #3	0930	R	X	7.3		A	A		DT-7055
4	103 Orange Rd NE	0730	D	1.1	7.3		A	A		DT-7056
5	1998 Placid Lakes Blvd NW	0745	B	.9	7.3		A	A		DT-7057
6	402 W Whitening Ave NW	0720	B	1.0	7.3		A	A		DT-7058
7	107 Elm Rd NW	0955	D	1.2	7.3		A	A		DT-7059

Average of disinfectant residuals for routine and repeat samples. (Complete for community and nontransient noncommunity systems serving populations up to and including 4,900. Do not include raw or plant samples in the average.) 1.05
²Defined in Florida Administrative Code Rule 62-160, Table 1. All tests are performed in accordance with NELAC standards.
Disinfectant Residual Analysis Method: DPD Colorimetric Other: _____
Person performing analysis is:
 A certified operator (# 24381) Employed by a certified lab
 Supervised by a cert operator (# _____) Employed by DEP or DOH
 Date PWS notified by lab of positive results: _____
 Date State notified by lab of positive results: _____

Lab Signature: Danny Holmes
 Title: ES Date: 2.6.07

Name and Mailing Address of Person to Receive Report
 Pugh Utilities Service, Inc.
 760 Henscratch Road
 Lake Placid, FL 33852

DEP/DOH USE ONLY
 Satisfactory
 Incomplete Collection Information
 Repeat Samples Required
 Replacement Samples Required
 Date Reviewed by DEP/DOH: 2/13/07
 DEP/DOH Reviewing Official: [Signature]

DEP Sample Type Codes: D = Distribution (Routine Compliance); C = Repeat or Check; R = Raw; N = Entry to Distribution; P = Plant Tap; S = Special (clearance, etc.)

DRINKING WATER BACTERIOLOGICAL ANALYSIS REPORT

Highlands County Health Department

7205 S. George Blvd.

Sebring, FL 33875-5847

FDOH, Bureau of Laboratories, Certification # E25705

Contact: Environmental Lab Tech @ (863) 382-7227

Lab Receipt Date & Time: 3-1-07 11:20 AM
 Analysis Date & Time: 3-1-07 3:00 PM
 Sample Acceptance Criteria:
 Sample Preservation On Ice Not On Ice 14 °C
 Disinfectant Check Not Detected _____ mg/L
 This sample does not meet the following NELAC requirements:

Analysis Requested: (please check all that apply)

- Standard Coliform Test
- HPC
- Other: _____

PWS I.D. 6 2 0 0 2 2 3

System Name: Placid Lakes Utilities

BUILDING PERMIT # _____

System Address: 414 Washington Blvd NW

City: Lake Placid

System or Owner's Phone #: 405-0345

Fax #: _____

Collector: Darvey Holmer

Collector's Phone #: 665-6911

Type of Supply: (check only one)

- Community Water System
- Noncommunity Water System
- Nontransient Noncommunity Water System
- Limited Use System
- Private Well
- Swimming Pool
- Bottled Water
- Other _____

Reason for Sampling: (check only one) Routine Compliance Repeat Replacement Main Clearance Well Survey Other _____

Sample Collection Date: 2007, March 1, 2007

Sample Number	Sample Point (Location or Specific Address)	Collection Time	Sample Type	Disinfect Res'd (mg/L)	pH	Total Coliform Analysis Method: <u>MM10</u>				
						Non Coliform	Total Coliform	Fecal or E. coli	Data Qualifier ²	Lab Sample Number
1	Well #1	0830	R	X	7.3	A	A	-	PT-7452	
2	Well #2	0900	R	X	7.3	A	A	-	PT-7453	
3	Well #3	0835	R	X	7.3	A	A	-	PT-7454	
4	759 Washington Blvd NW	0845	D	1.2	7.3	A	A	-	PT-7455	
5	200 Aora Hana Way NE	0745	D	.7	7.3	A	A	-	PT-7456	
6	751 Placid Lakes Blvd	0800	D	.9	7.3	A	A	-	PT-7457	
7	1180 Old Shipk Rd	0825	D	1.9	7.3	A	A	-	PT-7458	

Average of disinfectant residuals for routine and repeat samples. (Complete for community and nontransient noncommunity systems serving populations up to and including 4,900. Do not include raw or plant samples in the average.)

²Defined in Florida Administrative Code Rule 62-160, Table 1
 All tests are performed in accordance with NELAC standards.

Disinfectant Residual Analysis Method: DPD Colorimetric Other: _____
 Person performing analysis is:
 A certified operator (# 54335) Employed by a certified lab
 Supervised by a cert operator (# _____) Employed by DEP or DOH

Date PWS notified by lab of positive results: _____
 Date State notified by lab of positive results: _____

Lab Signature: [Signature]
 Title: AS Date: 3-1-07

Name and Mailing Address of Person to Receive Report
Fugh Utilities Service, Inc.
860 Henscratch Blvd
Lake Placid, FL 33852

Satisfactory
 Incomplete Collection Information
 Repeat Samples Required
 Replacement Samples Required
 Date Reviewed by DEP/DOH: 3/1/07
 DEP/DOH Reviewing Official: SOUTH DISTRICT

¹DEP Sample Type Codes: D = Distribution (Routine Compliance); C = Repeat or Check; R = Raw; N = Entry to Distribution; P = Plant Tap; S = Special (clearance, etc.)
 Analysis Methods: MF = SM9222B & D; MTF = 9221B & EC/MUG; MMOMUG = SM9223B; HPC = SM9215B
 Results: A = coliforms are absent; P = coliforms are present; C = confluent growth; TNTC = too numerous to count
 (82-550.730 Reporting Format - Effective 01/95, Revised 01/04)

DRINKING WATER BACTERIOLOGICAL ANALYSIS REPORT

Highlands County Health Department
7205 S. George Blvd.
Sebring, FL 33875-5847

FDOH, Bureau of Laboratories, Certification # E25705
Contact: Environmental Lab Tech @ (863) 382-7227

Analysis Requested: (please check all that apply)

- Standard Coliform Test
- HPC
- Other: _____

Date & Time: 3-13-2007 10:00 AM
Analysis Date & Time: 3-13-2007 10:00 AM
Sample Acceptance Criteria:
Sample Preservation On Ice Not On Ice 4 °C
Disinfectant Check Not Detected _____ mg/L
This sample does not meet the following NELAC requirements:

PWS I.D. 62800003

System Name: PLACID LAKES WILLAGES

BUILDING PERMIT #

System Address: 410 Washington Blvd NW

City: LAKE PLACID

System or Owner's Phone #: 863-465-0346

Fax #: 863-465-1318

Collector: NATHAN BREWER

Collector's Phone #: 863-491-1070

Type of Supply: (check only one)

- Community Water System
- Noncommunity Water System
- Nontransient Noncommunity Water System
- Limited Use System
- Private Well
- Swimming Pool
- Bottled Water
- Other: Storage Tank

Reason for Sampling: (check only one) Routine Compliance Repeat Replacement Main Clearance Well Survey Other

Sample Collection Date: 3-13 / 3-13-2007 2 samples yearly maintenance

Sample Number	Sample Point (Location or Specific Address)	Collection Time	Sample Type ¹	Disinfect Res'd (mg/L)	pH	Total Coliform Analysis Method: <u>MMO</u>				
						Non Coliform	Total Coliform	Fecal or E. coli	Data Qualifier ²	Lab Sample Number
1	Storage tank #2 3/13/07	8:00	R	2.0	7.2		A	A		67-101
2	Storage tank #2 3/13/07	8:22	R	2.0	7.3		A	A		67-102

Average of disinfectant residuals for routine and repeat samples. (Complete for community and nontransient noncommunity systems serving populations up to and including 4,900. Do not include raw or plant samples in the average.)

2.0
²Defined in Florida Administrative Code Rule 62-160, Table 1
All tests are performed in accordance with NELAC standards.

Disinfectant Residual Analysis Method: DPD Colorimetric Other: _____
Person performing analysis is:
 A certified operator (# _____) Employed by a certified lab
 Supervised by a cert operator (# C-1235) Employed by DEP or DOH

Date PWS notified by lab of positive results: _____
Date State notified by lab of positive results: _____

Name and Mailing Address of Person to Receive Report
Placid Lakes Wilages
410 Washington Blvd NW
LAKE PLACID FL 33852

Lab Signature: [Signature]
Title: Lab Tech Date: 3-14-07
 Satisfactory DEP/DOH USE ONLY
 Incomplete Collection Information
 Repeat Samples Required
 Replacement Samples Required
Date Reviewed by DEP/DOH: _____
DEP/DOH Reviewing Official: _____

DRINKING WATER BACTERIOLOGICAL ANALYSIS REPORT

Highlands County Health Department
 7205 S. George Blvd.
 Sebring, FL 33875-5847

FDOH, Bureau of Laboratories, Certification # E25705
 Contact: Environmental Lab Tech @ (863) 382-7227

Analysis Requested: (please check all that apply)

- Standard Coliform Test
- HPC
- Other: _____

Lab Receipt Date & Time: _____
 Analysis Date & Time: _____
 Sample Acceptance Criteria:
 Sample Preservation On Ice Not On Ice _____ °C
 Disinfectant Check Not Detected _____ mg/L
 This sample does not meet the following NELAC requirements:

PWS I.D.
 BUILDING PERMIT #

System Name: PLANT LAKES UTILITIES BUILDING PERMIT # _____
 System Address: 410 WASHINGTON BLVD NW City: LAKE PLACID
 System or Owner's Phone #: 863-365-0000 Fax #: _____
 Collector: FRANK BAUER Collector's Phone #: 863-365-0000

Type of Supply: (check only one)
 Community Water System Noncommunity Water System Nontransient Noncommunity Water System Limited Use System
 Private Well Swimming Pool Bottled Water Other _____

Reason for Sampling: (check only one) Routine Compliance Repeat Replacement Main Clearance Well Survey Other

Sample Collection Date: 3/25/2007

Sample Number	Sample Point (Location or Specific Address)	Collection Time	Sample Type ¹	Disinfect Res'd (mg/L)	pH	Total Coliform Analysis Method: <u>MPN</u>				
						Non Coliform	Total Coliform	Fecal or E. coli	Data Qualifier ²	Lab Sample Number
1	Hydro-tank #3	3:00 PM	P	0.2	7.3	A	A			101
2	Hydro tank #3	3:00 PM	P	0.2	7.3	A	A			102

Average of disinfectant residuals for routine and repeat samples. (Complete for community and nontransient noncommunity systems serving populations up to and including 4,900. Do not include raw or plant samples in the average.) 0.2
²Defined in Florida Administrative Code Rule 62-160, Table 1
 All tests are performed in accordance with NELAC standards.

Disinfectant Residual Analysis Method: DPD Colorimetric Other: _____
 Person performing analysis is:
 A certified operator (# 101220) Employed by a certified lab
 Supervised by a cert operator (# 101220) Employed by DEP or DOH
 Date PWS notified by lab of positive results: _____
 Date State notified by lab of positive results: _____

Name and Mailing Address of Person to Receive Report
PLANT LAKES UTILITIES
410 WASHINGTON BLVD NW
LAKE PLACID FL 33850

Lab Signature: Frank Bauer
 Title: Lab Tech Date: 3-27-07
 Satisfactory Incomplete Collection Information Repeat Samples Required Replacement Samples Required
 Date Reviewed by DEP/DOH: _____
 DEP/DOH Reviewing Official: _____

DRINKING WATER BACTERIOLOGICAL ANALYSIS REPORT

Highlands County Health Department
 7205 S. George Blvd.
 Sebring, FL 33875-5847

FDH, Bureau of Laboratories, Certification # E25705
 Contact: Environmental Lab Tech @ (863) 382-7227

Lab Receipt Date & Time: 4.9.07 10:45AM
 Analysis Date & Time: 4.9.07 3:00PM
 Sample Acceptance Criteria:
 Sample Preservation On Ice Not On Ice 12 °C
 Disinfectant Check Not Detected _____ mg/L
 This sample does not meet the following NELAC requirements:
6.29

Analysis Requested: (please check all that apply)
 Standard Coliform Test
 HPC
 Other: _____

System Name: Placid Lakes Utilities **BUILDING PERMIT #**

5	2	0	2	2	3
---	---	---	---	---	---

System Address: 410 Washington Blvd NW **City:** Lake Placid
System or Owner's Phone #: 465-0345 **Fax #:** _____
Collector: Danny Holmes **Collector's Phone #:** 465-6911

Type of Supply: (check only one)
 Community Water System Noncommunity Water System Nontransient Noncommunity Water System Limited Use System
 Private Well Swimming Pool Bottled Water Other _____

Reason for Sampling: (check only one) Routine Compliance Repeat Replacement Main Clearance Well Survey Other

Sample Collection Date: April 9 2007

Sample Number	Sample Point (Location or Specific Address)	Collection Time	Sample Type ¹	Disinfect Res'd (mg/L)	pH	Total Coliform Analysis Method: <u>MMO</u>				
						Non Coliform	Total Coliform	Fecal or E. coli	Data Qualifier ²	Lab Sample Number
1	Well #1	0900	R	X	7.3	A	A	-	07-3288	
2	Well #2	0845	R	X	7.3	A	A	-	07-3289	
3	Well #3	0830	R	X	7.3	A	A	-	07-3290	
4	247 Lincoln Rd. NW	0745	D	.8	7.2	A	A	-	07-3291	
5	103 Orange Rd. NE	0710	D	1.1	7.3	A	A	-	07-3292	
6	5103 SE August	0720	D	.9	7.3	A	A	-	07-3293	
7	105 Alice's Place	0730	D	1.0	7.3	A	A	-	07-3294	

Average of disinfectant residuals for routine and repeat samples. (Complete for community and nontransient noncommunity systems serving populations up to and including 4,900. Do not include raw or plant samples in the average.) 0.95
²Defined in Florida Administrative Code Rule 62-160, Table 1
 All tests are performed in accordance with NELAC standards.

Disinfectant Residual Analysis Method: DPD Colorimetric Other: _____
Person performing analysis is:
 A certified operator (# C-4381) Employed by a certified lab
 Supervised by a cert operator (# _____) Employed by DEP or DOH
 Date PWS notified by lab of positive results: _____
 Date State notified by lab of positive results: _____

Lab Signature: [Signature] **Title:** Lab Tech **Date:** 4-10-07

Name and Mailing Address of Person to Receive Report
 Pugh Utilities Service, Inc.
 760 Henscratch Road
 Lake Placid, FL 33852

DEP/DOH USE ONLY
 Satisfactory
 Incomplete Collection Information
 Repeat Samples Required
 Replacement Samples Required
 Date Reviewed by DEP/DOH: 4/15/07
 DEP/DOH Reviewing Official: [Signature]

DRINKING WATER BACTERIOLOGICAL ANALYSIS REPORT

Highlands County Health Department
 7205 S. George Blvd.
 Sebring, FL 33875-5847

FDOH, Bureau of Laboratories, Certification # E25705
 Contact: Environmental Lab Tech @ (863) 382-7227

Lab Receipt Date & Time: 4-19-07 10:15 AM
 Analysis Date & Time: 4/19/07 7:45 PM
Sample Acceptance Criteria:
 Sample Preservation On Ice Not On Ice _____ °C
 Disinfectant Check Not Detected _____ mg/L
 This sample does not meet the following NELAC requirements:

Analysis Requested: (please check all that apply)

- Standard Coliform Test
- HPC
- Other: _____

PWS I.D. 6280203
 BUILDING PERMIT #

System Name: Plant Lakes Utilities
 System Address: 700 Washington Blvd NW City: Sebring FL 33875
 System or Owner's Phone #: 888-965-0245 Fax #: 888-965-1215
 Collector: NASHIA A. BROWN Collector's Phone #: 888-965-1215

Type of Supply: (check only one)
 Community Water System Noncommunity Water System Nontransient Noncommunity Water System Limited Use System
 Private Well Swimming Pool Bottled Water Other _____
 Reason for Sampling: (check only one) Routine Compliance Repeat Replacement Main Clearance Well Survey Other _____
 Sample Collection Date: 1/17 - 4/18 - 2007

Sample Number	Sample Point (Location or Specific Address)	Collection Time	Sample Type ¹	Disinfect Res'd (mg/L)	pH	Total Coliform Analysis Method: <u>MPN</u>				
						Non Coliform	Total Coliform	Fecal or E. coli	Data Qualifier ²	Lab Sample Number
1	Storage tank #1 2	8:00 AM	P	2.5	23		A	A		06-2105
2	Storage tank #2	8:00 AM	P	1.9	23		A	A		06-2106

Average of disinfectant residuals for routine and repeat samples. (Complete for community and nontransient noncommunity systems serving populations up to and including 4,900. Do not include raw or plant samples in the average.) 2.0
²Defined in Florida Administrative Code Rule 62-160, Table 1
 All tests are performed in accordance with NELAC standards.
 Disinfectant Residual Analysis Method: DPD Colorimetric Other: _____
 Person performing analysis is:
 A certified operator (# _____) Employed by a certified lab
 Supervised by a cert operator (# 304325) Employed by DEP or DOH
 Date PWS notified by lab of positive results: _____
 Date State notified by lab of positive results: _____

Name and Mailing Address of Person to Receive Report
Plant Lakes Utilities
700 Washington Blvd NW
Sebring FL 33875

Lab Signature: [Signature]
 Title: [Title] Date: 4/19/07
DEP/DOH USE ONLY
 Satisfactory
 Incomplete Collection Information
 Repeat Samples Required
 Replacement Samples Required
 Date Reviewed by DEP/DOH: _____
 DEP/DOH Reviewing Official: _____

¹NELAP Sample Type Codes: D = Distribution (Routine Compliance); C = Repeat or Check; R = Raw; N = Entry to Distribution; P = Plant Tap; S = Special (clearance, etc.)

DRINKING WATER BACTERIOLOGICAL ANALYSIS REPORT

Highlands County Health Department
 7205 S. George Blvd.
 Sebring, FL 33875-5847

FDOH, Bureau of Laboratories, Certification # E25705
 Contact: Environmental Lab Tech @ (863) 382-7227

Analysis Requested: (please check all that apply)

- Standard Coliform Test
- HPC
- Other: _____

Lab Receipt Date & Time: 05-01-07 1:50pm
 Analysis Date & Time: 5-1-07 3:00pm
Sample Acceptance Criteria:
 Sample Preservation On Ice Not On Ice 16 °C
 Disinfectant Check Not Detected _____ mg/L
 This sample does not meet the following NELAC requirements:

PWS I.D. 6 2 8 6 2 2 3
 BUILDING PERMIT #

--	--	--	--	--	--	--

System Name: Placid Lakes Utilities

System Address: 410 Washington Blvd NW

City: Lake Placid

System or Owner's Phone #: 465-0345

Fax #: _____

Collector: Danny Hulman

Collector's Phone # 465-6911

Type of Supply: (check only one)

- Community Water System
- Noncommunity Water System
- Nontransient Noncommunity Water System
- Limited Use System
- Private Well
- Swimming Pool
- Bottled Water
- Other _____

Reason for Sampling: (check only one) Routine Compliance Repeat Replacement Main Clearance Well Survey Other _____

Sample Collection Date: May 1, 2007

Sample Number	Sample Point (Location or Specific Address)	Collection Time	Sample Type ¹	Disinfect Res'd (mg/L)	pH	Total Coliform Analysis Method: <u>MMO</u>				
						Non Coliform	Total Coliform	Fecal or E. coli	Data Qualifier ²	Lab Sample Number
1	Well #1	1025	R	X	7.3		A	A		8579
2	Well #2	1030	R	X	7.3		A	A		8580
3	Well #3	1030	R	X	7.3		A	A		8581
4	5458 Placid Lakes Blvd	1005	D	1.0	7.3		A	A		8582
5	759 Washington Blvd NW	1025	D	1.2	7.3		A	A		8583
6	1998 Placid Lakes Blvd	1015	D	1.1	7.3		A	A		8584
7	402 W Watermill Ave NW	1045	D	1.9	7.3		A	A		8585

Average of disinfectant residuals for routine and repeat samples. (Complete for community and nontransient noncommunity systems serving populations up to and including 4,900. Do not include raw or plant samples in the average.)

1.05

²Defined in Florida Administrative Code Rule 62-160, Table 1
 All tests are performed in accordance with NELAC standards.

Disinfectant Residual Analysis Method: DPD Colorimetric Other: _____
 Person performing analysis is:
 A certified operator (# 0-4231) Employed by a certified lab
 Supervised by a cert operator (# _____) Employed by DEP or DOH

Date PWS notified by lab of positive results: _____
 Date State notified by lab of positive results: _____

Lab Signature: [Signature]
 Title: ES Date: 5-2-07

Name and Mailing Address of Person to Receive Report
 High Utilities Service, Inc
 760 W. Main St
 Lake Placid, FL 33652

DEP/DOH USE ONLY
 Satisfactory
 Incomplete Collection Information
 Repeat Samples Required
 Replacement Samples Required
 Date Reviewed by DEP/DOH: 5/1/07
 DEP/DOH Reviewing Official: [Signature]

¹DEP Sample Type Codes: D = Distribution (Routine Compliance); C = Repeat or Check; R = Raw; N = Entry to Distribution; P = Plant Tap; *S = Special (clearance, etc.)
 Analysis Methods: MF = SM9222B & D; MTF = 9221B & EC/MUG; MMO/MUG = SM9223B; HPC = SM9215B
 Results: A = coliforms are absent; P = coliforms are present; C = confluent growth; TNTC = too numerous to count

DRINKING WATER BACTERIOLOGICAL ANALYSIS REPORT

Highlands County Health Department
 7205 S. George Blvd.
 Sebring, FL 33875-5847

FDOH, Bureau of Laboratories, Certification # E25705
 Contact: Environmental Lab Tech @ (863) 382-7227

Analysis Requested: (please check all that apply)

- Standard Coliform Test
- HPC
- Other: _____

Lab Receipt Date & Time: 6/4/07 12:50 PM
 Analysis Date & Time: 6/4/07 3:00 PM

Sample Acceptance Criteria:
 Sample Preservation On Ice Not On Ice °C
 Disinfectant Check Not Detected _____ mg/L
 This sample does not meet the following NELAC requirements:

PWS I.D. 3280273
 BUILDING PERMIT # 0

System Name: Placid Lakes Utilities

System Address: 410 Washington Blvd NW City: Lake Placid

System or Owner's Phone #: 405-0345 Fax #: _____

Collector: Danny Holmes Collector's Phone #: 405-0911

Type of Supply: (check only one)

- Community Water System Noncommunity Water System Nontransient Noncommunity Water System Limited Use System
- Private Well Swimming Pool Bottled Water Other _____

Reason for Sampling: (check only one) Routine Compliance Repeat Replacement Main Clearance Well Survey Other

Sample Collection Date: June 4 2007

Sample Number	Sample Point (Location or Specific Address)	Collection Time	Sample Type ¹	Disinfect Res'd (mg/L)	pH	Total Coliform Analysis Method: <u>MMO</u>				
						Non Coliform	Total Coliform	Fecal or E. coli	Data Qualifier ²	Lab Sample Number
1	W10114	0935	R	X	7.3	A	A	-		8573
2	W10112	0930	R	X	7.3	A	A	-		8574
3	W10113	0920	R	X	7.3	A	A	-		8575
4	110 FOX RD PL R1	1010	D	.9	7.3	A	A	-		8576
5	807 L... PL R1	0835	D	.8	7.3	A	A	-		8577
6	Sea Dora... Way NE	0845	D	.7	7.3	A	A	-		8578
7	7501... Park	1000	D	1.1	7.3	A	A	-		8579

Average of disinfectant residuals for routine and repeat samples. (Complete for community and nontransient noncommunity systems serving populations up to and including 4,900. Do not include raw or plant samples in the average.)

²Defined in Florida Administrative Code Rule 62-160, Table 1
 All tests are performed in accordance with NELAC standards.

Disinfectant Residual Analysis Method: DPD Colorimetric Other: _____
 Person performing analysis is:
 A certified operator (# 09335) Employed by a certified lab
 Supervised by a cert operator (# _____) Employed by DEP or DOH

Date PWS notified by lab of positive results: _____
 Date State notified by lab of positive results: _____

Lab Signature: [Signature]
 Title: UTB Date: 6/5/07

Name and Mailing Address of Person to Receive Report
Fugh Utilities Service, Inc
760 Newcranch Road
Lake Placid, FL 33852

Satisfactory DEP/DOH USE ONLY
 Incomplete Collection Information
 Repeat Samples Required
 Replacement Samples Required
 Date Reviewed by DEP/DOH: 6/11/07
 DEP/DOH Reviewing Official: [Signature]

¹DEP Sample Type Codes: D = Distribution (Routine Compliance); C = Repeat or Check; R = Raw; N = Entry to Distribution; P = Plant Tap; S = Special (clearance, etc.)
 Analysis Methods: MF = SM9222B & D; MTF = 9221B & EC/MUG; MMO/MUG = SM9223B; HPC = SM9215B
 Results: A = coliforms are absent; P = coliforms are present; C = confluent growth; TNTC = too numerous to count
 [62-560.730 Reporting Form - Effective 01/95, Revised 01/04]

DRINKING WATER BACTERIOLOGICAL ANALYSIS REPORT

Highlands County Health Department
7205 S. George Blvd.
Sebring, FL 33875-5847

FDOH, Bureau of Laboratories, Certification # E25705
Contact: Environmental Lab Tech @ (863) 382-7227

Lab Receipt Date & Time: 8/14/07 1:35
Analysis Date & Time: 8/14/07 9:00pm
Sample Acceptance Criteria:
Sample Preservation On Ice Not On Ice 1°C
Disinfectant Check Not Detected mg/L
This sample does not meet the following NELAC requirements:

Analysis Requested: (please check all that apply)

- Standard Coliform Test
 HPC
 Other: _____

Placid Lakes Utilities

System Name: _____

BUILDING PERMIT # _____

System Address: 410 Washington Blvd NW

City: Lake Placid

System or Owner's Phone #: 465-0345

Fax #: _____

Collector: Danny Holmes

Collector's Phone #: 863-465-6911

Type of Supply: (check only one)

- Community Water System Noncommunity Water System Nontransient Noncommunity Water System Limited Use System
 Private Well Swimming Pool Bottled Water Other _____

Reason for Sampling: (check only one) Routine Compliance Repeat Replacement Main Clearance Well Survey Other

Sample Collection Date: August 14, 2007

Sample Number	Sample Point (Location or Specific Address)	Collection Time	Sample Type ¹	Disinfect Res'd (mg/L)	pH	Total Coliform Analysis Method: <u>MMO</u>				
						Non Coliform	Total Coliform	Fecal or E. coli	Data Qualifier ²	Lab Sample Number
1	Well #1	1010	R	X	7.3		A	A	-	9579
2	Well #2	1000	R	X	7.3		A	A	-	9580
3	Well #3	1020	R	X	7.3		A	A	-	9581
4	1180 Catfish Creek Rd	0935	D	.9	7.3		A	A	-	9582
5	110 Fox Ridge Rd	0925	D	1.0	7.3		A	A	-	9583
6	759 Washington Blvd NW	0950	D	1.3	7.3		A	A	-	9584
7	1998 Placid Lakes Blvd	1050	D	1.1	7.3		A	A	-	9585

Average of disinfectant residuals for routine and repeat samples. (Complete for community and nontransient noncommunity systems serving populations up to and including 4,900. Do not include raw or plant samples in the average.)

1.075

²Defined in Florida Administrative Code Rule 62-160, Table 1

All tests are performed in accordance with NELAC standards.

Disinfectant Residual Analysis Method: DPD Colorimetric Other: _____

Person performing analysis is:

- A certified operator (# C-4335) Employed by a certified lab
 Supervised by a cert operator (# _____) Employed by DEP or DOH

Date PWS notified by lab of positive results: _____

Date State notified by lab of positive results: _____

Lab Signature: F L 22

Title: EAD

Date: 8/15/07

Name and Mailing Address of Person to Receive Report

Pugh Utilities Service, Inc.
760 Henscratch Road
Lake Placid, FL 33852

- DEP/DOH USE ONLY
- Satisfactory
 Incomplete Collection Information
 Repeat Samples Required
 Replacement Samples Required

Date Reviewed by DEP/DOH: 8/20/07

DEP/DOH Reviewing Official: [Signature]

DRINKING WATER BACTERIOLOGICAL ANALYSIS REPORT

Highlands County Health Department
7205 S. George Blvd.

Sebring, FL 33875-5847

FDOH, Bureau of Laboratories, Certification # E25705

Contact: Environmental Lab Tech @ (863) 382-7227

Lab Receipt Date & Time: 9/04/07 10:30AM
 Analysis Date & Time: 9/05/07 1:00 PM
 Sample Acceptance Criteria:
 Sample Preservation On Ice Not On Ice 4 °C
 Disinfectant Check Not Detected _____ mg/L
 This sample does not meet the following NELAC requirements:

Analysis Requested: (please check all that apply)

- Standard Coliform Test
- HPC
- Other: _____

Placid Lakes Utilities

PWS I.D. 08280223
 BUILDING PERMIT #

System Name: _____

BUILDING PERMIT # _____

System Address: 410 Washington Blvd NW

City: Lake Placid

System or Owner's Phone #: 465-0345

Fax #: _____

Collector: Danny Holmes

Collector's Phone # 863-465-6911

Type of Supply: (check only one)

- Community Water System
- Noncommunity Water System
- Nontransient Noncommunity Water System
- Limited Use System
- Private Well
- Swimming Pool
- Bottled Water
- Other _____

Reason for Sampling: (check only one) Routine Compliance Repeat Replacement Main Clearance Well Survey Other

Sample Collection Date: September 4, 2007

Sample Number	Sample Point (Location or Specific Address)	Collection Time	Sample Type ¹	Disinfect Res'd (mg/L)	pH	Total Coliform Analysis Method: <u>MMO</u>				
						Non Coliform	Total Coliform	Fecal or E. coli	Data Qualifier ²	Lab Sample Number
1	Well #1	0945	R	X	7.3		A	A		9742
2	Well #2	0950	R	X	7.3		A	A		9743 4
3	Well #3	0935	R	X	7.3		A	A		9744 5
4	105 Aves Place	0850	D	.8	7.3		A	A		9745 6
5	109 Club Rd NW	0840	D	.9	7.3		A	A		9746 7
6	247 Locain Rd NW	0820	D	.8	7.3		A	A		9747 8
7	500 Pinecliff Way NE	0830	D	.7	7.3		A	A		9748 9

Average of disinfectant residuals for routine and repeat samples. (Complete for community and nontransient noncommunity systems serving populations up to and including 4,900. Do not include raw or plant samples in the average.)

0.8 ²Defined in Florida Administrative Code Rule 62-160, Table 1
 All tests are performed in accordance with NELAC standards.

Disinfectant Residual Analysis Method: DPD Colorimetric Other: _____

Person performing analysis is: C-4335
 A certified operator (# C-4335) Employed by a certified lab
 Supervised by a cert operator (# _____) Employed by DEP or DOH

Date PWS notified by lab of positive results: _____

Date State notified by lab of positive results: _____

Lab Signature: Phyllis Depone

Title: Lab Tech Date: 9/05/07

Name and Mailing Address of Person to Receive Report

Pugh Utilities Service, Inc.
 760 Henscratch Road
 Lake Placid, FL 33852

Satisfactory DEP/DOH USE ONLY

- Incomplete Collection Information
- Repeat Samples Required
- Replacement Samples Required

Date Reviewed by DEP/DOH: 7/11/07

DEP/DOH Reviewing Official: _____

DRINKING WATER BACTERIOLOGICAL ANALYSIS REPORT

Highlands County Health Department
7205 S. George Blvd.
Sebring, FL 33875-5847

FDOH, Bureau of Laboratories, Certification # E25705
Contact: Environmental Lab Tech @ (863) 382-7227

Lab Receipt Date & Time: 10.11.07 11:30 AM
 Analysis Date & Time: 10.11.07 3:00 PM
 Sample Acceptance Criteria:
 Sample Preservation: On Ice Not On Ice 10 °C
 Disinfectant Check: Not Detected _____ mg/L
 This sample does not meet the following NELAC requirements:

Analysis Requested: (please check all that apply)
 Standard Coliform Test
 HPC
 Other: _____

System Name: Placid Lakes Utilities PWS I.D. 5280223
 BUILDING PERMIT # 6
 System Address: 410 Washington Blvd NW City: Lake Placid
 System or Owner's Phone #: 465-0345 Fax #: _____
 Collector: Danny Holmes Collector's Phone #: 863-465-6911

Type of Supply: (check only one)
 Community Water System Noncommunity Water System Nontransient Noncommunity Water System Limited Use System
 Private Well Swimming Pool Bottled Water Other _____

Reason for Sampling: (check only one) Routine Compliance Repeat Replacement Main Clearance Well Survey Other
 Sample Collection Date: October 11 2007

Sample Number	Sample Point (Location or Specific Address)	Collection Time	Sample Type	Disinfect Res'd (mg/L)	pH	Total Coliform Analysis Method: <u>MUG</u>				
						Non-Coliform	Total Coliform	Fecal or E. coli	Data Qualifier ²	Lab Sample Number
1	Well # 1	0815	R	X	7.3		P	A	-	10212
2	Well # 2	0750	R	X	7.3		A	A	-	10213
3	Well # 3	0800	R	X	7.3		A	A	-	10214
4	402 W Waterway Ave	0740	D	1.2	7.3		A	A	-	10215
5	1120 Fresh Creek Rd	0850	D	1.8	7.3		A	A	-	10216
6	5458 Placid Lakes Blvd	0730	D	1.1	7.3		A	A	-	10217
7	103 Orange Rd NE	0840	D	1.3	7.3		A	A	-	10218

Average of disinfectant residuals for routine and repeat samples. (Complete for community and nontransient noncommunity systems serving populations up to and including 4,900. Do not include raw or plant samples in the average.) 1.1
²Defined in Florida Administrative Code Rule 62-160, Table 1. All tests are performed in accordance with NELAC standards.

Disinfectant Residual Analysis Method: DPD Colorimetric Other: _____
 Person performing analysis is:
 A certified operator (# C-4335) Employed by a certified lab
 Supervised by a cert operator (# _____) Employed by DEP or DOH
 Date PWS notified by lab of positive results: 10.12.07
 Date State notified by lab of positive results: 10.12.07
 Lab Signature: [Signature]
 Title: W.S. Date: 10.12.07

Name and Mailing Address of Person to Receive Report
 Pugh Utilities Service, Inc.
 760 Henscratch Road
 Lake Placid, FL 33852

DEP/DOH USE ONLY
 Satisfactory
 Incomplete Collection Information
 Repeat Samples Required well # 1/2 consecutive days
 Replacement Samples Required
 Date Reviewed by DEP/DOH: 10/19/07
 DEP/DOH Reviewing Official: [Signature]

¹DEP Sample Type Codes: D = Distribution (Routine Compliance); C = Repeat or Check; R = Raw; N = Entry to Distribution; P = Plant Tap; S = Special (clearance, etc.)
 Analysis Methods: MF = SM9222B & D; MTF = 9221B & EC/MUG; MMO/MUG = SM9223B; HPC = SM9215B
 Results: A = coliforms are absent; P = coliforms are present; C = confluent growth; TNTC = too numerous to count
 [02-550.730 Reporting Format - Effective 01/85, Revised 01/04]

DRINKING WATER BACTERIOLOGICAL ANALYSIS REPORT

Highlands County Health Department

7205 S. George Blvd.

Sebring, FL 33875-5847

FDOH, Bureau of Laboratories, Certification # E25705

Contact: Environmental Lab Tech @ (863) 382-7227

Lab Receipt Date & Time: 10.15.07 1:10PM
 Analysis Date & Time: 10.15.07 1:30PM
 Sample Acceptance Criteria:
 Sample Preservation: On Ice Not On Ice 7 °C
 Disinfectant Check: Not Detected _____ mg/L
 This sample does not meet the following NELAC requirements:

Analysis Requested: (please check all that apply)

Standard Coliform Test (SM9223B)

HPC

Other: _____

System Name: PLACID LAKES UTILITIES

BUILDING PERMIT #

System Address: 410 WASHINGTON BLVD NW

City: LAKE PLACID

System or Owner's Phone #: 465-0345

Fax#: _____

Collector: SALLY HOLMES

Collector's Phone #: 465-6911

Type of Supply: (check only one)

Community Water System

Noncommunity Water System

Nontransient Noncommunity Water System

Limited Use System

Private Well

Swimming Pool

Bottled Water

Other _____

Reason for Sampling: (check only one) Routine Compliance Repeat

Replacement

Main Clearance

Well Survey

Other _____

Sample Collection Date: 10.15.07

PWS I.D. 8280223

Sample Number	Sample Point (Location or Specific Address)	Collection Time	Sample Type	Disinfect Res'd (mg/L)	pH	Total Coliform Analysis Method: <u>HUO</u>				
						Non Coliform	Total Coliform	Fecal or E. coli	Data Qualifier ²	Lab Sample Number
#1	WELL #1	0905	R	X	7.3		A	A		10258

Average of disinfectant residuals for routine and repeat samples. (Complete for community and nontransient noncommunity systems serving populations up to and including 4,900. Do not include raw or plant samples in the average.)

²Defined in Florida Administrative Code Rule 62-160, Table 1
 All tests are performed in accordance with NELAC standards.

Disinfectant Residual Analysis Method: DPD Colorimetric Other: _____
 Person performing analysis is:
 A certified operator (# C-4335) Employed by a certified lab
 Supervised by a cert operator (# _____) Employed by DEP or DOH

Date PWS notified by lab of positive results: _____
 Date State notified by lab of positive results: _____

Lab. Signature: [Signature]
 Title: W3 Date Issued: 10.16.07

Name and Mailing Address of Person to Receive Report:
PUGH UTILITIES SERVICE
760 HENSCRATCH RD
LAKE PLACID, FL 33852

DEP/DOH USE ONLY
 Satisfactory
 Incomplete Collection Information
 Repeat Samples Required
 Replacement Samples Required
 Date Reviewed by DEP/DOH: 10/22/07
 DEP/DOH Reviewing Official: [Signature]

¹DEP Sample Type Codes: D = Distribution (Routine Compliance); C = Repeat or Check; R = Raw; N = Entry to Distribution; P = Plant Tap; S = Special (clearance, etc.)
 Analysis Methods: MF = SM9222B & D; MTF = 9221B & EC/MUG; MMO/MUG = SM9223B; HPC = SM9215B

DRINKING WATER BACTERIOLOGICAL ANALYSIS REPORT

Highlands County Health Department
7205 S. George Blvd.
Sebring, FL 33875-5847

FDOH, Bureau of Laboratories, Certification # E25705
Contact: Environmental Lab Tech @ (863) 382-7227

Lab Receipt Date & Time: 11.05.07 1:15 PM
Analysis Date & Time: 11.05.07 2:30 PM
Sample Acceptance Criteria:
Sample Preservation: On Ice Not On Ice °C
Disinfectant Check: Not Detected mg/L
This sample does not meet the following NELAC requirements:

Analysis Requested: (please check all that apply)
 Standard Coliform Test
 HPC
 Other: _____

Placid Lakes Utilities

System Name: _____ BUILDING PERMIT #

5	2	8	0	2	2	3
---	---	---	---	---	---	---

System Address: 410 Washington Blvd NW City: Lake Placid

System or Owner's Phone #: 465-0345 Fax #: _____

Collector: Danny Holmes Collector's Phone #: 863-465-6911

Type of Supply: (check only one)

Community Water System Noncommunity Water System Nontransient Noncommunity Water System Limited Use System
 Private Well Swimming Pool Bottled Water Other _____

Reason for Sampling: (check only one) Routine Compliance Repeat Replacement Main Clearance Well Survey Other

Sample Collection Date: November 5, 2007

Sample Number	Sample Point (Location or Specific Address)	Collection Time	Sample Type ¹	Disinfect Res'd (mg/L)	pH	Total Coliform Analysis Method: <u>MPN</u>				
						Non Coliform	Total Coliform	Fecal or E. coli	Data Qualifier ²	Lab Sample Number
1	Well #1	0755	R	X	7.2		A	A	-	10468
2	Well #2	0745	R	X	7.3		A	A	-	0469
3	Well #3	0750	R	X	7.3		A	A	-	10470
4	754 Placid Lakes Blvd	0805	D	.9	7.3		A	A	-	10471
5	563 Lake August	0700	D	1.1	7.3		A	A	-	0472
6	105 Aires Place	0815	D	1.0	7.3		A	A	-	0473
7	110 Fox Ridge Rd	0650	D	.9	7.3		A	A	-	10474

Average of disinfectant residuals for routine and repeat samples. (Complete for community and nontransient noncommunity systems serving populations up to and including 4,900. Do not include raw or plant samples in the average.)

²Defined in Florida Administrative Code Rule 62-160, Table 1
0.775 All tests are performed in accordance with NELAC standards.

Disinfectant Residual Analysis Method: DPD Colorimetric Other: _____
Person performing analysis is:
 A certified operator (# C-4335) Employed by a certified lab
 Supervised by a cert operator (# _____) Employed by DEP or DOH

Date PWS notified by lab of positive results: _____
Date State notified by lab of positive results: _____

Lab Signature: [Signature] Date: 11-06-07

Name and Mailing Address of Person to Receive Report
Pugh Utilities Service, Inc.
760 Henscratch Road
Lake Placid, FL 33852

Satisfactory Incomplete Collection Information Repeat Samples Required Replacement Samples Required
Date Reviewed by DEP/DOH: 11/06/07
DEP/DOH Reviewing Official: [Signature]

¹DEP Sample Type Codes: D = Distribution (Routine Compliance); C = Repeat or Check; R = Raw; N = Entry to Distribution; P = Plant Tap; S = Special (clearance, etc.)
Analysis Methods: MF = SM9222B & D; MTF = 9221B & EC/MUG; MMO/MUG = SM9223B; HPC = SM9215B
Results: A = coliforms are absent; P = coliforms are present; C = confluent growth; TNTC = too numerous to count

Monthly Operating Reports



Monthly Operation Report for PWSs Treating Raw Ground Water or Purchased Finished Water

See page 4 for instructions.

I. General Information for the Month/Year of: DECEMBER 2007				
A. Public Water System (PWS) Information				
PWS Name: Placid Lakes Utilities			PWS Identification Number: 5280223	
PWS Type: <input checked="" type="checkbox"/> Community		<input type="checkbox"/> Non-Transient Non-Community		<input type="checkbox"/> Transient Non-Community
		<input type="checkbox"/> Consecutive		
Number of Service Connections at End of Month: 1800			Total Population Served at End of Month: 3600	
PWS Owner: Placid Lakes Utilities				
Contact Person: Pam Brewer			Contact Person's Title: Manager	
Contact Person's Mailing Address: 410 Washington Blvd NW			City: Lake Placid	State: Florida
Contact Person's Telephone Number: 863-465-0345			Zip Code: 33852	
Contact Person's E-Mail Address:			Contact Person's Fax Number:	
B. Water Treatment Plant Information				
Plant Name: Placid Lakes Utilities			Plant Telephone Number:	
Plant Address:		City: Lake Placid	State: Florida	Zip Code: 33852
Type of Water Treated by Plant: <input checked="" type="checkbox"/> Raw Ground Water		<input type="checkbox"/> Purchased Finished Water		
Permitted Maximum Day Operating Capacity of Plant, gallons per day: 1,104,000				
Plant Category (per subsection 62-699.310(4), F.A.C.): V			Plant Class (per subsection 62-699.310(4), F.A.C.): D	
Licensed Operators:	Name	License Class	License Number	Day(s)/Shift(s) Worked
Lead/Chief Operator:	Daniel Holmes	C	4335	3
Other Operators	Otto Krucker	C	7790	*
	Chris Gilbert	C	13107	*
	Darald Pugh	C	2261	*
	* As Needed			
II. Certification by Lead/Chief Operator				

I, the undersigned water treatment plant operator licensed in Florida, am the lead/chief operator of the water treatment plant identified in part I of this report. I certify that the information provided in this report is true and accurate to the best of my knowledge and belief. I certify that all drinking water treatment chemicals used at this plant conform to NSF International Standard 60 or other applicable standards referenced in subsection 62-555.320(3), F.A.C. I also certify that the following additional operations records for this plant were prepared each day that a licensed operator staffed or visited this plant during the month indicated above: (1) records of amounts of chemicals used and chemical feed rates; and (2) if applicable, appropriate treatment processed performance records. Furthermore, I agree to retain these additional operations records at the plant site for at least 10 years and to make them available for review upon request.

Daniel M. Holmes 1/4/08 Daniel Holmes C - 4335
 Signature and Date Printed or Typed Name License Number

Monthly Operation Report for PWSs Treating Raw Ground Water or Purchased Finished Water

PWS Identification Number: 5280223				Plant Name: Placid Lakes Utilities												
III: Daily Data for the Month/Year of: DECEMBER 2007																
Means of Achieving Four-Log Virus Inactivation/Removal: * _____ Free Chlorine _____ Chlorine Dioxide _____ Ozone _____ Combined Chlorine (Chloramines) _____ Ultraviolet Radiation _____ Other (Describe): _____																
Type of Disinfectant Residual Maintained in Distribution System: _____ Free Chlorine _____ Combined Chlorine (Chloramines) _____ Chlorine Dioxide _____																
Days of Month	Days Plant Staffed Or Visited By Oper.	Hours Plant In oper.	Net quantity Of finished Water Produced, gal	CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if applicable*											Lowest residual disinfectant concentration at remote point in distribution system, mg/L	Emergency or abnormal operating conditions, repair or maintenance work that involves taking water system component out of operation.
				CT Calculations						UV Dose						
				Peak Flow Rate, gpd	Lowest residual s/disinfectant Concentration (C) Before or at First customer During peak Flow, mg/L	Disinfectant Contact time (T) At C Measurement Point during Peak flow, Minutes	Lowest CT Provided Before or At first Customer During Peak flow, mg-min/L	Temp Of Water, C	PH of Water, If appl.	Minimum CT req. mg-min/L	Lowest operating UV dose, mW-sec/cm2	Minimum UV dose req. mW-sec/cm2				
1	X	24	191000		1.0										.7	
2	X	24	387000		2.0										1.7	
3	X	24	246000		.5										.5	
4	X	24	322000		1.5										1.2	
5	X	24	200000		1.1										.8	
6	X	24	293000		.9										.5	
7	X	24	238000		1.6										1.3	
8	X	24	230000		1.1										.9	
9	X	24	371000		.8										.5	
10	X	24	275000		.7										.5	
11	X	24	190000		2.0										1.7	
12	X	24	251000		.9										.6	
13	X	24	333000		.8										.5	
14	X	24	226000		1.9										1.4	
15	X	24	183000		1.0										.7	
16	X	24	294000		1.2										1.9	
17	X	24	258000		1.0										.7	
18	X	24	256000		1.6										1.3	
19	X	24	236000		1.1										.8	
20	X	24	142000		1.4										1.1	
21	X	24	243000		.7										.5	
22	X	24	270000		1.5										1.2	
23	X	24	274000		.7										.5	
24	X	24	355000		1.9										1.5	
25	X	24	226000		1.8										1.5	
26	X	24	220000		1.0										.7	
27	X	24	180000		1.5										1.2	
28	X	24	213000		.5										.5	
29	X	24	243000		1.6										1.3	
30	X	24	310000		.6										.5	
31	X	24	278000		1.6										1.3	
Total			7934000													
Average			255935													
Maximum			387000													

Monthly Operation Report for PWSs Treating Raw Ground Water or Purchased Finished Water

PWS Identification Number: 5280223				Plant Name: Placid Lakes Utilities										
III. Daily Data for the Month/Year of: NOVEMBER 2007														
Means of Achieving Four-Log Virus Inactivation/Removal: *				<input type="checkbox"/> Free Chlorine <input type="checkbox"/> Chlorine Dioxide <input type="checkbox"/> Ozone <input type="checkbox"/> Combined Chlorine (Chloramines)										
<input type="checkbox"/> Ultraviolet Radiation <input type="checkbox"/> Other (Describe):														
Type of Disinfectant Residual Maintained in Distribution System:				<input type="checkbox"/> Free Chlorine <input type="checkbox"/> Combined Chlorine (Chloramines) <input type="checkbox"/> Chlorine Dioxide										
				CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if applicable*										
Days of Month	Days Plant Staffed Or Visited By Oper.	Hours Plant In Oper.	Net quantity Of finished Water Produced, gal	CT Calculations						UV Dose		Lowest residual disinfectant concentration at remote point in distribution system, mg/L	Emergency or abnormal operating conditions, repair or maintenance work that involves taking water system component out of operation.	
				Peak Flow Rate, gpd	Lowest residual s/disinfectant Concentration (C) Before or at First customer During peak Flow, mg/L	Disinfectant Contact time (T) At C Measurement Point during Peak flow, Minutes	Lowest CT Provided Before or At first Customer During Peak flow, mg-min/L	Temp Of Water, C	PH of Water, If appl.	Minimum CT req. mg-min/L	Lowest operating UV dose, mW-sec/cm2			Minimum UV dose req. mW-sec/cm2
1	X	24	152000		.7								.5	
2	X	24	307000		1.6								1.3	
3	X	24	184000		1.4								1.1	
4	X	24	264000		1.4								1.1	
5	X	24	245000		.9								.6	
6	X	24	307000		.5								.5	
7	X	24	129000		1.1								.8	
8	X	24	249000		.5								.5	
9	X	24	233000		1.2								.9	
10	X	24	230000		.8								.5	
11	X	24	368000		1.9								1.6	
12	X	24	211000		.9								.6	
13	X	24	293000		1.8								1.5	
14	X	24	241000		.9								.6	
15	X	24	340000		.5								.5	
16	X	24	180000		.5								.5	
17	X	24	258000		1.4								1.1	
18	X	24	357000		1.9								1.6	
19	X	24	260000		.8								.5	
20	X	24	278000		1.8								1.5	
21	X	24	476000		1.4								1.2	
22	X	24	410000		1.1								.8	
23	X	24	233000		.6								.5	
24	X	24	190000		.6								.5	
25	X	24	347000		1.7								1.3	
26	X	24	290000		1.0								.7	
27	X	24	172000		1.8								1.5	
28	X	24	286000		.6								.5	
29	X	24	287000		1.3								1.0	
30	X	24	236000		1.3								1.0	
31														
Total			8013000											
Average			267100											
Maximum			476000											

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Monthly Operation Report for PWSs Treating Raw Ground Water or Purchased Finished Water

See page 4 for instructions.

I. General Information for the Month/Year of: OCTOBER 2007

A. Public Water System (PWS) Information

PWS Name: <u>Placid Lakes Utilities</u>		PWS Identification Number: <u>5280223</u>	
PWS Type: <input checked="" type="checkbox"/> <u>Community</u>	<input type="checkbox"/> <u>Non-Transient Non-Community</u>	<input type="checkbox"/> <u>Transient Non-Community</u>	<input type="checkbox"/> <u>Consecutive</u>
Number of Service Connections at End of Month: <u>1800</u>		Total Population Served at End of Month: <u>3600</u>	
PWS Owner: <u>Placid Lakes Utilities</u>			
Contact Person: <u>Pam Brewer</u>		Contact Person's Title: <u>Manager</u>	
Contact Person's Mailing Address: <u>410 Washington Blvd NW</u>		City: <u>Lake Placid</u>	State: <u>Florida</u> Zip Code: <u>33852</u>
Contact Person's Telephone Number: <u>863-465-0345</u>		Contact Person's Fax Number:	
Contact Person's E-Mail Address:			

B. Water Treatment Plant Information

Plant Name: <u>Placid Lakes Utilities</u>		Plant Telephone Number:	
Plant Address:		City: <u>Lake Placid</u>	State: <u>Florida</u> Zip Code: <u>33852</u>
Type of Water Treated by Plant: <input checked="" type="checkbox"/> <u>Raw Ground Water</u>		<input type="checkbox"/> <u>Purchased Finished Water</u>	
Permitted Maximum Day Operating Capacity of Plant, gallons per day: <u>1,104,000</u>			
Plant Category (per subsection 62-699.310(4), F.A.C.): <u>V</u>		Plant Class (per subsection 62-699.310(4), F.A.C.): <u>D</u>	
Licensed Operators:	Name	License Class	License Number
Lead/Chief Operator:	<u>Daniel Holmes</u>	<u>C</u>	<u>4335</u>
Other Operators	<u>Otto Krucker</u>	<u>C</u>	<u>7790</u>
	<u>Chris Gilbert</u>	<u>C</u>	<u>13107</u>
	<u>Darald Pugh</u>	<u>C</u>	<u>2261</u>
	* As Needed		

II. Certification by Lead/Chief Operator

I, the undersigned water treatment plant operator licensed in Florida, am the lead/chief operator of the water treatment plant identified in part I of this report. I certify that the information provided in this report is true and accurate to the best of my knowledge and belief. I certify that all drinking water treatment chemicals used at this plant conform to NSF International Standard 60 or other applicable standards referenced in subsection 62-555.320(3), F.A.C. I also certify that the following additional operations records for this plant were prepared each day that a licensed operator staffed or visited this plant during the month indicated above: (1) records of amounts of chemicals used and chemical feed rates; and (2) if applicable, appropriate treatment processed performance records. Furthermore, I agree to retain these additional operations records at the plant site for at least 10 years and to make them available for review upon request.

	<u>11/5/07</u>	<u>Daniel Holmes</u>	<u>C - 4335</u>
Signature and Date		Printed or Typed Name	License Number

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Monthly Operation Report for PWSs Treating Raw Ground Water or Purchased Finished Water

PWS Identification Number: 5280223				Plant Name: Placid Lakes Utilities												
III. Daily Data for the Month/Year of:				October 2007												
Means of Achieving Four-Log Virus Inactivation/Removal: *				<input type="checkbox"/> Free Chlorine <input type="checkbox"/> Chlorine Dioxide <input type="checkbox"/> Ozone <input type="checkbox"/> Combined Chlorine (Chloramines) <input type="checkbox"/> Ultraviolet Radiation <input type="checkbox"/> Other (Describe):												
Type of Disinfectant Residual Maintained in Distribution System:				<input type="checkbox"/> Free Chlorine <input type="checkbox"/> Combined Chlorine (Chloramines) <input type="checkbox"/> Chlorine Dioxide												
Days of Month	Days Plant Staffed Or Visited By Oper.	Hours Plant In oper.	Net quantity Of finished Water Produced, gal	CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if applicable*											Emergency or abnormal operating conditions, repair or maintenance work that involves taking water system component out of operation.	
				CT Calculations							UV Dose					Lowest residual disinfectant concentration at remote point in distribution system, mg/L
				Peak Flow Rate, gpd	Lowest residual s/disinfectant Concentration (C) Before or at First customer During peak Flow, mg/L	Disinfectant Contact time (T) At C Measurement Point during Peak flow, Minutes	Lowest CT Provided Before or At first Customer During Peak flow, mg-min/L	Temp Of Water, C	PH of Water, If appl.	Minimum CT req. mg-min/L	Lowest operating UV dose, mW-sec/cm2	Minimum UV dose req. mW-sec/cm2				
1	X	24	246000		1.8										1.8	
2	X	24	240000		1.5										1.5	
3	X	24	235000		.9										.9	
4	X	24	194000		1.8										1.8	
5	X	24	214000		1.1										1.1	
6	X	24	202000		1.6										1.6	
7	X	24	254000		1.3										1.3	
8	X	24	224000		2.1										2.1	
9	X	24	319000		2.1										2.1	
10	X	24	212000		1.9										1.9	
11	X	24	247000		.5										.5	
12	X	24	241000		.5										.5	
13	X	24	203000		.6										.6	
14	X	24	265000		.5										.5	
15	X	24	352000		1.7										1.7	
16	X	24	283000		2.2										2.2	
17	X	24	159000		2.2										2.2	
18	X	24	340000		1.2										1.2	
19	X	24	156000		.6										.6	
20	X	24	318000		1.5										1.5	
21	X	24	223000		1.0										1.0	
22	X	24	205000		1.6										1.6	
23	X	24	257000		.5										.5	
24	X	24	252000		.5										.5	
25	X	24	230000		.5										.5	
26	X	24	192000		.7										.7	
27	X	24	210000		1.0										1.0	
28	X	24	288000		.5										.5	
29	X	24	240000		1.5										1.5	
30	X	24	248000		.7										.7	
31	X	24	244000		1.1										1.1	
Total			7493000													
Average			241710													
Maximum			352000													



Monthly Operation Report for PWSs Treating Raw Ground Water or Purchased Finished Water

See page 4 for instructions.

I. General Information for the Month/Year of: SEPTEMBER 2007

A. Public Water System (PWS) Information

PWS Name: Placid Lakes Utilities		PWS Identification Number: 5280223	
PWS Type: <input checked="" type="checkbox"/> Community	<input type="checkbox"/> Non-Transient Non-Community	<input type="checkbox"/> Transient Non-Community	<input type="checkbox"/> Consecutive
Number of Service Connections at End of Month: 1800		Total Population Served at End of Month: 3600	
PWS Owner: Placid Lakes Utilities			
Contact Person: Pam Brewer		Contact Person's Title: Manager	
Contact Person's Mailing Address: 410 Washington Blvd NW		City: Luke Placid	State: Florida
Contact Person's Telephone Number: 863-465-0345		Contact Person's Fax Number:	
Contact Person's E-Mail Address:			

B. Water Treatment Plant Information

Plant Name: Placid Lakes Utilities		Plant Telephone Number:	
Plant Address:		City: Luke Placid	State: Florida
		Zip Code: 33852	
Type of Water Treated by Plant: <input checked="" type="checkbox"/> Raw Ground Water		<input type="checkbox"/> Purchased Finished Water	
Permitted Maximum Day Operating Capacity of Plant, gallons per day: 1,104,000			
Plant Category (per subsection 62-699.310(4), F.A.C.): V		Plant Class (per subsection 62-699.310(4), F.A.C.): D	

Licensed Operators:	Name	License Class	License Number	Day(s)/Shift(s) Worked
Lead/Chief Operator:	Daniel Holmes	C	4335	3
Other Operators	Otto Krucker	C	7790	*
	Chris Gilbert	C	13107	*
	Darald Pugh	C	2261	*
	* As Needed			

II. Certification by Lead/Chief Operator

I, the undersigned water treatment plant operator licensed in Florida, am the lead/chief operator of the water treatment plant identified in part I of this report. I certify that the information provided in this report is true and accurate to the best of my knowledge and belief. I certify that all drinking water treatment chemicals used at this plant conform to NSF International Standard 60 or other applicable standards referenced in subsection 62-555.320(3), F.A.C. I also certify that the following additional operations records for this plant were prepared each day that a licensed operator staffed or visited this plant during the month indicated above: (1) records of amounts of chemicals used and chemical feed rates; and (2) if applicable, appropriate treatment processed performance records. Furthermore, I agree to retain these additional operations records at the plant site for at least 10 years and to make them available for review upon request.

	10/05/07 Daniel Holmes	C - 4335
Signature and Date	Printed or Typed Name	License Number

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Monthly Operation Report for PWSs Treating Raw Ground Water or Purchased Finished Water

PWS Identification Number: 5280223				Plant Name: Placid Lakes Utilities											
III. Daily Data for the Month/Year of: SEPTEMBER 2007															
Means of Achieving Four-Log Virus Inactivation/Removal: * _____ Free Chlorine _____ Chlorine Dioxide _____ Ozone _____ Combined Chlorine (Chloramines) _____ Ultraviolet Radiation _____ Other (Describe): _____															
Type of Disinfectant Residual Maintained in Distribution System:				Free Chlorine			Combined Chlorine (Chloramines)			Chlorine Dioxide					
				CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if applicable*											
Days of Month	Days Plant Staffed Or Visited By Oper.	Hours Plant In oper.	Net quantity Of finished Water Produced, gal	CT Calculations						UV Dose			Lowest residual disinfectant concentration at remote point in distribution system, mg/L	Emergency or abnormal operating conditions, repair or maintenance work that involves taking water system component out of operation.	
				Peak Flow Rate, gpd	Lowest residual disinfectant Concentration (C) Before or at First customer During peak Flow, mg/L	Disinfectant Contact time (T) At C Measurement Point during Peak flow, Minutes	Lowest CT Provided Before or At first Customer During Peak flow, mg-min/L	Temp Of Water, C	PH of Water, If appl.	Minimum CT req. mg-min/L	Lowest operating UV dose, mW-sec/cm2	Minimum UV dose req. mW-sec/cm2			
1	X	24	254000		1.3								1.0		
2	X	24	385000		1.2								.9		
3	X	24	256000		2.2								1.9		
4	X	24	370000		1.0								.8		
5	X	24	282000		2.2								1.8		
6	X	24	365000		2.2								1.8		
7	X	24	328000		.5								.5		
8	X	24	257000		2.0								1.7		
9	X	24	464000		1.2								.9		
10	X	24	308000		1.4								1.1		
11	X	24	267000		1.1								.8		
12	X	24	402000		.5								.5		
13	X	24	347000		.6								.5		
14	X	24	233000		1.3								1.0		
15	X	24	300000		1.5								1.2		
16	X	24	248000		1.0								.7		
17	X	24	250000		2.2								1.8		
18	X	24	250000		.9								.6		
19	X	24	251000		1.9								1.6		
20	X	24	283000		1.1								.8		
21	X	24	267000		.6								.5		
22	X	24	168000		1.2								.9		
23	X	24	309000		.6								.5		
24	X	24	294000		.5								.5		
25	X	24	172000		.8								.5		
26	X	24	233000		.5								.5		
27	X	24	211000		.9								.6		
28	X	24	273000		1.3								1.0		
29	X	24	280000		1.2								.9		
30	X	24	315000		.8								.5		
31															
Total			8627000												
Average			287567												
Maximum			464000												



Monthly Operation Report for PWSs Treating Raw Ground Water or Purchased Finished Water

See page 4 for instructions.

I. General Information for the Month/Year of: AUGUST 2007

A. Public Water System (PWS) Information

PWS Name: <u>Placid Lakes Utilities</u>		PWS Identification Number: <u>5280223</u>	
PWS Type: <u>XX</u> Community	<input type="checkbox"/> Non-Transient Non-Community	<input type="checkbox"/> Transient Non-Community	<input type="checkbox"/> Consecutive
Number of Service Connections at End of Month: <u>1800</u>		Total Population Served at End of Month: <u>3600</u>	
PWS Owner: <u>Placid Lakes Utilities</u>			
Contact Person: <u>Pam Brewer</u>		Contact Person's Title: <u>Manager</u>	
Contact Person's Mailing Address: <u>410 Washington Blvd NW</u>		City: <u>Lake Placid</u>	State: <u>Florida</u> Zip Code: <u>33852</u>
Contact Person's Telephone Number: <u>863-465-0345</u>		Contact Person's Fax Number:	
Contact Person's E-Mail Address:			

B. Water Treatment Plant Information

Plant Name: <u>Placid Lakes Utilities</u>		Plant Telephone Number:		
Plant Address:		City: <u>Lake Placid</u>	State: <u>Florida</u> Zip Code: <u>33852</u>	
Type of Water Treated by Plant: <u>XX</u> Raw Ground Water		<input type="checkbox"/> Purchased Finished Water		
Permitted Maximum Day Operating Capacity of Plant, gallons per day: <u>1,104,000</u>				
Plant Category (per subsection 62-699.310(4), F.A.C.): <u>V</u>		Plant Class (per subsection 62-699.310(4), F.A.C.): <u>D</u>		
Licensed Operators:	Name	License Class	License Number	Day(s)/Shift(s) Worked
Lead/Chief Operator:	<u>Daniel Holmes</u>	<u>C</u>	<u>4335</u>	<u>3</u>
Other Operators	<u>Otto Krucker</u>	<u>C</u>	<u>7790</u>	<u>*</u>
	<u>Chris Gilbert</u>	<u>C</u>	<u>13107</u>	<u>*</u>
	<u>Darald Pugh</u>	<u>C</u>	<u>2261</u>	<u>*</u>
	<u>* As Needed</u>			

II. Certification by Lead/Chief Operator:

I, the undersigned water treatment plant operator licensed in Florida, am the lead/chief operator of the water treatment plant identified in part I of this report. I certify that the information provided in this report is true and accurate to the best of my knowledge and belief. I certify that all drinking water treatment chemicals used at this plant conform to NSF International Standard 60 or other applicable standards referenced in subsection 62-555.320(3), F.A.C. I also certify that the following additional operations records for this plant were prepared each day that a licensed operator staffed or visited this plant during the month indicated above: (1) records of amounts of chemicals used and chemical feed rates; and (2) if applicable, appropriate treatment processed performance records. Furthermore, I agree to retain these additional operations records at the plant site for at least 10 years and to make them available for review upon request.

<u>Daniel M Holmes</u>	<u>9/5/07</u>	<u>Daniel Holmes</u>	<u>C-4335</u>
Signature and Date		Printed or Typed Name	License Number

Monthly Operation Report for PWSs Treating Raw Ground Water or Purchased Finished Water

PWS Identification Number: 5280223				Plant Name: Placid Lakes Utilities											
III. Daily Data for the Month/Year of:				AUGUST 2007											
Means of Achieving Four-Log Virus Inactivation/Removal: *				Free Chlorine Chlorine Dioxide Ozone Combined Chlorine (Chloramines)											
Ultraviolet Radiation Other (Describe):															
Type of Disinfectant Residual Maintained in Distribution System:				Free Chlorine			Combined Chlorine (Chloramines)			Chlorine Dioxide					
				CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if applicable*											
				CT Calculations					UV Dose						
Days of Month	Days Plant Staffed Or Visited By Oper.	Hours Plant In oper.	Net quantity Of finished Water Produced, gal	Peak Flow Rate, gpd	Lowest residual s/disinfectant Concentration (C) Before or at First customer During peak Flow, mg/L	Disinfectant Contact time (T) At C Measurement Point during Peak flow, Minutes	Lowest CT Provided Before or At first Customer During Peak flow, mg-min/L	Temp Of Water, C	PH of Water, If appl.	Minimum CT req. mg-min/L	Lowest operating UV dose, mW-sec/cm2	Minimum UV dose req. mW-sec/cm2	Lowest residual disinfectant concentration at remote point in distribution system, mg/L	Emergency or abnormal operating conditions, repair or maintenance work that involves taking water system component out of operation.	
1	X	24	236000		2.1								1.7		
2	X	24	226000		1.7								1.4		
3	X	24	313000		1.0								.8		
4	X	24	196000		1.0								.8		
5	X	24	303000		1.5								.5		
6	X	24	214000		1.0								.8		
7	X	24	264000		.5								.5		
8	X	24	228000		1.1								.9		
9	X	24	249000		.9								.6		
10	X	24	308000		.5								.5		
11	X	24	252000		1.2								.9		
12	X	24	309000		.5								.5		
13	X	24	278000		1.6								1.3		
14	X	24	349000		1.4								1.1		
15	X	24	219000		1.0								.7		
16	X	24	254000		2.0								1.7		
17	X	24	269000		1.0								.7		
18	X	24	326000		1.7								1.4		
19	X	24	391000		.6								.5		
20	X	24	314000		1.0								.7		
21	X	24	312000		.6								.5		
22	X	24	310000		.5								.5		
23	X	24	330000		1.5								1.2		
24	X	24	311000		2.0								1.8		
25	X	24	436000		1.1								.8		
26	X	24	302000		2.1								1.7		
27	X	24	407000		1.0								.7		
28	X	24	353000		.6								.5		
29	X	24	210000		1.8								1.5		
30	X	24	338000		.5								.5		
31	X	24	332000		1.0								.7		
Total			9139000												
Average			294806												
Maximum			436000												

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Monthly Operation Report for PWSs Treating Raw Ground Water or Purchased Finished Water

PWS Identification Number: 5280223				Plant Name: Placid Lakes Utilities															
Daily Data for the Month/Year of: JULY 2007																			
Means of Achieving Four-Log Virus Inactivation/Removal: * <input type="checkbox"/> Free Chlorine <input type="checkbox"/> Chlorine Dioxide <input type="checkbox"/> Ozone <input type="checkbox"/> Combined Chlorine (Chloramines)																			
Ultraviolet Radiation <input type="checkbox"/> Other (Describe):																			
Type of Disinfectant Residual Maintained in Distribution System: <input type="checkbox"/> Free Chlorine <input type="checkbox"/> Combined Chlorine (Chloramines) <input type="checkbox"/> Chlorine Dioxide																			
Days of Month	Days Plant Staffed Or Visited By Oper.	Hours Plant in oper.	Net quantity Of finished Water Produced, gal	CT Calculations or UV Dose, to Demonstrate Four-Log Virus Inactivation, if applicable*												Emergency or abnormal operating conditions, repair or maintenance work that involves taking water system component out of operation.			
				CT Calculations				UV Dose											
Peak Flow Rate, gpd	Lowest residual disinfectant Concentration (C) Before or at first customer During peak Flow, mg/L	Disinfectant Contact time (T) At C Measurement Point during Peak flow Minutes	Lowest CT Provided Before or At first Customer During Peak flow mg-min/L	Temp Of Water, C	PH of Water, If appl.	Minimum CT req. mg-min/L	Lowest operating UV dose, mW-sec/cm ²	Minimum UV dose req. mW-sec/cm ²	Lowest residual disinfectant concentration at remote point in distribution system, mg/L										
1	X	24	385000		.6														
2	X	24	218000		1.6													.5	
3	X	24	278000		.5													1.3	
4	X	24	322000		1.2													.5	
5	X	24	227000		1.2													.9	
6	X	24	279000		2.1													.9	
7	X	24	244000		2.2													1.7	
8	X	24	287000		1.8													1.8	
9	X	24	247000		2.1													1.5	
10	X	24	388000		2.2													1.7	
11	X	24	266000		2.2													1.7	
12	X	24	359000		.6													1.7	
13	X	24	593000		.5													.5	
14	X	24	280000		1.1													.8	
15	X	24	548000		.6													.5	
16	X	24	517000		2.2													1.7	
17	X	24	358000		1.7													1.4	
18	X	24	394000		2.0													1.7	
19	X	24	291000		1.5													1.3	
20	X	24	261000		.8													.5	
21	X	24	166000		1.1													.8	
22	X	24	324000		.5													.5	
23	X	24	297000		.6													.5	
24	X	24	260000		1.4													1.1	
25	X	24	192000		1.1													.8	
26	X	24	253000		.5													.5	
27	X	24	187000		1.3													1.0	
28	X	24	278000		1.5													1.2	
29	X	24	263000		.6													.5	
30	X	24	379000		1.5													1.2	
31	X	24	150000		1.2													.9	
Total			9691000																
Average			312613																
Maximum			593000																

Monthly Operation Report for PWSs Treating Raw Ground Water or Purchased Finished Water

PWS Identification Number: 5280223				Plant Name: Placid Lakes Utilities									
III. Daily Data for the Month/Year of: JUNE 2007													
Means of Achieving Four-Log Virus Inactivation/Removal: * <input type="checkbox"/> Free Chlorine <input type="checkbox"/> Chlorine Dioxide <input type="checkbox"/> Ozone <input type="checkbox"/> Combined Chlorine (Chloramines)													
Ultraviolet Radiation <input type="checkbox"/> Other (Describe):													
Type of Disinfectant Residual Maintained in Distribution System: <input type="checkbox"/> Free Chlorine <input type="checkbox"/> Combined Chlorine (Chloramines) <input type="checkbox"/> Chlorine Dioxide													
				CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if applicable*									
Days of Month	Days Plant Staffed Or Visited By Oper.	Hours Plant In oper.	Net quantity Of finished Water Produced, gal	CT Calculations						UV Dose		Lowest residual disinfectant concentration at remote point in distribution system, mg/L	Emergency or abnormal operating conditions, repair or maintenance work that involves taking water system component out of operation.
				Peak Flow Rate, gpd	Lowest residual s/disinfectant Concentration (C) Before or at First customer During peak Flow, mg/L	Disinfectant Contact time (T) At C Measurement Point during Peak flow, Minutes	Lowest CT Provided Before or At first Customer During Peak flow, mg-min/L	Temp Of Water, C	PH of Water, If appl.	Minimum CT req, mg-min/L	Lowest operating UV dose, mW-sec/cm2		
1	X	24	417000	.9								.6	
2	X	24	132000	.7								.5	
3	X	24	433000	.9								.6	
4	X	24	285000	1.7								1.4	
5	X	24	296000	.7								.5	
6	X	24	219000	1.3								1.0	
7	X	24	299000	1.1								.8	
8	X	24	207000	.5								.5	
9	X	24	202000	1.7								1.4	
10	X	24	343000	.9								.8	
11	X	24	282000	2.0								1.6	
12	X	24	197000	1.4								1.1	
13	X	24	395000	1.4								1.1	
14	X	24	194000	1.2								.9	
15	X	24	211000	2.2								1.8	
16	X	24	442000	.6								.5	
17	X	24	401000	1.0								.7	
18	X	24	327000	.7								.5	
19	X	24	159000	.6								.5	
20	X	24	267000	1.7								1.4	
21	X	24	331000	1.1								.8	
22	X	24	188000	.6								.5	
23	X	24	272000	1.3								1.0	
24	X	24	310000	.5								.5	
25	X	24	284000	1.7								1.4	
26	X	24	248000	.7								.5	
27	X	24	349000	.9								.6	
28	X	24	221000	1.2								.9	
29	X	24	301000	.5								.5	
30	X	24	263000	1.3								1.0	
31													
Total			8475000										
Average			282500										
Maximum			442000										



Monthly Operation Report for PWSs Treating Raw Ground Water or Purchased Finished Water

See page 4 for instructions.

I. General Information for the Month/Year of MAY 2007				
A. Public Water System (PWS) Information				
PWS Name: Placid Lakes Utilities			PWS Identification Number: 5280223	
PWS Type: <input checked="" type="checkbox"/> Community <input type="checkbox"/> Non-Transient Non-Community <input type="checkbox"/> Transient Non-Community <input type="checkbox"/> Consecutive				
Number of Service Connections at End of Month: 1800			Total Population Served at End of Month: 3600	
PWS Owner: Placid Lakes Utilities				
Contact Person: Pam Brewer			Contact Person's Title: Manager	
Contact Person's Mailing Address: 410 Washington Blvd NW			City: Lake Placid	State: Florida Zip Code: 33852
Contact Person's Telephone Number: 863-465-0345			Contact Person's Fax Number:	
Contact Person's E-Mail Address:				
B. Water Treatment Plant Information				
Plant Name: Placid Lakes Utilities			Plant Telephone Number:	
Plant Address:			City: Lake Placid	State: Florida Zip Code: 33852
Type of Water Treated by Plant: <input checked="" type="checkbox"/> Raw Ground Water <input type="checkbox"/> Purchased Finished Water				
Permitted Maximum Day Operating Capacity of Plant, gallons per day:				
Plant Category (per subsection 62-699.310(4), F.A.C.): V			Plant Class (per subsection 62-699.310(4), F.A.C.): D	
Licensed Operators:				
	Name	License Class	License Number	Day(s)/Shift(s) Worked
Lead/Chief Operator:	Daniel Holmes	C	4335	3
Other Operators	Otto Krucker	C	7790	*
	Chris Gilbert	C	13107	*
	Darald Pugh	C	2261	*
	* As Needed			
II. Certification by Lead/Chief Operator				

I, the undersigned water treatment plant operator licensed in Florida, am the lead/chief operator of the water treatment plant identified in part I of this report. I certify that the information provided in this report is true and accurate to the best of my knowledge and belief. I certify that all drinking water treatment chemicals used at this plant conform to NSF International Standard 60 or other applicable standards referenced in subsection 62-555.320(3), F.A.C. I also certify that the following additional operations records for this plant were prepared each day that a licensed operator staffed or visited this plant during the month indicated above: (1) records of amounts of chemicals used and chemical feed rates; and (2) if applicable, appropriate treatment processed performance records. Furthermore, I agree to retain these additional operations records at the plant site for at least 10 years and to make them available for review upon request.

6/5/07	Daniel Holmes	C - 4335
Signature and Date	Printed or Typed Name	License Number

Monthly Operation Report for PWSs Treating Raw Ground Water or Purchased Finished Water

PWS Identification Number: 5280223				Plant Name: Placid Lakes Utilities																				
III. Daily Data for the Month/Year of: MAY 2007																								
Means of Achieving Four-Log Virus Inactivation/Removal: * <input type="checkbox"/> Free Chlorine <input type="checkbox"/> Chlorine Dioxide <input type="checkbox"/> Ozone <input type="checkbox"/> Combined Chlorine (Chloramines)																								
Ultraviolet Radiation <input type="checkbox"/> Other (Describe):																								
Type of Disinfectant Residual Maintained in Distribution System: <input type="checkbox"/> Free Chlorine <input type="checkbox"/> Combined Chlorine (Chloramines) <input type="checkbox"/> Chlorine Dioxide																								
Days of Month	Days Plant Staffed Or Visited By Oper.	Hours Plant In Oper.	Net quantity Of finished Water Produced, gal	CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if applicable*											Emergency or abnormal operating conditions, repair or maintenance work that involves taking water system component out of operation.									
				CT Calculations				UV Dose																
				Peak Flow Rate, gpd	Lowest residual disinfectant concentration (C) Before or at First customer During peak Flow, mg/L	Disinfectant Contact time (T) At C Measurement Point during Peak flow, Minutes	Lowest CT Provided Before or At first Customer During Peak flow, mg-min/L	Temp Of Water, C	PH of Water, If appl.	Minimum CT req. mg-min/L	Lowest operating UV dose, mW-sec/cm2	Minimum UV dose req. mW-sec/cm2	Lowest residual disinfectant concentration at remote point in distribution system, mg/L											
1	X	24	309000		1.5																			
2	X	24	334000		1.0																			
3	X	24	344000		1.3																			
4	X	24	260000		1.4																			
5	X	24	304000		.5																			
6	X	24	374000		.5																			
7	X	24	227000		.5																			
8	X	24	277000		1.2																			
9	X	24	325000		.5																			
10	X	24	316000		1.4																			
11	X	24	291000		.5																			
12	X	24	291000		1.5																			
13	X	24	435000		.5																			
14	X	24	296000		.6																			
15	X	24	223000		.5																			
16	X	24	231000		.6																			
17	X	24	224000		1.3																			
18	X	24	289000		1.6																			
19	X	24	226000		.6																			
20	X	24	377000		.5																			
21	X	24	270000		.5																			
22	X	24	284000		.5																			
23	X	24	317000		2.0																			
24	X	24	318000		2.0																			
25	X	24	277000		.6																			
26	X	24	226000		1.9																			
27	X	24	469000		.8																			
28	X	24	264000		1.7																			
29	X	24	474000		.8																			
30	X	24	375000		1.0																			
31	X	24	209000		1.0																			
Total			9436000																					
Average			304387																					
Maximum			474000																					

Monthly Operation Report for PWSs Treating Raw Ground Water or Purchased Finished Water

PWS Identification Number: 5280223				Plant Name: Placid Lakes Utilities													
III. Daily Data for the Month/Year of: APRIL 2007																	
Means of Achieving Four-Log Virus Inactivation/Removal: * <input type="checkbox"/> Free Chlorine <input type="checkbox"/> Chlorine Dioxide <input type="checkbox"/> Ozone <input type="checkbox"/> Combined Chlorine (Chloramines)																	
Ultraviolet Radiation <input type="checkbox"/> Other (Describe):																	
Type of Disinfectant Residual Maintained in Distribution System: <input type="checkbox"/> Free Chlorine <input type="checkbox"/> Combined Chlorine (Chloramines) <input type="checkbox"/> Chlorine Dioxide																	
Days of Month	Days Plant Staffed Or Visited By Oper.	Hours Plant In oper.	Net quantity Of finished Water Produced, gal	CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if applicable*											Emergency or abnormal operating conditions, repair or maintenance work that involves taking water system component out of operation.		
				CT Calculations							UV Dose					Lowest residual disinfectant concentration at remote point in distribution system, mg/L	
				Peak Flow Rate, gpd	Lowest residual s/disinfectant Concentration (C) Before or at First customer During peak Flow, mg/L	Disinfectant Contact time (T) At C Measurement Point during Peak flow, Minutes	Lowest CT Provided Before or At first Customer During Peak flow, mg-min/L	Temp Of Water, C	PH of Water, If appl.	Minimum CT req. mg-min/L	Lowest operating UV dose, mW-sec/cm2	Minimum UV dose req. mW-sec/cm2					
1	X	24	334000		1.5											1.3	
2	X	24	330000		1.3											.9	
3	X	24	315000		1.2											.9	
4	X	24	272000		1.0											.7	
5	X	24	390000		1.7											1.4	
6	X	24	342000		1.4											1.2	
7	X	24	284000		1.0											.7	
8	X	24	407000		1.5											1.2	
9	X	24	297000		1.3											1.0	
10	X	24	226000		1.1											.9	
11	X	24	217000		1.3											1.0	
12	X	24	231000		1.5											1.2	
13	X	24	245000		.8											.5	
14	X	24	215000		1.6											1.3	
15	X	24	333000		1.3											1.0	
16	X	24	219000		1.7											1.7	
17	X	24	245000		1.8											1.5	
18	X	24	279000		1.8											1.5	
19	X	24	225000		1.5											1.3	
20	X	24	276000		1.3											1.0	
21	X	24	201000		1.0											.7	
22	X	24	386000		1.5											1.2	
23	X	24	311000		.5											.3	
24	X	24	249000		1.0											.7	
25	X	24	270000		.5											.3	
26	X	24	301000		1.5											1.2	
27	X	24	380000		1.2											.9	
28	X	24	285000		.9											.6	
29	X	24	381000		2.1											1.5	
30	X	24	306000		.5											.5	
31																	
Total			8752000														
Average			291734														
Maximum			407000														



Monthly Operation Report for PWSs Treating Raw Ground Water or Purchased Finished Water

See page 4 for instructions.

I. General Information for the Month/Year of: MARCH 2007

A. Public Water System (PWS) Information

PWS Name: Placid Lakes Utilities		PWS Identification Number: 5280223	
PWS Type: <input checked="" type="checkbox"/> Community	<input type="checkbox"/> Non-Transient Non-Community	<input type="checkbox"/> Transient Non-Community	<input type="checkbox"/> Consecutive
Number of Service Connections at End of Month:		Total Population Served at End of Month:	
PWS Owner: Placid Lakes Utilities			
Contact Person: Pam Brewer		Contact Person's Title: Manager	
Contact Person's Mailing Address: 410 Washington Blvd NW		City: Lake Placid	State: Florida
Contact Person's Telephone Number: 863-465-0345		Contact Person's Fax Number:	
Contact Person's E-Mail Address:			

B. Water Treatment Plant Information

Plant Name: Placid Lakes Utilities		Plant Telephone Number:	
Plant Address:		City: Lake Placid	State: Florida
Type of Water Treated by Plant: <input checked="" type="checkbox"/> Raw Ground Water		<input type="checkbox"/> Purchased Finished Water	
Permitted Maximum Day Operating Capacity of Plant, gallons per day:			
Plant Category (per subsection 62-699.310(4), F.A.C.): V		Plant Class (per subsection 62-699.310(4), F.A.C.): D	

Licensed Operators:	Name	License Class	License Number	Day(s)/Shift(s) Worked
Lead/Chief Operator:	Daniel Holmes	C	4335	3
Other Operators	Otto Krucker	C	7790	*
	Chris Gilbert	C	13107	*
	Darald Pugh	C	2261	*
	* As Needed			

II. Certification by Lead/Chief Operator

I, the undersigned water treatment plant operator licensed in Florida, am the lead/chief operator of the water treatment plant identified in part I of this report. I certify that the information provided in this report is true and accurate to the best of my knowledge and belief. I certify that all drinking water treatment chemicals used at this plant conform to NSF International Standard 60 or other applicable standards referenced in subsection 62-555.320(3), F.A.C. I also certify that the following additional operations records for this plant were prepared each day that a licensed operator staffed or visited this plant during the month indicated above: (1) records of amounts of chemicals used and chemical feed rates; and (2) if applicable, appropriate treatment processed performance records. Furthermore, I agree to retain these additional operations records at the plant site for at least 10 years and to make them available for review upon request.

Daniel M. Holmes 4/4/07 Daniel Holmes C-4335
 Signature and Date Printed or Typed Name License Number

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Monthly Operation Report for PWSs Treating Raw Ground Water or Purchased Finished Water

PWS Identification Number: 5280223				Plant Name: Placid Lakes Utilities												
III. Daily Data for the Month/Year of: MARCH 2007																
Means of Achieving Four-Log Virus Inactivation/Removal: * <input type="checkbox"/> Free Chlorine <input type="checkbox"/> Chlorine Dioxide <input type="checkbox"/> Ozone <input type="checkbox"/> Combined Chlorine (Chloramines) <input type="checkbox"/> Ultraviolet Radiation <input type="checkbox"/> Other (Describe):																
Type of Disinfectant Residual Maintained in Distribution System:				Free Chlorine			Combined Chlorine (Chloramines)			Chlorine Dioxide						
CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if applicable*																
Days of Month	Days Plant Staffed Or Visited By Oper.	Hours Plant In oper.	Net quantity Of finished Water Produced, gal	CT Calculations											Lowest residual disinfectant concentration at remote point in distribution system, mg/L	Emergency or abnormal operating conditions, repair or maintenance work that involves taking water system component out of operation.
				Peak Flow Rate, gpd	Lowest residual disinfectant concentration (C) Before or at First customer During peak Flow, mg/L	Disinfectant Contact time (T) At C Measurement Point during Peak flow, Minutes	Lowest CT Provided Before or At first Customer During Peak flow, mg-min/L	Temp Of Water, C	PH of Water, If appl.	Minimum CT req. mg-min/L	Lowest operating UV dose, mW-sec/cm2	Minimum UV dose req. mW-sec/cm2				
1	X	24	224000		1.2										9	
2	X	24	243000		1.5										1.2	
3	X	24	289000		1.2										9	
4	X	24	355000		1.2										9	
5	X	24	215000		1.5										1.2	
6	X	24	298000		1.6										1.3	
7	X	24	267000		1.4										1.1	
8	X	24	249000		1.3										1.0	
9	X	24	243000		.9										.7	
10	X	24	259000		.7										.5	
11	X	24	361000		1.6										1.3	
12	X	24	296000		.8										.6	
13	X	24	249000		1.9										1.6	
14	X	24	379000		2.0										1.7	
15	X	24	262000		2.1										1.8	
16	X	24	301000		1.7										1.3	
17	X	24	224000		1.1										.8	
18	X	24	264000		1.5										1.2	
19	X	24	338000		.7										.5	
20	X	24	498000		.9										.5	
21	X	24	248000		1.7										1.4	
22	X	24	181000		1.6										1.3	
23	X	24	284000		1.4										1.1	
24	X	24	228000		1.2										.9	
25	X	24	376000		1.3										1.0	
26	X	24	345000		1.1										.8	
27	X	24	247000		.8										.5	
28	X	24	245000		1.2										.9	
29	X	24	313000		1.6										1.4	
30	X	24	286000		1.5										1.3	
31	X	24	169000		1.5										1.2	
Total			8736000													
Average			281806													
Maximum			498000													

Monthly Operation Report for PWSs Treating Raw Ground Water or Purchased Finished Water

PWS Identification Number: 5280223				Plant Name: Placid Lakes Utilities										
III. Daily Data for the Month/Year of: FEBRUARY 2007														
Means of Achieving Four-Log Virus Inactivation/Removal: * <input type="checkbox"/> Free Chlorine <input type="checkbox"/> Chlorine Dioxide <input type="checkbox"/> Ozone <input type="checkbox"/> Combined Chlorine (Chloramines)														
_____ Ultraviolet Radiation _____ Other (Describe): _____														
Type of Disinfectant Residual Maintained in Distribution System: <input type="checkbox"/> Free Chlorine <input type="checkbox"/> Combined Chlorine (Chloramines) <input type="checkbox"/> Chlorine Dioxide														
				CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if applicable*										
Days of Month	Days Plant Staffed Or Visited By Oper.	Hours Plant in oper.	Net quantity Of finished Water Produced, gal	CT Calculations						UV Dose		Lowest residual disinfectant concentration at remote point in distribution system, mg/L	Emergency or abnormal operating conditions, repair or maintenance work that involves taking water system component out of operation.	
				Peak Flow Rate, gpd	Lowest residual s/disinfectant Concentration (C) Before or at First customer During peak Flow, mg/L	Disinfectant Contact time (T) At C Measurement Point during Peak flow, Minutes	Lowest CT Provided Before or At first Customer During Peak flow, mg-min/L	Temp Of Water, C	PH of Water, If appl.	Minimum CT req. mg-min/L	Lowest operating UV dose, mW-sec/cm2			Minimum UV dose req. mW-sec/cm2
1	X	24	308000		1.8								1.4	
2	X	24	307000		1.5								1.1	
3	X	24	312000		1.4								1.0	
4	X	24	332000		2.2								1.7	
5	X	24	289000		1.0								.7	
6	X	24	332000		2.0								1.7	
7	X	24	341000		2.2								1.8	
8	X	24	282000		1.4								1.4	
9	X	24	264000		1.4								1.4	
10	X	24	196000		1.1								.8	
11	X	24	406000		.9								.6	
12	X	24	205000		1.4								1.1	
13	X	24	268000		.6								.4	
14	X	24	346000		.5								.4	
15	X	24	252000		.5								.4	
16	X	24	196000		1.3								.9	
17	X	24	347000		1.0								.7	
18	X	24	223000		2.2								1.7	
19	X	24	342000		2.0								1.7	
20	X	24	218000		2.2								1.7	
21	X	24	302000		1.3								1.0	
22	X	24	192000		1.2								.9	
23	X	24	253000		.6								.5	
24	X	24	250000		.9								.7	
25	X	24	425000		1.8								1.4	
26	X	24	250000		.9								.5	
27	X	24	250000		.7								.5	
28	X	24	315000		1.6								1.2	
29														
30														
31														
Total			8199000											
Average			292820											
Maximum			425000											

Monthly Operation Report for PWSs Treating Raw Ground Water or Purchased Finished Water

PWS Identification Number: 5280223				Plant Name: Placid Lakes Utilities													
III. Daily Data for the Month/Year of: JANUARY 2007																	
Means of Achieving Four-Log Virus Inactivation/Removal: * _____ Free Chlorine _____ Chlorine Dioxide _____ Ozons _____ Combined Chlorine (Chloramines) _____ Ultraviolet Radiation _____ Other (Describe): _____																	
Type of Disinfectant Residual Maintained in Distribution System: _____ Free Chlorine _____ Combined Chlorine (Chloramines) _____ Chlorine Dioxide _____																	
Days of Month	Days Plant Staffed Or Visited By Oper.	Hours Plant In oper.	Net quantity Of finished Water Produced, gal	CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if applicable*											Lowest residual disinfectant concentration at remote point in distribution system, mg/L	Emergency or abnormal operating conditions, repair or maintenance work that involves taking water system component out of operation.	
				CT Calculations						UV Dose							
				Peak Flow Rate, gpd	Lowest residual disinfectant concentration (C) Before or at First customer During peak Flow, mg/L	Disinfectant Contact time (T) At C Measurement Point during Peak flow, Minutes	Lowest CT Provided Before or At first Customer During Peak flow, mg-min/L	Temp Of Water, C	PH of Water, If appl.	Minimum CT req. mg-min/L	Lowest operating UV dose, mW-sec/cm2	Minimum UV dose req. mW-sec/cm2					
1	X	24	245000		.9											.5	
2	X	24	246000		1.2											.8	
3	X	24	251000		.8											.5	
4	X	24	356000		.6											.4	
5	X	24	212000		1.0											.7	
6	X	24	196000		.5											.4	
7	X	24	297000		.8											.5	
8	X	24	272000		.5											.4	
9	X	24	364000		.6											.4	
10	X	24	307000		1.4											1.1	
11	X	24	232000		1.3											1.0	
12	X	24	207000		1.7											1.4	
13	X	24	217000		.9											.6	
14	X	24	407000		1.2											.9	
15	X	24	227000		.9											.7	
16	X	24	362000		.9											.7	
17	X	24	359000		.8											.6	
18	X	24	203000		.7											.6	
19	X	24	338000		1.3											.9	
20	X	24	201000		.7											.6	
21	X	24	309000		.8											.6	
22	X	24	327000		.5											.3	
23	X	24	253000		.9											.5	
24	X	24	295000		.5											.3	
25	X	24	221000		1.2											.9	
26	X	24	221000		1.9											1.6	
27	X	24	215000		1.2											.9	
28	X	24	433000		2.2											1.8	
29	X	24	202000		1.3											.9	
30	X	24	320000		2.0											1.6	
31	X	24	215000		1.5											1.1	
Total			8410000														
Average			271290														
Maximum			433000														

Permits





An Equal Opportunity Employer

Southwest Florida Water Management District

2379 Broad Street, Brooksville, Florida 34604-6899
(352) 796-7211 or 1-800-423-1476 (FL only)
SUNCOM 628-4150 TDD only 1-800-231-6103 (FL only)
On the Internet at: WaterMatters.org

Tampa Service Office
7601 Highway 301 North
Tampa, Florida 33637-6759
(813) 985-7481 or
1-800-836-0797 (FL only)
SUNCOM 576-2070

Bartow Service Office
170 Century Boulevard
Bartow, Florida 33830-7700
(863) 534-1448 or
1-800-492-7862 (FL only)
SUNCOM 572-6200

Sarasota Service Office
6750 Fruitville Road
Sarasota, Florida 34240-9711
(941) 377-3722 or
1-800-320-3503 (FL only)
SUNCOM 531-6900

Lecanto Service Office
3600 West Sovereign Path
Suite 226
Lecanto, Florida 34461-8070
(352) 527-8131
SUNCOM 667-3271

Ronnie E. Duncan
Chair, Pinellas

Thomas G. Dubway, II
Vice Chair, Sarasota

Janet D. Kovach
Secretary, Hillsborough

Watson L. Naynes, II
Treasurer, Pinellas

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Maggie N. Dominguez
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Patricia L. Fontress
Highlands

Ronald C. Johnson
Polk

Holdi B. McCree
Hillsborough

John K. Reake, III
Pasco

March 20, 2003

LAKE PLACID HOLDING CO
2000 JEFFERSON AVE N
LAKE PLACID, FL 33852-9722

CORRECTED PERMIT

Subject: Modification of Permit by Rule
Project Name: PLACID LAKES
Water Use Permit No.: 20 004980.008
Southern Water Use Caution Area

Reference: Chapter 40D-2, Florida Administrative Code
Section 40D-2.801(3)(d)(4), Florida Administrative Code

Dear Permittee:

Your Water Use Permit modification that was issued on January 1, 2003 contained a computer error in that the quantities for irrigating some of the lawn and landscape were included twice. This affected the total permitted quantity. The corrected total annual average quantities on your permit are **401,100 gpd**, and are shown on Attachment A. Please affix this to your water use permit for your records and accept our apology for any inconvenience this may have caused.

Sincerely,

BJ Jarvis, Director, Records and Data Department
Resource Regulation Division

Attachment: Attachment A

cc: File of Record

Rule Modification of
WUP No. 20 004980.008

Page: 2

ATTACHMENT A

MODIFICATIONS

The following are modifications to the terms and conditions of your Water Use permit effective January 1, 2003:

TOTAL QUANTITIES AUTHORIZED UNDER THIS PERMIT IN GALLONS PER DAY (gpd) ARE:

ANNUAL AVERAGE: 401,100 PEAK MONTHLY: NO CHANGE CROP PROTECTION: NO CHANGE

New permitted quantities for surface withdrawal points or ground water wells are not individually listed; however, they shall be operated so that the total quantities authorized under this permit are not exceeded. Crop protection quantities, if previously permitted, are unchanged and are still permitted to those withdrawals as specified on the previous permit.

STANDARD IRRIGATION QUANTITIES PER CROP TYPE

The standard annual average gallons per day are modified for the crops listed below. Standard annual average quantities are those that reflect average rainfall conditions for those crops that utilize effective rainfall. Irrigation quantities for citrus are based on shaded area, which is calculated as 89.4% of gross acreage.

Crop Type	Acres	Permitted Quantities Per Irrigation Use, gpd Standard Annual Average
LAWN/LANDSCAPE IRRIGATION	.5	1,100

Quantities for uses not listed above remain unchanged from the previous permit.

DROUGHT PROTECTION IRRIGATION ALLOWANCE

The crops listed below are those which utilize effective rainfall and are eligible for additional irrigation quantities in the form of a drought irrigation annual average quantity. The quantity is given in the form of withdrawal credits that may be used at the permittee's discretion up to the drought irrigation annual average given below. The initial credit is based on twice the difference between the annual average quantity listed above and the annual average quantity listed below. A credit account for this permit has been set up that will be administered by the District. Quantities used in excess of the permitted annual average quantities above will be deducted from your credit account. When quantities are used that are less than the permitted annual average quantity above, the difference will be added to your credit account. Crops in the table above that are not listed in the table below are given their entire irrigation requirements regardless of rainfall amounts, so they do not need drought credits.

Rule Modification of
WUP No. 20 004980.008

Page: 3

Continuation of Drought Credits

Initial Credit (gal)		Total Irrigation Annual Average Quantity with Full Credit Use (gpd)
111,600		1,200
Crop Type	Acres	Annual Average Drought Irrigation Quantity, gpd
LAWN/LANDSCAPE IRRIGATION	.5	1,200

The following Special Condition(s) are new or replace a similar condition on your permit:

1. Within the Southern Water Use Caution Area, if the District determines that significant water quantity or quality changes, impacts to existing legal uses, or adverse environmental impacts are occurring, the Board, upon reasonable notice to the permittee, including a statement of facts upon which the District based its determination, may reconsider the quantities permitted or other conditions of the permit as appropriate to address the change or impact but only after an opportunity for the permittee to resolve or mitigate the change or impact or to request a hearing.
2. Within 90 days of the replacement of any or all withdrawal quantities from ground water or surface water bodies with an alternative source of water, the Permittee shall apply for a Standby Alternative Source Permit. An application to modify this permit to a Standby Alternative Source Permit may be obtained upon request or may be obtained from the District's website: www.swfwmd.state.fl.us.
3. The Permittee shall not exceed the quantity determined by multiplying the total irrigated acres by the total allocated acre-inches per irrigated acre per season for each crop type. For all crops except citrus, an irrigated acre, hereafter referred to as "acre," is defined as the gross acreage under cultivation, including areas used for water conveyance such as ditches, but excluding uncultivated areas such as wetlands, retention ponds, and perimeter drainage ditches. For citrus, an irrigated acre is based on 74% shaded area, equivalent to 89.4% of the gross acreage minus uncultivated areas such as wetlands, retention ponds, and perimeter drainage ditches.

An applicant or permittee within the Southern Water Use Caution Area may obtain the total allocated acre-inches per acre per season for their crops, plants, soil types, planting dates, and length of growing season by completing the "Irrigation Water Allotment Form" and submitting it to the District. The District will complete and return the form with the calculated total allocated acre-inches and water conserving credit per acre per season per crop, if applicable, based on the information provided. The "Irrigation Water Allotment Form" is available upon request or may be downloaded from the District's website, www.swfwmd.state.fl.us under 'One Stop Permitting'.

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WUP No. 20 004980.008

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Continuation of New Conditions

4. By April 1 of each year, for the preceding calendar year, the Permittee shall account for all significant water uses separately and submit a report on all significant uses whether or not taken as a deduction from the Per Capita calculation. Significant use is defined as any individual, non-residential customer using 25,000 gallons per day or greater on an annual average basis, or any individual, non-residential customer whose use represents greater than five percent (5%) of the annual average quantity on this permit. Utilities with a large number of commercial accounts which fall below the 25,000 gpd individual significant use threshold may deduct the percentage of commercial use greater than the District-wide average of the three most recent years commercial use, provided that they do not deduct any individual significant uses and that they do not make population adjustments based on commuter population.

The users that are not included in the significant use category are golf courses, multi-family residential accounts classified as commercial by the utility, and irrigation accounts associated with residential accounts. The summary on significant use shall include but not be limited to:

- a. Name and address of the significant user(s),
- b. Type of use (e.g., type of industry, or commercial venture);
- c. Total annual average quantities provided to each, and
- d. Water conservation programs designed specifically for each significant use or type of significant use.

This report may be submitted as an element of the Annual Report.

5. The permittee shall read each customer's meter and bill the customer no less frequently than bi-monthly (every other month), and the customer's billing period usage shall be indicated on each bill. In addition, the Permittee shall provide the following information to all water customers at least once each calendar year:
- a. Rate structure information describing applicable fixed and variable charges rates, minimum quantity charges, block size and pricing, seasonal rates, and applicable months. If billing units are not in gallons, a means to convert the billing units to gallons must be described to the customer with this information.
 - b. Historical billing period usage averaged over the three previous years for the applicable customer class.
6. By April 1 of each year for the preceding calendar year, the Permittee shall submit an Annual Report giving the following information:
- a. Calculation of the Adjusted Gross Per Capita daily water use as follows:

$$(WD + IM - EX - TL - SU - EM) \text{ divided by FP.}$$

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WUP No. 20 004980.008

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Continuation of New Conditions

Where:

WD = ground water and surface water withdrawals,
 IM = water imported or bought from another supplier,
 EX = water exported or sold to other suppliers,
 TL = treatment loss (typically reverse osmosis or sand filtration),
 SU = significant uses,
 EM = environmental mitigation, if required as a permit condition,
 FP = Functional Population.

Documentation of components of the equation shall be submitted as follows:

- (1) WD: Total withdrawals (a master meter may be used for this purpose);
- (2) IM: Sources and quantities of incoming transfers of water and wholesale purchases of water, with quantities determined at the supplier's departure point;
- (3) EX: Sources and quantities of outgoing transfers of water and wholesale sales of water, with quantities determined at the Permittee's departure point. For each wholesale customer that does not have a wholesale water use permit, the Permittee shall calculate a separate per capita use using the equation set forth in item a. of this condition.
- (4) TL: All treatment losses;
- (5) U: Significant deducted uses. For each significant use taken as a deduction from the gross per capita use rate, a water survey must be done that includes:
 - (a) The types of water uses that occur within the significant user's facility,
 - (b) The documented quantities associated with these uses, and
 - (c) Any leak detection or conservation activities undertaken by the user.
 A water survey is not required if the significant use is not deducted.
- (6) M: Environmental mitigation quantities that are required by the District;
- (7) FP: The Functional population is the base population adjusted for seasonal variation, tourists and commuters. Document the methodology for determining functional population. Information on how to make these adjustments is contained within the 'Basis of Review for Water Use Permit Applications', available upon request from the District, or from the District's website, www.swfwmd.state.fl.us under 'District Rules'.

- b. A description of the current water rate structure;
- c. Annual average daily quantity of unaccounted water and the

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WUP No. 20 004980.008

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Continuation of New Conditions

- percentage of unaccounted water relative to total withdrawals;
- d. Audit Report: If the annual report reflects a greater than 12% unaccounted water, the Permittee must complete a water audit within 90 days of submittal of the annual report. The audit shall include but not be limited to an assessment of unauthorized uses, line flushing, authorized un-metered uses, under-registration of meters, fire flows and leaks. Utilities with large complex water supply systems may conduct the audit in phases, with prior approval by the District. A report on the water audit shall be submitted within 90 days of completion of the water audit (on or before September 28 of the same year as the annual report). Assistance is available from the District at its website, www.swfwmd.state.fl.us/watercon/audits/wateraudits.htm.
- e. Residential Water Use Report where residential water use is separately accounted by type of dwelling unit as follows:
- (1) single family,
 - (2) multi-family (two or more dwelling units), and
 - (3) mobile homes.
- Residential water use includes indoor and outdoor water uses, including irrigation uses, whether separately metered or not. The methodology used to determine the number of dwelling units by type and their quantities used shall be documented. Estimates of water use based upon meter size may be inaccurate and will not be accepted.
- f. Suppliers of Alternative Source Report on the quantities of reclaimed water or stormwater provided. The report shall include:
- (1) Quantity of total alternative source water provided for beneficial reuse on both a total annual average daily and monthly basis;
 - (2) Quantity and locations of effluent disposed; Information about individual customer alternative source connections with line sizes of four inches or greater that includes:
 - (a) Account name and address,
 - (b) Location of connection by latitude and longitude,
 - (c) Line size,
 - (d) Whether metered, and
 - (e) Metered quantities if metered, on both an annual average daily and monthly basis.

The Permittee may use the 'Public Supply Per Capita Water Use Survey, Form A' and the 'Public Supply Survey: Type of Water Use, Form B' to assist in complying with this condition. The survey form will be mailed under separate cover at the beginning of each year. It may also be requested from the District, or it may be downloaded from the District's website, www.swfwmd.state.fl.us.

7. In the areas formerly known as the Eastern Tampa Bay and Highlands Ridge Water Use Caution Areas, the Permittee may include Reuse and Desalination Credits in the calculation of per

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Continuation of New Conditions

capita daily water use rate, provided the credits are documented.
These deductions are:

- a. Reuse Credit: Deduction of an amount equal to the quantity of reclaimed water delivered by the Permittee for uses not served by the permittee's water utility. Allowable deductions shall be limited to those quantities that would normally be permitted for the activity. Examples are provision of reuse to agricultural operations so that the farmer discontinues ground water withdrawals, or provision of reuse to a golf course for irrigation where irrigation wells, not belonging to the utility, are discontinued.
- b. Desalination Credit: Deduction of an amount equal to 50% of the quantity of finished water from desalination sources. A desalination source is a plant that removes or reduces salts and other chemicals from highly mineralized water of greater than 500 mg/l Total Dissolved Solids.

- 8. The Permittee shall meter withdrawals from surface waters and/or the ground water resources, and meter readings from each withdrawal shall be recorded on a monthly basis within the last week of the month. The meter reading(s) shall be reported to the Permit Data Section, Records and Data Department (using District scanning forms, unless the District has approved another arrangement for submission of this data) on or before the tenth day of the following month. If a metered withdrawal is not utilized during a given month, the meter report shall be submitted to the District indicating the same meter reading as was submitted the previous month. The following withdrawals shall be metered as applicable:
 - a. Permittees in the Southern Water Use Caution Area who were not previously in a Water Use Caution Area shall install meters on or before January 1, 2003.
 - b. Permittees with permitted withdrawal facilities that are not yet constructed shall install meters within 90 days of completion of construction of the withdrawal.
 - c. Permittees with existing permitted withdrawal facilities shall continue to maintain and operate existing, non-resettable, totalizing flow meter(s) or other flow measuring device(s) as approved by the Regulation Department Director.

District Id No.	1	Permittee Id No.	1
District Id No.	2	Permittee Id No.	2
District Id No.	3	Permittee Id No.	3

The meters shall adhere to the following descriptions and shall be installed or maintained as follows:

- (1) The meter(s) shall be non-resettable, totalizing flow meter(s). If other measuring device(s) are proposed, prior to installation, approval shall be obtained in writing from the Regulation Department Director.
- (2) Meters shall be installed on all standby withdrawal facilities prior to activation.

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WUP No. 20 004980.008

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Continuation of New Conditions

- (3) The flow meter(s) or other approved device(s) shall have and maintain an accuracy within five percent of the actual flow as installed.
- (4) The meter shall be tested for accuracy on-site, as installed, every two years beginning from the date of issuance unless the Permittee demonstrates to the satisfaction of the District that a longer period of time for testing is warranted. The test shall be performed by a person certified in the equipment used. If the actual flow is found to be greater than 5% different from the measured flow, the Permittee shall have the meter re-calibrated or replaced, whichever is necessary. Documentation of the test and a certificate of re-calibration, if applicable, shall be submitted within 30 days of each test or re-calibration.
- (5) The meter shall be installed in a straight length of pipe where there is at least an upstream length equal to ten (10) times the outside pipe diameter and a downstream length equal to two (2) times the outside pipe diameter. Where there is not at least a length of ten diameters upstream available, flow straightening vanes shall be used in the line.
- (6) If the meter or other flow measuring device malfunctions or has to be removed from the withdrawal for maintenance or repair, the Permittee shall notify the District within 30 days of discovering the necessity to replace or repair the meter and replace it with a repaired or new meter, subject to the same specifications given above, within 30 days of its removal from the withdrawal.
- (7) While the meter is off the withdrawal, the Permittee shall request instruction on how to estimate use from the Permit Data Section. The estimate of the number of gallons used each month during that period, shall be submitted according to the instructions received from the District.
- (8) In the event a new meter is installed to replace a broken meter, it and its installation shall meet the specifications of this condition. The permittee shall notify the District of the replacement with the first submittal of meter readings from the new meter.

All other terms and conditions of your previous water use permit, including the expiration date, shall remain in effect as stated, unless changed above.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
2379 BROAD STREET (U.S. 41 SOUTH) BROOKSVILLE, FLORIDA 34609-6899
(352)796-7211 OR 1-800-423-1476 (FLORIDA ONLY) (SUNCOM 628-4150)

PLEASE ATTACH TO THE FACE OF YOUR PERMIT

07/28/98

LAKE PLACID HOLDING COMPANY *utilites 1-2-3-5*

2000 JEFFERSON AVENUE NORTH
LAKE PLACID, FL 33852-9722

SUBJECT: EXTENSION - WATER USE PERMIT NO. 4980.05
PLACID LAKES UTILITIES

DEAR PERMITTEE:

WE ARE PLEASED TO INFORM YOU THAT THE EXPIRATION DATE OF YOUR ABOVE REFERENCED WATER USE PERMIT HAS BEEN EXTENDED TO 07/23/12. THROUGH A PROCESS OF RANDOM SELECTIONS BY COMPUTER, THE DISTRICT HAS EXTENDED THE EXPIRATION DATE OF CERTAIN PERMITS WITH ANNUAL AVERAGE DAILY WITHDRAWALS OF LESS THAN 500,000 GALLONS. THIS PROCESS WILL ENSURE THAT THE NUMBER OF RENEWAL APPLICATIONS RECEIVED IN ANY ONE YEAR DOES NOT EXCEED OUR CAPACITY TO EVALUATE AND PROCESS THE APPLICATIONS.

THIS EXTENSION OF PERMIT DURATION DOES NOT REQUIRE ANY ACTION ON YOUR PART AND IS AT NO COST TO YOU. HOWEVER, YOU WILL NEED TO UPDATE YOUR RECORDS SO THAT YOU WILL FILE AN APPLICATION FOR RENEWAL DURING THE YEAR PRIOR TO THE NEW EXPIRATION DATE.

ALTHOUGH THE EXPIRATION DATE OF YOUR PERMIT HAS BEEN EXTENDED, YOU ARE STILL REQUIRED TO COMPLY WITH ALL THE TERMS AND CONDITIONS OF YOUR PERMIT. FOR EXAMPLE, IF YOUR PERMIT WAS ISSUED WITH CONDITIONS REQUIRING DATA, REPORTS, ETC. TO BE SUBMITTED, YOU MUST CONTINUE TO SUBMIT ALL SUCH REQUIRED INFORMATION AT THE REGULAR INTERVALS SPECIFIED IN THE CONDITIONS OF YOUR PERMIT. FOR ANY PERMIT CONDITION THAT HAS THE EXPIRATION DATE AS THE DATE BY WHICH ACTION, REPORT SUBMISSION OR OTHER COMPLIANCE IS REQUIRED, THE PREVIOUS EXPIRATION DATE APPLIES, NOT THE NEWLY EXTENDED EXPIRATION DATE.

AS A FURTHER REMINDER, YOUR EXTENDED PERMIT IS STILL SUBJECT TO AND MUST COMPLY WITH ALL APPLICABLE DISTRICT RULES, INCLUDING THOSE RELATING TO:

- THE CONDITIONS OF ISSUANCE FOR WATER USE PERMITS, AND
 - RELEVANT ESTABLISHED MINIMUM FLOWS AND LEVELS AND ASSOCIATED PREVENTION AND RECOVERY STRATEGIES,
- AND CAN BE MODIFIED OR REVOKED FOR NONCOMPLIANCE WITH THE PERMIT, DISTRICT RULES, AND CHAPTER 373, FLORIDA STATUTES.

PAGE 2

IF THE WITHDRAWALS ON THE REFERENCED PERMIT ARE NO LONGER IN USE OR IF YOU HAVE SOLD THE PROPERTY, PLEASE INFORM US BY RETURN LETTER. ALSO, PLEASE PROVIDE THE NAME AND MAILING ADDRESS OF THE NEW OWNER.

IF YOU HAVE ANY QUESTIONS ABOUT THIS ONE-TIME EXTENSION OF YOUR PERMIT DURATION, PLEASE CONTACT HYDROLOGISTS IN OUR BARTOW REGULATION DEPARTMENT AT (941)534-1448 OR 1-800-492-7862 (FLORIDA ONLY).

PLEASE KEEP THIS LETTER ATTACHED TO THE FACE OF YOUR PERMIT AT ALL TIMES, INDICATING THAT YOUR PERMIT EXPIRATION DATE IS NOW 07/23/12. WE APPRECIATE YOUR ASSISTANCE IN THIS MATTER AND IT WILL HELP US TO SERVE YOU BETTER IN THE FUTURE WHEN YOU SUBMIT YOUR RENEWAL APPLICATION.

SINCERELY,

(SIGNED)
BJ JARVIS, DIRECTOR
RECORDS AND DATA DEPARTMENT

BJJ/

CC: FILE OF RECORD - WATER USE PERMIT NO. 4980.05

FLORIDA PUBLIC SERVICE COMMISSION

Certificate Number
401 - W

Upon consideration of the record it is hereby ORDERED
that authority be and is hereby granted to:

PLACID LAKES UTILITIES, INC.

Whose principal address is:

2000 Jefferson Avenue, North
Lake Placid, FL 33852 (Highlands County)

to provide water service in accordance with the provision
of Chapter 367, Florida Statutes, the Rules, Regulations
and Orders of this Commission in the territory described
by the Orders of this Commission.

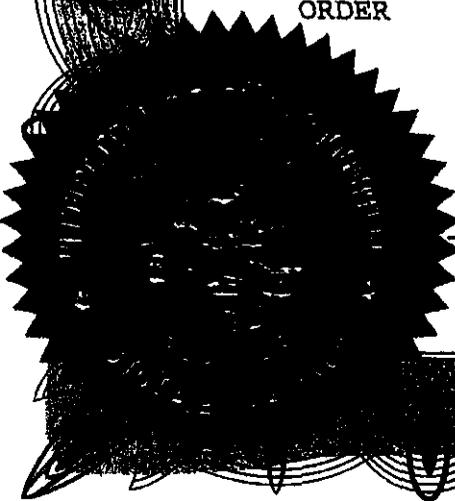
This Certificate shall remain in force and effect until
suspended, cancelled or revoked by Orders of this
Commission.

ORDER	12954	DOCKET	820478-W
ORDER	17372	DOCKET	860532-WU
ORDER	22164	DOCKET	891158-WU
ORDER	PSC-97-1148-FOF-WU	DOCKET	970231-WU
ORDER	PSC-98-0687-FOF-WU	DOCKET	971204-WU
ORDER		DOCKET	

BY ORDER OF THE
FLORIDA PUBLIC SERVICE COMMISSION

Blaire S. Boyd

Director
Division of Records and Reporting

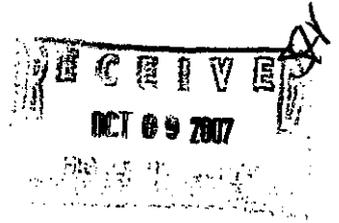


CHARLES L. BRYAN, C.F.C.
HIGHLANDS COUNTY TAX COLLECTOR

*540 S. Commerce Avenue
Sebring, FL 33870-3867*

Please be advised that on July 24, 2006 the Highlands County Board of County Commissioners repealed the Highlands County Occupational License Ordinance effective October 1, 2006. With the repeal of this ordinance businesses in **Highlands County** will no longer be required to have a Highlands County Occupational License.

Businesses within the various cities limits may still be subject to that city's Occupational Ordinance.



HIGHLANDS COUNTY
BLANKET UTILITY MAINTENANCE PERMIT
(ALL COUNTY RIGHT-OF-WAYS)

Permission is hereby granted to:

Placid Lake Utilities
410 Washington Boulevard NW
Lake Placid, FL 33852

to maintain existing utility construction within County right-of-ways for the period ending September 30, 2008, subject to the following eleven (11) general conditions and six (6) specific conditions:

GENERAL CONDITIONS

1. The maintenance of existing utility construction shall not interfere with the property and rights of other occupants.
2. All work shall be done in keeping with standards of the Highlands County Engineering Department and subject to the approval of the County Engineer, located at Sebring, Florida.
3. All materials and equipment shall be subject to inspection by the County Engineer.
4. During construction all safety regulations shall be observed and the County shall be relieved of all responsibility from damage of any nature arising from this permit.
5. All County or State property shall be restored to its original condition as far as practical.
6. All construction shall conform to the standards and requirements of this section. If at any time during the utility construction/maintenance, the County Engineer finds that the permit conditions have been violated, the County Engineer may issue an immediate *Stop Work Order*. The *Stop Work Order* shall be in effect until the operation is brought into compliance with the permit. Failure to perform satisfactory construction may result in the County's not issuing additional permits to the applicant until deficiencies are corrected.

7. It is expressly stipulated that this permit is a license for permissive use only and that the placing of facilities upon public property pursuant to this permit shall not operate to create or to vest any property right in said holder.
8. Whenever necessary for the construction, repair, improvement, alteration or relocation of all, or any portion of said road or street as determined by the County Engineer, any or all of said poles, wires, pipes, cables or other facilities and appurtenances authorized hereunder, shall be immediately removed from said road or street or reset or relocated thereon, as required by the County Engineer, and at the expense of the holder.
9. The permittee shall complete any construction commenced under the terms of this permit within sixty (60) working days.
10. Applicant declares that prior to commencing work under this application he will ascertain the location of all existing utilities, both aerial and underground and furnish due notice of proposed work to each utility involved.
11. It is understood and agreed that the rights and privileges herein set out are granted only to the extent of the County's right, title and interest in the land to be entered upon and used by the holder and the holder will, at all times assume all risk of and indemnify, defend, and save harmless Highlands County from and against any and all loss, damages, cost or expense arising in any manner on account of the exercise or attempted exercises by said holder of the aforesaid rights and privileges. During construction, all safety regulations of the Department of Transportation shall be observed and the holder must take such measures, including placing and display of safety devices, as may be necessary in order to safely conduct the public through the project area.

SPECIFIC CONDITIONS

1. Maintenance is defined as the repair or replacement of poles, wires, pipes, cables, terminals or other facilities and appurtenances in the same position and of approximately the same size. Construction resulting in an increase in utility capacity is not considered maintenance.
2. The maximum time that any excavation may be left open for maintenance is one week. When the maintenance will require an open excavation for a longer length of time a regular Utility Permit which explains the necessity, complete with detailed drawings, must be secured.
3. Maintenance of both the permitted and non-permitted utility construction, including service drops, must conform to the requirement of this permit.

4. Emergency repair of utilities under both paved and unpaved roads is authorized by this permit. This includes open cutting a paved road or trenching across an unpaved road when necessary, but the permittee will first make a diligent effort to notify the County Engineer by calling 402-6877. (After hours call 381-6736). All excavation shall be covered before leaving the work site. No notice is required for work outside the traveled way.
5. The permittee will repair the road as directed by the County Engineer and accept road maintenance responsibility for the repair of the cut or underground crossing for a period of thirty-six (36) months from the date of construction.
6. All disturbed area within the public right-of-way shall be restored to its original configuration.

Submitted By: Placid Lakes Utilities, Inc.
Peggy Brewer, V.P.
(Permittee)

Peggy Brewer, V.P.
(Signature & Title)

Place
Corporate

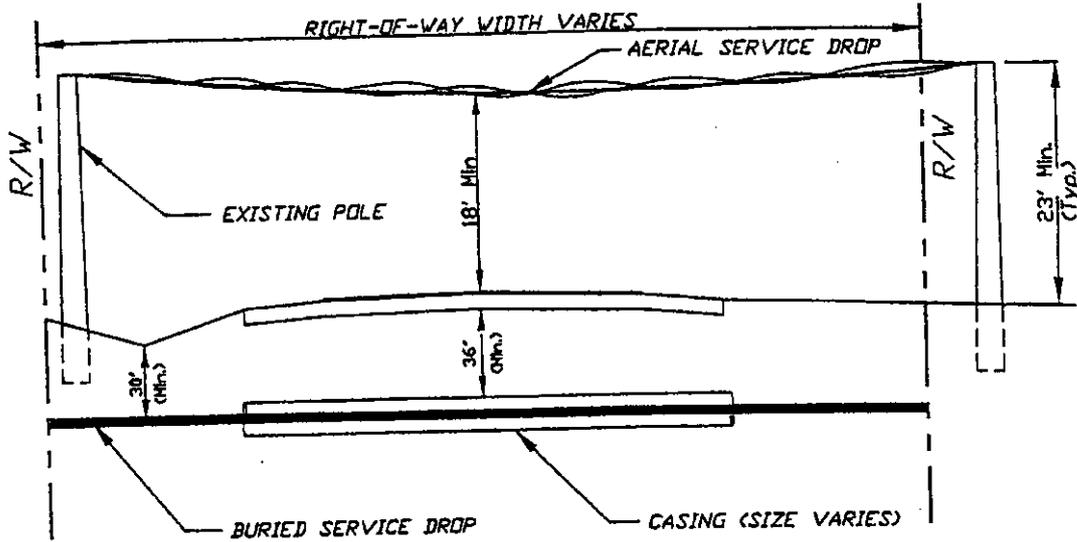
Seal

Approved By: Deborah Carnahan
For the County Engineer

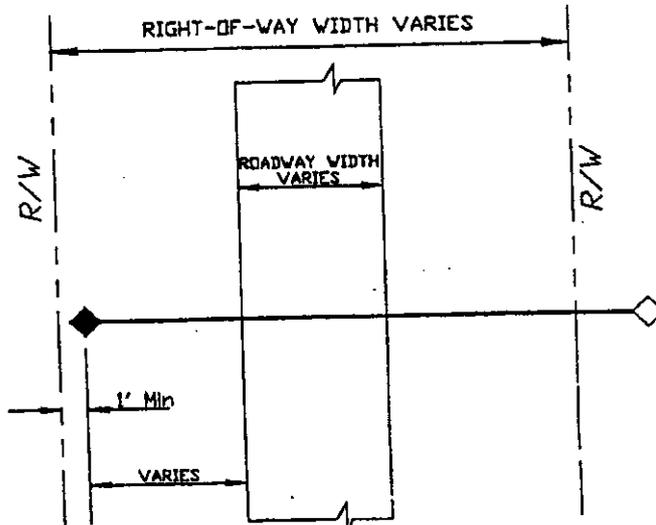
Date: 10-10-07

SERVICE CROSSING
BLANKET PERMIT APPLICATION

RECEIVED
MAY 09 2007



TYPICAL CROSS SECTION
(NOT TO SCALE)

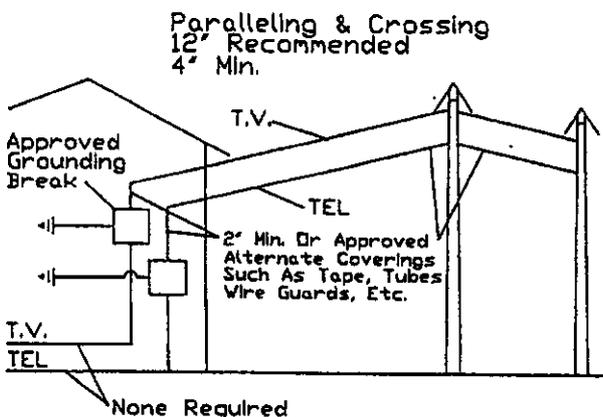
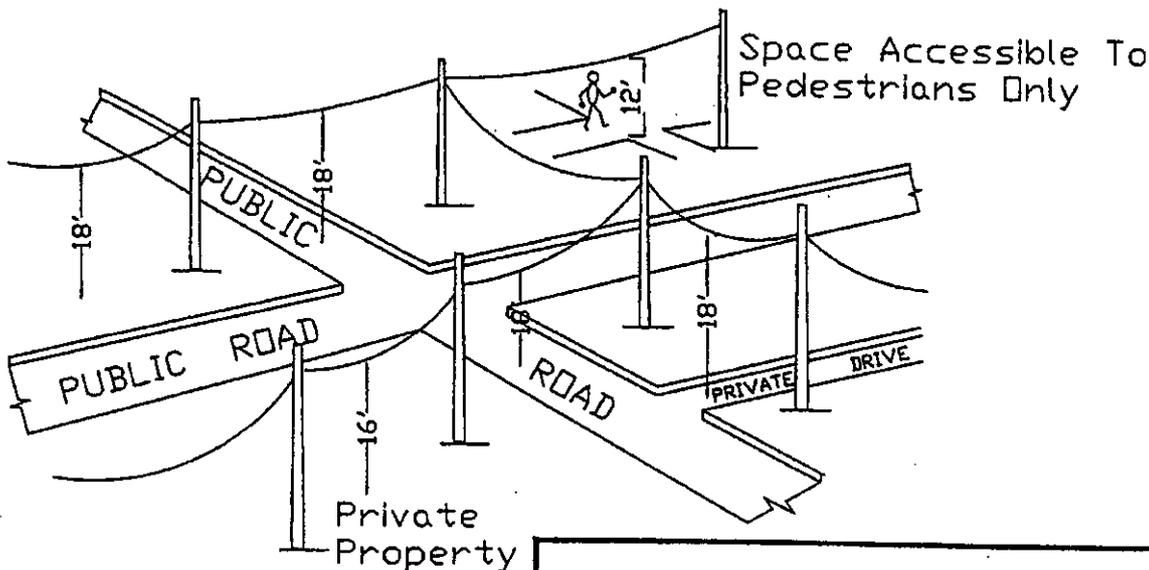
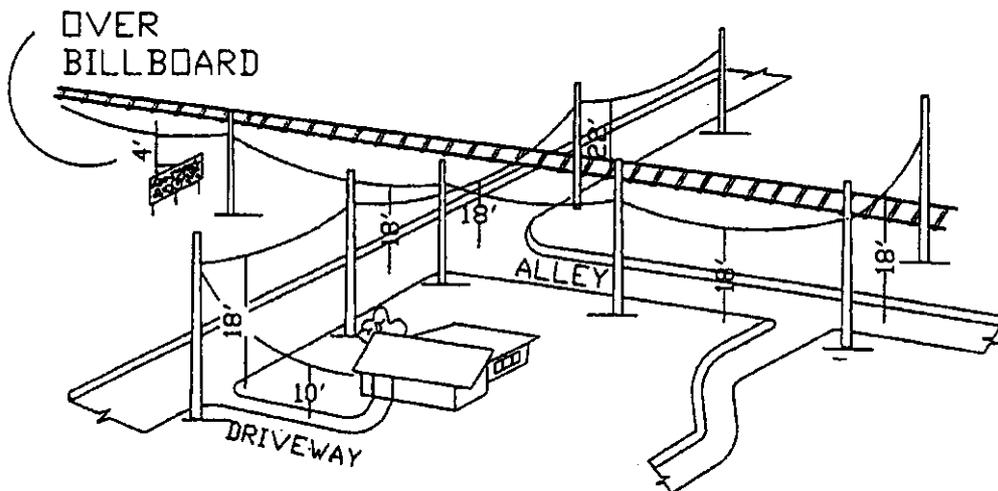


PLAN SKETCH OF INSTALLATION
(NOT TO SCALE)

NOTE:

All former State Secondary Roads (Numbered Roads) And Those Roads Designated As Collector Or Arterials By The County's Comprehensive Plan, As Amended, must be crossed using the 'Jack & Bore' Method and a Casing Left in Place Under The Road.

All Underground Crossing Installations Shall Be Laid At A Minimum Depth Of Thirty-Six (36) Inches Below Pavement And At Least Thirty (30) Inches Below Ditch Grade. Exceptions May Be Made In Special Cases By The Authority Of The County Engineer.



NOTE:

All former State Secondary Roads (Numbered Roads) And Those Roads Designated As Collector Or Arterials By The County's Comprehensive Plan, As Amended, must be crossed using the 'Jack & Bore' Method and a Casing Left in Place Under The Road.

All Underground Crossing Installations Shall Be Laid At A Minimum Depth Of Thirty-Six (36) Inches Below Pavement And At Least Thirty (30) Inches Below Ditch Grade. Exceptions May Be Made In Special Cases By The Authority Of The County Engineer.

TYPICAL HOUSE-DROP CLEARANCE FOR CATV & TELEPHONE

HIGHLANDS COUNTY
BLANKET UTILITY SERVICE DROP PERMIT
(ALL COUNTY RIGHT-OF-WAYS)



Permission is granted to:

Placid Lake Utilities
410 Washington Boulevard NW
Lake Placid, FL 33852

for the construction and maintenance of service drops to provide customer service without individual applications for the period ending September 30, 2008, subject to the following twelve (12) general conditions and eight (8) specific conditions:

GENERAL CONDITIONS

1. The construction and maintenance of such utility shall not interfere with the property and rights of a prior occupant.
2. All work shall be done in keeping with standards of the Highlands County Engineering Department and subject to the approval of the County Engineer.
3. All materials and equipment shall be subject to inspection by the County Engineer.
4. During construction all safety regulations shall be observed and the County shall be relieved of all responsibility from damage of any nature arising from this permit.
5. All County or State property shall be restored to its original condition as far as practical.
6. All construction shall conform to the standards and requirements of this section. If at any time during the utility construction/maintenance, the County Engineer finds that the permit conditions have been violated, the County Engineer may issue an immediate *Stop Work Order*. The *Stop Work Order* shall be in effect until the operation is brought into compliance with the permit. Failure to perform satisfactory construction may result in the County's not issuing additional permits to the applicant until deficiencies are corrected.
7. The attached sketch covering details of this installation shall be made a part of this permit.

8. It is expressly stipulated that this permit is a license for permissive use only and that the placing of facilities upon public property pursuant to this permit shall not operate to create or to vest any property right in said holder.
9. Whenever necessary for the construction, repair, improvement, alteration or relocation of all, or any portion of said road or street as determined by the County Engineer, any or all of said poles, wires, pipes, cables, or other facilities and appurtenances authorized hereunder, shall be immediately removed from said road or reset or relocated thereon, as required by the County Engineer, and at the expense of the holder.
10. The permittee shall complete any construction commenced under the terms of this permit within sixty (60) working days.
11. Applicant declares that prior to commencing work under this application he will ascertain the location of all existing utilities, both aerial and underground, and furnish due notice of proposed work to each utility involved.
12. It is understood and agreed that the rights and privileges herein set out are granted only to the extent of the County's right, title and interest in the land to be entered upon and used by the holder and the holder will, at all times assume all risk of and indemnify, defend, and save harmless Highlands County from and against any and all loss damages, cost or expense arising in any manner on account of the exercise or attempted exercises by said holder of the aforesaid rights and privileges. During construction, all safety regulations of the Department of Transportation shall be observed and the holder must take such measures, including placing and display of safety devices, as may be necessary in order to safely conduct the public through the project area.

SPECIFIC CONDITIONS

1. This permit authorizes service drops from existing non-permitted lines or cables where construction can be performed without placing additional poles or terminals in the right-of-way. Parallel construction (of service drops only) is permitted. Water and sewer connections are permitted, but the mains may not be extended.
2. When service drops are made from a previously permitted line or cable additional poles or terminals may be placed in the right-of-way within the pole or cable lines to facilitate the connection. However, additional poles or terminals may not be placed beyond the original permit limits in any direction. Parallel construction is permitted, but only within the limits of the original permit and only for the purpose of making a service drop. Water and sewer connections are permitted, but the mains may not be extended beyond the limits of the original permit.

3. The permittee accepts road maintenance responsibility for any underground crossing for a period of thirty-six (36) months from the date of construction.
4. All former State secondary roads (numbered roads) and those roads designated collector or arterial by the County's Comprehensive Plan, as amended, must be crossed using the "Jack and Bore" method and a casing left in place under the road.
5. No open road cuts are authorized by this permit.
6. The placing of additional poles or terminals within the right-of-way for any reason other than to facilitate a service drop is not authorized by this permit.
7. All disturbed areas within the public right-of-way shall be restored to its original configuration.
8. All construction shall conform to the attached sketch and the most current edition of *Manual of Uniform Standards for Design, Construction and Maintenance of Streets and Highways* prepared by the Florida Department of Transportation.

Submitted By:

David Lakes Utilities, Inc
(Permittee)

Danny Brewer, V.P.
(Signature & Title)

Place
Corporate
Seal

Approved By: *Doroth Carnahan*

for the County Engineer

Date: 10-10-07

State of Florida
Department of Environmental Protection

ISSUED: 10/26/2007

LICENSE NO.: 0014995

**THE CLASS C DRINKING WATER TREATMENT PLANT OPERATOR NAMED BELOW IS
LICENSED UNDER THE PROVISIONS OF CHAPTER 403, FLORIDA STATUTES.**

VALID UNTIL: 4/30/2009

NATHAN D BREWER

CHARLIE CRIST

MICHAEL W. SOLE

GOVERNOR

DISPLAY IS REQUIRED BY LAW

SECRETARY

List of Employees



Placid Lakes Utilities, Inc.

A DIVISION OF LAKE PLACID HOLDING CO.

410 Washington Blvd. NW
Lake Placid, Florida 33852

Office: (863) 465-0345
Water Plant: (863) 465-2427
Fax: (863) 465-1313

PLACID LAKES UTILITIES EMPLOYEES

Nathan Brewer SS#
93 Elkham Rd
Lake Placid, FL 33852

William T. Powers, JR SS
405 Hallmark Ave
Lake Placid, FL 33852

James D. Reed SS#
208 Harmony Lane
Lake Placid, FL 33852

Brandon N. Jones SS#
3148 Vista Brook Dr
Sebring, FL 33875

Lucille J. Buell SS#
3101 Wynstone Ct
Sebring, FL 33875

Donna L. Berrios SS#
3101 Wynstone Ct
Sebring, FL 33875

REDACTED

OFFICERS OF PLACID LAKES UTILITIES, INC.

Peggy Ann Brewer SS#
405 Flamingo Rd NE
Lake Placid, FL 33852

Laura L. Elowsky SS#
P.O. Box 6381
Gulf Breeze, FL 32563

Larry P. King SS#
14816 Hartford Run Dr
Orlando, FL 32828

EMPLOYEE LIST

PLACID LAKES UTILITIES

EMPLOYEE NAME

Donna L Berrios
Nathan Brewer
Peggy A. Brewer
Lucille J. Buell
Laura L. Elowsky
Brandon Jones
Larry P. King
William T. Powers, Jr
James D. Reed

JOB DESCRIPTION

Clerical
Water Plant Operator - "C" License # 0014995 / Wastewater "D" License # 0014987
Officer / Director
Clerical
Officer / Director
Meter Reader & General Utility Labor
Officer / Director / Controller
Meter Reader & General Utility Labor
Meter Reader & General Utility Labor

Page 2 of 2

LAKE PLACID HOLDING COMPANY

EMPLOYEE NAME

Nathan Brewer
Peggy A. Brewer
Laura L. Elowsky
Larry P. King

JOB DESCRIPTION

Supervisor / Maintenance of Properties
Clerical / Bookkeeping / Vice President Secretary / Director /
President / Director
Officer / Director / Controller

List of Company Vehicles

PLACID LAKES UTILITIES VEHICLE LISTING

YEAR	TYPE	MAKE	MODEL	VIN#
1999	Truck	Ford	F250 SPDTY	1FTNX21L3XEC13284
2003	Truck	Ford	F150 Reg	1FTRF172X3NB58940
2006	Golf Cart		Carry All	SN # HG06126008745

Customer Complaint Logs



WORK ORDERS

January 2007

DATE	ORD #	ACCT. #	NAME	ADDRESS	PROBLEM	ACTION TAKEN	CORRECT	INITIALS
1/2	11535	2369	Compton Realty	113 White Ave NE	High usage	Broken hosebib	1/2	JD
1/4	11186	5010	Melody Reeder	127 Loquat Rd NW	Needs water shut off to do repair	Turned water off	1/4	BP
1/5	11171	3805	Rachna Mehra	331 Catfish Creek Rd	House sold - shut water off and read meter	Shut water off and read meter	1/5	BP
1/5	11345	4970	Chris Crow	166 Mango Rd NE	Glass is broken on meter	Replaced meter	1/5	JD
1/11	11188	4451	John Webb	250 Cumquat Rd NW	New tenant moving in - turn water on	Turned water on	1/11	BP
1/12	11191	2811	Ron Chapman	207 Bay Harbor Dr NE	High Usage	Meter tested good, no leaks	1/12	BP
1/12	11365	4758	Dennis Gann	201 Easter Way NE	Meter needs a lid	Put new lid on	1/12	JD
1/16	10972	4537	Robert Feagley	114 Loquat Rd NW	Tenant moved out - read meter	Read meter	1/16	JD
1/16	11196	1866	Mae Adkisson	114 Lemon Rd NW	High Usage	Meter is off by 1 gallon replaced meter	1/16	JD
1/16	11197	3125	Robert Mitchell	274 Tangerine Rd	New tenant moving in - turn water on	Turned water on	1/16	JD
1/17	11593	2993	Marjorie Harris	100 Fox Ridge Rd	High usage	Meter tested good	1/17	JD
1/18	11594	2054	Jerry Nugent	115 Fig Rd NW	Sold house - shut water off and read meter	Shut water off and read meter	1/19	JD
1/20	12137	4806	Juan Vasquez	278 Bimini St NE	High usage	Meter tested good, no leaks	1/20	BP
1/22	11597	3352	Carter Even	119 Thurman Ave	Water smells bad	Flushed line	1/22	JD
1/23	10986	3377	Michael Corby	101 Roosevelt Lane NE	Tenant moving out - leave water on and read meter	Read meter	1/23	JD
1/24	10975	4841	Sunbelt Homes	127 Johnson Way NE	Leak at meter	Repaired leak	1/24	BP
1/26	10978	525	Robin Slabe	120 Sheppard Rd NW	High usage	Meter is bad, replaced meter	1/26	BP
1/30	10980	4242	Judy Mosehart	267 Cumquat Rd NW	Tenant moved out - read meter	Read meter	1/30	JD

1/31	10993	3549	Antonio Saleeba	113 Orange Rd NE	Meter won't read	Replaced meter	1/31	JD
1/31	10990	3699	Robert Stevens	754 Placid Lakes Blvd	Meter won't read	Replaced meter	1/31	JD
1/31	10994	1117	William Hartt	233 Fox Ridge Rd	High usage - test meter	Meter tested good, no leaks	1/31	JD

WORK ORDERS

February 2007

DATE	ORD #	ACCT. #	NAME	ADDRESS	PROBLEM	ACTION TAKEN	CORRECT	INITIALS
2/1	11610	4736	Gloria Lopez	126 Bonnie Rd NW	Moving out - shut water off read meter	Shut water off and read meter	2/2	JD
2/5	11387	4441	Terry Jeter	101 Bowie Ave	High usage	Meter bad, replaced meter	2/5	BP
2/5	11383	4775	Vanessa Dunn	121 Cumquat Rd NW	Tenant moving out - leave water on and read meter	Read meter	2/5	JD
2/6	11780	4952	Luis Colon	307 Fox Ridge Rd	Moving out - shut off and read	Read meter and turned water off	2/6	JD
2/8	11614	4183	Rufus Napier	115 Thurman Ave	Moving out - read meter	Read meter	2/8	BP
2/9	11618	5038	Gerald Meisenheimer	647 Challenger St NW	Tenant moved out - shut water off and read meter	Shut water off and read meter	2/9	JD
2/12	11622	4833	Betty McKeithan	255 Cumquat Rd NW	High usage	Meter tested 1 gallon off, adjusted bill	2/12	JD
2/12	11621	4046	James Hufhand	367 Carole Rd NW	Sold house - turn water off and read meter	Turned water off and read meter	2/12	JD
2/15	11211	4550	Juan Vasquez	113 Loquat Rd NW	Tenant moved out- leave water on and read meter	Read meter	2/15	JD
2/16	11382	3402	Sonja Woods	735 Starfruit Ave	Tenant moving out - leave water on and read meter	Read meter	2/16	JD
2/16	11218	3811	Agradina Ortega	421 Jupiter Ave NW	High usage	Meter tested good, no leaks	2/16	BP
2/20	11220	4549	Elizabeth Menocal	121 Cumquat Rd NW	New tenant moving in - read meter	Read meter	2/20	NB
2/21	11389	4402	Maria Barajas	261 Grape Rd NW	Tenant moved out - shut water off and read meter	Shut water off and read meter	2/21	BP
2/21	11222	3015	Just Rentals	221 Spice Ave NE	New tenant moving in - read meter and make sure water is on	Read meter and made sure water was on	2/21	BP
2/22	10426	4963	Jai Pasquale	113 Citrus Rd NE	New tenant moving in - read meter	Read meter	2/22	JD

2/27	11397	3641	Larry Campbell	145 Lemon Rd NE	Tenant moving out - shut water off and read meter	Shut water off and read meter	2/27	JD

WORK ORDERS

March 2007

DATE	ORD #	ACCT. #	NAME	ADDRESS	PROBLEM	ACTION TAKEN	CORRECT	INITIALS
3/2	10460	4794	Bluebird Homes	325 Farrell Rd NE	Meter needs a lid	Installed lid	3/2	JD
3/7	11401	99048	Hoosiers	1979 Placid Lakes Blvd	There was usage and the place is not open. Check reading	Backflow is leaking	3/7	JD
3/9	11399	11399	William Hurtig	259 Cumquat Rd NE	Sold House - Read meter	Read meter	3/9	JD
3/12	11404	81232	Leonard Tuder	573 Vanguard Ave NW	Renter moving out - shut off water and read meter	Turned off water and read meter	3/12	JD
3/12	10486	3178	Jeff Duffessy	130 Grape Rd NW	House sold - read meter and shut water off	Read meter and turned water off	3/12	JD
3/13	10493	4402	Bertin Torres	261 Grape Rd NW	House sold - turn water on and read meter	Turned water on and read meter	3/13	BP
3/13	11406	3641	Larry Campbell	145 Lemon Rd NE	Need water turned on for home inspection - turn back off on Thursday	Turned on and back off	3/13	BP
3/16	10497	80604	Fred Nelius	4136-38 Placid Lakes Blvd	Building sold - read meter	Read meter	3/16	BP
3/16	10499	4451	John Webb	250 Cumquat Rd NW	Leaving for summer - turn water off	Turned water off	3/16	JD
3/16	10494	81027	Ynes Alfonso	159 Wilson Way NE	Tenant moving out - read meter and turn off water	Read meter and turned water off	3/16	JD
3/20	10448	81166	Ronald D. Kimball	6489 Placid Lakes Blvd	Sold property - read meter	Read meter	3/20	JD
3/23	10634	4419	Craig Gotwalt	453 Roosevelt Ave NE	House sold - read meter	Read meter	3/23	JD
3/23	10450	4736	Gloria Lopez	126 Bonnie Rd NW	New tenant moving in - turn water on and read meter	Turned water on and read meter	3/23	BP
3/26	10496	5075	Sarah Sigman	143 Lemon Rd NE	New owner - read meter	Read meter	3/26	JD
3/28	10501	2828	Danny Hyatt	114 Cumquat Rd NW	New owner - read meter	Read meter	3/28	JD
3/30	10631	4539	George Wyma	161 Loquat Rd NE	House sold - read meter	Read meter	3/30	BP
3/30	10638	67	Joyce McDaniel	105 Orange Rd NE	House sold - read meter	Read meter	3/30	BP

WORK ORDERS

April 2007

DATE	ORD #	ACCT. #	NAME	ADDRESS	PROBLEM	ACTION TAKEN	CORRECT	INITIALS
4/2	10452	3785	Robert Leskey	304 Enos Ave NW	Leaving for summer - turn water off	Turned water off	4/2	BP
4/3	10712	4986	Suter Homes	774 Lake August Dr	Meter needs a lid	Installed lid	4/3	JD
4/3	10690	81226	Sunbelt Homes	184 Wilson Way NE	Meter needs a lid	Installed lid	4/3	JD
4/3	10692	4841	Sunbelt Homes	127 Johnson Way NE	Meter needs a lid	Installed lid	4/3	JD
4/5	10702	4989	Niel Matheis	102 Lemon Rd NW	High usage	Meter tested good, no signs of a leak	4/5	BP
4/5	10647	5075	Sarah Sigman	143 Lemon Rd NE	Leaving for summer - turn water off	Turned water off	4/5	JD
4/9	10648	3352	Carter Even	119 Thurman Ave	Water has an odor	Flushed line for 10 min. clear clean water, CL2 .9	4/9	JD
4/9	10645	4896	Suter Homes	774 Lake August Dr	House sold - read meter	Read meter	4/9	BP
4/10	10721	163	Kevin Nalley	235 Lime Rd NW	Leaving for summer - turn water off	Read meter	4/11	BP
4/11	10676	81147	Amy McEwan	519 Washington Blvd NW	Renter moving out - read meter and shut water off	Read meter and turned water off	4/12	JD
4/11	10724	301	Charles Carlton	580 Chicago Rd NE	High usage - test meter	Meter tested good, no leaks present	4/12	JD
4/13	10720	80496	Clarence Rockey	391 Flamingo Rd NE	Leaving for summer - turn water off	Turned water off	4/13	BP
4/16	10729	1745	Joseph Kroboth	255 Thurman Ave	High Usage - test meter	Meter one gallon off - 6-5 no leaks present	4/16	JD
4/16	10727	81160	Michelle Beckham	116 Abel Rd NW	Renter moved out - read meter	Read meter	4/16	JD
4/17	10678	2389	Miller / Century 21	113 Loquat Rd NW	Renter moved out - read meter and shut water off	Read meter and turned water off	4/18	JD
4/19	10679	1745	Joseph Kroboth	255 Thurman Ave	Meter test was not good	Replaced meter	4/19	JD

4/20	10680	4583	Melvin Jordan	209 Devon Way NE	Moved out - read meter and shut water off	Read meter and turned water off	4/20	JD
4/20	10570	81226	Sunbelt Homes	184 Wilson Way NE	New tenant moving in - read meter and make sure water is turned on	Read meter and made sure water was on	4/20	JD
4/25	10685	4931	Christa Vaughn	108 Lemon Rd NE	Sold house - read meter and shut water off	Shut water off and read meter	4/30	BP
4/30	10575	2781	Marilyn Coltises	274 Loquat Rd NW	Sand in the water in the hot water heater and in dishwasher	Flushed line for 30 minutes there was some minerals in the water	4/30	BP

WORK ORDERS

May 2007

DATE	ORD #	ACCT. #	NAME	ADDRESS	PROBLEM	ACTION TAKEN	CORRECT	INITIALS
5/2	10755	2757	Michael Murphy	263 Bimini St NE	Customer says the ice cubes smell bad	Flushed line 20 minutes	5/3	BP
5/7	10583	3057	Russell Packett, Jr	267 Loquat Rd NW	High usage - test meter	Meter tested good. Customer used city water to irrigate lawn when well went dry	5/7	BP
5/7	10572	3871	Robert Snider	920 Catfish Creek Rd	Leaving for summer - turn water off	Turned water off	5/7	JD
5/7	10758	1462	Edward Bender	1404 Washington Blvd NW	House sold - read meter	Read meter	5/7	BP
5/9	10593	3585	Philip Cloninger	119 Launch Rd NW	High usage - test meter	Meter tested good. Irrigation is hooked to our water	5/9	JD
5/10	10767	80523	Bonnie Guerra	509 Washington Blvd NE	Tenant moved out - read meter	Read meter	5/10	JD
5/10	10768	3734	Melissa Debono	608 Catfish Creek Rd	Usage has been going up for last 3 months - test meter and check of leaks	Meter tested bad - 7-5, replaced meter and adjusted bill	5/10	JD
5/10	10598	1065	Compton Realty	628 Catfish Creek Rd	New renter moving in - turn water on and read meter	Turned water on and read meter	5/11	BP
5/16	10792	81224	Monica White	604 Jupiter Ave NW	Tenant moving out - read meter and shut water off	Read meter and turned water on	5/17	JD
5/21	10608	3909	Edwin Lafary	540 Catfish Creek Rd	New owner - read meter	Read meter	5/21	JD
5/22	10735	4007	Peter Injasoulian	101 Commanche St NW	Leaving for summer - shut water off	Turned water off	5/22	JD
5/22	10606	2914	Marvin Samosky	1766 Washington Blvd NW	House sold - read meter	Read meter	5/22	JD
5/24	10738	3429	Millard Galyan	124 Lemon Rd NE	Turn water on	Turned water on	5/24	
5/29	10686	4959	John Ferrera	249 Loquat Rd NW	House sold - read meter and shut water off	Read meter and turned water off	5/29	JD
5/29	10794	81028	Jeremy Foltz	504 Lake Groves Rd NW	Tenant moving out - read meter and shut water off	Read meter and turned water off	5/29	BP

5/29	10800	1597	Francis Ogle	490 Grape Rd NW	Can't find meter, please put blue flag by meter	Put a blue flag by meter	5/29	JD
5/29	10739	4444	Jim Toop	129 Bougainvillea St NE	Sold house - read meter and make sure water is on	Read meter and made sure water was on	5/29	JD
5/29	10799	4088	Joan Rhodes	113 Draycott Ave	House sold - read meter and shut water off	Read meter and shut water off	5/30	JD
5/29	10796	5094	Hugh Catlett	214 Guymon Ave	Says blue pipe in yard is too tall	Made it smaller	5/30	JD
5/30	10798	3125	Robert Mitchell	274 Tangerine Rd	Leaving for summer - turn water off	Turned water off	5/30	JD
5/30	10802	3352	Carter Even	119 Thurman Ave	Water has bad odor	Flushed line for 20 minutes	5/30	JD
5/31	10808	4715	David Aliff	253 Cumquat Rd NW	Tenant moving out - read meter and shut water off	Read meter and shut water off	5/31	JD

WORK ORDERS

June 2007

DATE	ORD #	ACCT. #	NAME	ADDRESS	PROBLEM	ACTION TAKEN	CORRECT	INITIALS
6/4	10742	80495	Russell Isaacs	104 Club Rd NW	Leaving for summer - turn water off	Turned water off	6/5	BP
6/7	10740	4148	John Struble	107 Murray Ct NW	House sold - turn water off and read meter	Turned water off and read meter	6/7	BP
6/12	10804	4925	Mildred Westbrook	968 Aleutian St NE	Tenant moving out - read meter and shut water off	Read meter and turned water off	6/12	JD
6/12	10523	2247	Ronald Hisler	116 Fox Ridge Rd	High usage - test meter	Meter tested bad - 10-5 replaced meter and adjusted bill	6/12	JD
6/13	10524	4420	Salome Costa	314 Starfruit Ave	High usage - test meter and check for leaks	Meter tested good, no signs of a leak. Customer has several garden hoses hooked to city water	6/13	JD
6/15	12232	341	George Kirk	125 Murray Ct NW	High usage - test meter	Meter tested good, no signs of a leak	6/15	JD
6/18	10512	81205	Latisha Wesley	128 Abel Rd NW	Tenant moving out - read meter	Read meter	6/19	JD
6/19	12233	5052	Christopher Williams	111 Loquat Rd NW	High usage - no one living there	Meter tested good, has a small leak	6/20	JD
6/19	10514	4600	Gina ILes	765 Cornelius Ave	House is in foreclosure, read meter and shut water off	Read meter and turned water off	6/20	JD
6/20	12234	806	O. Kennerson	118 Citrus Rd NE	Make sure water is turned on	Turned water on	6/22	BP
6/22	10534	80350	Modesto Hernandez	151 Wilson Way NE	High usage - test meter and check for leaks	Meter tested good, no signs of a leak	6/22	JD
6/25	10509	4077	Deborah Walker	132 Citrus Rd NE	Tenant moved out - read meter	Read meter	6/25	JD
6/26	12241	3352	Carter Even	119 Thurman Ave	Water has bad odor	Flushed line	6/26	BP
6/27	12236	5017	David Somers	331 Catfish Creek Rd	House sold - read meter	Read meter	6/27	BP
6/29	10536	4923	Seth Keitel	269 Cumquat Rd NW	Moved out - shut water off and read meter	Turned water off and read meter	6/29	JD

WORK ORDERS

July 2007

DATE	ORD #	ACCT. #	NAME	ADDRESS	PROBLEM	ACTION TAKEN	CORRECT	INITIALS
7/9	10750	3579	Mayr Malool	124 Thurman Ave	Water has bad odor	Flushed line	7/9	JD
7/10	10541	3357	Donald Gray	258 Thurman Ave	Meter won't read	Replaced meter	7/16	BP
7/10	10542	5055	GSF Enterprises	201 Filmore Ave NE	Meter needs a lid	Replaced lid	7/16	JD
7/10	10543	4142	Sean Dolan	616 Flamingo Rd NE	H in reading	Replaced meter	7/16	BP
7/10	10544	3942	James Burbick	201 Anna Maria Way NE	H in reading	Replaced meter	7/16	BP
7/10	10545	5086	Ruben Perez	100 Aztec Ave NW	Meter needs a lid	Replaced lid	7/16	JD
7/10	10547	4739	Kris Capes	852 Aleutian St NE	H in reading	Replaced meter	7/16	JD
7/10	10549	5097	Scott Hanks	251 Anna Maria Way NE	Meter needs a lid	Replaced lid	7/16	JD
7/10	10550	4364	Lila Mitchell	104 Bokeelia Ct NE	H in reading	Replaced meter	7/16	BP
7/10	10552	4750	Jacob Brown	441 Java Ave NE	Meter head needs to be reprogrammed	Reprogrammed head	7/13	NB
7/10	10555	1309	John Gaddis	834 Apache St NW	H in reading	Replaced meter	7/16	BP
7/10	10719	4820	Austin Myers	108 Starfruit Ave	H in reading	Replaced meter	7/16	JD
7/11	10560	1028	Isabel Nesbitt	100 Ellison Ave	High usage - test meter, check for signs of a leak	Meter was bad, replaced meter	7/12	JD
7/13	12273	123	Gloria Jacks	702 Catfish Creek Rd	High usage - test meter, check for signs of a leak	Meter tested good, no signs of a leak	7/13	BP
7/11	10562	5063	Marianne Thompson	121 Cumquat Rd NW	Renter moving out - read meter	Read meter	7/16	BP
7/16	12278	4553	Jay Sierra	1005 Washington Blvd NW	Renter moving out - shut water off and read meter	Turned water off and read meter	7/16	BP
7/17	12279	4762	Lilia Smith	100 Bougainvillea St NE	Customer has been in Miami for over a month and wants to know how there could have been usage at her house	Meter tested good, no signs of a leak. Maybe lawn company used water	7/17	JD
7/19	12281	1648	Marvin Bennett	106 Mathews St NW	Moving out - read meter	Read meter	7/20	BP

7/23	11831	4888	Randolph Sallis	257 Loquat Rd NW	Tenant moved out - read meter	Read meter	7/23	JD
7/23	12282	81256	Martha Martinez	136 Wilson Way NE	Renter moving out - read meter and shut water off	Read meter and turned water off	7/23	JD
7/24	12285	4691	Steven Auletto	249 Lemon Rd NW	New tenant moving in, make sure water is on	Turned water on	7/25	JD
7/20	12240	3429	Millard Galyan	124 Lemon Rd NE	House sold - read meter	Read meter	7/20	BP
7/26	12286	4819	James Bergeron	104 Buccaneer St NW	High usage - test meter, check for signs of a leak	Meter tested good, no signs of a leak, new construction next door	7/26	JD
7/26	12287	5061	Alejandro Pacheco	221 Spice Ave NE	High usage - test meter, check for signs of a leak	Meter tested good, no signs of a leak, pools in back yard	7/27	JD

WORK ORDERS

August 2007

DATE	ORD #	ACCT. #	NAME	ADDRESS	PROBLEM	ACTION TAKEN	CORRECT	INITIALS
8/1	11833	3057	Russell Packett	267 Loquat Rd NW	High usage - test meter, look for signs of a leak	Meter tested good, could have a small leak	8/1	JD
8/1	12293	3202	Jose Rios	5458 Placid Lakes Blvd	Very low pressure	Customer had a leak	8/1	JD
8/6	11834	4900	Robert Brown	140 Loquat Rd NE	Meter won't read	Repaired meter	8/6	JD
8/6	11835	4934	Jay Leiner	261 Cumquat Rd NE	H in reading	Replaced meter	8/13	JD
8/6	11836	4920	Kevin Johnson	260 Cumquat Rd NE	H in reading	Replaced meter	8/13	JD
8/6	11837	3239	Kenneth Karoll	344 Anderson St NE	Meter needs a new lid	Replaced lid	8/13	BP
8/6	11838	4568	Greg Hoover	338 Anderson St NE	H in reading	Replaced meter	8/13	JD
8/6	11839	3682	Theresa Hovis	324 Anderson St NE	Meter won't read	Replaced meter	8/13	JD
8/6	11840	3407	Beatrice Sylvia	213 Farrell Dr NE	H in reading	Replaced meter	8/13	BP
8/6	11841	3334	Maria Arceo	110 Walker Ave NE	H in reading	Replaced meter	8/13	JD
8/6	11842	3452	Lawrence Horne	912 Catfish Creek Rd	Meter won't read	Replaced meter	8/13	JD
8/6	11843	2721	Randall Leonard	952 Catfish Creek Rd	H in reading	Replaced meter	8/13	JD
8/6	11844	2042	Margaret Meltzer	428 W Waterway Ave NW	H in reading	Replaced meter	8/13	JD
8/6	11881	3997	Peter Myrtetus	126 Sheppard Rd NW	Meter is bad	Replaced meter	8/6	NB
8/7	12295	4973	Sandra Watson	317 Fox Ridge Rd	Moving out - read meter and shut water off	Read meter and turned water off	8/7	JD
8/7	11845	4313	Mary McCoy	107 Lime Rd NW	Meter won't read	Replaced meter	8/13	JD
8/8	11847	5114	Jack Marsh	105 Anna Maria Ct NE	H in reading	Replaced meter	8/13	BP
8/8	11848	4970	Robert Ytuarte	109 Barbados Dr NE	H in reading	Replaced meter	8/13	BP
8/8	11849	4639	Elizabeth Galindo	972 Aleutian St NE	H in reading	Replaced meter	8/13	JD
8/8	11850	4741	Kris Capes	860 Aleutian St NE	H in reading	Replaced meter	8/13	JD
8/8	11851	4740	Kris Capes	856 Aleutian St NE	H in reading	Replaced meter	8/13	JD

8/8	11853	3988	Louise Heard	3889 Placid View Dr	H in reading	Replaced meter	8/14	BP
8/8	11854	4400	Neal Wagner	225 Cessna Way NW	H in reading	Replaced meter	8/14	BP
8/8	11855	4826	H & H Investments	133 Lincoln Rd NW	H in reading	Replaced meter	8/14	BP
8/8	11864	4533	Patricia Lorenzo	107 Grape Rd NW	H in reading	Replaced meter	8/14	JD
8/8	11865	4076	John Maehr	544 Lincoln Rd NE	H in reading	Replaced meter	8/14	BP
8/8	12296	4865	Ricardo Sanchez	317 Fox Ridge Rd	Owner requests that the water be turned on	Turned water on	8/8	JD
8/13	12300	5138	Kimberly Conrad	628 Grissom Rd NW	High usage - test meter, check reading, look for signs of a leak	Meter is bad. Replaced meter	8/13	JD
8/13	12303	2386	L. Restagno	231 Roland St NW	High usage - test meter	Customer is using metered water to water lawn	8/13	NB
8/13	12304	2850	Rebecca Hillman	453 Wildcat St NW	High usage - test meter, check reading	Meter tested good, reading was correct, no signs of leak	8/13	NB
8/13	12305	4241	Meyer Homes	620 Catfish Creek Rd	High usage - no one living in house	Water got used somehow reading was the same as when it was read.	8/13	NB
8/13	12306	4875	Dorel Martin	751 Placid Lakes Blvd	Moving out - read meter	Read meter	8/14	JD
8/14	12327	81257	Anthony Circosta	519 Washington Blvd NW	Tenant moved out - shut water off	Turned water off	8/14	JD
8/14	12330	3766	Jeannie Storin	124 Orange Rd NE	Moving out - read meter	Read meter	8/22	JD
8/16	11884	4637	George Aleman	334 E Waterway Ave NW	Complains of bad moldy smell in water. Toilet bowl gets ring almost every day and has to be cleaned.	Flushed line	8/16	BP
8/16	11886	4859	Lawrence Espisoto	142 Bougainvillea St NE	New tenants moving in - read meter	Read meter	8/17	JD
8/16	11903	2561	Earl Alvis	116 Lemon Rd NE	Usage tripled- test meter and check for signs of a leak	Meter tested good, no signs of a leak	8/17	JD
8/16	11904	855	Ruth Walters	512 Catfish Creek Rd	Customer requests that water be turned on	Turned water on	8/17	JD

8/16	11906	4364	Lila Mitchell	104 Bokeelia Ct NE	Water smells like sulfur	Flushed blow off for 20 minutes, clean, water, had a clean smell, .6 cl2	8/17	JD	
8/16	12331	3368	Juan Ramos	112 Tangerine Rd	High usage - test meter, check for signs of a leak	Meter was bad, changed out meter	8/16	JD	
8/17	11907	80516	Sunbelt Homes	133 Wilson Way NE	New tenant moving in - turn water on	Turned water on	8/20	JD	
8/20	11908	3216	Michael Wudtke	400 Catfish Creek Rd	High Usage - test meter, look for signs of a leak	Meter tested good, no signs of a leak	8/20	JD	
8/20	11909	4886	Linette Geisel	118 Murray Ct NW	Tenant moving out - shut water off and read meter	Turned water off and read meter	8/21	JD	
8/21	11910	4833	Betty McKeithan	255 Cumquat Rd NW	Tenant moving out - shut water off and read meter	Turned water off and read meter	8/21	JD	
8/22	11890	3643	Richard Wellman	126 Loquat Rd NE	Meter needs to be raised up	Raised meter up	8/22	JD	
8/22	11897	4600	Gina Iles	765 Cornelius Ave	Foreclosure - water needs to be turned off	Turned water off	8/22	JD	
8/22	11913	4126	Goulin Ghisiawan	131 Loquat Rd NW	Owner of property wants water turned on to make repairs	Turned water on	8/23	JD	
8/27	11900	4992	Minard Rios	103 Farrell Rd NE	House is in foreclosure - turn water off	Turned water off	8/27	BP	
8/27	11901	5092	Elfers & Elfers	219 Detroit Rd NE	Meter needs a lid	Replaced lid	8/28	JD	
8/28	11902	3434	Richard McGarry	324 Roosevelt Ave NE	New tenant moving in - turn water on	Turned water on	8/28	BP	
8/28	11918	4355	Lisa Bright	272 Briar Lane	Moving out - Read meter and shut water off	Read meter and turned water off	9/4	JD	
8/29	10731	809	Dale Noe	120 Loquat Rd NE	H in reading	Replaced meter	8/30	JD	
8/29	11856	4439	Barry Weekley	146 Mango Rd NE	H in reading	Replaced meter	8/30	JD	
8/29	11857	4913	James Comerford	139 Lemon Rd NE	H in reading	Replaced meter	8/30	JD	
8/29	11858	4507	Mark Pflum	108 Orange Rd NE	H in reading	Replaced meter	8/30	JD	
8/29	11859	1823	Charles McCormick	102 Orange Rd NE	H in reading	Replaced meter	8/30	JD	

8/31	11871	3917	Frank Aschenbrenner	123 Vera Lane NW	H in reading	Replaced meter	8/31	JD
8/31	11872	4917	Jennifer Larsh	1874 Washington Blvd NW	H in reading	Replaced meter	8/31	JD
8/31	12367	4785	Erin Kapalo	615 Starfruit Ave	H in reading	Replaced meter	8/31	JD

WORK ORDERS

September 2007

DATE	ORD #	ACCT. #	NAME	ADDRESS	PROBLEM	ACTION TAKEN	CORRECT	INITIALS
9/4	12369	5064	Everglades Construction	246 Boston Way	Meter needs a lid	Replaced lid	9/7	JD
9/4	12370	4125	Suetta Clermont	442 Grant Ave NE	H in reading	Replaced meter	9/11	JD
9/4	12371	3395	Will Skinner	442 Garfield Ave NE	Meter won't read	Replaced meter	9/11	BP
9/4	12373	4346	Ronald Trent	3310 Placid View Dr	H in reading	Replaced meter	9/11	BP
9/4	12386	3383	Don Keck	341 Johnson Ave NE	Meter won't read	Replaced meter	9/11	BP
9/5	12387	4104	Dieter Josef	120 Lemon Rd NE	H in reading	Replaced meter	9/11	JD
9/5	12388	4094	Tim Bailey	236 Aleutian St NE	H in reading	Replaced meter	9/11	JD
9/5	12389	4737	Alexander DeGraaf	976 Aleutian St NE	H in reading	Replaced meter	9/11	JD
9/5	12390	4567	Christy Nicholas	964 Aleutian St NE	H in reading	Replaced meter	9/11	JD
9/5	12392	3446	Ralph Algarin	401 Jersey St NE	H in reading	Replaced meter	9/11	BP
9/5	12393	3911	Angel Lugo	439 Sonora Ave NE	H in reading	Replaced meter	9/11	BP
9/5	12397	1995	Fred Arch	8840 Placid Lakes Blvd	Meter needs a lid	Replaced lid	9/7	JD
9/5	12398	5068	Alex Szorad	852 Kingfisher Ave NW	Meter needs a lid	Replaced lid	9/7	JD
9/6	12399	81200	Jennifer Morse	345 Augusta Rd NE	Renter moving out, read meter	Read meter	9/14	NB
9/10	11925	99020	St James Church	3380 Placid View Dr	Usage doubled, check for signs of a leak	Customer has a leak	9/11	JD
9/10	11926	1747	Peggy Conrad	623 Grissom Rd NW	High usage - test meter, check for signs of a leak	Meter tested good, no signs of a leak	9/11	JD
9/10	11927	81068	Tom Lacy	109 Club Rd NW	High usage - check reading, test meter	Meter tested good, no signs of a leak	9/11	JD
9/10	12400	3352	Carter Even	119 Thurman Ave	Water has a bad odor	Flushed line for 10 minutes	9/11	JD
9/11	11929	2028	Overton Petit	139 Lime Rd NE	No one living in the house and there was 70,000 gallons of usage	Meter tested good, no signs of a leak. Pool cleaner comes every 2 weeks and could have left hose run	9/11	JD

9/11	11928	4715	David Aliff	128 Lemon Rd NW	Renter moving out - shut water off and read meter	Turned water off and read meter	9/14	NB	
9/11	11930	2344	Lloyd Tyson	306 W Waterway Ave NW	Water had a bad odor	Flushed line for 10 minutes	9/11	JD	
9/11	12401	2779	Vivian Boyer	442 Sonora Ave	High usage - test meter, look for signs of a leak	Meter tested good, no signs of a leak	9/12	JD	
9/12	12405	81084	Louis Colletti	4115 Placid Lakes Blvd	Renter moving out - read meter	Read meter	9/14	NB	
9/13	12407	1784	Jesus Barajas	612 Catfish Creek Rd	High usage - test meter, check for signs of a leak	Meter was bad, replaced meter	9/13	NB	
9/17	11957	4831	Denver Pettigrew	257 Loquat Rd NW	Renter moving out - read meter	Read meter	9/14	NB	
9/17	11959	5024	Jennifer Corby	283 Briar Lane	Renter moving out - read meter and shut water off	Turned water off and read meter	9/21	JD	
9/19	11961	3153	Roger Whalen	1528 Washington Blvd NW	Lot of water around the meter check for leak	Repaired leak	9/20	NB	
9/19	11962	3627	Doyle Smith	333 Farrell Dr NE	High usage - test meter	Meter tested good. Customer has a Rainsoft system and maybe it gets stuck	9/19	JD	
9/21	11963	4015	Joel San Filippo	110 Grant Ave NE	Moving out - shut water off and read meter	Turned water off and read meter	9/26	JD	
9/25	11968	81257	Anthony Circosta	519 Washington Blvd NW	Owner of property requests water be turned on	Turned water on	9/25	JD	
9/25	11970	2852	John Pritchard	533 Lincoln Rd NE	Red Sediment in water	Flushed line for 20 minutes	9/26	JD	
9/26	10611	1592	William Riley	105 Cumquat Rd NW	Moving out - shut water off	Turned water off	9/26	JD	
9/27	11974	80163	Conley	117-119 Lincoln Rd NE	Lot of water by meter. Make sure it is a leak	No leak.	9/27	NB	
9/28	11975	81075	Christine Nagel	172 Wilson Way NE	Tenant moving out - read meter	Read meter	9/28	JD	

WORK ORDERS

October 2007

DATE	ORD #	ACCT. #	NAME	ADDRESS	PROBLEM	ACTION TAKEN	CORRECT	INITIALS
10/3	11965	4273	Jerrold Berry	122 Murray Ct NW	New owner moving in - read meter	Read meter	10/3	BP
10/3	11983	81105	Alfred Morales	174 Wilson Way NE	Tenant moving out - read meter	Read meter	10/31	BP
10/4	10619	4677	Diane Davies	298 Anderson Rd NE	H in reading	Replaced meter	10/25	JD
10/4	12332	5176	David Corby	690 Chicago Rd NE	H in reading	Replaced meter	10/25	JD
10/4	12335	4530	Milton Cater	490 Johnson Ave NE	Meter needs a lid	Replaced lid	10/8	JD
10/4	12337	4538	Kenneth Carter	107 Estero Ave NE	H in reading	Replaced meter	10/25	BP
10/4	12339	81282	Cason Harris	3620 Placid View Dr	H in reading	Replaced meter	10/25	BP
10/4	12340	4427	Max Kolshak	3599 Placid View Dr	H in reading	Replaced meter	10/25	BP
10/4	12341	4592	Greg McCormick	225 Spice Ave NE	H in reading	Replaced meter	10/25	BP
10/4	12342	4716	Eric Hines	9021 Placid Lakes Blvd	H in reading	Replaced meter	10/25	BP
10/4	12343	4893	Raimondo Frittitta	965 Mustang Ave NW	H in reading	Replaced meter	10/25	JD
10/4	12378	4837	Mark Hannon	617 Starfruit Ave	H in reading	Replaced meter	10/24	JD
10/4	12379	3997	Peter Myrtetus	126 Sheppard Rd NW	Meter needs a lid	Replaced lid	10/24	JD
10/4	12381	4956	Paul Vattiato	586 Coolidge Ave NE	H in reading	Replaced meter	10/24	JD
10/4	12410	3171	Frank Suter	119 Orange Rd NE	H in reading	Replaced meter	10/24	JD
10/4	12411	3626	Susan Kinsey	103 Lakefront Ln NW	H in reading	Replaced meter	10/24	JD
10/4	12412	2580	Judith Dubey	825 Catfish Creek Rd	H in reading	Replaced meter	10/24	BP
10/4	12413	3871	Robert Snider	920 Catfish Creek Rd	H in reading	Replaced meter	10/24	JD
10/4	12415	4736	Gloria Lopez	126 Bonnie Rd NW	H in reading	Replaced meter	10/24	JD
10/4	12416	4696	Ken Lorant	311 E Waterway Ave NW	H in reading	Replaced meter	10/24	JD
10/4	12417	3562	Carol Javorsky	634 Catfish Creek Rd	H in reading	Replaced meter	10/24	BP

10/9	11989	3633	Daniel Hooper	128 Lemon Rd NW	Customer requests water be turned on	Turned water on	10/10	JD
10/10	11873	3546	Darren Wirick	350 Humphrey Ave NE	High usage - test meter, check for signs of a leak	Meter tested good, no leaks	10/10	BP
10/10	11992	11992	Lois Roy	115 Loquat Rd NE	Customer returning for the season, turn water on	Turned water on	10/17	JD
10/10	11993	3740	Donald Bitz	243 Fox Ridge Rd	High usage - test meter, check reading	Meter tested good, reading is correct	10/11	JD
10/10	11994	4922	Yohusy Collazo	436 W Waterway Ave NW	New owner moving in - turn water on and read meter	Turned water on and read meter	10/11	BP
10/11	11990	3507	Michael Sauter	238 Thurman Ave	Moving out - read meter	Read meter	10/11	BP
10/11	12345	3488	Farah Haifa	747 Placid Lakes Blvd	High usage - test meter	Meter tested good	10/11	BP
10/12	12021	1508	Louis Palcer	103 Truman Ave NE	High usage - test meter, check reading, look for signs of a leak	Meter was misread	10/12	NB
10/12	12023	2900	Larry Burr	127 Loquat Rd NE	High usage - test meter, check reading, look for signs of a leak Knock on door so you can talk to him	Meter tested good, no leaks soaker hose in flower bed in front of house	10/12	NB
10/12	12346	5114	Jack Marsh	105 Anna Maria Ct NE	High usage - gone for 1 1/2 weeks in Sept. test meter,	Meter tested good, no signs of a leak	10/12	NB
10/12	12347	99020	St James Church	3380 Placid View Dr	High usage - check for a leak	Meter tested good. They still have a leak	10/12	NB
10/15	12025	3902	Jon MacInnes	3379 Placid View Dr	High usage - test meter, check for signs of a leak	Meter tested good, no signs of a leak	10/16	NB
10/15	12348	2932	Amado Gutierrez	112 Fox Ridge Rd	High usage - test meter	Meter was bad. Replaced meter	10/15	JD
10/17	10620	4488	Katia Gomez	111 Grape Rd NW	House is sold, turn water off and read meter	Turned water off and read meter	10/18	JD
10/17	12349	4668	Vincent Renzoni	436 W Waterway Ave NW	New tenant moving in, make sure water is on and read meter	Read meter and turned water on	10/17	JD
10/18	12423	89	David Kresge	412 W Waterway Ave NW	Moving out - read meter	Read meter	10/18	BP

10/18	12424	1132	Frank Klackle	119 Lime Rd NE	Customer is returning for season, turn water on	Turned water on	10/19	BP
10/23	12029	3871	Robert Snider	920 Catfish Creek Rd	Customer is returning for season, turn water on	Turned water on	10/31	JD
10/25	12179	4511	Valerie Ibanez	207 Catfish Creek Rd	New owner moving in - read meter	Read meter	10/29	BP
10/25	12180	1593	Cathy Bays	123 Flo Ave NW	House sold, shut water off and read meter	Turned water off and read meter	10/25	BP
10/29	12182	3535	Terry Hamilton	130 Bougainvillea St NE	House sold, Read meter	Read meter	10/29	BP
10/29	12030	4007	Peter Injasoulian	101 Commanche St NW	Customer returning for season, turn water on	Turned water on	10/30	BP
10/29	12032	4622	Iris Sifontes	102 Bokeelia Ct NE	House sold, read meter	Read meter	10/30	BP
10/29	12185	4865	Ricardo Sanchez	317 Fox Ridge Rd	New tenant moving in, read meter	Read meter	10/29	BP
10/31	12034	2376	Kevin Schreifels	441 W Waterway Ave NW	Customer complains of mold ring in toilet	Flushed line for 10 minutes clean water	10/31	JD
10/31	12187	4549	Elizabeth Menocal	121 Cumquat Rd NW	New tenant moving in, turn water on and read meter	Turned water on and read meter	10/31	JD

WORK ORDERS

November 2007

DATE	ORD #	ACCT. #	NAME	ADDRESS	PROBLEM	ACTION TAKEN	CORRECT	INITIALS
11/2	12188	80383	Alma Barragan	167 Wilson Way NE	H in reading	Replaced meter	11/9	JD
11/2	12190	4495	Rosemarie St Armand	111 Fox Ridge Rd	H in reading	Replaced meter	11/9	JD
11/2	12189	4565	Mary Reynolds	100 Citrus Rd NE	H in reading	Replaced meter	11/9	BP
11/2	12201	80171	Jose Louis Lira	308-310 Augusta Rd NE	High usage - test meter and check for signs of a leak	Customer has a small leak	11/2	JD
11/5	12191	80470	Robert Mechling	383 Flamingo Rd NE	Customer returning for the season, turn water on	Turned water on	11/5	BP
11/5	12192	81026	Gisela Soto	623 Washington Blvd NW	H in reading	Replaced meter	11/9	JD
11/5	12193	3811	Agradina Ortega	421 Jupiter Ave NW	Touch pad on meter needs replaced	Replaced touch pad	11/8	JD
11/5	12194	4988	AJS Developing	132 Grape Rd NW	Meter needs a lid	Replaced lid	11/8	JD
11/5	12195	4636	Joan Caffarelli	127 Lime Rd NW	H in reading	Replaced meter	11/9	JD
11/5	12196	2525	Alan Richards	116 Lemon Rd NW	Old meter, needs replaced	Replaced meter	11/9	JD
11/6	12197	5193	Sunshine Nursery	219 Detroit Rd NE	Meter needs a lid	Replaced lid	11/8	JD
11/6	12198	5078	Southwell Homes	258 Boston Way	Meter needs a lid	Replaced lid	11/8	JD
11/6	12199	5147	Bobby Hayes	605 Coolidge Ave NE	H in reading	Replaced meter	11/9	JD
11/7	12040	80496	Clarence Rockey	391 Flamingo Rd NE	Customer returning for the season, turn water on	Turned water on	11/8	JD
11/13	12167	99008	Island Food Store	1994 Placid Lakes Blvd	High usage - reread meter, test meter, look for signs of a leak	Meter tested good, possible leak	11/15	NB
11/15	12169	5175	Dorothy Burkett	135 Cumquat Rd NW	Meter is bad	Replaced meter	11/15	JD
11/16	12066	80227	Thelma Powers	4075 Placid Lakes Blvd	High usage - test meter, check reading	Customer has a small leak	11/16	JD
11/16	12067	5180	Sonya Martin	201 Jupiter Ave NW	High usage - test meter, check reading	Meter tested good	11/16	BP

11/19	12171	3579	Mayr Malool	124 Thurman Ave	Water smells bad	Flushed line for 15 minutes Good, clear, clean water	11/19	JD
11/20	12069	5193	Sunshine Nursery	219 Detroit Rd NE	High usage with no one living there	Meter tested good, no leaks	11/21	BP
11/20	12122	4412	Larry Gionet	106 Fire Island Ave NE	New owner moving in - read meter and leave water on	Read meter	11/21	BP
11/26	12071	1994	Robert Hiner	126 Lime Rd NW	Moving - shut water off and read meter	Turned water off and read meter	11/27	BP
11/26	12125	5064	Everglades Construction	246 Boston Way	Customer requests water be turned off	Turned water off	11/27	BP
11/28	12074	3511	Isabel Suarez	255 Grape Rd NW	Renter moving out - read meter and shut water off	Read meter and turned water off	11/28	BP
11/29	12075	4304	Barbara Dickens	117 Tangerine Rd	Renter moving out - read meter	Read meter	11/29	BP
11/29	12076	4337	Kenneth Rowen	1144 Washington Blvd NE	Turn water on and read meter	Turned water on and read meter	11/29	BP
11/30	12152		Vacant	113 White Ave NE	Water should be off, but there was 10,450 gallons of usage	Turned water back off	11/30	BP

WORK ORDERS

December 2007

DATE	ORD #	ACCT. #	NAME	ADDRESS	PROBLEM	ACTION TAKEN	CORRECT	INITIALS
12/3	12153	3368	Juan Ramos	112 Tangerine Rd	Meter needs a lid	Installed new lid	12/17	JD
12/3	12154	5156	Matthew Garcia	122 Fox Ridge Rd	H in reading	Replaced meter	12/17	JD
12/3	12174	3138	James Penland	132 Bougainvillea St NE	H in reading	Replaced meter	12/17	JD
12/3	12175	4774	GSF Enterprises	108 Bougainvillea St NE	H in reading	Replaced meter	12/17	BP
12/3	12176	3941	Larry Wernath	137 Loquat Rd NE	H in reading	Replaced meter	12/17	JD
12/3	12177	4459	Robert Deford	491 Archie Summers Rd	H in reading	Replaced meter	12/17	BP
12/3	12178	1614	Edna Golden	107 Tangerine Rd	Meter won't read	Replaced meter	12/17	JD
12/4	12158	80326	Loretta Jackson	110 Atlas Ct NW	H in reading	Replaced meter	12/17	JD
12/4	12159	984	Robert Spicer	120 Kings Ct NW	H in reading	Replaced meter	12/17	JD
12/5	12160	4901	James Allen	114 Loquat Rd NW	H in reading	Replaced meter	12/17	JD
12/5	12161	4834	Sandra Farquharson	489 Grape Rd NW	H in reading	Replaced meter	12/17	JD
12/5	12162	4841	Sunbelt Homes	127 Johnson Way NE	New owner moving in on 12/14, read meter	Read meter	12/14	BP
12/5	12163	4981	Reinaldo Gonzalez	117 Truman Ave NE	H in reading	Replaced meter	12/18	JD
12/6	12079	4308	Edward Buss	378 Catfish Creek Rd	Low water pressure, please check	Meter is good. His backflow may need serviced	12/7	JD
12/6	12127	5170	Gregory Hupe	9003 Placid Lakes Blvd	H in reading	Replaced meter	12/18	JD
12/6	12164	4541	Richard Distefano	110 Gates Ave	H in reading	Replaced meter	12/18	JD
12/7	12080	80497	Henry Dedecker	387 Flamingo Rd NE	Customer returning for season, turn water on	Turned water on	12/7	JD
12/7	12361	977	Bernard Hogan	121 Lemon Rd NW	High usage - test meter, and check for leaks	Meter tested good, no signs of a leak	12/10	JD
12/7	12362	2425	Tiles by Fran	1401 Lake Groves Rd NW	High usage - reread meter, test meter and look for leaks	Meter tested good, reading was correct, no leaks	12/10	BP

12/10	12086	5084	Alan Warner	239 Grape Rd NW	Renter moving out, read meter	Read meter	12/19	BP
12/11	12089	5239	Lori Oldryd	126 Lime Rd NW	Owner requests that water be turned on	Turned water on	12/12	BP
12/12	12110	5173	Matthew Lawson	751 Cornelius Ave	Renter moving out - shut water off and read meter	Turned water off and read meter	12/12	BP
12/12	12111	4961	Chris Taylor	105 Loquat Rd NW	High usage - test meter, check reading, look for signs of a leak	Customer has a small leak	12/13	NB
12/12	12112	438	Mildred Bersch	1343 Washington Blvd NW	High usage - test meter, check reading, look for signs of a leak	Meter tested good, reading was right, no leaks	12/13	NB
12/12	12364	5155	Julian Moore	261 Briar Lane	High usage - test meter and look for signs of a leak	Meter tested good, no leaks	12/13	BP
12/12	12365	2430	John Gregory	261 Tangerine Rd	High usage - test meter, and look for signs of a leak	Meter tested good, no leaks meter was read wrong in Nov. and Dec. Reading will have to catch up to reading on computer	12/13	BP

Placid Lakes Utilities, Inc.

Docket No. 080353-WS

Application to Increase Rates and Charges
For a "Class B" Utility
In
Highlands County Florida

VOLUME IV

Containing

Supporting Work Papers

GUASTELLA ASSOCIATES, INC.

Placid Lakes Utilities, Inc.
Revenue Requirement Calculation
Permanent Rates

Work Paper 1

		Average 12/21/2008
Return On Equity		\$56,294
Tax Gross-Up	0.3763	<u>33,964</u>
Subtotal		90,258
Operation & Maintenance		496,900
Depreciation, net of CIAC Amort.		46,443
Amortization		0
Payroll Tax		16,748
Property Tax		22,719
Interest Expense		<u>763</u>
Subtotal		673,831
RAF	0.045	<u>31,751</u>
Revenue Requirement		<u><u>\$705,582</u></u>
Existing Revenue		\$536,400
Revenue Increase		\$169,182
		31.5%

Placid Lakes Utilities, Inc.
Revenue Requirement Calculation
Interim Rates

Work Paper 2

		Year-End 12/31/2007
Return On Equity		\$47,360
Tax Gross-Up	0.3763	<u>28,574</u>
Subtotal		75,933
Operation & Maintenance		456,099
Depreciation, net of CIAC Amort.		42,865
Amortization		0
Payroll Tax		16,344
Property Tax		21,944
Interest Expense		<u>1,008</u>
Subtotal		614,194
RAF	0.045	<u>28,941</u>
Revenue Requirement		<u><u>\$643,135</u></u>
Existing Revenue		\$541,232
Revenue Increase		\$101,903
		18.8%

Placid lakes Utilities, Inc.
Rate Development Schedule
Schedule Year Ended: 12/31/2008

Work Paper 3

	Test Year	Base Facility	Gallonge	Base Facility Cost	Gallonge Cost
OPERATION & MAINTENANCE EXPENSES					
601 - Salaries & Wages - Employees	\$163,747	50.0%	50.0%	\$81,874	\$81,873
603 - Salaries & Wages - Officers	30,000	50.0%	50.0%	15,000	15,000
604 - Employee Pension & Benefits	55,861	50.0%	50.0%	27,931	27,930
615 - Purchased Power	17,130	0.0%	100.0%	0	17,130
618 - Chemicals	11,192	0.0%	100.0%	0	11,192
620 - Materials & Supplies	21,459	50.0%	50.0%	10,730	10,729
631 - Contract Services - Enginneering	0	50.0%	50.0%	0	0
632 - Contract Services - Accounting	0	50.0%	50.0%	0	0
633 - Contract Services - Legal	2,108	50.0%	50.0%	1,054	1,054
634 - Contract Services - Mgmt Fees	31,500	50.0%	50.0%	15,750	15,750
635 - Contract Services - Testing	1,728	50.0%	50.0%	864	864
636 - Contract Services - Operations	60,085	50.0%	50.0%	30,043	30,042
641 - Rental of Building / Real Property	17,669	100.0%	0.0%	17,669	0
650 - Transportation Expense	6,689	50.0%	50.0%	3,345	3,344
656 - Insurance - Vehicles	3,178	100.0%	0.0%	3,178	0
657 - Insurance - General Liability	11,626	100.0%	0.0%	11,626	0
658 - Insurance - Workman's Comp	5,720	50.0%	50.0%	2,860	2,860
666 - Regulatory Expense - Rate Case Exp	33,663	50.0%	50.0%	16,831	16,832
667 - Regulatory Commission Expense	0	50.0%	50.0%	0	0
670 - Bad Debt Expense	0	50.0%	50.0%	0	0
675 - Miscellaneous Expense	23,546	50.0%	50.0%	11,773	11,773
OPERATION & MAINTENANCE EXPENSES	\$496,900			\$250,528	\$246,372
DEPRECIATION & AMORTIZATION					
403 - Depreciation	46,443	100.0%	0.0%	46,443	0
407 - Amortization	0	100.0%	0.0%	0	0
DEPRECIATION & AMORTIZATION	46,443			46,443	0
TAXES, OTHER THAN INCOME TAXES					
408 - Regulatory Assessment Fees	31,751	50.8%	49.2%	16,138	15,613
408 - Property Taxes	22,719	100.0%	0.0%	22,719	(0)
408 - Payroll Taxes	16,748	50.0%	50.0%	\$8,374	\$8,374
408 - Other Taxes and Licenses	0	50.0%	50.0%	\$0	\$0
TAXES, OTHER THAN INCOME TAXES	71,218			47,231	23,987
INCOME TAXES					
409 - Federal, State, Local Income Taxes	33,964	50.8%	49.2%	17,262	16,702
RETURN ON INVESTMENT	57,057	0.0%	100.0%	0	57,057
TOTAL REVENUE REQUIREMENT	\$705,582			\$361,464	\$344,118
CONSERVATION ADJUSTMENT	0.0%				
LESS: MISCELLANEOUS REVENUE	(5,790)	100.0%	0.0%	(5,790)	0
TOTAL REVENUE FOR RATE SETTING	\$699,792			\$355,674	\$344,118
				50.8%	49.2%

Placid lakes Utilities, Inc.
 Employee Wage Schedule
 Schedule Year Ended: 12/31/2007

Work Paper 4

FICA	Wages	Rate					Payroll Tax
UTA	\$206,073	7.65%					15,764.58
	\$63,000	0.92%					<u>579.60</u>
							<u>16,344.18</u>
		Employees					9
		UTA Limit					\$7,000
		UTA Wages					\$63,000
	FUTA	0.80%					504.00
	SUTA	0.12%					75.60
	UTA Paid (A)						<u>579.60</u>
			Hours	Expensed	Expensed		
		Pay Rate	Expensed	Wages	Bonuses	Capitalized	Annual Wage
D. Berrios	Clerical	\$508.40/wk	2080	26,436.80	508.40		26,945.20
N. Brewer	Field	\$16.97	1284.5	21,797.97	1,697.00	6,465.53	29,960.50
P. Brewer	Officer			10,000.00			10,000.00
L. Buell	Customer	\$614.64/wk	2080	31,961.28	1,843.92		33,805.20
L. Elowsky	Officer			10,000.00			10,000.00
B. Jones (5/07)	Field	\$9.00	1882	16,938.00	360.00	1,782.00	19,080.00
L. King	Officer			10,000.00			10,000.00
L. King	Acctg			12,000.00			12,000.00
W. Powers	Field	\$13.94	1707	23,795.58	1,115.20	5,130.07	30,040.85
J. Reed	Field	\$11.44	1754	20,065.76	457.60	3,717.98	24,241.34
Annual Wages				<u>182,995.39</u>	<u>5,982.12</u>	<u>17,095.58</u>	<u>206,073.09</u>
	FICA (B)	7.650%					<u>15,764.58</u>
	Payroll Taxes	(A + B)					<u>16,344.18</u>
603 - Salaries & Wages - Officers							30,000.00
601 - Salaries & Wages - Employees							158,977.51

Placid lakes Utilities, Inc.
Employee Wage Summary
Schedule Year Ended: 12/31/2007

		Actual 2007 Wages					Actual 2007 Hours (hourly employees)				
		Expensed	Bonus	Capitalized	Wastewater	Bonus	Total	Expensed	Capitalized	Wastewater	Total
D. Berrios	Clerical	26,114.07	508.40				26,622.47	2,054.6	0.0	0.0	2,054.6
N. Brewer	Field	21,779.42	1,697.00	6,458.90	7,018.44	339.40	37,293.16	1,286.5	381.0	414.5	2,082.1
P. Brewer	Officer	10,000.00					10,000.00	n/a	n/a	n/a	
L. Buell	Customer	31,924.44	1,843.92				33,768.36	n/a	n/a	n/a	
L. Elowsky	Officer	10,000.00					10,000.00	n/a	n/a	n/a	
B. Jones	Field	8,823.00	180.00	1,725.50			10,728.50	1,013.4	198.0	0.0	1,211.4
L. King	Officer	10,000.00					10,000.00	n/a	n/a	n/a	
L. King	Acctg	12,000.00					12,000.00	n/a	n/a	n/a	
W. Powers	Field	25,245.26	1,115.20	5,127.55	68.86		31,556.87	1,811.0	368.0	5.0	2,184.0
J. Reed	Field	21,928.04	457.60	3,716.28	11.10		26,113.02	1,921.8	325.0	1.0	2,247.8
		177,814.23	5,802.12	17,028.23	7,098.40	339.40	208,082.38	8,087.3	1,272.0	420.5	9,779.8
			183,616.35	200,644.58		7,437.80					

		Projected 2008 Wages					Projected 2008 Hours (hourly employees)				
		Expensed	Bonus	Capitalized	Wastewater	Bonus	Total	Expensed	Capitalized	Wastewater	Total
D. Berrios	Clerical	27,227.20	523.60				27,750.80	2,080.0	0.0	0.0	2,080.0
N. Brewer	Field	22,452.63	1,748.00	6,659.84	7,245.93	349.60	38,456.00	1,284.5	381.0	414.5	2,080.0
P. Brewer	Officer	10,000.00					10,000.00	n/a	n/a	n/a	
L. Buell	Customer	32,920.16	1,899.24				34,819.40	n/a	n/a	n/a	
L. Elowsky	Officer	10,000.00					10,000.00	n/a	n/a	n/a	
B. Jones	Field	17,446.14	370.80	1,835.46			19,652.40	1,882.0	198.0	0.0	2,080.0
L. King	Officer	10,000.00					10,000.00	n/a	n/a	n/a	
L. King	Acctg	12,360.00					12,360.00	n/a	n/a	n/a	
W. Powers	Field	24,512.37	1,148.80	5,284.63	71.80		31,017.60	1,707.0	368.0	5.0	2,080.0
J. Reed	Field	20,662.14	471.20	3,828.48	11.78		24,973.60	1,754.0	325.0	1.0	2,080.0
		187,580.64	6,161.64	17,608.41	7,329.51	349.60	219,029.80	8,707.5	1,272.0	420.5	10,400.0
			193,742.28	211,350.69		7,679.11					
									27.59%		

	Jan	Read	Flow /	Feb	Read	Flow /	Mar	Read	Flow /	Apr	Read	Flow /	May	Read	Flow /	Jun	Read	Flow /	Jul	Read	Flow /	Aug	Read	Flow /	Sep	Read	Flow /	Oct	Read	Flow /	Nov	Read	Flow /	Dec	Read	Flow /	
	Read (tg)	Hours	24 Hrs	Read (tg)	Hours	24 Hrs	Read (tg)	Hours	24 Hrs																												
1	246	26	245.0	308	25	300.4	224	22	244.4	334	25	338.7	309	24	302.5	417	30	340.5 d	385	28	335.6	236	24	239.0	254	22	277.1	246	22	268.8 e	152	17	213.7	191	22	206.6	
2	246	24	246.0	307	24	307.9	243	23	254.3	330	24	330.8	334	24	338.1	132	18	202.3	218	19	278.9	226	24	224.8	365	28	334.4	240	24	238.8	307	30	249.5	387	29	334.3	
3	251	22	273.8	312	25	298.9	289	25	280.4	315	24	313.8	344	24	344.8 d	433	28	387.4 b	279	25	265.8	313	29	283.2	350	25	358.2 b	194	22	211.8	284	24	261.4	322	26	297.9	
4	358	30	285.7	332	25	319.5 e	355	28	308.5	272	23	281.2	260	24	253.0	286	24	292.2	322	28	278.8	196	21	226.9	370	25	358.2 b	194	22	211.8	284	24	261.4	322	26	297.9	
5	212	22	240.2	289	22	315.3	215	19	274.3	390	30	315.5	304	25	294.5	286	24	295.1	227	22	250.0	303	28	282.0	282	23	288.2	214	23	224.3	245	23	256.0	200	21	231.4	
6	196	21	224.8	332	24	333.4 d	298	25	287.9	342	19	417.0 a	374	27	334.1 e	219	19	278.2	279	25	267.8	214	20	257.8	385	27	328.2	202	25	190.2	307	29	254.1	293	27	283.1	
7	297	24	300.0	341	28	288.0	257	25	253.8	284	24	271.7	227	20	277.4	299	29	243.8	244	21	278.4	284	24	284.9	328	23	342.3 e	254	24	258.0	129	16	206.1	238	23	248.9	
8	272	23	283.3	282	25	272.5	249	24	248.7	407	28	354.3 d	277	24	277.4	207	20	248.3	287	28	243.3	228	24	223.5	457	22	277.8	224	24	221.5	249	24	255.9	230	22	250.9	
9	384	32	272.1	264	23	274.9	243	22	265.8	297	22	328.1	325	24	329.0	202	24	198.1	247	20	292.2	249	24	251.6	264	29	387.0 a	319	27	288.5 b	233	24	231.0	271	28	323.6	
10	307	19	359.1 b	198	20	238.8	258	25	248.6	226	24	226.0	316	24	315.3	343	28	301.7	388	26	363.3	308	27	276.9	308	21	354.7 c	212	22	233.5	230	24	229.8	275	23	289.5	
11	232	28	200.2	406	27	371.4 a	381	28	314.5	217	24	217.0	291	24	298.0	282	23	294.2	266	21	304.0	252	24	258.0	267	23	275.6	247	24	247.7	388	29	313.9 e	180	20	230.5	
12	207	18	255.0	205	20	250.8	296	22	321.6	231	22	252.0	291	23	304.7	197	20	238.8	359	25	349.7	309	25	296.6	402	28	350.1 d	241	24	240.8	211	19	268.7	251	24	253.9	
13	217	22	238.7	268	28	227.7	249	22	271.6	245	24	244.4	435	29	387.0 c	395	31	314.5 e	593	31	468.6 c	278	22	303.0	347	25	334.1	203	23	210.6	293	24	296.3	333	28	288.7	
14	407	28	358.2 c	346	24	341.2 c	379	26	358.4 b	215	23	222.6	296	25	290.5	194	21	235.7	280	17	408.6 e	349	28	299.0	233	20	288.3	285	23	281.9 c	241	24	234.5	226	23	237.9	
15	227	21	266.9	252	26	237.3	262	22	285.8	333	26	317.8	223	21	258.5	211	20	251.9	548	28	475.9 b	219	23	237.3	300	27	266.1	352	28	304.9 a	340	30	275.9	183	21	209.1	
16	362	27	324.4 e	196	20	234.9	301	26	277.2	219	23	225.2	231	22	252.0	442	25	445.7 a	517	25	494.1 a	254	20	298.4	248	22	270.2	283	27	253.6	180	18	244.0	294	27	267.9	
17	359	25	342.7 d	347	29	289.3	224	23	233.7	245	24	246.4	224	23	232.2	401	27	350.8	358	19	457.7 d	289	23	278.7	250	21	285.7	159	18	218.6	258	25	248.8	258	25	247.7	
18	203	19	267.4	223	20	270.9	284	25	254.3	279	24	281.8	289	25	282.9	327	28	283.5	394	26	358.3	326	26	303.5	300	26	223.9	340	31	267.5	357	28	310.9	256	24	255.7	
19	338	28	292.5	342	27	304.0	338	24	338.0 c	226	24	220.5	226	23	232.4	158	17	236.1	291	28	249.4	391	27	349.5 d	251	23	263.2	196	18	240.1	260	19	326.6 d	236	26	219.4	
20	201	21	234.7	238	21	278.0	498	27	442.7 a	276	24	280.3	377	29	321.5	267	23	283.1	281	22	278.8	314	22	343.0 e	283	27	250.7	318	32	239.1	278	24	271.7	142	18	192.9	
21	309	24	312.3	302	24	302.0	248	24	272.3	201	23	204.2	270	20	323.0	331	30	263.1	166	20	206.3	312	25	299.5	267	24	286.4	283	23	233.9	478	31	379.8 b	243	24	246.7	
22	327	25	314.1	192	24	192.0	181	21	212.0	388	29	333.2	284	23	294.0	188	19	240.9	324	28	294.3	310	21	352.0 c	168	21	195.1	265	20	243.8	410	24	403.1 a	270	27	239.6	
23	253	21	289.1	253	21	289.1	284	22	309.8	311	20	368.7 c	317	25	305.3	272	25	263.1	297	26	274.5	330	23	343.5	399	28	270.9	257	24	257.0	233	17	342.5 c	274	25	263.0	
24	296	26	270.2	250	24	245.1	228	24	221.2	249	28	200.1	318	24	319.1	310	26	287.2	280	23	271.8	311	24	308.8	294	26	270.8	252	26	232.6	190	25	184.1	355	29	292.5	
25	221	23	228.8	425	29	384.4 b	376	28	330.1 e	270	22	287.8	277	24	273.6	284	21	323.0	192	19	248.1	436	30	353.5 b	172	20	217.2	230	23	239.4	347	28	307.0	228	24	242.9	
26	221	23	230.6	230	22	258.3	345	25	330.5 d	301	24	301.0	226	23	232.4	248	24	241.6	253	29	206.6	302	22	331.9	233	23	243.1	192	21	220.3	290	24	290.6	220	21	245.1	
27	215	24	213.0	250	24	250.0	247	19	314.4	380	26	350.8 e	469	29	407.2 a	349	24	357.4 c	187	18	244.3	407	26	373.8 a	211	22	229.6	210	25	200.1	172	19	223.3	180	21	211.4	
28	433	29	378.3 a	315	24	315.0	245	26	219.0	285	22	314.2	284	19	338.0 e	221	24	210.3	276	26	269.1	353	26	332.1	273	26	254.7	288	27	258.3	286	27	258.8	213	22	232.4	
29	262	20	252.1				313	24	313.0	381	27	338.7	474	29	399.6 b	301	24	307.7	263	24	282.7	210	18	289.6	280	25	269.5	240	21	272.8 d	287	24	287.0	243	25	233.4	
30	320	27	287.9				286	22	312.0	306	19	380.5 b	275	24	284.8	263	24	259.8	379	30	306.6	338	25	326.3	315	25	302.4	248	25	236.6	236	23	246.3	310	27	277.3	
31	215	20	259.1				189	23	185.0			209	20	252.8			150	17	227.0			332	24	332.0			244	28	209.1			278	29	233.9			
	6510		8542.3	8003		7970.8	6736		8758	8752		8762.2	9336		9324.7	8475		8478.0	9491		9495.6	9139		9112.5	8622		8609.4	7493		7470.7	8013		8058.1	7934		7856.6	
MOR Total	6410			6199			8736		8752			9436		8475		9691		8475		9691		9139		8622		7493		8013		7934		7856.6					
Difference	-100			196			0		0			100		0		200		0		200		0		5		0		0		0		0		0		0	
Max Day	433.0		378.3	425.0		371.4	498.0		442.7	407.0		417.0	474.0		407.2	442.0		445.7	593.0		494.1	436.0		373.8	464.0		397.0	352.0		304.9	478.0		403.1	387.0		334.3	
5 Max Days			378.3			371.4			442.7			417.0			407.2			445.7		494.1		436.0		373.8		397.0		304.9		403.1		387.0		334.3		334.3	
			359.1			364.4			360.4			380.5			399.6			387.4		475.9				353.5		359.2		288.5		379.8		323.6		323.6		323.6	
			358.2			341.2			338.0			368.7			367.0			357.4		468.6				352.0		354.7		281.9		342.5		297.9		297.9		297.9	
			342.7			333.4			330.5			354.3			344.8			340.5		457.7				349.5		350.1		272.8		326.6		326.6		326.6		326.6	
			324.4			319.5			330.1			350.8			338.0																						

PLACID LAKES UTILITIES, INC.
 LINE EXTENSIONS
 Advances for Construction (Acct 252)

Date	Name	Location	Total Cost	Services	Cost Per		Advances Acct 252	Connected Units		Acct 252 Units	Per Book Acct 252	Adjustmt
					Connection	CIAC		CIAC	Refunds			
03/12/2002	Rios	224 Captiva NE	\$252.60	2	\$126.30	\$126.30	\$126.30	1.0	-	1.0	\$126.30	-
03/28/2002	Buonavita	125 Vera NW	\$1,548.00	8	\$193.50	\$193.50	\$1,354.50	1.0	-	7.0	\$1,354.50	-
04/22/2002	Peters	9016 Jefferson	\$2,486.72	6	\$414.46	\$414.46	\$2,072.26	1.0	-	5.0	\$2,072.26	-
06/10/2002	Cash	538 Sundowner	\$3,343.28	18	\$185.74	\$185.74	\$3,157.54	1.0	-	17.0	\$3,157.54	-
09/06/2002	Myer	435 Orange NW	\$1,999.27	4	\$499.82	\$499.82	\$1,499.45	1.0	-	3.0	\$1,499.45	-
11/14/2002	Farrington	375 Tangerine NW	\$1,688.50	2	\$844.25	\$844.25	\$844.25	1.0	-	1.0	\$844.25	-
			\$11,318.37			\$2,264.07	\$9,054.30				\$9,054.30	\$0.00
01/14/2003	DiStefano	240 Anna Marie	\$1,826.60	6	\$304.44	\$1,522.20	\$304.40	5.0	-	1.0	\$304.40	-
02/09/2003	Abrams	111 Barbados	\$3,403.47	10	\$340.35	\$1,701.75	\$1,701.75	3.0	2.0	5.0	\$1,701.75	-
09/02/2003	GSF	228 Bay Harbor	\$2,201.34	4	\$550.34	\$550.34	\$1,651.00	1.0	-	3.0	\$1,651.00	-
10/09/2003	Minix	381 Tangerine	\$1,034.25	4	\$258.57	\$517.14	\$517.14	2.0	-	2.0	\$577.49	(60.35)
			\$8,465.66			\$4,291.43	\$4,174.29				\$4,234.64	-\$60.35
01/17/2004	Novak	Jetway	\$2,193.94	4	\$548.49	\$1,096.98	\$1,096.98	2.0	-	2.0	\$1,096.96	-
01/17/2004	Benton	Jetway	\$1,630.61	2	\$815.31	\$815.31	\$815.30	1.0	-	1.0	\$815.30	-
02/06/2004	Morris	Bokeelia	\$1,814.20	6	\$302.37	\$302.37	\$1,511.83	1.0	-	5.0	\$1,511.83	-
02/07/2004	Kittendorf	Anna Maria Ct	\$3,245.76	4	\$811.44	\$1,622.88	\$1,622.88	1.0	1.0	2.0	\$1,622.88	-
03/29/2004	Hanna	Pacer	\$4,174.96	4	\$1,043.74	\$1,043.74	\$3,131.22	1.0	-	3.0	\$3,131.22	-
07/08/2004	Wagner	Cessna Way	\$2,161.86	3	\$720.62	\$1,441.24	\$720.62	2.0	-	1.0	\$720.62	-
05/21/2004	Ibanez	Aries/Aztec	\$1,264.30	1	\$1,264.30	\$1,264.30	\$0.00	1.0	-	-	\$0.00	-
06/26/2004	Finnegan	Jefferson	\$3,447.17	5	\$689.44	\$689.44	\$2,757.73	1.0	-	4.0	\$2,757.73	-
07/31/2004	Smith	Pamela	\$1,958.88	1	\$1,958.88	\$1,958.88	\$0.00	1.0	-	-	\$0.00	-
08/31/2004	Fillip	Devon Way	\$6,804.00	8	\$850.50	\$850.50	\$5,953.50	1.0	-	7.0	\$5,953.50	-
10/28/2004	Slade	Interstate Ct	\$2,281.21	5	\$456.25	\$456.25	\$1,824.96	1.0	-	4.0	\$1,824.96	-
06/23/2004	Kittendorf	Bokeelia Ct	\$4,626.86	12	\$385.57	\$1,156.71	\$3,470.15	3.0	-	9.0	\$3,470.15	-
06/28/2004	Kittendorf	Estero	\$2,269.51	6	\$378.26	\$378.26	\$1,891.25	1.0	-	5.0	\$1,891.25	-
			\$37,873.26			\$13,076.86	\$24,796.40				\$24,796.40	\$0.00
02/12/2005	Bochniak	Buccaneer	\$3,060.28	1	\$3,060.28	\$3,060.28	\$0.00	1.0	-	-	\$0.00	-
02/11/2005	Grayson	Farrell	\$4,151.88	2	\$2,075.94	\$4,151.88	\$0.00	2.0	-	-	\$0.00	-
02/19/2005	GSF	W Waterway	\$2,455.52	4	\$613.88	\$613.88	\$1,841.64	1.0	-	3.0	\$1,841.64	-
03/05/2005	GNA	Fire Island	\$4,211.31	12	\$350.95	\$350.95	\$3,860.36	1.0	-	11.0	\$3,860.36	-
03/11/2005	Chen	Bali	\$3,281.64	2	\$1,640.82	\$1,640.82	\$1,640.82	1.0	-	1.0	\$2,022.47	(381.65)
03/28/2005	GSF	Barbados	\$2,734.19	1	\$2,734.19	\$2,734.19	\$0.00	1.0	-	-	\$0.00	-
04/07/2005	Cater	Johnson	\$5,291.96	17	\$311.30	\$311.30	\$4,980.66	1.0	-	16.0	\$4,980.66	-
06/09/2005	Hester	Wildcat	\$3,628.56	6	\$604.76	\$1,814.28	\$1,814.28	1.0	2.0	3.0	\$1,814.28	-
06/22/2005	Suter	Aleutian	\$5,261.28	4	\$1,315.33	\$5,261.28	\$0.00	4.0	-	-	\$0.00	-
06/27/2005	B&F	Java	\$4,904.49	8	\$613.07	\$1,226.14	\$3,678.35	2.0	-	6.0	\$3,678.35	-
07/25/2005	Fillip	Devon	\$6,515.83	5	\$1,303.17	\$1,303.17	\$5,212.66	1.0	-	4.0	\$5,212.66	-
08/29/2005	Morris	Lark	\$5,437.72	3	\$1,812.58	\$3,625.16	\$1,812.56	2.0	-	1.0	\$1,812.56	-
11/01/2005	Chapman	Baron	\$3,962.41	2	\$1,981.21	\$1,981.21	\$1,981.20	1.0	-	1.0	\$1,981.20	-
11/02/2005	Vreeland	Booster	\$1,361.87	1	\$1,361.87	\$1,361.87	\$0.00	1.0	-	-	\$0.00	-
11/03/2005	Fillip	Eastar Way	\$16,396.83	6	\$2,732.80	\$5,465.62	\$10,931.20	2.0	-	4.0	\$9,534.17	1,397.03
11/17/2005	Wieshauer	Hathaway	\$5,499.77	14	\$392.84	\$785.68	\$4,714.09	2.0	-	12.0	\$4,714.09	-
12/09/2005	Clark, etal	Coolidge	\$10,743.30	8	\$1,342.91	\$6,714.55	\$4,028.75	3.0	2.0	3.0	\$4,028.75	-
12/12/2005	Suter	Guymon	\$3,198.45	4	\$799.62	\$799.62	\$2,398.83	1.0	-	3.0	\$2,398.83	-
12/14/2005	Bevis	Seneca	\$1,764.54	2	\$882.27	\$882.27	\$882.27	1.0	-	1.0	\$882.27	-
			\$93,861.83			\$44,084.15	\$49,777.67				\$48,762.29	\$1,015.38
01/12/2006	Kris Capes	102 Delta NW	\$4,167.82	4	\$1,041.95	\$1,041.95	\$3,125.87	1.0	-	3.0	\$3,125.87	-
02/17/2006	Sunbelt	Wilson	\$1,500.00	4	\$375.00	\$1,500.00	\$0.00	4.0	-	-	\$0.00	-
03/17/2006	Suter	740 Aleutian	\$2,468.54	2	\$1,234.27	\$1,234.27	\$1,234.27	1.0	-	1.0	\$1,234.27	-
03/07/2006	Bergeron	104 Buccaneer	\$3,090.50	3	\$1,030.16	\$1,030.16	\$2,060.34	1.0	-	2.0	\$2,060.34	-
05/30/2006	F Suter	545 Gulfstream	\$1,641.70	3	\$547.24	\$547.24	\$1,094.46	1.0	-	2.0	\$1,094.46	-
06/17/2006	R Distefano	Astro Ct	\$10,065.36	6	\$1,677.56	\$1,677.56	\$8,387.80	1.0	-	5.0	\$8,387.80	-
05/11/2006	Myer Homes	120 Cayman	\$3,711.37	5	\$742.28	\$742.28	\$2,969.12	1.0	-	4.0	\$2,969.12	-
06/02/2006	Chris Crow	166 Mango	\$2,244.20	4	\$561.05	\$561.05	\$1,683.15	1.0	-	3.0	\$1,683.15	-
03/30/2006	Owl Const	246 Norseman	\$1,560.45	2	\$780.22	\$780.22	\$780.23	1.0	-	1.0	\$780.23	-
04/05/2006	Curtis	200 Columbia	\$4,347.36	1	\$4,347.36	\$4,347.36	\$0.00	1.0	-	-	\$0.00	-
08/04/2006	Spires	215 Filmore	\$4,692.00	12	\$391.00	\$391.00	\$4,301.00	1.0	-	11.0	\$4,301.00	-
10/06/2006	Morris	105 Vega	\$6,759.05	10	\$675.90	\$1,351.80	\$5,407.20	2.0	-	8.0	\$5,407.20	-
10/01/2006	J McGhee	532 Deminger	\$11,997.59	6	\$1,999.60	\$7,998.40	\$3,999.19	4.0	-	2.0	\$3,999.19	-
11/07/2006	Spires	534 Garfield	\$2,347.95	2	\$1,173.98	\$1,173.98	\$1,173.97	1.0	-	1.0	\$1,173.97	-
12/12/2006	Hutchins	205 Kodiak	\$991.40	7	\$141.62	\$283.24	\$708.16	2.0	-	5.0	\$708.16	-
12/12/2006	Eiffers&Eiffers	219 Detroit	\$4,045.35	12	\$337.12	\$337.12	\$3,708.32	1.0	-	11.0	\$3,708.32	-
12/08/2006	Sunbelt	184-188 Wilson	\$2,681.80	4	\$670.45	\$1,340.90	\$1,340.90	2.0	-	2.0	\$1,340.90	-
12/08/2006	Spires	438 Grant	\$1,619.90	2	\$809.95	\$809.95	\$809.95	1.0	-	1.0	\$809.95	-
			\$69,932.34			\$27,148.48	\$42,783.93				\$42,783.93	\$0.00
01/04/2007	Chapman	218 Barbados	\$1,673.70	2	\$836.85	\$836.85	\$836.85	1.0	-	1.0	\$836.85	-
05/01/2007	Bevis	976 Catfish Creek	\$3,713.60	1	\$3,713.60	\$3,713.60	\$0.00	1.0	-	-	\$0.00	-
12/18/2007	Bevis	221 Pacer	\$2,196.90	4	\$549.23	\$549.23	\$1,647.67	1.0	-	3.0	\$1,647.67	-
			\$7,584.20			\$5,099.68	\$2,484.52				\$2,484.52	\$0.00
Totals			\$229,035.66	323		\$95,964.67	\$133,071.11	93.0	7.0	223.0	\$132,116.08	\$955.03

PLACID LAKES UTILITIES, INC.
Comparative Billing Data

Residential	2001	2002	2003	2004	2005	2006	2007	5 Yr Trend	2008
5/8" x 3/4"									
Customers	1,480	1,503	1,564	1,659	1,752	1,854	1,912		1,928
Bills	17,590	18,022	18,676	19,620	20,832	22,217	22,867		23,042
Usage (Gals)	92,419,730	92,798,530	90,368,600	97,637,930	93,353,024	99,828,731	94,632,498		92,639,977
Revenue	371,904	389,850	436,443	477,495	470,456	514,614	516,623		
Mthly Avg Bills	1465.83	1501.83	1556.33	1635.00	1736.00	1851.42	1905.58		1920.17
Use / Avg Bills	63,049	61,790	58,065	59,717	53,775	53,920	49,661	48,246	48,246
1"									
Customers	16	19	22	24	27	23	23		23
Bills	178	192	218	255	277	276	275		276
Usage (Gals)	1,877,660	1,666,440	2,088,890	1,997,120	2,279,470	2,423,240	2,480,170		2,374,566
Revenue	7,653	7,148	10,458	10,340	11,570	12,116	12,923		
Mthly Avg Bills	14.83	16.00	18.17	21.25	23.08	23.00	22.92		23
Use / Avg Bills	126,584	104,153	114,985	93,982	98,750	105,358	108,226	103,617	103,617
General Service									
2001									
2002									
2003									
2004									
2005									
2006									
2007									
2008									
5/8" x 3/4"									
Customers	12	13	14	15	13	14	15		15
Bills	144	145	148	158	156	165	177		180
Usage (Gals)	305,490	237,480	414,150	496,100	388,240	315,440	295,550		244,103
Revenue	1,988	1,840	2,630	2,962	2,709	2,569	2,662		
Mthly Avg Bills	12.00	12.08	12.33	13.17	13.00	13.75	14.75		15
Use / Avg Bills	25,458	19,654	33,580	37,678	29,865	22,941	20,037	16,274	16,274
1"									
Customers	8	7	8	11	9	11	10		10
Bills	86	84	92	108	108	113	120		120
Usage (Gals)	11,460,210	1,459,840	1,293,550	931,960	1,238,180	1,414,010	1,023,850		1,066,586
Revenue	4,760	4,954	5,638	4,267	5,291	5,961	4,949		
Mthly Avg Bills	7.17	7.00	7.67	9.00	9.00	9.42	10.00		10
Use / Avg Bills	1,599,099	208,549	168,724	103,551	137,576	150,160	102,385	106,659	106,659
1 1/2"									
Customers	1	1	1	1	1	1	1		1
Bills	12	12	12	12	12	12	12		12
Usage (Gals)	556,810	106,080	66,680	58,150	69,440	419,250	288,580		421,890
Revenue	1,815	537	477	457	498	1,617	1,210		
Mthly Avg Bills	1.00	1.00	1.00	1.00	1.00	1.00	1.00		1
Use / Avg Bills	556,810	106,080	66,680	58,150	69,440	419,250	288,580	421,890	421,890
2"									
Customers	7	7	7	8	7	7	7		7
Bills	84	84	84	85	84	84	84		84
Usage (Gals)	1,426,340	1,137,820	1,416,120	1,325,590	1,224,300	1,576,980	1,308,010		1,382,311
Revenue	7,586	6,474	8,120	7,952	7,738	8,972	8,245		
Mthly Avg Bills	7.00	7.00	7.00	7.08	7.00	7.00	7.00		7
Use / Avg Bills	203,763	162,546	202,303	187,142	174,900	225,283	186,859	197,473	197,473
Park 5/8"									
Customers	1	1	1	1	1	1	1		1
Bills	12	12	12	12	12	12	12		12
Usage (Gals)	10,530	30,850	20,160	10,710	18,030	47,440	4,030		21,415
Revenue	132	183	172	145	169	263	130		
Mthly Avg Bills	1.00	1.00	1.00	1.00	1.00	1.00	1.00		1
Use / Avg Bills	10,530	30,850	20,160	10,710	18,030	47,440	4,030	21,415	21,415
Fire House 5/8x3/4"									
Customers	2	2	2	2	2	2	2		2
Bills	15	20	24	24	24	24	24		24
Usage (Gals)	15,620	1,460	38,030	101,000	8,550	8,140	4,450		7,047
Revenue	182	544	325	740	253	256	248		
Mthly Avg Bills	1.25	1.67	2.00	2.00	2.00	2.00	2.00		2
Use / Avg Bills	12,496	876	19,015	50,500	4,275	4,070	2,225	3,523	3,523
Annual - All Customers									
2001									
2002									
2003									
2004									
2005									
2006									
2007									
2008									
Customers	1,507	1,553	1,619	1,721	1,812	1,913	1,971		1,987
Bills	18,121	18,571	19,266	20,274	21,505	22,903	23,571		23,750
Usage (Gals)	108,072,390	97,438,500	95,706,180	102,558,560	98,579,234	106,033,231	100,037,138		98,157,894
Revenue	398,000	411,530	464,260	504,358	498,683	546,369	546,991		
Mthly Avg Bills	1510.08	1547.58	1605.50	1689.50	1792.08	1908.58	1964.25		1979.17
Use / Avg Bills	71,567	62,962	59,611	60,703	55,008	55,556	50,929		49,596

PLACID LAKES UTILITIES, INC.
Calculation of ERCs Based on Meter Equivalents

Work Paper 10

Residential	Factor	2001	2002	2003	2004	2005	2006	2007	Projected 2008
5/8" x 3/4"									
Customers		1,460	1,503	1,564	1,659	1,752	1,854	1,912	1,928
Bills		17,590	18,022	18,676	19,620	20,832	22,217	22,867	23,042
Mthly Avg Bills		1465.83	1501.83	1556.33	1635.00	1736.00	1851.42	1905.58	1920.17
Customer Growth			43	61	95	93	102	58	15
Additional Bills			36.00	54.50	78.67	101.00	115.42	54.17	14.58
Annualized Bills			1523	1587	1683	1783	1902	1935	1928
ERCs	1.0	1460.0	1503.0	1564.0	1659.0	1752.0	1854.0	1912.0	1928.0
1"									
Customers		16	19	22	24	27	23	23	23
Bills		178	192	218	255	277	276	275	276
Mthly Avg Bills		14.83	16.00	18.17	21.25	23.08	23.00	22.92	22.92
Customer Growth			3	3	2	3	-4	0	0
Additional Bills			1.17	2.17	3.08	1.83	-0.08	-0.08	0.00
Annualized Bills			18	20	22	25	21	23	23
ERCs	1.5	24.0	28.5	33.0	36.0	40.5	34.5	34.4	34.5
General Service									
		2001	2002	2003	2004	2005	2006	2007	2008
5/8" x 3/4"									
Customers		12	13	14	15	13	14	15	15
Bills		144	145	148	158	156	165	177	180
Mthly Avg Bills		12.00	12.08	12.33	13.17	13.00	13.75	14.75	15.00
Customer Growth			1	1	1	-2	1	1	0
Additional Bills			0.08	0.25	0.83	-0.17	0.75	1.00	0.25
Annualized Bills			13	13	14	12	14	15	15
ERCs	1.0	12.0	13.0	14.0	15.0	13.0	14.0	15.0	15.0
1"									
Customers		8	7	8	11	9	11	10	10
Bills		86	84	92	108	108	113	120	120
Mthly Avg Bills		7.17	7.00	7.67	9.00	9.00	9.42	10.00	10
Customer Growth			-1	1	3	-2	2	-1	0
Additional Bills			-0.17	0.67	1.33	0.00	0.42	0.58	0.00
Annualized Bills			7	8	11	8	10	10	10
ERCs	1.5	12.0	10.5	12.0	16.5	13.5	16.5	15.0	15.0
1 1/2"									
Customers		1	1	1	1	1	1	1	1
Bills		12	12	12	12	12	12	12	12
Mthly Avg Bills		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Customer Growth			0	0	0	0	0	0	0
Additional Bills			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annualized Bills			1	1	1	1	1	1	1
ERCs	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
2"									
Customers		7	7	7	8	7	7	7	7
Bills		84	84	84	85	84	84	84	84
Mthly Avg Bills		7.00	7.00	7.00	7.08	7.00	7.00	7.00	7.00
Customer Growth			0	0	1	-1	0	0	0
Additional Bills			0.00	0.00	0.08	-0.08	0.00	0.00	0.00
Annualized Bills			7	7	8	7	7	7	7
ERCs	5.0	35.0	35.0	35.0	40.0	35.0	35.0	35.0	35.0
Park 5/8"									
Customers		1	1	1	1	1	1	1	1
Bills		12	12	12	12	12	12	12	12
Mthly Avg Bills		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Customer Growth			0	0	0	0	0	0	0
Additional Bills			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annualized Bills			1	1	1	1	1	1	1
ERCs	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Fire House 5/8x3/4"									
Customers		2	2	2	2	2	2	2	2
Bills		15	20	24	24	24	24	24	24
Mthly Avg Bills		1.25	1.67	2.00	2.00	2.00	2.00	2.00	2.00
Customer Growth			0	0	0	0	0	0	0
Additional Bills			0.42	0.33	0.00	0.00	0.00	0.00	0.00
Annualized Bills			2	2	2	2	2	2	2
ERCs	1.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Annual - All Customers									
		2001	2002	2003	2004	2005	2006	2007	2008
Customers		1,507	1,553	1,619	1,721	1,812	1,913	1,971	1,987
Bills		18,121	18,571	19,266	20,274	21,505	22,903	23,571	23,750
Mthly Avg Bills		1,510.08	1,547.58	1,605.50	1,689.50	1,792.08	1,908.58	1,964.25	1,979.08
Customer Growth			46	66	102	91	101	58	16
Additional Bills			37.50	57.92	84.00	102.58	116.50	55.67	14.83
Annualized Bills			1572	1639	1742	1839	1958	1994	1987
ERCs		1548.5	1595.5	1663.5	1772.0	1859.5	1959.5	2016.9	2033.0