

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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COMMISSION
CLERK

In re: Application for increase in water and wastewater rates in Alachua, Brevard, DeSoto, Highlands, Lake, Lee, Marion, Orange, Palm Beach, Pasco, Polk, Putnam, Seminole, Sumter, Volusia, and Washington Counties by Aqua Utilities Florida, Inc. DOCKET NO. 080121-WS
FILED: October 27, 2008

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the Direct Testimony of Intesar Terkawi on behalf of the Florida Public Service Commission, has been furnished by hand delivery, on this 27th day of October, 2008, to the following.

Aqua Utilities Florida, Inc.
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Bryn Mawr, PA 19010-3402

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Ralph R. Jaeger
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DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

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

WITNESS: Direct Testimony Of INTESAR TERKAWI, Appearing On Behalf Of The Staff Of The Florida Public Service Commission

DATE FILED: October 27, 2008

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FPSC-COMMISSION CLERK

DIRECT TESTIMONY OF INTESAR TERKAWI

1
2 **Q. Please state your name and business address.**

3 **A.** My name is Intesar Terkawi and my business address is 2540 Shumard Oak
4 Blvd., Tallahassee, Florida, 32399-0850.
5

6 **Q. By whom are you presently employed and in what capacity?**

7 **A.** I am employed by the Florida Public Service Commission as a Regulatory
8 Analyst III in the Division of Regulatory Compliance.
9

10 **Q. How long have you been employed by the Commission?**

11 **A.** I have been employed by the Florida Public Service Commission (FPSC or
12 Commission) since October, 2001.
13

14 **Q. Briefly review your educational and professional background.**

15 **A.** I attended the University of Central Florida and in 1993 I received a Master of
16 Arts in Communication and in 2001 I received a Bachelor of Science degree with a
17 major in Accounting. I am also a Certified Public Accountant licensed in the State of
18 Florida and an Enrolled Tax Agent licensed by the Department of Treasury.
19

20 **Q. Please describe your current responsibilities.**

21 **A.** Currently, I am a Regulatory Analyst III with the responsibilities of planning
22 and managing audits of utility historical or forecasted financial statements compiled
23 from specialized complex accounting systems, cost allocation, inventory, and
24 investigative audits, and assisting in audits of affiliate transactions. I also am
25 responsible for creating audit work programs to meet a specific audit purpose.

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FPSC-COMMISSION CLERK

1 **Q. What is the purpose of your testimony today?**

2 **A.** The purpose of my testimony is to address specific findings in the staff audit
3 report of Aqua Utilities Florida, Inc. (Utility) which addresses the Utility's application
4 for increase in water and wastewater rates in Alachua, Brevard, DeSoto, Highlands,
5 Lake, Lee, Marion, Orange, Palm Beach, Pasco, Polk, Putnam, Seminole, Sumter,
6 Volusia, and Washington Counties. This audit report is filed with the testimony of
7 Charleston Winston and is identified as Exhibit CJW-1. I am only testifying on Audit
8 Findings 13, 15, 16, and 17. The remaining findings will be addressed by witnesses
9 Charleston Winston and Debra Dobiac.

10

11 **Q. Were you responsible for the audit procedures related to these issues?**

12 **A.** Yes.

13

14 **Q. Please review the audit findings in the audit report.**

15 **A. Audit Finding 13**

16 Audit Finding 13 discusses fines and penalties. The Utility included fines and
17 penalties in the amount of \$61,736 in Account 675, Water Miscellaneous Expenses,
18 and \$23,127 in Account 775, Wastewater Miscellaneous Expenses for the period ended
19 December 31, 2007. The fines and penalties represent penalties for St. Johns River
20 Water Management District, late filing fees for the FPSC regulatory assessment fees,
21 and late payment fees for electric and phone service.

22 The National Association of Regulatory Utility Commissioners (NARUC),
23 Uniform System of Accounts (USOA) defines Account 426, Miscellaneous Nonutility
24 Expenses as follows:

25

1 This Account shall contain all expenses other than expenses of utility
2 operations and interest expense. Items which are included in this
3 account are: Penalties or fines for violations of statutes pertaining to
4 Regulations.

5 In addition, Commission Order No. 13161, issued April 2, 1984, in Docket No.
6 820412-WS, In re: Petition of Grand Lagoon Utilities, Inc. for an increase in rates and
7 charges in Bay County, addressed the issue of late fees. The order stated that with
8 compensatory rates, late fees and similar charges should not be incurred and removed
9 them from the expenses.

10 The audit work papers that are associated with this issue are filed with my
11 testimony and are identified as Exhibit IT-1. I considered the NARUC USOA and
12 prior Commission order and recommend that the Water Miscellaneous Expense
13 (Account 675) balance should be reduced by \$61,736 and Wastewater Miscellaneous
14 Expense (Account 775) balance should be reduced by \$23,215.

15

16 **Audit Finding 15**

17 Audit Finding 15 discusses a preliminary study. The Utility included \$2,695 in
18 Account 731, Contractual Services – Engineering for the period ended December 31,
19 2007. This amount represents a 2005 preliminary Engineering Study project that was
20 abandoned. The USOA states that the Preliminary Survey and Investigation Charges
21 account shall include:

22 all expenditures for preliminary surveys, plans, investigations, etc.,
23 made for the purpose of determining the feasibility of projects under
24 contemplation. If construction results, this account shall be credited
25 and the appropriate utility plant account charged. If the work is

1 abandoned, the charge shall be to account 426 – Miscellaneous
2 Nonutility Expenses.

3 Therefore, I recommend that Account 731 Contractual Services – Engineering
4 be reduced by \$2,695.

5
6 **Audit Finding 16**

7 Audit Finding 16 discusses out-of-period expenses. The Utility included
8 expenses in the MFRs that were for items outside the test period. These amounts
9 should be removed from the test year expenses. This adjustment will reduce the
10 following O&M expenses.

11	735	Contractual Services – Testing	\$ 310
12	720	Materials and Supplies	\$ 302
13	610	Contractual Services – Testing	\$ 20,531
14	736	Contractual Services – Other	\$ 941
15	615	Purchased Power	\$ 73
16	618	Chemicals	\$ 50
17	718	Chemicals	\$ 110

18
19 **Audit Finding 17**

20 Audit Finding 17 also discusses preliminary survey expenses. The Utility paid
21 \$16,173.13 during the test year. It paid \$1,000 to the Florida Department of
22 Environmental Protection (FDEP) and \$15,173.13 to Adirondack Engineering for work
23 done in obtaining a wastewater treatment plant permit renewal in 2005. The Utility
24 then amortized this amount in Account 736, Contractual Services – Other from June
25 2005 to September 2007. In September 2007, the Utility wrote off the remaining

1 balance of \$9,529 because the permit process was abandoned. The Utility provided the
2 following explanation.

3 We had incurred charges for a permit at the Village Water sewer
4 plant. We accumulated/deferred these charges and then were
5 amortizing them over a period of time. During one of our managers
6 meetings last year the discussion came up on permit charges for the
7 plant. I questioned why we were doing it again when we had
8 incurred charges and were currently amortizing. It turns out that the
9 prior permitting work that was done wasn't completed and the permit
10 application was abandoned, no permit issued. Now we were going at
11 it again. Therefore we couldn't justify amortizing sunk costs so we
12 expensed the remaining amount in full [in] September of last year.

13 The total amount charged included in Account 736, Contractual Services-Other
14 for 2007 was \$11,841. This includes the \$9,529 that was written off in September as
15 well as amortization expense of \$2,312 (\$289 per month from January 2007 to August
16 2007.) I have considered the fact that no permit was issued, the Utility received no
17 benefit from these expenses, and the Utility duplicated these costs in the new permit
18 process and recommend that the expense account should be reduced by \$11,841.

19
20 **Q. Does this conclude your testimony?**

21 **A.** Yes, it does.
22
23
24
25

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WITNESS: **Direct Testimony Of INTESAR TERKAWI**, Appearing On Behalf Of The Staff Of The Florida Public Service Commission

EXHIBIT IT-1: Audit Work Papers for Finding 13

Aqua Utilities Florida, Inc.

Rate Case Au.
Historical Year Ended December 31, 2007

Dkt 080121-WS ACN 08-093-1-1

Description: *City of Penalties List of 108 IT*

ACCT UNIT		FY	PD	SY	POST DTE	ACCT U/ACCT	DESCRIPTION	JE #	ACTMTY	PRGM	SC	AMOUNT
6386 Rosalie Oaks	Sewer	2007	2 AP	2/14/2007	6386	775827	22040Progress Energy Flori		10	AP175	AD	5
6386 Rosalie Oaks	Sewer	2007	2 AP	2/14/2007	6386	775827	22040Progress Energy Flori		10	AP175	AD	5
6386 Rosalie Oaks	Sewer	2007	2 AP	2/15/2007	6386	775827	24491Florida Public Srv Co		11	AP175	AD	58
6386 Rosalie Oaks	Sewer	2007	10 GL	10/31/2007	6386	775827	Deposit Oct-07		14	GL165	JE	-58
6388 The Woods	Sewer	2007	1 AP	1/19/2007	6388	775827	22047SUMTER ELECTRIC COOPE		13	AP175	AD	3.57
6388 The Woods	Sewer	2007	2 AP	2/15/2007	6388	775827	24491Florida Public Srv Co		11	AP175	AD	52
6388 The Woods	Sewer	2007	9 AP	9/19/2007	6388	775827	22047SUMTER ELECTRIC COOPE		15	AP175	AD	3.38
6388 The Woods	Sewer	2007	10 GL	10/31/2007	6388	775827	Deposit Oct-07		14	GL165	JE	-52
6389 Aradondo Farms	Sewer	2007	2 AP	2/15/2007	6389	775827	24491Florida Public Srv Co		11	AP175	AD	284
6389 Aradondo Farms	Sewer	2007	10 GL	10/31/2007	6389	775827	Deposit Oct-07		14	GL165	JE	-284
6390 Village Water	Sewer	2007	1 AP	1/17/2007	6390	775827	22265Lakeland Electric		11	AP175	AD	14.18
6390 Village Water	Sewer	2007	2 AP	2/15/2007	6390	775827	24491Florida Public Srv Co		11	AP175	AD	184
6390 Village Water	Sewer	2007	9 AP	9/20/2007	6390	775827	22482Florida Department of		16	AP175	AD	15,000.00
6390 Village Water	Sewer	2007	10 GL	10/31/2007	6390	775827	Deposit Oct-07		14	GL165	JE	-184
6391 Jasmine Lakes	Sewer	2007	2 AP	2/15/2007	6391	775827	24491Florida Public Srv Co		11	AP175	AD	517
6391 Jasmine Lakes	Sewer	2007	9 AP	9/26/2007	6391	775827	24330Verizon Florida Inc		19	AP175	AD	2.5
6391 Jasmine Lakes	Sewer	2007	12 AP	12/4/2007	6391	775827	24330Verizon Florida Inc		2	AP175	AD	5
6392 Lake Suzy	Sewer	2007	2 AP	2/13/2007	6392	775827	32206EMBARQ		9	AP175	AD	4.13
6392 Lake Suzy	Sewer	2007	2 AP	2/15/2007	6392	775827	24491Florida Public Srv Co		11	AP175	AD	454
6392 Lake Suzy	Sewer	2007	8 AP	8/6/2007	6392	775827	22368Florida Power & Ligh	100000004		AP175	AD	0.3
6392 Lake Suzy	Sewer	2007	8 AP	8/6/2007	6392	775827	22368Florida Power & Ligh	100000004		AP175	AD	0.23
6392 Lake Suzy	Sewer	2007	8 AP	8/6/2007	6392	775827	22368Florida Power & Ligh	100000004		AP175	AD	25.01
6392 Lake Suzy	Sewer	2007	8 AP	8/6/2007	6392	775827	22368Florida Power & Ligh	100000004		AP175	AD	2.44
6392 Lake Suzy	Sewer	2007	8 AP	8/6/2007	6392	775827	22368Florida Power & Ligh	100000004		AP175	AD	0.32
6392 Lake Suzy	Sewer	2007	10 AP	10/2/2007	6392	775827	22368Florida Power & Ligh	100000001		AP175	AD	0.32
6392 Lake Suzy	Sewer	2007	10 AP	10/2/2007	6392	775827	22368Florida Power & Ligh	100000001		AP175	AD	0.23
6392 Lake Suzy	Sewer	2007	10 AP	10/2/2007	6392	775827	22368Florida Power & Ligh	100000001		AP175	AD	26.61
6392 Lake Suzy	Sewer	2007	10 AP	10/2/2007	6392	775827	22368Florida Power & Ligh	100000001		AP175	AD	0.54
6392 Lake Suzy	Sewer	2007	10 AP	10/2/2007	6392	775827	22368Florida Power & Ligh	100000001		AP175	AD	0.34
6395 Kings Cove	Sewer	2007	1 AP	1/4/2007	6395	775827	22046City of Leesburg		2	AP175	AD	1.12
6395 Kings Cove	Sewer	2007	1 GL	1/1/2007	6395	775827	AP Batch 1827		61	GL165	JE	-1.12
6395 Kings Cove	Sewer	2007	2 AP	2/15/2007	6395	775827	24491Florida Public Srv Co		11	AP175	AD	105.66
6395 Kings Cove	Sewer	2007	2 AP	2/22/2007	6395	775827	22046City of Leesburg		16	AP175	AD	0.88
6395 Kings Cove	Sewer	2007	2 AP	2/22/2007	6395	775827	22046City of Leesburg		16	AP175	AD	53.22
6395 Kings Cove	Sewer	2007	2 AP	2/22/2007	6395	775827	22046City of Leesburg		16	AP175	AD	0.62
6395 Kings Cove	Sewer	2007	2 AP	2/22/2007	6395	775827	22046City of Leesburg		16	AP175	AD	2.23
6395 Kings Cove	Sewer	2007	4 AP	4/10/2007	6395	775827	28222WASTE MANAGEMENT OF T		5	AP175	AD	3
6395 Kings Cove	Sewer	2007	7 AP	7/25/2007	6395	775827	22046City of Leesburg		19	AP175	AD	0.81
6395 Kings Cove	Sewer	2007	7 AP	7/25/2007	6395	775827	22046City of Leesburg		19	AP175	AD	40.79
6395 Kings Cove	Sewer	2007	7 AP	7/25/2007	6395	775827	22046City of Leesburg		19	AP175	AD	1.05
6395 Kings Cove	Sewer	2007	7 AP	7/25/2007	6395	775827	22046City of Leesburg		19	AP175	AD	2.06
6395 Kings Cove	Sewer	2007	10 GL	10/31/2007	6395	775827	Deposit Oct-07		14	GL165	JE	-33.07
6398 Summit Chase	Sewer	2007	2 AP	2/15/2007	6398	775827	24491Florida Public Srv Co		11	AP175	AD	63.31
6398 Summit Chase	Sewer	2007	10 GL	10/31/2007	6398	775827	Deposit Oct-07		14	GL165	JE	-19.81
6399 Summit Chase	Sewer	2007	11 AP	11/30/2007	6399	775827	22047SUMTER ELECTRIC COOP	E 0000020		AP175	AD	8.69
6401 Kingswood	Water	2007	2 AP	2/15/2007	6401	675827	24491Florida Public Srv Co		11	AP175	AD	24.28
6401 Kingswood	Water	2007	10 GL	10/31/2007	6401	675827	Deposit Oct-07		14	GL165	JE	-24.28
6402 Oakwood	Water	2007	2 AP	2/15/2007	6402	675827	24491Florida Public Srv Co		11	AP175	AD	78.72
6402 Oakwood	Water	2007	10 GL	10/31/2007	6402	675827	Deposit Oct-07		14	GL165	JE	-78.72
6403 Leisure Lakes	Water	2007	2 AP	2/15/2007	6403	675827	24491Florida Public Srv Co		11	AP175	AD	62
6403 Leisure Lakes	Water	2007	3 AP	3/14/2007	6403	675827	28721COKER FUEL, INC.		10	AP175	AD	5
6403 Leisure Lakes	Water	2007	7 AP	7/11/2007	6403	675827	22040Progress Energy Flori		7	AP175	AD	5.77
6403 Leisure Lakes	Water	2007	7 AP	7/28/2007	6403	675827	28721COKER FUEL, INC.		21	AP175	AD	5
6403 Leisure Lakes	Water	2007	10 GL	10/31/2007	6403	675827	Deposit Oct-07		14	GL165	JE	-62
6404 Leisure Lakes	Sewer	2007	2 AP	2/8/2007	6404	775827	22040Progress Energy Flori		8	AP175	AD	5
6404 Leisure Lakes	Sewer	2007	2 AP	2/15/2007	6404	775827	24491Florida Public Srv Co		11	AP175	AD	100
6404 Leisure Lakes	Sewer	2007	7 AP	7/11/2007	6404	775827	22040Progress Energy Flori		7	AP175	AD	5
6404 Leisure Lakes	Sewer	2007	10 GL	10/31/2007	6404	775827	Deposit Oct-07		14	GL165	JE	-100
6405 Carlton Village	Water	2007	2 AP	2/15/2007	6405	675827	24491Florida Public Srv Co		11	AP175	AD	170.74
6405 Carlton Village	Water	2007	12 AP	12/28/2007	6405	675827	22047SUMTER ELECTRIC COOPE		21	AP175	AD	5
6408 East Lake Harris Esta Water	Water	2007	2 AP	2/2/2007	6408	675827	22047SUMTER ELECTRIC COOPE		1	AP175	AD	1.94
6408 East Lake Harris Esta Water	Water	2007	2 AP	2/15/2007	6408	675827	24491Florida Public Srv Co		11	AP175	AD	58.16
6408 East Lake Harris Esta Water	Water	2007	5 AP	5/18/2007	6408	675827	23687Suburban Propane		12	AP175	AD	1.96
6408 East Lake Harris Esta Water	Water	2007	5 AP	5/31/2007	6408	675827	23687Suburban Propane		21	AP175	AD	1.24

43-11
P1

15,014.16

524.50

513.47

177.28

52.19

25.77

175.74



SOURCE

List of Fines and Penalties
Provided by the Company.

Aqua Utilities Florida, Inc.
 Rate Case Audit
 Historical Year Ended December 31, 2007
 Dkt 080121-WS; ACN 08-093-1-1

Description: *Lines & Penalties* *081-2 IT*

ACCT UNIT	FY	PO	SY	POST DTE	ACCT U ACCT	DESCRIPTION	JE #	ACTIVITY	PRGM	SC	AMOUNT
6406 East Lake Harris Esta Water	2007	11 AP	11/30/2007	6406	675827	23887 Suburban Propane		20	AP175	AD	2.21
6406 East Lake Harris Esta Water	2007	11 AP	11/30/2007	6406	675827	22047 SUMTER ELECTRIC COOP	E 00000020		AP175	AD	5
6407 Fern Terrace Water	2007	2 AP	2/15/2007	6407	675827	24491 Florida Public Srv Co		11	AP175	AD	68.00
6408 Friendly Center Water	2007	2 AP	2/15/2007	6408	675827	24491 Florida Public Srv Co		11	AP175	AD	19.06
6408 Friendly Center Water	2007	2 AP	2/28/2007	6408	675827	22047 SUMTER ELECTRIC COOPE		16	AP175	AD	1.41
6408 Grand Terrace Water	2007	2 AP	2/15/2007	6408	675827	24491 Florida Public Srv Co		11	AP175	AD	45.45
6410 Hobby Hills Water	2007	2 AP	2/15/2007	6410	675827	24491 Florida Public Srv Co		11	AP175	AD	34.36
6410 Hobby Hills Water	2007	2 AP	2/22/2007	6410	675827	32205 EMBARQ		16	AP175	AD	8
6411 Holiday Haven Water	2007	2 AP	2/15/2007	6411	675827	24491 Florida Public Srv Co		11	AP175	AD	50.44
6411 Holiday Haven Water	2007	2 AP	2/15/2007	6412	775827	24491 Florida Public Srv Co		11	AP175	AD	74.07
6412 Holiday Haven Sewer	2007	2 AP	2/15/2007	6412	775827	24491 Florida Public Srv Co		11	AP175	AD	69.21
6413 Imperial Water	2007	2 AP	2/15/2007	6413	675827	24491 Florida Public Srv Co		11	AP175	AD	1.22
6413 Imperial Water	2007	5 AP	5/31/2007	6413	675827	23887 Suburban Propane		21	AP175	AD	3,355.00
6413 Imperial Water	2007	9 AP	9/5/2007	6413	675827	28211 ST. JOHNS RIVER WATER		1	AP175	AD	1.08
6413 Imperial Water	2007	9 AP	9/21/2007	6413	675827	22047 SUMTER ELECTRIC COOPE		17	AP175	AD	24.48
6414 Morningview Water	2007	2 AP	2/15/2007	6414	675827	24491 Florida Public Srv Co		11	AP175	AD	2,250.00
6414 Morningview Water	2007	5 AP	5/18/2007	6414	675827	22462 Florida Department o	I 00000012		AP175	AD	2.47
6414 Morningview Water	2007	7 AP	7/13/2007	6414	675827	22048 City of Leesburg		11	AP175	AD	2.14
6414 Morningview Water	2007	10 AP	10/11/2007	6414	675827	22048 City of Leesburg		11	AP175	AD	30.25
6415 Morningview Sewer	2007	2 AP	2/18/2007	6415	775827	24491 Florida Public Srv Co		11	AP175	AD	1.9
6415 Morningview Sewer	2007	7 AP	7/13/2007	6415	775827	22048 City of Leesburg		11	AP175	AD	6.85
6415 Morningview Sewer	2007	10 AP	10/11/2007	6415	775827	22048 City of Leesburg		11	AP175	AD	2.05
6415 Morningview Sewer	2007	10 AP	10/11/2007	6415	775827	22048 City of Leesburg		11	AP175	AD	14.28
6415 Morningview Sewer	2007	2 AP	2/15/2007	6416	675827	24491 Florida Public Srv Co		11	AP175	AD	72.47
6417 Piccola Island Water	2007	2 AP	2/15/2007	6417	675827	24491 Florida Public Srv Co		11	AP175	AD	11.19
6417 Piccola Island Water	2007	2 AP	2/27/2007	6417	675827	22048 City of Leesburg		17	AP175	AD	11.29
6417 Piccola Island Water	2007	7 AP	7/20/2007	6417	675827	22048 City of Leesburg		16	AP175	AD	113.67
6418 Piney Woods Water	2007	2 AP	2/15/2007	6418	675827	24491 Florida Public Srv Co		11	AP175	AD	8
6418 Piney Woods Water	2007	2 AP	2/22/2007	6418	675827	32205 EMBARQ		16	AP175	AD	8
6418 Piney Woods Water	2007	10 AP	10/11/2007	6418	675827	32205 EMBARQ		11	AP175	AD	64.16
6419 Quail Ridge Water	2007	2 AP	2/15/2007	6419	675827	24491 Florida Public Srv Co		11	AP175	AD	8
6419 Quail Ridge Water	2007	2 AP	2/22/2007	6419	675827	32205 EMBARQ		16	AP175	AD	215.96
6420 Silver Lake/Western Water	2007	2 AP	2/15/2007	6420	675827	22048 City of Leesburg		1	AP175	AD	771.96
6420 Silver Lake/Western Water	2007	2 AP	2/15/2007	6420	675827	24491 Florida Public Srv Co		11	AP175	AD	1
6420 Silver Lake/Western Water	2007	7 AP	7/11/2007	6420	675827	28708 CENTRAL PUMP & SUPPLY		7	AP175	AD	0.84
6420 Silver Lake/Western Water	2007	9 AP	9/26/2007	6420	675827	22047 SUMTER ELECTRIC COOPE		19	AP175	AD	0.98
6420 Silver Lake/Western Water	2007	10 AP	10/18/2007	6420	675827	28708 CENTRAL PUMP & SUPPL	Y 00000020		AP175	AD	68.66
6421 Skycrest Water	2007	2 AP	2/15/2007	6421	675827	24491 Florida Public Srv Co		11	AP175	AD	8
6421 Skycrest Water	2007	2 AP	2/22/2007	6421	675827	32205 EMBARQ		16	AP175	AD	5
6421 Skycrest Water	2007	10 AP	10/10/2007	6421	675827	22040 Progress Energy Flor	I 00000008		AP175	AD	5
6422 Stone Mountain Water	2007	1 AP	1/1/2007	6422	675827	22040 Progress Energy Flor		2	AP175	AD	-5
6422 Stone Mountain Water	2007	1 GL	1/1/2007	6422	675827	AP Batch 1827		61	GL185	JE	5
6422 Stone Mountain Water	2007	2 AP	2/2/2007	6422	675827	22040 Progress Energy Flor		1	AP175	AD	6.64
6422 Stone Mountain Water	2007	2 AP	2/15/2007	6422	675827	24491 Florida Public Srv Co		11	AP175	AD	138.56
6423 Valencia Terrace Water	2007	2 AP	2/15/2007	6423	675827	24491 Florida Public Srv Co		11	AP175	AD	26.98
6423 Valencia Terrace Water	2007	2 AP	2/27/2007	6423	675827	22048 City of Leesburg		17	AP175	AD	25.03
6423 Valencia Terrace Water	2007	7 AP	7/25/2007	6423	675827	22048 City of Leesburg		19	AP175	AD	175.48
6424 Valencia Terrace Sewer	2007	2 AP	2/15/2007	6424	775827	24491 Florida Public Srv Co		11	AP175	AD	64.82
6424 Valencia Terrace Sewer	2007	2 AP	2/27/2007	6424	775827	22048 City of Leesburg		17	AP175	AD	0.67
6424 Valencia Terrace Sewer	2007	2 AP	2/27/2007	6424	775827	22048 City of Leesburg		17	AP175	AD	51.49
6424 Valencia Terrace Sewer	2007	7 AP	7/25/2007	6424	775827	22048 City of Leesburg		19	AP175	AD	0.88
6424 Valencia Terrace Sewer	2007	7 AP	7/25/2007	6424	775827	22048 City of Leesburg		19	AP175	AD	76.65
6425 Venetian Village Water	2007	2 AP	2/15/2007	6425	675827	24491 Florida Public Srv Co		11	AP175	AD	2.08
6425 Venetian Village Water	2007	10 AP	10/26/2007	6425	675827	22047 SUMTER ELECTRIC COOP	E 00000026		AP175	AD	68.23
6425 Venetian Village Sewer	2007	2 AP	2/15/2007	6426	775827	24491 Florida Public Srv Co		11	AP175	AD	3.28
6426 Venetian Village Sewer	2007	10 AP	10/26/2007	6426	775827	22047 SUMTER ELECTRIC COOP	E 00000026		AP175	AD	101
6428 Tangerine Water	2007	2 AP	2/15/2007	6428	675827	24491 Florida Public Srv Co		11	AP175	AD	30.44
6428 Tangerine Water	2007	5 AP	5/15/2007	6428	675827	28459 ORANGE COUNTY BOARD	O 00000009		AP175	AD	40
6428 Tangerine Water	2007	8 AP	8/5/2007	6428	675827	28459 ORANGE COUNTY BOARD O		1	AP175	AD	41.43
6428 Tangerine Water	2007	9 AP	9/7/2007	6428	675827	28459 ORANGE COUNTY BOARD O		8	AP175	AD	472.51
6428 Tangerine Water	2007	2 AP	2/15/2007	6429	675827	24491 Florida Public Srv Co		11	AP175	AD	523.61
6430 Palm Terrace Sewer	2007	2 AP	2/15/2007	6430	775827	24491 Florida Public Srv Co		11	AP175	AD	6
6430 Palm Terrace Sewer	2007	2 AP	2/22/2007	6430	775827	22040 Progress Energy Flor		16	AP175	AD	5
6430 Palm Terrace Sewer	2007	2 AP	2/22/2007	6430	775827	22040 Progress Energy Flor		16	AP175	AD	5
6430 Palm Terrace Sewer	2007	2 AP	2/27/2007	6430	775827	22040 Progress Energy Flor		17	AP175	AD	5

70.51

20.47

42.36

3,426.52

2,279.09

41.05

94.95

129.67

62.15

990.74

82.68

190.57

292.92

78.73

71.51

212.87

538.61

43-11
 P2



SOURCE

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1

Description: Fines & Penalties 08/02/07

ACCT UNIT	FY	PD	SY	POST DTE	ACCT LI ACCT	DESCRIPTION	JE #	ACTIVITY	PRGRM	SC	AMOUNT
6431 Zephyr Shores	Water	2007	2 AP	2/15/2007	6431	675827 24491 Florida Public Srv Co		11	AP175	AD	126.48
6431 Zephyr Shores	Water	2007	5 AP	5/16/2007	6431	675827 22462 Florida Department o	100000012		AP175	AD	3,500.00
6431 Zephyr Shores	Water	2007	7 AP	7/5/2007	6431	675827 24330 Verizon Florida Inc		3	AP175	AD	2.5
6432 Zephyr Shores	Sewer	2007	2 AP	2/15/2007	6432	775827 24491 Florida Public Srv Co		11	AP175	AD	218.39
6432 Zephyr Shores	Sewer	2007	7 AP	7/5/2007	6432	775827 24330 Verizon Florida Inc		3	AP175	AD	2.5
6433 Gibcoia Estates	Water	2007	2 AP	2/15/2007	6433	675827 24491 Florida Public Srv Co		11	AP175	AD	54.74
6433 Gibcoia Estates	Water	2007	7 AP	7/12/2007	6433	675827 24330 Verizon Florida Inc		10	AP175	AD	5
6433 Gibcoia Estates	Water	2007	10 AP	10/11/2007	6433	675827 24330 Verizon Florida Inc		11	AP175	AD	6
6434 Lake Gibcoia Estates	Water	2007	2 AP	2/15/2007	6434	675827 24491 Florida Public Srv Co		11	AP175	AD	210.85
6434 Lake Gibcoia Estates	Water	2007	2 AP	2/27/2007	6434	675827 24330 Verizon Florida Inc		17	AP175	AD	2.5
6434 Lake Gibcoia Estates	Water	2007	2 AP	2/27/2007	6434	675827 24330 Verizon Florida Inc		17	AP175	AD	2.5
6434 Lake Gibcoia Estates	Water	2007	4 AP	4/10/2007	6434	675827 28222 WASTE MANAGEMENT OF T		5	AP175	AD	1.5
6434 Lake Gibcoia Estates	Water	2007	9 AP	9/26/2007	6434	675827 24330 Verizon Florida Inc		19	AP175	AD	2.5
6434 Lake Gibcoia Estates	Water	2007	9 AP	9/26/2007	6434	675827 24330 Verizon Florida Inc		19	AP175	AD	5
6434 Lake Gibcoia Estates	Water	2007	9 AP	9/26/2007	6434	675827 24330 Verizon Florida Inc		19	AP175	AD	2.5
6435 Lake Gibcoia Estates	Sewer	2007	1 AP	1/19/2007	6435	775827 21474 Hughes Supply Inc		13	AP175	AD	12.34
6435 Lake Gibcoia Estates	Sewer	2007	2 AP	2/15/2007	6435	775827 24491 Florida Public Srv Co		11	AP175	AD	144
6435 Lake Gibcoia Estates	Sewer	2007	2 AP	2/27/2007	6435	775827 24330 Verizon Florida Inc		17	AP175	AD	2.5
6435 Lake Gibcoia Estates	Sewer	2007	2 AP	2/27/2007	6435	775827 24330 Verizon Florida Inc		17	AP175	AD	2.5
6435 Lake Gibcoia Estates	Sewer	2007	4 AP	4/10/2007	6435	775827 28222 WASTE MANAGEMENT OF T		5	AP175	AD	1.5
6435 Lake Gibcoia Estates	Sewer	2007	7 AP	7/10/2007	6435	775827 28228 POLK COUNTY BOCC UTIL		6	AP175	AD	335.13
6435 Lake Gibcoia Estates	Sewer	2007	9 AP	9/26/2007	6435	775827 24330 Verizon Florida Inc		19	AP175	AD	2.5
6435 Lake Gibcoia Estates	Sewer	2007	9 AP	9/26/2007	6435	775827 24330 Verizon Florida Inc		19	AP175	AD	2.5
6435 Lake Gibcoia Estates	Sewer	2007	10 AP	10/11/2007	6435	775827 28228 POLK COUNTY BOCC UTI	L 00000011		AP175	AD	442.28
6436 Orange Hill/Sugar Crk	Water	2007	2 AP	2/15/2007	6436	675827 24491 Florida Public Srv Co		11	AP175	AD	88.4
6436 Orange Hill/Sugar Crk	Water	2007	10 AP	10/17/2007	6436	675827 23282 AmeriGas-Ocala		15	AP175	AD	20
6438 Beecher's Point	Water	2007	2 AP	2/15/2007	6438	675827 24491 Florida Public Srv Co		11	AP175	AD	5.79
6438 Beecher's Point	Water	2007	6 AP	6/20/2007	6438	675827 22368 Florida Power & Light		13	AP175	AD	0.25
6438 Beecher's Point	Water	2007	6 AP	6/20/2007	6438	675827 22368 Florida Power & Light		13	AP175	AD	0.28
6438 Beecher's Point	Water	2007	7 AP	7/19/2007	6438	675827 22368 Florida Power & Light		15	AP175	AD	0.3
6438 Beecher's Point	Water	2007	7 AP	7/19/2007	6438	675827 22368 Florida Power & Light		15	AP175	AD	0.22
6438 Beecher's Point	Water	2007	8 AP	8/22/2007	6438	675827 22368 Florida Power & Light	100000020		AP175	AD	-0.55
6438 Beecher's Point	Water	2007	8 AP	8/22/2007	6438	675827 22368 Florida Power & Light	100000020		AP175	AD	-0.5
6438 Beecher's Point	Water	2007	9 AP	9/19/2007	6438	675827 22368 Florida Power & Light		13	AP175	AD	0.29
6438 Beecher's Point	Water	2007	9 AP	9/19/2007	6438	675827 22368 Florida Power & Light		13	AP175	AD	0.25
6439 Beecher's Point	Sewer	2007	2 AP	2/15/2007	6439	775827 24491 Florida Public Srv Co		11	AP175	AD	28.39
6439 Beecher's Point	Sewer	2007	6 AP	6/20/2007	6439	775827 22368 Florida Power & Light		13	AP175	AD	0.36
6439 Beecher's Point	Sewer	2007	7 AP	7/25/2007	6439	775827 22368 Florida Power & Light		19	AP175	AD	0.3
6439 Beecher's Point	Sewer	2007	8 AP	8/22/2007	6439	775827 22368 Florida Power & Light	100000020		AP175	AD	-0.66
6439 Beecher's Point	Sewer	2007	9 AP	9/19/2007	6439	775827 22368 Florida Power & Light		13	AP175	AD	0.37
6439 Beecher's Point	Sewer	2007	10 GL	10/31/2007	6439	775827 Deposit Oct-07		14	GL185	JE	28.39
6440 Hermita Cove	Water	2007	2 AP	2/15/2007	6440	675827 24491 Florida Public Srv Co		11	AP175	AD	64.63
6441 Inverachen Lake	Water	2007	2 AP	2/15/2007	6441	675827 24491 Florida Public Srv Co		11	AP175	AD	107.96
6441 Inverachen Lake	Water	2007	8 AP	8/16/2007	6441	675827 22462 Florida Department o	100000015		AP175	AD	600
6441 Inverachen Lake	Water	2007	8 AP	8/16/2007	6441	675827 22462 Florida Department o	100000015		AP175	AD	350
6443 Park Manor	Sewer	2007	2 AP	2/15/2007	6443	775827 24491 Florida Public Srv Co		11	AP175	AD	23.74
6443 Park Manor	Sewer	2007	10 GL	10/31/2007	6443	775827 Deposit Oct-07		14	GL185	JE	-23.74
6444 Palm Port	Water	2007	2 AP	2/15/2007	6444	675827 24491 Florida Public Srv Co		11	AP175	AD	51.78
6444 Palm Port	Water	2007	10 AP	10/2/2007	6444	675827 22368 Florida Power & Light	100000001		AP175	AD	1.09
6444 Palm Port	Water	2007	12 AP	12/6/2007	6444	675827 22368 Florida Power & Light		8	AP175	AD	1.13
6445 Palm Port	Sewer	2007	2 AP	2/15/2007	6445	775827 24491 Florida Public Srv Co		11	AP175	AD	62.39
6445 Palm Port	Sewer	2007	10 AP	10/2/2007	6445	775827 22368 Florida Power & Light	100000001		AP175	AD	0.62
6445 Palm Port	Sewer	2007	10 AP	10/2/2007	6445	775827 22368 Florida Power & Light	100000001		AP175	AD	5.52
6445 Palm Port	Sewer	2007	10 GL	10/31/2007	6445	775827 Deposit Oct-07		14	GL185	JE	-62.39
6445 Palm Port	Sewer	2007	12 AP	12/6/2007	6445	775827 22368 Florida Power & Light		6	AP175	AD	0.81
6445 Palm Port	Sewer	2007	12 AP	12/6/2007	6445	775827 22368 Florida Power & Light		6	AP175	AD	5.62
6446 Pomona Park	Water	2007	2 AP	2/15/2007	6446	675827 24491 Florida Public Srv Co		11	AP175	AD	81.73
6446 Pomona Park	Water	2007	2 AP	2/28/2007	6446	675827 22368 Florida Power & Light		18	AP175	AD	4.55
6446 Pomona Park	Water	2007	6 AP	6/28/2007	6446	675827 22462 Florida Department of		18	AP175	AD	530
6447 River Grove	Water	2007	2 AP	2/15/2007	6447	675827 24491 Florida Public Srv Co		11	AP175	AD	53.55
6447 River Grove	Water	2007	6 AP	6/28/2007	6447	675827 22462 Florida Department of		18	AP175	AD	530
6447 River Grove	Water	2007	10 AP	10/2/2007	6447	675827 22368 Florida Power & Light	100000001		AP175	AD	1.89
6447 River Grove	Water	2007	12 AP	12/6/2007	6447	675827 22368 Florida Power & Light		6	AP175	AD	1.22
6448 Silver Lake Oaks	Water	2007	2 AP	2/15/2007	6448	675827 24491 Florida Public Srv Co		11	AP175	AD	21.35

3628.99
220.89
64.74
227.35
945.25
89.40
1,057.96
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615.68
588.36

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SOURCE

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1

Description: Fines & Penalties 08/03 JT

ACCT UNIT	FY	PD	SY	POST DTE	ACCT U/ACCT	DESCRIPTION	JE #	ACTIVITY	PRGRM	SC	AMOUNT
6449 Silver Lake Oaks Sewer	2007		2 AP	2/15/2007	6449	775827 24491 Florida Public Srv Co	11		AP175	AD	29.25
6449 Silver Lake Oaks Sewer	2007	10 GL		10/31/2007	6449	775827 Deposit Oct-07	14		GL165	JE	-29.25
6450 St. John's Highlands Water	2007		2 AP	2/15/2007	6450	675827 24491 Florida Public Srv Co	11		AP175	AD	32.35
6451 Weleka/Saratoga Har Water	2007		2 AP	2/15/2007	6451	675827 24491 Florida Public Srv Co	11		AP175	AD	65.38
6453 Woodin Water	2007		2 AP	2/15/2007	6453	675827 24491 Florida Public Srv Co	11		AP175	AD	9.78
6456 Chuluota Water	2007		1 AP	1/19/2007	6456	675827 22462 Florida Department of	13		AP175	AD	9,500.00
6456 Chuluota Water	2007		2 AP	2/15/2007	6456	675827 24491 Florida Public Srv Co	11		AP175	AD	1,041.34
6456 Chuluota Water	2007		2 AP	2/28/2007	6456	675827 22368 Florida Power & Light	18		AP175	AD	24.47
6456 Chuluota Water	2007		2 AP	2/28/2007	6456	675827 22368 Florida Power & Light	18		AP175	AD	11.58
6456 Chuluota Water	2007		7 AP	7/11/2007	6456	675827 26706 CENTRAL PUMP & SUPPLY	7		AP175	AD	10.9
6456 Chuluota Water	2007		8 AP	8/29/2007	6456	675827 28344 SANFORD ACE HARDWARE	00000025		AP175	AD	0.43
6456 Chuluota Water	2007		12 AP	12/28/2007	6456	675827 28211 ST. JOHNS RIVER WATER	23		AP175	AD	34,892.00
6457 Chuluota Sewer	2007		2 AP	2/22/2007	6457	775827 22368 Florida Power & Light	1		AP175	AD	76.38
6457 Chuluota Sewer	2007		2 AP	2/15/2007	6457	775827 24491 Florida Public Srv Co	11		AP175	AD	595.86
6457 Chuluota Sewer	2007		2 AP	2/28/2007	6457	775827 22368 Florida Power & Light	18		AP175	AD	58.75
6457 Chuluota Sewer	2007		2 AP	2/28/2007	6457	775827 22368 Florida Power & Light	18		AP175	AD	2.03
6457 Chuluota Sewer	2007		7 AP	7/13/2007	6457	775827 27826 WASTE SERVICES OF FLO	11		AP175	AD	2.5
6461 FI Central Commerce Sewer	2007		2 AP	2/15/2007	6461	775827 24491 Florida Public Srv Co	11		AP175	AD	221.14
6461 FI Central Commerce Sewer	2007		2 AP	2/22/2007	6461	775827 22040 Progress Energy Flori	16		AP175	AD	5
6461 FI Central Commerce Sewer	2007		2 AP	2/22/2007	6461	775827 22040 Progress Energy Flori	16		AP175	AD	14.07
6461 FI Central Commerce Sewer	2007		7 AP	7/13/2007	6461	775827 27826 WASTE SERVICES OF FLO	11		AP175	AD	2.5
6461 FI Central Commerce Sewer	2007		10 AP	10/11/2007	6461	775827 32205 EMBARQ	11		AP175	AD	8
6462 Harmony Homes Water	2007		2 AP	2/15/2007	6462	675827 24491 Florida Public Srv Co	11		AP175	AD	46.65
6467 Jungle Den Water	2007		2 AP	2/15/2007	6467	675827 24491 Florida Public Srv Co	11		AP175	AD	23.91
6467 Jungle Den Water	2007	10 GL		10/31/2007	6467	675827 Deposit Oct-07	14		GL165	JE	-23.91
6468 Jungle Den Sewer	2007		2 AP	2/15/2007	6468	775827 24491 Florida Public Srv Co	11		AP175	AD	70.09
6468 Jungle Den Sewer	2007	10 GL		10/31/2007	6468	775827 Deposit Oct-07	14		GL165	JE	-70.09
6469 Tomoka/Twin Rivers Water	2007		2 AP	2/15/2007	6469	675827 24491 Florida Public Srv Co	11		AP175	AD	54
6469 Tomoka/Twin Rivers Water	2007	3 AP		3/1/2007	6469	675827 28219 VOLUSIA COUNTY DEPT	0 00000001		AP175	AD	1,200.00
6469 Tomoka/Twin Rivers Water	2007	3 AP		3/6/2007	6469	675827 22368 Florida Power & Ligh	1 00000003		AP175	AD	4.83
6469 Tomoka/Twin Rivers Water	2007	3 AP		3/6/2007	6469	675827 22368 Florida Power & Ligh	1 00000003		AP175	AD	7.41
6469 Tomoka/Twin Rivers Water	2007	3 AP		3/29/2007	6469	675827 28257 GUARDIAN SECURITY SYS	S 00000026		AP175	AD	0.34
6469 Tomoka/Twin Rivers Water	2007	4 AP		4/27/2007	6469	675827 28257 GUARDIAN SECURITY SYS	20		AP175	AD	0.35
6469 Tomoka/Twin Rivers Water	2007	5 AP		8/28/2007	6469	675827 28257 GUARDIAN SECURITY SYS	18		AP175	AD	0.34
6469 Tomoka/Twin Rivers Water	2007	7 AP		7/31/2007	6469	675827 28257 GUARDIAN SECURITY SYS	24		AP175	AD	0.35
6469 Tomoka/Twin Rivers Water	2007	10 AP		10/2/2007	6469	675827 28257 GUARDIAN SECURITY SYS	S 00000001		AP175	AD	0.35
6469 Tomoka/Twin Rivers Water	2007	10 AP		10/24/2007	6469	675827 28257 GUARDIAN SECURITY SYS	S 00000022		AP175	AD	0.36
6469 Tomoka/Twin Rivers Water	2007	10 GL		10/31/2007	6469	675827 Deposit Oct-07	14		GL165	JE	-64
6469 Tomoka/Twin Rivers Water	2007	11 AP		11/30/2007	6469	675827 22368 Florida Power & Ligh	1 00000020		AP175	AD	4.59
6469 Tomoka/Twin Rivers Water	2007	11 AP		11/30/2007	6469	675827 22368 Florida Power & Ligh	1 00000020		AP175	AD	7.4
6471 Sunny Hills Water	2007		1 AP	1/3/2007	6471	675827 22462 Florida Department of	7		AP175	AD	800
6471 Sunny Hills Water	2007		1 GL	1/1/2007	6471	675827 AP Batch 1825	58		GL165	JE	-800
6471 Sunny Hills Water	2007		2 AP	2/15/2007	6471	675827 24491 Florida Public Srv Co	11		AP175	AD	424
6471 Sunny Hills Water	2007		5 AP	5/17/2007	6471	675827 21688 Ferguson Enterprises	11		AP175	AD	5.35
6472 Sunny Hills Sewer	2007		2 AP	2/15/2007	6472	775827 24491 Florida Public Srv Co	11		AP175	AD	122
6472 Sunny Hills Sewer	2007	10 GL		10/31/2007	6472	775827 Deposit Oct-07	14		GL165	JE	-122
6556 Haines Creek Water	2007		1 AP	1/19/2007	6556	675827 22047 SUMTER ELECTRIC COOPE	13		AP175	AD	1.69
6556 Haines Creek Water	2007		2 AP	2/15/2007	6556	675827 24491 Florida Public Srv Co	11		AP175	AD	65.75
6556 Haines Creek Water	2007		9 AP	9/19/2007	6556	675827 22047 SUMTER ELECTRIC COOPE	15		AP175	AD	1.67
6556 Haines Creek Water	2007	10 GL		10/31/2007	6556	675827 Deposit Oct-07	14		GL165	JE	-65.75
6558 Lake Osborne Estate Water	2007		2 AP	2/15/2007	6558	675827 24491 Florida Public Srv Co	11		AP175	AD	340
6558 Lake Osborne Estate Water	2007		6 AP	8/20/2007	6558	675827 22049 City of Lake Worth	13		AP175	AD	250.77
6558 Lake Osborne Estate Water	2007	10 GL		10/31/2007	6558	675827 Deposit Oct-07	14		GL165	JE	-340
6558 Lake Osborne Estate Water	2007	12 AP		12/13/2007	6558	675827 22049 City of Lake Worth	11		AP175	AD	233.46
6561 Ravenwood Water	2007		2 AP	2/15/2007	6561	675827 24491 Florida Public Srv Co	11		AP175	AD	40.25
6561 Ravenwood Water	2007		7 AP	7/18/2007	6561	675827 22046 City of Leesburg	14		AP175	AD	6.98
6561 Ravenwood Water	2007	10 GL		10/31/2007	6561	675827 Deposit Oct-07	14		GL165	JE	-40.25
6562 Rosalie Oaks Water	2007		2 AP	2/14/2007	6562	675827 22040 Progress Energy Flori	10		AP175	AD	5
6562 Rosalie Oaks Water	2007		2 AP	2/15/2007	6562	675827 24491 Florida Public Srv Co	11		AP175	AD	44
6562 Rosalie Oaks Water	2007	10 GL		10/31/2007	6562	675827 Deposit Oct-07	14		GL165	JE	-44
6564 The Woods Water	2007		1 AP	1/19/2007	6564	675827 22047 SUMTER ELECTRIC COOPE	13		AP175	AD	4.81
6564 The Woods Water	2007		2 AP	2/15/2007	6564	675827 24491 Florida Public Srv Co	11		AP175	AD	85
6564 The Woods Water	2007		4 AP	4/13/2007	6564	675827 22462 Florida Department of	8		AP175	AD	500
6564 The Woods Water	2007		9 AP	9/19/2007	6564	675827 22047 SUMTER ELECTRIC COOPE	16		AP175	AD	1.7

43-11
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45,480.72

933.52

250.71

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1,226.32

429.35

484.23

500

571.51

SNIPCE

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1

Description: lines & penalties 08/08 IT

13-11
95

ACCT UNIT		FY	PD	SY	POST DTE	ACCT U#	ACCT	DESCRIPTION	JE #	ACTIVITY	PRGM	SC	AMOUNT
6564 The Woods	Water	2007		10	10/31/2007	6564	675827	Deposit Oct-07		14	GL166	JE	.65
6567 Arredondo Estates	Water	2007	2	AP	2/15/2007	6567	675827	24491Florida Public Srv Co		11	AP175	AD	172.64
6567 Arredondo Estates	Water	2007	10	AP	10/2/2007	6567	675827	27318GAINESVILLE REGIONAL		1	AP175	AD	10.31
6567 Arredondo Estates	Water	2007	10	GL	10/31/2007	6567	675827	Deposit Oct-07		14	GL166	JE	-172.64
6567 Arredondo Estates	Water	2007	11	AP	11/1/2007	6567	675827	27318GAINESVILLE REGIONAL		1	AP175	AD	12.50
6567 Arredondo Estates	Water	2007	12	AP	12/4/2007	6567	675827	27318GAINESVILLE REGIONAL		2	AP175	AD	11.27
6568 Arredondo Farms	Water	2007	2	AP	2/15/2007	6568	675827	24491Florida Public Srv Co		11	AP175	AD	271.38
6568 Arredondo Farms	Water	2007	10	GL	10/31/2007	6568	675827	Deposit Oct-07		14	GL166	JE	-271.38
6571 Village Water	Water	2007	2	AP	2/15/2007	6571	675827	24491Florida Public Srv Co		11	AP175	AD	174
6571 Village Water	Water	2007	10	GL	10/31/2007	6571	675827	Deposit Oct-07		14	GL166	JE	-174
6574 Jasmine Lakes	Water	2007	2	AP	2/15/2007	6574	675827	24491Florida Public Srv Co		11	AP175	AD	725.81
6574 Jasmine Lakes	Water	2007	2	AP	2/22/2007	6574	675827	22040Progress Energy Flori		16	AP175	AD	11.29
6574 Jasmine Lakes	Water	2007	7	AP	7/31/2007	6574	675827	28208SEASIDE SANITATION SE		24	AP175	AD	0.44
6574 Jasmine Lakes	Water	2007	9	AP	9/28/2007	6574	675827	24330Verizon Florida Inc		19	AP175	AD	2.5
6577 Ocala Oaks	Water	2007	1	AP	1/4/2007	6577	675827	22040Progress Energy Flori		2	AP175	AD	5
6577 Ocala Oaks	Water	2007	1	AP	1/4/2007	6577	675827	22040Progress Energy Flori		2	AP175	AD	5
6577 Ocala Oaks	Water	2007	1	GL	1/1/2007	6577	675827	AP Batch 1829		59	GL166	JE	-5
6577 Ocala Oaks	Water	2007	1	GL	1/1/2007	6577	675827	AP Batch 1829		59	GL166	JE	-5
6577 Ocala Oaks	Water	2007	1	AP	1/16/2007	6577	675827	22047SUMTER ELECTRIC COOPE		10	AP175	AD	1.02
6577 Ocala Oaks	Water	2007	1	AP	1/22/2007	6577	675827	22047SUMTER ELECTRIC COOPE		14	AP175	AD	1
6577 Ocala Oaks	Water	2007	2	AP	2/2/2007	6577	675827	22040Progress Energy Flori		1	AP175	AD	5
6577 Ocala Oaks	Water	2007	2	AP	2/2/2007	6577	675827	22040Progress Energy Flori		1	AP175	AD	5
6577 Ocala Oaks	Water	2007	2	AP	2/13/2007	6577	675827	22040Progress Energy Flori		9	AP175	AD	5
6577 Ocala Oaks	Water	2007	2	AP	2/15/2007	6577	675827	24491Florida Public Srv Co		11	AP175	AD	698
6577 Ocala Oaks	Water	2007	3	AP	3/20/2007	6577	675827	23282AmeriGas-Ocala		16	AP175	AD	20
6577 Ocala Oaks	Water	2007	4	AP	4/24/2007	6577	675827	22047SUMTER ELECTRIC COOPE		16	AP175	AD	1.03
6577 Ocala Oaks	Water	2007	6	AP	6/20/2007	6577	675827	22047SUMTER ELECTRIC COOPE		13	AP175	AD	1.02
6577 Ocala Oaks	Water	2007	6	AP	6/25/2007	6577	675827	22047SUMTER ELECTRIC COOPE		16	AP175	AD	1.08
6577 Ocala Oaks	Water	2007	10	AP	10/2/2007	6577	675827	21511Ocala Electric Utili	1 00000001		AP175	AD	7.45
6577 Ocala Oaks	Water	2007	10	AP	10/4/2007	6577	675827	21511Ocala Electric Utili	1 00000005		AP176	AD	94.5
6577 Ocala Oaks	Water	2007	10	AP	10/4/2007	6577	675827	22047SUMTER ELECTRIC COOP	E 00000005		AP175	AD	4.47
6582 Lake Suzy	Water	2007	2	AP	2/13/2007	6582	675827	23208EMBARQ		9	AP175	AD	4.12
6582 Lake Suzy	Water	2007	2	AP	2/15/2007	6582	675827	24491Florida Public Srv Co		11	AP175	AD	389
6589 Lake Josephine	Water	2007	1	AP	1/30/2007	6589	675827	23119Glades Electric Coop		20	AP175	AD	64.51
6589 Lake Josephine	Water	2007	1	AP	1/30/2007	6589	675827	23119Glades Electric Coop		20	AP175	AD	1.81
6589 Lake Josephine	Water	2007	2	AP	2/15/2007	6589	675827	24491Florida Public Srv Co		11	AP175	AD	185.42
6589 Lake Josephine	Water	2007	2	GL	2/28/2007	6589	675827	Deposit Feb-07		15	GL166	JE	-250
6589 Lake Josephine	Water	2007	10	GL	10/31/2007	6589	675827	Deposit Oct-07		14	GL166	JE	-185.42
6595 Kings Cove	Water	2007	2	AP	2/15/2007	6595	675827	24491Florida Public Srv Co		11	AP175	AD	98.02
6595 Kings Cove	Water	2007	2	AP	2/22/2007	6595	675827	22046City of Leesburg		16	AP175	AD	23.01
6595 Kings Cove	Water	2007	7	AP	7/25/2007	6595	675827	22046City of Leesburg		19	AP175	AD	27.53
6595 Kings Cove	Water	2007	10	GL	10/31/2007	6595	675827	Deposit Oct-07		14	GL166	JE	-30.04
6596 Summit Chase	Water	2007	2	AP	2/15/2007	6596	675827	24491Florida Public Srv Co		11	AP175	AD	72.95
6596 Summit Chase	Water	2007	4	AP	4/27/2007	6596	675827	22047SUMTER ELECTRIC COOPE		20	AP175	AD	4.78
6596 Summit Chase	Water	2007	10	GL	10/31/2007	6596	675827	Deposit Oct-07		14	GL166	JE	-22.83
6596 Summit Chase	Water	2007	11	AP	11/30/2007	6596	675827	22047SUMTER ELECTRIC COOP	E 00000020		AP175	AD	5
6597 48 Estates	Water	2007	2	AP	2/14/2007	6597	675827	22047SUMTER ELECTRIC COOPE		10	AP175	AD	2.48
6597 48 Estates	Water	2007	2	AP	2/15/2007	6597	675827	24491Florida Public Srv Co		11	AP175	AD	40.03
6597 48 Estates	Water	2007	4	AP	4/11/2007	6597	675827	23282AmeriGas-Ocala		6	AP175	AD	15
6597 48 Estates	Water	2007	4	AP	4/11/2007	6597	675827	23282AmeriGas-Ocala		6	AP175	AD	20
6597 48 Estates	Water	2007	10	GL	10/31/2007	6597	675827	Deposit Oct-07		14	GL166	JE	-12.53
6597 48 Estates	Water	2007	11	GL	11/30/2007	6597	675827	PC - SECO		14	GL166	JE	4.85
6831 South Seas	Sewer	2007	2	AP	2/15/2007	6831	775827	24491Florida Public Srv Co		11	AP175	AD	357
6831 South Seas	Sewer	2007	2	AP	2/21/2007	6831	775827	21708HOME DEPOT		15	AP175	AD	20.81
6831 South Seas	Sewer	2007	3	AP	3/8/2007	6831	775827	21708HOME DEPOT		3	AP175	AD	55.46
6831 South Seas	Sewer	2007	3	AP	3/15/2007	6831	775827	22464Northern Tool & Equi	p 00000013		AP175	AD	3.8
6831 South Seas	Sewer	2007	8	AP	8/16/2007	6831	775827	22462Florida Department o	f 00000015		AP175	AD	600
6831 South Seas	Sewer	2007	12	GL	12/31/2007	6831	775827	PC - Embarg		30	GL166	JE	8
6833 Sebring Lakes	Water	2007	2	AP	2/15/2007	6833	675827	24491Florida Public Srv Co		11	AP175	AD	28.57
6833 Sebring Lakes	Water	2007	10	GL	10/31/2007	6833	675827	Deposit Oct-07		14	GL166	JE	-28.57

34.17

739.84

844.57



393.12

116.52

59.88

69.91

1,144.81



SOURCE

85957.8

Intesar Terkawi

From: Connell, Bobbyjoe [BConnell@aquaamerica.com]
Sent: Friday, August 08, 2008 2:56 PM
To: Intesar Terkawi
Cc: Szczygiel, Stan F.
Subject: Re: Fines and Penalties

Intesar,

The deductions in the fines and penalties accounts are for a Florida Public Service Commission refund for 2006 Regulatory Assessment Fees which were originally charged to the fines and penalties accounts. If you need further information on this issue, please let me know.

Bob Connell
Controller
Aqua Utilities Florida
1100 Thomas Avenue
Leesburg, FL 34748
bconnell@aquaamerica.com

*the response from the company
regarding the credits for fines
and penalties.*

PBC

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: *Company's response* 08/08
IT

SOURCE **PBC**

43-12

8/12/2008