### BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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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

Dated: November 19, 2008



#### **REBUTTAL TESTIMONY**

OF

#### **STAN SZCZYGIEL**

on behalf of

Aqua Utilities Florida, Inc.

DOCUMENT NUMBER-DATE

FPSC-COMMISSION CLERK

## **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

# AQUA UTILITIES FLORIDA, INC.

# **REBUTTAL TESTIMONY OF STAN SZCZYGIEL**

# **DOCKET NO. 080121-WS**

1	Q.	What is your name and business address:
2	Α.	My name is Stan Szczygiel. My business address is 762 W. Lancaster Avenue, Bryn
3		Mawr, Pennsylvania 19010.
4	Q.	Have you previously submitted testimony in this proceeding?
5	А.	Yes. I filed direct testimony as part of AUF's initial filing in this rate case and
6		sponsored Exhibit SS-1, consisting of Exhibits SS-1, SS-2, SS-3 and SS-4.
7	Q.	What is the purpose of your rebuttal testimony?
8	Α.	The purpose of my rebuttal testimony is to address issues raised by Kimberly
9		Dismukes who filed testimony on behalf of the Office of Public Counsel (OPC). I
10		address Staff Witness Paul Stallcup's silent repression adjustment related to fuel. I
11		also respond to a portion of the prefiled testimony of OPC witness Patricia Merchant.
12		Finally I offer rebuttal testimony related to Commission staff errors related to the
13		interim rate increase.
14	Q.	Are you sponsoring any exhibits with your rebuttal testimony?
15	A.	Yes. I am sponsoring Exhibits SS-5 through SS-16.
16	Q.	Have your reviewed the direct testimony of Ms. Dismukes in this docket?
17	Α.	Yes.
18	Q.	Do you have any concerns with respect to Ms. Dismukes testimony?
19	Α.	Yes. These concerns are addressed below by heading.
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FPSC-COMMISSION CLERK

### 1 **Revenues**

### 2 Street Lighting and Garbage Collection

Q. Ms. Dismukes recommends that a total of \$222,145 in non-utility revenues associated with the collection of street lighting and garbage collection be moved above the line for ratemaking purposes. Do you agree with this recommendation?

No. These non-utility revenues are street lighting and garbage collection charges that 7 Α. AUF collects on behalf of and subsequently remits to the provider of street light and 8 garbage services. The collection of street lighting and garbage collection charges is 9 limited to the residents in Pasco County, specifically those residents that live in the 10 11 Lake Jasmine and Palm Terrace service area. For the street lights in Pasco County, these payments are collected for, and remitted to Progress Energy and Withlacoochee 12 Electric Co-Op. For the garbage services these payments are collected for, and 13 remitted to Waste Services of Florida. AUF simply collects the charges and passes 14 15 them to the provider of these services. As such, they should be, and are appropriately, accounted for below the line. 16

# Q. If the Commission ultimately agrees that the collected charges should be moved above the line, what else should happen?

# A. If the Commission agrees that the collected charges should be moved above the line, then a corresponding adjustment is required to also move the expenses charged to AUF above the line.

22 **Q.** 

### Q. Can you please elaborate?

A. In 2007, AUF was charged \$38,360 by Progress Energy, \$34,530 by Withlacoochee
 for the street lights, and \$183,824 by Waste Services of Florida for garbage. These
 non utility expenses were recorded below the line, along with the revenues. I have

attached a composite Exhibit SS-5, which reflects the monthly invoices for the test
year 2007. These expenses were not included in the utility related expenses contained
in the MFRs. Had those expenses been included the net effect would be a net loss of
\$34,569. AUF was charged more for these services than what was collected.
Therefore, these expenses must also be considered if the revenues are considered.

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### Home Services – Non Utility Revenues

# Q. Ms. Dismukes recommends on page 55 that non utility related revenues associated with Home Services be included above the line. Do you agree?

No. Ms. Dismukes' recommendation is based on an erroneous understanding of the A. 9 marketing agreement that Aqua America has entered into with Home Services USA 10 Corporation. As AUF explained to OPC during the discovery process, Home 11 Services is in the business of providing service agreements for the emergency repair 12 13 of domestic water and sewage system to a base of customers "within a defined geographic area." Ms. Dismukes fails to understand that Homes Services is only 14 providing service to Pennsylvania customers. In addition, Ms. Dismukes' logic is 15 flawed. There are no benefits derived from using any of AUF's customer lists in 16 17 Florida because Florida customer lists are not given to Home Services. Therefore, any perceived "benefits" that Aqua America may or may not derive should not be 18 allocated to AUF's operations in Florida. 19

20 Expenses

21 **Compa** 

# **Company Normalization Adjustments**

- 22Q.Ms. Dismukes has recommended normalization adjustment for Lake Suzy that23differs from the normalization adjustment proposal by AUF. Do you agree with24the adjustment?
- 25 A. Not in its entirety. Ms. Dismukes' testimony and schedule are mismatched. The

normalization adjustment recommended by Dismukes on page 96 of her testimony is 1 \$26,890. However, her schedule Exhibit KHD-1, Schedule 29 states a Lake Suzy 2 A review of workpapers submitted by Ms. Expense Adjustment of \$27,056. 3 Dismukes in support of her testimony and exhibits failed to provide any clarity 4 regarding the discrepancy. To be clear, the Company's general ledger for 2007 5 contained \$36,898. Then, the Company performed normalization adjustments of 6 \$22,615. The Company submitted in its MFRs a total of \$14,283 and the Company 7 agrees that an additional adjustment of \$4,283 is appropriate. This will leave the 8 Company with ongoing lease expense of \$10,000 annually. See AUF's response to 9 Staff's Audit page 10 – Effect of Adjustment on Filings, Rental of Building/Real 10 Property as well as the attached schedule (Exhibit SS-6) that shows the Lake Suzy 11 Wastewater Lease Activity. 12 Q. On page 96 of her testimony, Ms. Dismukes also recommends three other 13 normalization adjustments based on what she claims is inadequate support. 14 These recommended relate to : 1) allocated payroll taxes from the administrative 15 16 department; 2) normalized service company's headcount; and 3) normalize

#### 17 ACO costs. Do you agree?

A. No. First, I disagree with Ms. Dismukes' claim that AUF did not provide support for 18 these adjustments. In fact, AUF supplied OPC with workpapers for all of the 19 20 normalization and pro forma adjustments. In the event documents were 21 inadvertently omitted in any of the discovery, AUF has the support and will 22 supplement the appropriate discovery responses. I have attached Exhibit SS-7, which outlines AUF's normalization adjustments and the supporting workpapers. This 23 24 exhibit also explains when and how the supporting workpapers were provided. In 25 addition, all adjustments were provided to OPC in the Florida O&M expense Excel

spreadsheets which AUF produced in response to OPC's Request for Production of Documents (POD) No. 2.

- Q. On page 96, Ms. Dismukes recommends removal of the normalization adjustment to recognize allocated payroll taxes from the administration department. Do you agree with Ms. Dismukes' recommendation?
- No. While preparing the MFRs in the current rate case, it was discovered that during Α. 6 the test year, payroll taxes from the administration department were not allocated by 7 the accounting department to various systems throughout the state of Florida. 8 Although they were recorded in an account that should have been allocated, these 9 expenses were inadvertently not allocated. Thus, although they were recorded on the 10 books of AUF, they were not included in the financial statements or MFRs for the 11 systems. An adjustment was necessary to show the appropriate intrastate allocation 12 13 of these payroll taxes, which are an ongoing business expense requirement. To do otherwise would not allow AUF to recover the legitimate payroll taxes of its 14 administration department. These charges include the FICA, federal unemployment 15 taxes, and state unemployment taxes associated with the direct payroll paid in Florida 16 17 and submitted to the various governmental agencies. Again, these taxes were actually incurred and paid during the test year 2007. The supporting workpapers were 18 supplied to OPC in AUF's response to OPC POD No. 3. It is unclear why Ms. 19 20 Dismukes references OPC Document Request 147, Attachment 2 when addressing 21 the ACO costs. It is confusing since this response is the worksheet for the allocated payroll taxes, and not the ACO costs. It is also interesting to note that she references 22 the workpaper for allocated payroll taxes, then continues by stating that AUF didn't 23 24 supply workpapers. I have attached a printout of this workpaper as Exhibit SS-8.
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Q. Ms. Dismukes recommends that AUF's normalization adjustment to recognize

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an increase in service company headcount be disallowed due to no support workpapers. Do you agree?

- A. No. To be clear, Ms. Dismukes does not challenge the prudency of the adjustment, but recommends an adjustment due to the fact she erroneously believes that there were no supporting workpapers. This adjustment is necessary to recognize the change in the service Company's headcount that occurred during the test year 2007. This adjustment recognizes any additions and/or terminations that may have occurred during the test year. I have attached a printout of this workpaper as Exhibit SS-9.
- 9 Q. Ms. Dismukes also recommends that AUF's adjustment to normalize the Aqua 10 Customer Operations (ACO) costs for 2007 be disallowed. Do you agree?
- A. No. This is a legitimate adjustment needed in order to recognize the ACO costs incurred in 2007 to a normal level. This adjustment is accomplished by taking the fourth quarter ACO charges and normalizing them for the test year 2007. This would recognize any changes in not only the headcount, but the actual services billed. I have attached a printout of the supporting workpaper as Exhibit SS-10.
- 16 Salary Adjustments
- 17 Annual increase
- Q. Ms. Dismukes believes that AUF did not properly calculate its normalization of
   its 2007 wage increase. Do you agree?
- A. I do to a certain extent. My agreement is limited to Ms. Dismukes' methodology for the 2007 normalization adjustment for the wage increase because her methodology provides more precision. Please see attached Exhibit SS-11, which illustrates the correct calculation.
- Q. Ms. Dismukes further believes this improper calculation was carried over
   through the pro forma 2008 wage increase. Do you agree?

A. No. While we agree with the 2007 "excess" normalization adjustment, she applies only 9/12 of the salary these employees actually received effective April 1, 2008. This adjustment is not for the purpose of restating the actual salary amounts for 2008, but is a pro forma adjustment to reflect these salaries on a prospective basis to coincide with when the actual rates are placed into effect. To do otherwise would under-state AUF's true ongoing salary expense and cause an under-recovery.

### 7 Market Base Increase

# Q. On page 100, Ms. Dismukes recommends the standard merit increase of 4% for AUF's operational staff instead of AUF's recommended 10% percent increase. Do you agree with Ms. Dismukes' recommendation?

11 A. No. Ms. Dismukes is simply recommending the status quo and her recommendation 12 will do nothing to address the fact that AUF is paying below market rates for these 13 key positions. This is further addressed in the rebuttal testimony of John M. 14 Lihvarcik.

#### 15 Q. Does Ms. Dismukes provide any support for her recommendation?

A. No. Ms. Dismukes has provided no evidence that would refute AUF's position that it 16 paying below market rates for key employee positions. Moreover, Ms. Dismukes 17 ignores the legitimate business objective of AUF to attract and retain well-trained and 18 19 effective employees. The Company hired Saje Consulting Group, Inc. to perform a detailed market base study. This firm compared our current workforce to AWWA 20 recommendations and general industry salaries. Salary recommendations were then 21 made based on the workforce evaluation and also geographical/region of the 22 employee work place. I have attached a copy Saje Consulting Group, Inc's report as 23 24 Exhibit SS-12 I note that the study actually recommends an increase of \$200,000. In fact, AUF has only requested an increase of \$95,166 in the MFRs. I also believe that 25

1		AUF's efforts to ensure the competitiveness of its employee compensation structure is
2		consistent with past Commission decisions concerning market based wage increases.
3		In fact, in Order No. PSC-08-0327-FOF-EI, the Commission affirmed actions
4		virtually identified to those taken by AUF and stated: "We find that the Company has
5		taken appropriate action to assure that its employee salaries are on the same level as
6		other utility employees so that the Company will be competitive in hiring and
7		retaining well trained and effective employees." See also Order No. PSC-02-0787-
8		FOF-EI.
9	<u>Controlle</u>	<u>r</u>
10	Q.	In her testimony on page 103, Ms. Dismukes recommends a disallowance for
11		AUF's controller position. Do you agree?
12	Α.	No. I do not think this is a credible recommendation. Contrary to Ms. Dismukes'
13		testimony, a controller was hired on March 31, 2008. Previously, AUF had a vacant
14		controller position during the test year.
15	Q.	Do you agree with Ms. Dismukes statement on page 103 that AUF provided no
16		testimony on this subject?
17	А.	That is simply incorrect. On page 9 of my prefiled direct testimony, I indicate that
18		AUF made pro forma adjustments to recognize the allocation of new hires that
19		occurred during the first quarter of 2008, as well as anticipated new hires which will
20		take place in the near future. In response to discovery, AUF has provided the names,
21		salaries, hire dates, and position descriptions of all new employees hired from January
22		1, 2007 through August, 2008. Further, these adjustments were clearly included and
23		identifiable in AUF's workpapers provided in response to discovery propounded
24		during this rate case. This adjustment and the potential candidate was clearly
25		indicated on one of the numerous worksheets and schedules provided in response to

OPC's Production of Documents. Further, the support was also included in AUFs responses to the Commission Staff's Production of Document Request No. 14 and Interrogatory No. 11.

# 4 Q. What is the practical effect of Ms. Dismukes' recommendation to disallow the 5 Company's controller position?

Ms. Dismukes is essentially arguing that the Company should eliminate the Florida Α. 6 controller position. That recommendation is illogical and would have the effect of 7 hurting, not helping, ratepayers. The Controller, like other controller positions in 8 regulated public utilities, has many critical functions. To name just a few, the 9 Controller oversees all accounting functions for AUF operations including the 10 provision of timely financial reports to regulators and internal and external 11 compliance controls. The controller is further responsible for providing accurate and 12 timely budget information and assists in planning for future capital investment in 13 Florida. The Controller position is clearly needed in order for AUF to effectively and 14 efficiency function as a regulated utility in Florida and therefore is beneficial to 15 ratepayers. 16

17 <u>Rates Manager</u>

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Q. On pages 102-103, Ms. Dismukes discusses AUF's Rates Manager position and recommends that the Commission remove the requested pro forma adjustment for the salary of that position. Do you agree that recommendation?

A. No, Ms. Dismukes' recommendation is not credible. Ms. Dismukes is essentially advocating that the Rates Manager position be eliminated. This position is without any merit whatsoever and, in fact, is inconsistent with the Commission's treatment of similar positions of other regulated public utilities in Florida. In addition, her recommendation ignores the critical need for this position in order for AUF to

efficiently and effectively operate in the State. The primary role of the position is to 1 ensure regulatory compliance with the Florida Public Service Commission rules and 2 regulations. This person has been designated as the primary contact for AUF with the 3 Commission's Clerk's office, is involved in customer inquiries received by the 4 Commission, responsible for the index and pass through filings which are required by 5 the Commission (see Order No. PSC-96-1320-FOF-WS), and has provided assistance 6 in the current rate case. This position is also involved in certification matters, 7 accounting requirements of the utility, and assists with the annual budgeting process. 8 The regulated industry is highly specialized and it would be imprudent for AUF or 9 any other regulated utility to not have a position similar to this one. Moreover, I 10 believe that having a Rates Manager in place will provide definitive benefits to 11 ratepayers by ensuring efficient utility regulatory operations and facilitating 12 13 consistent and more timely rate cases that will prevent rate shock and encourage prudent investment to the benefit of AUF's customers. 14

# Q. Can you comment on Ms. Dismukes' references to the current Rates Manager's past employment with the Commission?

A. I don't know what this has to do with the prudency or appropriateness of having a
Rates Manager position. However, I would point out that Ms. Dismukes fails to note
that the Florida Ethics Commission has specifically ruled that there is nothing
inappropriate with AUF's current Rates Manager participating in this rate case.

- 21Q.Ms. Dismukes refers to AUF's response to OPC's Interrogatory No. 165, in22which AUF indicated that the Rates Manager's salary was originally proposed to23be recorded to deferred rate case expense. Could you explain that response?
- A. Yes. Simply put, the accounting for this position was not fully developed when the budget was prepared. Also, it is my understanding that if an employee of a utility, as

part of his duties and responsibilities, works on a rate case, then it is recovered through the salary expense and not through rate case expense. See Order No. PSC-07-0609-PAA-WS, issued on July 30, 2007 in Docket No. 060246-WS, ("It is our practice to disallow salaries and wages from rate case expense as these amounts are already included in O&M expenses.")

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Q.

with the Rates Manager position?

Do you agree with Ms. Dismukes disallowance on the related lease associated

8 A. No. This position requires that it be near the Florida Public Service Commission 9 which is located in Tallahassee. I am assuming Ms. Dismukes knows that AUF did 10 not have an office near Tallahassee. Also, I am assuming she is not challenging the 11 need for an employee workplace.

# 12 Corporate Development

- Q. On page 111, Ms. Dismukes asserts that the Commission should disallow salaries
   and wages associated with acquisitions. Do you agree?
- A. No. Ms. Dismukes claims that the functions performed by the AUF Corporate Development position and Aqua Services Corporate Development position are "not normal functions, but instead are associated with acquisition efforts which should be considered nonutility." Ms. Dismukes' reasoning is flawed and overlooks the customer benefits to be derived from acquisitions.
- 20 Q. Please explain how the acquisition of other water and wastewater systems by 21 AUF and its subsidiaries are beneficial to AUF's customers?
- A. As Ms. Dismukes recognizes on page 119 of her testimony, acquisitions allow utility costs to be spread over a greater customer base. In fact she advocates the addition of newly acquired customers to AUF's customer count that should be accounted for in AUF's next rate case. I find it interesting that she tries to utilize the benefit of

acquiring these customers, but at the same time wants to disallow the salaries of the people who facilitated the acquisition of these new systems. The same rationale and logic applies to the acquisition efforts at the Service Company level as well as for AUF. I'd add that many of the systems that the Corporate Development position is in contact with are small system owners that have trouble keeping up with DEP regulations and can be considered troubled.

# Q. Is the Corporate Development position responsible for other areas besides acquisitions and corporate development?

A. Yes. In addition to the duties I've previously described, this position is actively involved with other non-acquisition related dockets at the FPSC. The Corporate Development position works with the Commission staff on customer complaints throughout the year, and has worked with the Bureau Chief of rate cases, as well as the supervisor of certification. This position also works with city and county officials in reference of possible interconnects for water and/or wastewater supplies.

# Q. Can you comment on Corporate Development position's current workload for the test year?

A. A review of Mr. Smith's timesheets for the test year ended 2007, indicates that
approximately 76% of his work hours were spent on matters other than acquisitions
and corporate development. I have attached copies of his timesheets for 2007 as
Exhibit SS-13

## 21 Affiliated Transactions

**Q**.

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# Do you have comments on Ms. Dismukes' testimony regarding affiliated transactions?

A. Yes. Ms. Dismukes presents two alternative recommendations for reducing the Company's test year expenses based on affiliated transactions. First, she recommends

that the Commission make a "blanket" adjustment to test year expenses for water and 1 wastewater operations based on her hollow claim that AUF's relationship with its 2 parent and affiliates is not efficient. Second, as a fall back in case the Commission 3 does not agree with her "blanket" adjustment recommendation, Ms. Dismukes 4 recommends that the Commission reduce test year expenses by \$6,703 by taking into 5 account what she claims to be services provided by Aqua America to non-regulated 6 companies at no charge. Both of her recommendations are seriously flawed and 7 should be rejected. I will address both of her recommendations in the order presented 8 in her testimony. 9

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# Q. Do you agree with Ms. Dismukes' recommendation to reduce test year expenses bye \$6703.

A. No. I have no way of knowing the basis for the data points that she uses in her methodology, and thus cannot endorse her specific recommendation. However, based on my preliminary analysis and taking into account services that Aqua America provides to non-regulated affiliates, my calculations show that the reduction in allocated costs to AUF for the service company charges in 2007 would be approximately \$4,757.

# Q. Please generally describe the corporate structure of Aqua America and its subsidiaries.

A. Similar to many other electric, gas, telephone and water companies, Aqua America is a holding company that has a number of operating subsidiaries across its footprint of operation. Like other regulated utilities in Florida and across the country, Aqua America has a Service Company which provides necessary and important services to its subsidiaries, most of which are regulated. Those services provided by the the Service Company include but are not limited to accounting, engineering, human

resources, information systems, water quality, legal and fleet services.

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# 2 Q. Does Aqua have a policy in place regarding the allocation of Service Company 3 costs to its operating affiliates?

A. Yes, as stated by Ms. Dismukes on page 65, that policy is clearly articulated in the
 Corporate Charges Allocations Manual, which was supplied to OPC during discovery.

6 Q. Does Ms. Dismukes' support Aqua America's allocation methodology?

- A. On page 61 of her testimony, she states that the AUF's allocation methodology is
   generally acceptable. Ms. Dismukes does not offer an alternative allocation
   methodology in her testimony. Moreover, Ms. Dismukes does not identify any
   instances where the Company was not adhering to its allocation policy.
- 11 Q. Didn't Ms. Dismukes express concern about the allocation of overhead costs to 12 unregulated companies?
- A. Yes. She erroneously suggests that Aqua America had failed to allocate common cost to an unregulated affiliate—Aqua Wastewater Management. However, as explained in AUF's discovery responses to OPC, allocations of common costs to Aqua Wastewater Management began January 1, 2008.
- 17Q.On page 69 of Ms. Dismukes' testimony she refers to two Schedules (9&10)18which she claims show that contract systems that Aqua America does not own19receive a number of services from AUF affiliates. Does Ms. Dismukes' reference20to Schedules 9 and 10 accurately reflect the information that AUF provided to21her in discovery?
- A. No. As stated in the discovery responses that AUF provided to OPC, the references on Schedule 9 to "description of services provided" refer to the services that the local affiliate is providing as a contract operator – not services received from the Service Company. In addition, Ms. Dismukes seems to suggest that the contract operations

listed on Schedule 10 do not receive an allocation from the Service Company. This is
 not accurate. These are billing contracts that do include services from the Service
 Company. These billing contracts are allocated a percentage of the Customer Service
 Costs associated with the utilization of the Customer Information Services (CIS)
 software and other related costs.

- Q. Has AUF made available to Staff and OPC all documentation of costs and charges
   allocated by the Service Company to AUF?
- 8 A. Yes, AUF has made all such documentation available to OPC and Staff as part of the 9 discovery and audit phases of this rate case. I would point out that Staff Auditors have 10 extensively audited that and other information, and nothing in the Staff Audit Report 11 remotely suggests that those allocated costs were not reasonable or necessary.
- Q. Can you please describe the degree and amount of discovery that OPC served on
   the Company in regard to affiliated interest agreements and the allocation of
   Service Company costs?
- A. Yes. I participated in the discovery phase and can attest that AUF answered 1,561 interrogatories and provided 625 production of document requests served by OPC. The amount of discovery was extremely comprehensive in regard to allocation of Service Company charges. Information that was provided to OPC included organizational charts on employees and positions for Aqua Services, compensation, benefits, wage increases, types of services for allocations and time assignments. Providing this
- 21 information took an enormous amount of time to assemble and produce.

Also during the discovery process, the Company provided OPC with a detailed analysis (including invoices) of the direct and allocated costs for AUF. AUF also provided a listing of all Service Company employees who allocate time to AUF and their position was provided to the OPC. In addition, the Company provided salary and

benefit information for this group, and explained in detail the components of the service and sundry charges as those components relate to allocations.

It took several days to print these invoices, bates stamp and provide them to the OPC.

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Q. In your opinion, are the costs allocated by the Service Company to AUF reasonable and necessary?

A. Yes. I believe these costs are reasonable and necessary. These costs elements of the
service company are generally described as rent, benefits, compensation, and services
and sundry charges. The rent charge is approximately \$24 per square foot. This rent
has been reviewed and found fair and reasonable by other In my opinion this is a fair
and reasonably priced rent.

With respect to benefits, our Human Resources Department along with our 12 Broker of Record goes out to the market annually for our medical, prescription, vision 13 and dental products. By marketing our plans annually, Aqua can ensure that it is 14 receiving fair and equitable rates from our service providers. Changes are made 15 annually if appropriate, including changes of vendors, insurance companies, and plan 16 17 designs are reviewed and modified to control costs. Our plan designs are selected to encourage a mentality of consumerism from our employees and incent them to use 18 cost control measures that have been incorporated into our plan designs. Aqua 19 requires a contribution toward premiums from employees that is based on the national 20 21 average. Our Broker of Record annually provides us with statistical data on plan utilization, areas of concern, and recommendations for additional cost control 22 measures and provides us with benchmarks for our data. This information is all used 23 to monitor our selection of designs, our costs and our areas for improvement. Aqua 24 has successfully kept our premium increases significantly below the national average 25

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for the past 3 years while continuing to offer quality programs that are competitive in that market place.

For non-executive compensation, each year the Human Resources Department compiles data related to general industry averages for merit salary increases and grade structure increases. The data is taken from several large national surveys, including World at Work, William Mercer, Hewitt Associates, ERI and Watson Wyatt. Based on the average of the compiled data, Aqua determines the future years target amount for merit increases and determines the percentage for grade structure moves.

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In 2004, the Human Resources Department researched and implemented a 9 new grading process for positions. This project was a year long study and included 10 the creation of a new set of salary grades, benchmarking over 75% of the positions 11 and graded 100% of company positions for internal and external benchmarks. Both 12 general industry and water utility studies were used to develop a fair and competitive 13 14 structure. When new positions are created or a change to a current position is made, the Human Resources department reviews the position for internal equity and 15 performs a benchmark study if needed to insure that compensation program is fair, 16 equitable, and in line with industry and water utility standards. 17

Q. Please comment on how Aqua's executive compensation structure to other utility
 industries.

A. Aqua has had an outside consultant review its executive compensation package. This review encompasses the overall competitive benchmarking of the salaries, total cash compensation (salaries and bonuses) and total direct compensation (salaries, bonuses and long-term incentives) for our senior officers. As shown in Confidential Exhibit SS-14, Aqua is at or below the benchmarks.

25 Q. The final cost element included in Service Company charges is service and

sundry. Do you think these costs are just, reasonable and necessary? 1 A. Yes. These charges include all necessary non-employee expenses to perform the 2 service to the subsidiary supported by the Service Company. These costs range from 3 outside lawyer fees, business traveling expenses, and other miscellaneous expenses to 4 perform regular duties. Regarding business traveling expenses, the Company has 5 issued a policy that addresses appropriate spending per day and theses expenses are 6 reviewed by management. For outside consultant fees, Aqua Services will bid out for 7 these services, where appropriate. Other expenses are included in the sundry category 8 to support and allow the employees to conduct business as efficiently and effectively 9 as possible. In addition, the Company provided the staff and OPC detailed 10 transactional listings of every invoice of service and sundry. Both parties performed 11 sampling of those invoices. Neither party challenged these invoices as being 12 excessive, imprudent or above market prices. 13 Q. Did the Company perform an analysis of the reasonableness of the costs allocated 14 to AUF from the Service Company? 15 A. Yes. Based on our analysis which is set forth in Exhibit SS-15, if AUF did not receive 16 any services from the Service Company, we estimate that AUF would need to spend 17 approximately \$1,025,000. More specifically, this schedule shows our estimate of the 18 19 costs that AUF would have to incur if it did not receive the benefits provided by the Service Company. This amount does not include some services like fleet services, 20 purchasing, water quality, risk management, and engineering. 21 Q. Has Ms. Dismukes challenged any specific allocated costs and charges as 22 23 unreasonable or unnecessary?

A. No. She claims only that the Company was not allocating Service Company costs to unregulated affiliates. This claim forms the basis for her recommended \$6,703

adjustment in her fall back position. Other than that, Ms Dismukes did not challenge 1 any specific costs as unreasonable or unnecessary, nor did she propose any specific 2 adjustments. 3 If Ms. Dismukes is not challenging specific allocated costs as unreasonable or 4 **Q**. unnecessary, then what is Ms. Dismukes recommending? 5 Instead of recommending an adjustment based on a challenge to specific allocated A. 6 costs, she proposes what I call a "blanket" cost adjustment" of \$970,802 for the salaries, 7 benefits, and management fees that are being allocated by the Service Company to 8 AUF. 9 Is the blanket adjustment she is recommending based on any showing that a 10 **Q**. specific charge is unreasonable? 11 No. Instead of basing the recommended adjustment on a specific allocated charge, she Α. 12 argues for a blanket reduction to lower AUF's test year expenses to a cost level that she 13 claims is "consistent" with some other water and wastewater systems. 14 Q. Is it appropriate to use Ms. Dismukes' comparative analysis to address whether 15 reduce AUF's test year expenses in this rate case? 16 Absolutely not. It would be irresponsible and unlawful to reduce test year expenses 17 Α. bases on the weak analysis put forth by Ms. Dismukes. Setting rates based on the 18 purported cost structures of other business entities, while ignoring the actual costs of 19 the utility, violates fundamental principles of cost-of-service regulation and could easily 20 result in confiscatory rates. Essentially what Ms. Dismukes is proposing is for the 21 Commission to set AUF's rates based on her bald assertion of what the costs are for a 22 group of other utilities that are not related to AUF. There is no showing that the cost 23 structures or the operational characteristics of Ms. Dismukes' "peer group" are the 24 same as AUF's nor can there be. The fact is that different utility companies have 25

different costs, and those cost differences are typically attributable to their geographic location, the geographic scope of their service territories, fuel costs, usage patterns, types of customers, water quality and a whole slew of other variables. Moreover, each utility unique costs are directly impacted by the relative age of the given system, the level of ongoing maintenance, number of customers, treatment type, corporate structure, capital structure, debt cost, etc.

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# Q. In addition to the foregoing, do you have other specific concerns regarding how Ms. Dismukes' performed her comparative review?

Yes. First and foremost, there is no realistic way to verify in this proceeding that the A. 9 comparison group used by Ms. Dismukes in her testimony is an accurate and 10 appropriate test group for purposes of setting AUF's rates. Second, it is immediately 11 apparent that the operations of the companies on the list are very different from the 12 operations of AUF and its relationship with Aqua America, Inc. For example, only 13 five companies in her compare group have the benefit of a service company. Based 14 on their 2007 annual reports obtained from the Commission website, North Sumter 15 Utility Company receives management fees from its parent Villages of Lake Sumter. 16 However, this company has no employees and is operated by contractors. It is 17 unclear to me how the company is operating. In addition, it appears that the 18 19 management fees of the Utilities Inc. companies are not listed on the "Contractual Services-Mgt Fees" lines of their annual reports and those charges are not being 20 included on Schedule 17 of Ms. Dismukes' supporting schedules. 21

# 22

# Q. Have you identified anything else that would skew Ms. Dismukes' comparison?

A. Yes. On Ms. Dismukes' Schedule 12, as referenced on page 74, Ferncrest Utilities
 expenses were not included on any schedule and listed as unavailable, yet the 2007
 annual report was on the FPSC's website. Including them would reduce the

difference between AUF and comparison group. In addition, Ms. Dismukes does not 1 2 pull the ERC amounts from a consistent location on the annual reports for the comparison group which calls her comparison into question. Another significant 3 problem is Schedule 13, which compares a total of all the comparison group to AUF 4 on a line by line O&M expense listing. In that schedule, Ms. Dismukes takes the total 5 O&M expense from all companies and divides by the total ERCs for all companies, 6 7 yet not all of the companies have all the same expense types. If one is going to do a 8 line by line analysis of expenses, ERCs should also be excluded for the utilities where 9 no expense was recorded on that line. This has the effect of understating the expenses 10 of the comparison group. I would also point out that by updating and correcting just 11 some of Ms. Dismukes' mistakes, different results occur. I do not find this credible 12 evidence to support her global adjustment. For example, if I changed the ERCs, add 13 Ferncrest Utilities Inc, and remove North Sumter Utilities Co. the water revenue total for water per ERC of the Comparison Group increases by 21% and the water O&M 14 per ERC of the Comparison Group increases by 26%. 15 **Q**. On page 77, Ms. Dismukes claims that when comparing AUF to the individual 16 companies, AUF's costs are significantly higher than the other companies. Do 17 you agree? 18

A. No. It's clear that Ms. Dismukes is determined to argue that AUF's costs are higher
than the sampling of companies she includes in her review. However, by correcting
the ERC amounts, Ms. Dismukes' review fails to persuade. She states for example
that Salaries and Wages – Employees of Lake Utility Services, Inc. are 56.82 per
ERC compared to Salaries and Wages – Employees of Aqua which are 63.33 per
ERC. When the ERC's are corrected, Salaries and Wages – Employees of Lake
Utility, changes Lake Utility to 69.23 per ERC, which is 9.3% higher than Aqua.

1Q.Ms. Dismukes is recommending an adjustment to affiliated transactions based2on a ratio of expense to revenues. Do you agree with this methodology, and if3not, why not?

No. As stated on page 61 of her testimony, Ms. Dismukes does not take issue with A. 4 5 the allocation methodology. However, while she finds no fault with the methodology, she proposed a different approach in order to calculate an adjustment. 6 Ms. Dismukes analyzed the level of operation and maintenance expense (O&M) to 7 revenues. This approach is seriously flawed, due to the fact that the systems owned 8 9 by AUF have not received rate increase for approximately 12 years. Since these systems have not been receiving compensatory rates or revenues, an analysis of 10 today's costs compared to revenues established 12 years ago is not logical. There is 11 12 another important fact that has been overlooked by the OPC. As stated in the prefiled 13 direct testimony of David Smeltzer, the majority, (44 systems or 54%) of these 14 systems have not been under stand alone rates since 1993. Under the current rate 15 structure, the majority of these systems are not paying their true cost of service.

16 **Q. C** 

Could you explain?

A. 17 Yes. I have prepared a schedule that outlines the current rate structure as a percentage of the stand alone rates. The data in the attached Exhibit SS-14 was taken 18 19 straight from Attachment F of Order No. PSC-96-1320-FOF-WS. This schedule shows that 26 water systems and 12 wastewater systems are being charged below 20 21 their true cost of service. This is reflected by the percentage of the stand alone rates. 22 Thus, these 38 systems, or 46% of the systems were being subsidized by other 23 systems throughout Florida. When Florida Water Services sold the larger systems to 24 the Florida Governmental Utility Authority, these subsidies ceased to exist. Thus, 25 once the subsidizing systems were no longer regulated, the remaining systems were

1		immediately losing money. Not only have these systems not received rate increases
2		for 12 years, but they also have lost a significant portion of subsidies that made up
3		their approved revenue requirements from the Commission's last rate case. I have
4		attached Exhibit SS-15 which indicates this same type of comparison after the appeal
5		from the courts. I believe that making a comparison of the large percentage increase
6		requested, or a comparison of the O&M to revenues is not appropriate.
7	Q.	Has AUF performed a comparative analysis that reviews the service company costs of
8		other utility companies.
9	Α.	Yes, but I would caution that this analysis may not be an apples to apples comparison
10		for the reason I have previously mentioned above. Although I continue to believe
11		that a comparative analysis should not be the basis for setting rates in a rate case,
12		AUF has performed comparative cost reviews to test its efficiency and cost
13		competitiveness with other large utility companies. A copy of that analysis is attached
14		as Exhibit SS-18 As you can see it shows that a number of other utilities, several of
15		which have Florida operations, have service company charges that are much greater
16		than Aqua's service company charge of approximately \$25 per customer As
17		shown on Exhibit SS-18.
18	Q.	Please summarize your recommendations with respect to Ms. Dismukes'
19		proposed blanket adjustment?
20	Α.	Her proposed blanket adjustment is fundamentally flawed and cannot legitimately
21		serve as a basis to establish AUF's rates Her shallow comparative analysis should be
22		rejected.
23	<u>Aqua Co</u>	nnects Customer meetings
24	Q.	Ms. Dismukes recommends that the Commission disallow the costs of the Aqua
25		Connects customer meetings. Do you agree with this recommendation?

1	Α.	No. These town hall meetings will continue on an annual basis; therefore, they are
2		not "non recurring" in nature. AUF has currently budgeted an amount of \$80,000 for
3		the upcoming year 2009. As further discussed in John M. Lihvarcik's rebuttal
4		testimony, these meetings provide educational benefits to the residents in Florida on
5		water usage, water conservation, how to read meters, who to contact in case of
6		emergencies, and who to contact with billing questions. They also provide a forum
7		for complaint resolution with live billing employees.
8	<u>Fuel Exp</u>	ense
9	Q.	On page 125, Ms. Dismukes recommends that adjustments be made to several
10		systems to amortize fuel purchases for generators. Do you agree with these
11		adjustments?
12	A.	No. Ms. Dismukes overlooks several important facts. First, the variance occurred for
13		the purchase of fuel due to the fact that these generators did not exist previously. As
14		indicated by Ms. Dismukes, AUF responded to discovery indicating that these
15		purchases were part of its hurricane preparedness program. As part of this program,
16		fuel also had to be purchased. What Ms. Dismukes fails to reveal is that in order to
17		test these generators, they must be started up and run. These tests are typically
18		performed as part of the inspections by the Department of Environmental Protection
19		and Department of Health. Also, these generators are used during emergency
20		situations, in the event of power failure.
21	Q.	Are there any Department of Environmental Protection rules in Florida that
22		address generators?
23	А.	Yes. Mr. John Lihvarcik provides an overview of the requirements for ongoing
24		testing of these generators in his rebuttal testimony. I believe Ms. Dismukes was

referring to the Commission's past practice of amortizing hurricane damage and repairs over a four year period, which does not apply here.

2

1

Q. In his workpapers, Mr. Stallcup is recommending an adjustment to expenses
 related to his calculated repression adjustment. Do you agree?

Α. I do not agree that adjustments should be made to fuel for purchased power. As 5 stated above, this fuel is purchased for auxiliary generators. These generators are 6 7 used during emergency situations, in the event of power failure. Further, as required by rule, these generators must be tested monthly. This has nothing to do with 8 consumption on the part of residential customers. Mr. Stallcup does not address this 9 specifically in his direct testimony, but these adjustments are reflected in his support 10 11 workpapers. This in no way is dependent on consumption, and I believe any reduction will unnecessarily penalize AUF for complying with this rule. My 12 understanding is that this is inconsistent with past Commission practice. (see Order 13 14 Nos. PSC-06-1027-PAA-WU, and PSC-05-0624-PAA-WS no adjustment was made to fuel for power purchased, even though there were fuel for power purchased 15 expenses recorded in test years). 16

## 17 Severn Trent

- Q. Ms. Dismukes recommends that the incurred expenses paid to Severn Trent be
  removed as being duplicative. Do you agree with this statement?
  A. No. Theses expenses should not be removed because there is important information
  on the old system that should be maintained.
- Q. Are there any rules which would prohibit discontinuing the services of Severn
   Trent?
- A. Yes. It is my understanding that this is a requirement under Florida regulations.
  Severn Trent provided the services for the previous billing system. This system was
  - 26

1		in place until October, 2006. Pursuant to Rule 25-30.335(7), F.A.C., "The utility
2		shall maintain a record of each customer's account for the most current 2 years so as
3		to permit reproduction of the customer's bills during the time that the utility provided
4		service to that customer." AUF is required to maintain records of customer accounts
5		for the past 24 months. Thus it is necessary to continue to incur this expense to
6		remain in compliance with Commission rules, at least through the end of 2008.
7		Although AUF does not believe this is a duplicative expense, if the Commission
8		believes an adjustment should be made, it should be to amortize this amount over 5
9		years as a non recurring expense and not to remove the entire amount.
10	<b>Directors</b>	and Officers Liability Insurance
11	Q.	On pages 114 to 116, Ms. Dismukes recommends that the Commission disallow
12		the allocated portion of Directors and Officers Liability Insurance. Do you
13		agree?
14	Α.	No. Ms. Dismukes' conclusions regarding this business insurance expense are
15		misguided. She states that this required insurance is for the sole benefit of the
16		directors and officers. This simply is not true. The justification for having D&O
17		insurance is the same for companies carrying other types of insurance, such as general
18		liability, auto liability, property, etc. It is a well-recognized, prudent risk
19		management practice to purchase insurance to cover potential liabilities arising from
20		the operation of the business.
21	Q.	Could you explain the purpose of this expense?
22	А.	The Directors & Officers Liability Insurance ("D&O Policy") covers not only the
23		directors and officers of Aqua America but also all of its subsidiaries, including AUF.
24		Specifically, the D&O Policy covers any Loss for which AUF grants indemnification
25		to the directors and officers as permitted by law and any Loss for which the directors

1		are not indemnified by AUF. Providing D&O insurance is standard among all public
2		companies and most private companies with independent board members and non
3		equity owning officers. This insurance coverage provides a fund from which to pay
4.		claims covered under the Policy, rather than having claims paid out of the general
5		assets of the company. Thus if this insurance was not in place, there would be a
6		potential of loss of utility assets.
7		Not having insurance coverage, whether it is general liability, auto liability,
8		property or D&O insurance, could mean that a company would have to pay a liability
9		claim from its own resources, which depending on the size and nature of the claim,
10		could result in the financial impairment of the company and its inability to continue
11		its business. This could potentially come at the ultimate harm of the ratepayers.
12	Q.	Could you elaborate further?
13	A.	Yes. The D&O Policy covers claims against the directors and officers arising from
13 14	A.	Yes. The D&O Policy covers claims against the directors and officers arising from any covered wrongful act. Wrongful acts under the Policy means any error,
	A.	
14	A.	any covered wrongful act. Wrongful acts under the Policy means any error,
14 15	A.	any covered wrongful act. Wrongful acts under the Policy means any error, misstatement, misleading statement, act, omission, neglect or breach of duty by the
14 15 16	A.	any covered wrongful act. Wrongful acts under the Policy means any error, misstatement, misleading statement, act, omission, neglect or breach of duty by the directors and officers in their insured capacity or in any manner claimed against them
14 15 16 17	A.	any covered wrongful act. Wrongful acts under the Policy means any error, misstatement, misleading statement, act, omission, neglect or breach of duty by the directors and officers in their insured capacity or in any manner claimed against them solely by reason of their serving as a director or officer. Thus, the Policy provides
14 15 16 17 18	A.	any covered wrongful act. Wrongful acts under the Policy means any error, misstatement, misleading statement, act, omission, neglect or breach of duty by the directors and officers in their insured capacity or in any manner claimed against them solely by reason of their serving as a director or officer. Thus, the Policy provides coverage for claims that may be made by various persons or entities, not just
14 15 16 17 18 19	A.	any covered wrongful act. Wrongful acts under the Policy means any error, misstatement, misleading statement, act, omission, neglect or breach of duty by the directors and officers in their insured capacity or in any manner claimed against them solely by reason of their serving as a director or officer. Thus, the Policy provides coverage for claims that may be made by various persons or entities, not just shareholders, relating to the acts of the Company's directors and officers, or arising
14 15 16 17 18 19 20	A.	any covered wrongful act. Wrongful acts under the Policy means any error, misstatement, misleading statement, act, omission, neglect or breach of duty by the directors and officers in their insured capacity or in any manner claimed against them solely by reason of their serving as a director or officer. Thus, the Policy provides coverage for claims that may be made by various persons or entities, not just shareholders, relating to the acts of the Company's directors and officers, or arising from their service as a director or officer of the Company. It is not uncommon for
14 15 16 17 18 19 20 21	A.	any covered wrongful act. Wrongful acts under the Policy means any error, misstatement, misleading statement, act, omission, neglect or breach of duty by the directors and officers in their insured capacity or in any manner claimed against them solely by reason of their serving as a director or officer. Thus, the Policy provides coverage for claims that may be made by various persons or entities, not just shareholders, relating to the acts of the Company's directors and officers, or arising from their service as a director or officer of the Company. It is not uncommon for lawsuits that are brought against a company to also include claims against the

1 Deferred Maintenance Adjustments

2	Q.	On pages 116 – 119 of her testimony, Ms. Dismukes recommends several
3		adjustments related to deferred maintenance projects. Could you address these
4		recommendations, which are summarized in Schedule 24 of her testimony?
5	А.	Yes. First, deferral of maintenance projects are normally amortized to match the
6		expenses of projects over the period of the benefits. For example, permit renewals
7		are amortized over the life of the permit, or tank inspections that are required by DEP
8		rule every five years are amortized over five years. On Schedule 24 in Exhibit KHD-
9		1, Ms. Dismukes identifies deferral of expense related to tank inspections for 48
10		Estates Water; Grand Terrace Water; Jasmine Lakes Water; King Cove Water;
11		Ravenswood Water; and Rosalie Oaks Water. However, although these particular
12		inspection costs may be fully amortized in 2008 for these specific systems, there are
13		numerous other tank inspections that are required at other systems throughout the
14		state. Attached as Exhibit SS-19, is a listing of the systems and specific tanks that
15		either have been or will be inspected during 2008. AUF did not make specific pro
16		forma expense adjustments for these required inspections. The reason is simple,
17		some expenses may be fully amortized in any particular year, but they will be
18		replaced by like expenses that will also be amortized. These may or may not occur in
19		the same system, but overall there will be like expenses incurred for AUF in
20		subsequent years. In addition, the same amount of tank inspections as the attached
21		schedule will occur during 2009.
22	Q.	Ms. Dismukes claims that AUF has overstated test year expenses because did not
23		begin amortization of maintenance projects the month after the expense was
24		incurred. Could you elaborate on this?

Yes. On Schedule 24 in Exhibit KHD-1, Ms. Dismukes identifies deferral of expense Α. 1 related to permit renewals for Rosalie Oaks Wastewater and Summit Chase 2 Wastewater. The practice is to amortize these costs over the life of the permit, based 3 on the issuance date. Although these expenses may have been incurred several 4 months prior to issuance, they are not amortized until the permit is actually issued. 5 The initial costs may include upfront costs, however, during the review of the permit 6 application from DEP, there may be additional requests for information (RAI) which 7 may require additional costs. It is not until the final issuance of the permit by DEP 8 that the full cost of the permit is not realized and thus can begin amortization. 9 Additionally, it is not until the permit is issued by DEP that the correct amortization 10 period can be determined. 11 **Q**. On Schedule 24, Ms. Dismukes recommends that the costs of O&M manuals be 12 removed since they will be fully amortized in 2008. Do you agree? 13 No. Her suggestion of excluding multiple period expenses does not make practical A. 14 sense. On Schedule 24 in Exhibit KHD-1, Ms. Dismukes identifies the amortized 15 costs for operations manuals be removed for Jungle Den Wastewater, Rosalie Oaks 16 Wastewater, and Summit Chase Wastewater, due to the fact these will be fully 17 amortized in 2008. However, these operational manuals must be reviewed and 18 updated on an annual basis. These manuals are required by DEP, must be maintained 19 at the field plants, and be kept current. For the year 2009, AUF has budgeted \$1,000 20 in costs for the addition of revised manuals. Further, Kings Cove will be required to 21 purchase a new manual at an approximate cost of \$5,000. Although the costs of these 22 specific O&M manuals may be fully amortized in 2008, there will continually be 23 manual updates and purchases each year at various systems that will replace any 24 previously amortized amounts. 25

- Q. On page 118, Ms. Dismukes also recommends that the amortization period for several of the items on Schedule 24 be changed from three years to five. Do you agree?
- No. I do not. Ms. Dismukes indicates that no justification was given. However, this Α. 4 is incorrect. AUF fully described its amortization of various deferrals. Further, later 5 in her testimony, on pages 128 through 131, Ms. Dismukes also recommends several 6 adjustments to normalize expenses over a 3 year period. This was a three year period 7 that she is recommending. Therefore, I believe that the amortization period of the 8 9 items identified n Schedule 24 should not be changed to five years. Ms. Dismukes' testimony does not appear to be consistent in this regard. 10
- Further, as testified by Staff Witness Charleston Winston on page 7 of his testimony, AUF has justified a shorter amortization period. Mr. Winston refers to his Audit Finding No. 6, where he addresses the amortization of deferred debits.
- 14 Adjustment for Additional Customers in 2007
- 15Q.On page 119, Ms. Dismukes recommends a fall back adjustment to reduce O&M16expenses by allocating such expenses to new customers added in 2007 by

### 17 acquisitions. Do you agree?

- A. No. AUF utilized a 2007 historic test year which does not include the referenced
   customers, since these acquisitions had not received approval during the test year.
- 20 Q. If the Commission agrees with Ms. Dismukes, what else should be considered?
- A. One would have to consider those systems' expenses, revenues, rate base,
- 22 depreciation, and rate of return.
- 23 Q. When should the Commission consider these customers?
- A. I believe these newly acquired systems, the customers, and their expenses should be considered in the next rate case. At that time, the "full picture" can be taken into

1		consideration, and not just one small portion. Also, it is inappropriate to modify the
2		historical test year by attempting to bring in other systems that have not been
3		approved for transfer. The rate bases for the majority of these acquisitions have not
4		been addressed. Only one of these transfers has formally been approved by the
5		Commission during 2008.
6	<u>Testing</u>	
7	Q.	On page 127, Ms. Dismukes recommends adjustments to certain systems for
8		testing to normalize the amounts. Do you agree with the nature of her
9		adjustments?
10	А.	No. First, I do not know what she is adjusting – water or wastewater. Second, the
11		testing requirements of each individual system change based upon the standard test
12		results for each system. Her methodology does not allow the Company to recover
13		required expenses for compliance with DEP regulations.
14	Q.	Can you please provide an example?
15	А.	Yes. In relation to the adjustment concerning Jasmine Lakes water, as addressed by
16		DEP witness Jeff Greenwell, this system was cited for exceeding TTHM. Mr.
17		Greenwell, testifying on behalf of staff, indicates that increased flushing activities has
18		resulted in AUF coming into compliance with these requirements. Further, Mr.
19		Greenwell indicates that quarterly sampling was necessary. It would not make sense
20		to now reduce expenses of AUF for efforts to come into compliance with DEP
21		standards. To do so would penalize AUF for its efforts to address regulatory
22		compliance.
23		Another example would be for Jasmine Lakes wastewater. In that system,
24		there was an additional sampling of the WWTP effluent for primary and secondary
25		standards, as well as for sodium and chloride. Also, the permit issued in 2006

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1		required primary and secondary sampling of the effluent on an annual basis. Although
2		this was a new cost starting in 2007, it will be required on an annual basis.
3		For Ponoma Park and Zephyr Shores, new wells were placed in service and
4		AUF was required to test for these new wells. For Zephyr Shores, although Ms.
5	·	Dismukes recommends an adjustment, , a new well was added in April 2008 and
6		AUF actually experienced an increase in testing expenses in 2007 and 2008, due to
7		the required testing of this new well.
8		For Fern Terrace, there were outages due to electrical storms. Additional
9		testing was required due to these outages caused by the storms. Again, thunderstorms
10		are a normal occurrence throughout the year in Florida. In Fern Terrace, there was a
11		well sampling event pursuant to a DEP order. This is a 20 day sampling event, if
12		there are no failures.
13		As one can see, the testing requirements of each individual system change
14		based upon the standard test results for each system. Ms. Dismukes' methodology
15		does not allow recovery for the Company of required expenses for compliance with
16		DEP regulations.
17	<u>Flushing</u>	Adjustments
18	Q.	On page 127, Ms. Dismukes also recommends adjustments related to what is
19		believed to be "excessive" flushing. Can you agree with these adjustments?
20	А.	No. Ms. Dismukes is not allowing an expense related to flushing. It would not make
21		sense to now reduce expenses of AUF for efforts to come into compliance with DEP
22		standards. With respect to Tomoka / Twin Rivers, as addressed by DEP witness
23		Patricia Carrico (pg 1 - 2), this system was cited for exceeding TTHM. Ms. Carrico,
24		testifying on behalf of staff, indicates that increased flushing activities has resulted in
25		AUF coming into compliance with these requirements. As I previously stated, Ms.

1		Dismukes' recommended adjustment would penalize AUF for its efforts to address
2		regulatory compliance.
3	<u>Bad Debt</u>	Expense
4	Q.	What is Ms. Dismukes' recommended adjustment for bad debt expense?
5	A.	It is \$106,049.
6	Q.	Do you agree with how she reaches this recommended adjustment?
7	A.	No.
8	Q.	Can you please explain why you disagree?
9	A.	Yes. Ms. Dismukes recognizes on page 122 that for ratemaking purposes, the
10		Commission takes a four year average to test the reasonableness of the Company's
11		bad debt expense. She seems to allege that because AUF does not have four years of
12		data, typical Commission practice is not applicable to AUF.
13	Q.	Do you agree with her assertion that because the full four years of data is not
14		available, the Commission should stray from prior practice?
15	A.	No. First of all, AUF has applicable data for Florida Water and Aqua Source. If you
16		take the 3 year average, bad debt is 1.8 percent as a percentage of revenue. If one
17		takes the four year average, it is actually 2.6 percent bad debt as a percentage of
18		revenue. Ms. Dismukes indicates on page 123 that the bad debt expense in 2007 was
19		1.5 percent. Contrary to Ms. Dismukes' assertion, I believe there is more than
20		sufficient data to support AUF's bad debt expense in its MFRs.
21	Q.	Do you agree with her statement on page 122 that AUF has experienced
22		significant billing problems which render the historic data unreliable?
23	А.	No. She has provided no support for the allegations regarding the quality of the
24		billing date for 2004, 2005 and 2006. By making this general statement regarding

1		billing data from 2004, 2005 and 2006, she next assumes that the Commission should
2		not use an average to test the reasonableness of AUF's bad debt in the test year.
3	Q.	Instead of using Commission standard practice, what does Ms. Dismukes' do?
4	Α.	She falls back on a comparative analysis of other Class A water utilities in Florida.
5	Q.	Do you agree that this is an appropriate comparison for testing the
6		reasonableness of a utility's bad debt expense?
7	Α.	No.
8	Q.	Please elaborate on why it is not appropriate.
9	А.	AUF has an established business practice in place for how we terminate and shut off
10		customers for non payment and turn those accounts over to collection agencies. AUF
11		also has an accounting policy as to how we record and recognize bad debt expense
12		based upon write offs and aging of open accounts receivable. For example, AUF's
13		bad debt expense is the sum off all accounts written off in a year plus the change in
14		the open accounts receivable greater than 90 days multiplied by 70 percent.
15	Q.	Why is Ms. Dismukes' comparison fundamentally flawed?
16	Α.	Instead of utilizing AUF's actual bad debt and experience, she again falls back to a
17		comparison of other utilities. This comparison supports her ultimate goal of making a
18		larger adjustment, but ironically, is contradicted by the facts. I don't believe there is
19		sufficient evidence in her testimony to support her adjustment.
20	Q.	Can you elaborate on why Ms. Dismukes' comparison should be disregarded?
21	A.	Mrs. Dismukes has not provided any analysis on the policies and business practices
22		for these Class A water companies. For example, when do they issue shut off
23		notices? When do they write off their bad debt? Also, she fails to consider the credit
24		worthiness of AUF's customers compared to other systems.

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1	Q.	On page 120, Ms. Dismukes states that AUF's bad debt expense is unusually
2		high during the test year. Can you comment on her unfounded assumption?
3	А.	Ms. Dismukes seems to be relying on general statements made in the 2007 Aqua
4		America Annual Report. This statement says that "During certain periods in 2007,
5		we temporarily discontinued collection efforts in some of our divisions in connection
6		with the installation of a new billing system which resulted in increased amounts
7		written off and higher bad debt expense" Ms. Dismukes claimed that this change
8		would lead to higher bad debt expense and should not be included in expenses to set
9		rates.
10	Q.	Do you agree with her assumption that AUF's bad debt is high?
11	Α.	No. Ms. Dismukes has incorrectly interpreted the statement in Aqua America's
12		annual report. The Annual Report comment referred to Aqua activities in states other
13		than Florida where conversions took place during 2007.
14	Q.	Why does this matter?
15	А.	The Florida conversion took place in November 2006. Collection activities in Florida
16		were suspended for approximately three months around the time of AUF's system
17		conversion which I believe was appropriate and prudent to do. Collection activities
18		slowed in the month prior to conversion (October 2006) and for two months
19		afterwards (November and December 2006). However, other states were on different
20		timelines and were suspended for longer periods of time. These longer suspended
21		collection activities were not experienced in Florida during the 2006 conversions. By
22		January 2007, Florida collections processes were back in place and customer late
23		notices and service terminations had resumed. See the following table for service
24		termination counts by month that demonstrates this point.
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1	<u>Year</u>	Month	Service Terminations for Collections	Comment
2	2006	October	Low or zero (old billing system)	Billing system conversion
3		November 0 (new	billing system)	Billing system conversion
4		December 1		Billing system conversion
5	2007	January	106	Begin normal collection activity
6		February	123	
7		March	121	
8		April	321	
9		May	298	
10		June	641	
11		July	241	
12		August	260	
13		September	467	
14		October	92	Interim rate refund period
15		November	103	Interim rate refund period
16	0000	December	35	Interim rate refund period
17	2008	January	238	
18		February	137	
19		March	468	
20		April	156	
21		May	256	
22		June	160	
23		July	337	
24		August	380	
25		September	310	
26		October	456	
27				
28	0.	What number fo	r bad debt expense should the Com	mission utilize in this rate
28	Q.	What number fo	or bad debt expense should the Com	mission utilize in this rate
28 29	Q.	What number fo	or bad debt expense should the Com	nmission utilize in this rate
	Q.		or bad debt expense should the Con	nmission utilize in this rate
	<b>Q.</b> A.	case?	or bad debt expense should the Com as set forth in its MFRs is appropriate	
29	-	<b>case?</b> AUF's bad debt	as set forth in its MFRs is appropriate	and reasonable. Our current
29	-	<b>case?</b> AUF's bad debt		and reasonable. Our current
29 30 31	-	case? AUF's bad debt a delinquency proce	as set forth in its MFRs is appropriate esses, final billing, and collection age	and reasonable. Our current of uncollected
29 30	-	case? AUF's bad debt a delinquency proce	as set forth in its MFRs is appropriate	and reasonable. Our current of uncollected
29 30 31 32	-	case? AUF's bad debt a delinquency proce accounts has been	as set forth in its MFRs is appropriate esses, final billing, and collection age a consistently applied since December	and reasonable. Our current ency assignment of uncollected r 2006 to date. The statement
29 30 31	-	case? AUF's bad debt a delinquency proce accounts has been	as set forth in its MFRs is appropriate esses, final billing, and collection age	and reasonable. Our current ency assignment of uncollected r 2006 to date. The statement
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29 30 31 32 33 34	-	case? AUF's bad debt a delinquency proce accounts has been made in the Annu above chart, AUF unaffected by the	as set forth in its MFRs is appropriate esses, final billing, and collection age a consistently applied since December al Report was geared to other states.	e and reasonable. Our current ency assignment of uncollected r 2006 to date. The statement Also, as demonstrated by the hese periods are actual, ative of the reasonably
<ol> <li>29</li> <li>30</li> <li>31</li> <li>32</li> <li>33</li> <li>34</li> <li>35</li> </ol>	-	case? AUF's bad debt a delinquency proce accounts has been made in the Annu above chart, AUF unaffected by the	as set forth in its MFRs is appropriate esses, final billing, and collection age a consistently applied since December al Report was geared to other states. S's bad debt expense realized during t system conversion and are representa	e and reasonable. Our current ency assignment of uncollected r 2006 to date. The statement Also, as demonstrated by the hese periods are actual, ative of the reasonably
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<ol> <li>29</li> <li>30</li> <li>31</li> <li>32</li> <li>33</li> <li>34</li> <li>35</li> <li>36</li> </ol>	-	case? AUF's bad debt a delinquency proce accounts has been made in the Annu above chart, AUF unaffected by the expected bad deb testimony that she	as set forth in its MFRs is appropriate esses, final billing, and collection age a consistently applied since December al Report was geared to other states. ''s bad debt expense realized during t system conversion and are represent t expense in the future. I have attache	e and reasonable. Our current ency assignment of uncollected r 2006 to date. The statement Also, as demonstrated by the hese periods are actual, ative of the reasonably ed Exhibit SS-20 to my amounts for these periods.
29 30 31 32 33 34 35 36 37	A.	case? AUF's bad debt a delinquency proce accounts has been made in the Annu above chart, AUF unaffected by the expected bad deb testimony that she On page 109, Ma	as set forth in its MFRs is appropriate esses, final billing, and collection age a consistently applied since December hal Report was geared to other states. T's bad debt expense realized during t system conversion and are represent t expense in the future. I have attacher ows the details the bad debt expense a	e and reasonable. Our current ency assignment of uncollected r 2006 to date. The statement Also, as demonstrated by the hese periods are actual, ative of the reasonably ed Exhibit SS-20 to my amounts for these periods.

1	Α.	No. I will allow legal counsel to distinguish the cite that Ms. Dismukes' references in
2		her testimony in AUF's brief, but I can say that the amount is no where near the
3		advertising costs of \$848,000 asked for in the cited case. In addition, I believe that
4		Ms. Dismukes' misconstrues the purpose of the message. While I believe that
5		advertisement references AUF as an investor owned company, I think it is important
6		for AUF to distinguish itself from prior owners and educate AUF consumers of the
7		capital it is investing in the state. This is an important part of AUF's long term
8		success and within the range of a reasonable expenses considering its limited dollar
9		amount. This advertisement also references the importance protecting water as a
10		resource.
11	Q.	On page 109 to 11, Ms. Dismukes' makes an adjustment for lobbying services.
12		Do you agree with this adjustment?
13	Α.	No. First, I will allow my counsel to address the case that Ms. Dismukes' cites in
14		AUF's brief. Second, I believe that the charges incurred are appropriate and are not
15		typical of lobbying expenses. The services described in Interrogatory 217 are
16		services that AUF contracted out as a need to effectively manage the Company. As it
17		states, Mr. Lane recommended outlets for AUF to place required regulation notices
18		and handled media situations. These are normal business operations. He further
19		helped facilitate the purchase of water and wastewater systems and would also
20		facilitate meetings if a community developer or builder required water or wastewater
21		utility service. I believe that acquiring water and wastewater facilities is beneficial for
22		AUF ratepayers and therefore, this expense is reasonable.
23	Q.	Could you elaborate on the lift station maintenance and cleaning adjustment
24		addressed by Ms. Dismukes on pg. 131?

1	A.	Yes. I do not agree that this expense should be amortized. The inspection,
2		maintenance, and cleaning of lift stations occurs on an annual basis. As indicated
3		previously, these type expenses may occur in a specific system in any particular year,
4		and the following year they may occur in another system. These may or may not
5		occur in the same system, but overall there will be like expenses incurred for AUF in
6		subsequent years. The inspection maintenance, and cleaning of lift stations are
7		budgeted annually by AUF at various systems.
8	<u>0&amp;M Ex</u>	pense Adjustments to Which AUF Agrees
9	Q.	Are there any adjustments to O&M that Ms. Dismukes is recommending that
10		you agree to?
11	А.	Yes. I agree with the following recommended adjustments:
12		1. Fines and penalties - pgs. $113 - 114$ ; However the appropriate amount is
13		\$61,736 for water and \$23,127 for wastewater as indicated in Audit
14		Finding No. 13 and as testified to by staff Witness Intasar Terkawi.
15		2. Relocation expense amortization - \$14,228 – pg. 114
16		3. Amortization of fuel due to tank repair for Ravenswood - \$355 – pgs. 130
17		4. Reclassification of legal expense from Village Water - \$25,712 - pg. 131
18		5. A five year amortization of the Jasmine Lakes legal expense - \$5,142 – pg.
19		131
20	<u>Other Pr</u>	o Forma Expense Adjustments:
21	Q.	On page 107 of her testimony, Ms. Dismukes identifies four pro forma
22		adjustments that she proposes, due to inadequate support. These adjustments
23		relate to : 1) property taxes for net additions; 2) service company headcount; 3)
24		service company benefits; and 4) Aqua Customer Operations employee benefits.
25		Do you agree?

1	Α.	First, I want to be clear that AUF did provide support for these adjustments. All of
2		the supporting workpapers for all of the normalization and pro forma adjustments
3		were supplied to the OPC. I have attached Exhibit SS-21, which outlines these pro
4		forma adjustments and the supporting workpapers. This exhibit outlines the
5		workpaper that was provided to OPC, as well as when and how they were provided.
6		In addition, all adjustments were provided in the Florida O&M expense excel
7		spreadsheet provided in response to Production of Document No. 2. As previously
8		stated, AUF answered 1,561 interrogatories and provided 625 production of document
9		requests.
10	Q.	Please address the pro forma adjustment related to property taxes.
11	Α.	Ms. Dismukes is not challenging the reasonableness of this adjustment. She indicates
12		that OPC requested the electronic worksheets for these adjustments and could not
13		locate the responses. The support for this adjustment was provided in electronic
14		format in response to Request for Production of Document Nos. 2, 3, and 4.
15	Q.	Could you explain this adjustment?
16	Α.	Yes. Property taxes for each current year is based on the previous years net
17		depreciated value. For example the property taxes paid in the test year 2007 were
18		based on the net depreciated utility plant as of end of year 2006. During the test year
19		2007, AUF made significant investment in capital items. These are reflected on the
20		books, which have been audited by the Commission's auditors. Thus, to recognize
21		that AUF would be responsible for the property taxes paid to the counties for these
22		net investments made during the test year, AUF made a pro forma adjustment to
23		property taxes. These pro forma adjustments were based on the counties millage rates
24		applied to the net plant investment of 2007. These are not related to the pro forma
25		property taxes for the pro forma plant. Further, in response to OPC Interrogatory No.

1		122, AUF stated, "the pro forma property tax was calculated using the property taxes
2		paid in 2007 as the base amount. Then the net additions to Plant less Accumulated
3		Depreciation in 2007 were multiplied by the current millage rate resulting in the pro
4		forma property taxes on Line 12 of Sch.B-15. All pro forma additions to plant less
5		accumulated depreciation projected in the rate base portion of the MFR were included
6		when projecting the adjusted pro forma property taxes on Line 13 of Sch.B-15."
7	Q.	On page 107, Ms. Dismukes asserts that the Company did not provide support
8		for the pro forma adjustment to recognize the addition of the 2008 headcount.
9		Do you agree?
10	А.	No. This was provided in response to OPC Production of Document Request No. 3.
11		Ms. Dismukes is not challenging the reasonableness of this expense. This adjustment
12		for \$4,996 is to recognize the addition of a new Corporate Accounting Manager that
13		was hired at the service company. This adjustment recognizes the allocation based on
14		the same proportion of actual service company allocations from the test year 2007.
15		This was then applied to this position's salary and benefits.
16	Q.	On page 107, Ms. Dismukes asserts that the Company did not provide support
17		for the pro forma adjustment of the 2008 benefits due to an increase in insurance
18		for the service company. Do you agree?
19	Α.	No. This file was also produced as part of AUF's response to OPC Production of
20		Documents No. 3. Ms. Dismukes is not challenging the reasonableness of this
21		expense. This adjustment recognizes that there was an increase in the medical and
22		dental costs per headcount for the service company from June 2007 to January 2008.
23		This adjustment compares the increase in medical and dental benefits of the service
24		company in January, 2008 and compares them to the same costs in June 2007. To
25		normalize this increase impact, it is then based on a cost per head comparison. This

percentage increase is then applied to the allocated costs of AUF to calculate this pro forma adjustment.

- Q. Similarly, Ms. Dismukes recommends disallowance of the 2008 benefits due to
  the increase in insurance expense for Aqua Customer Operations because the
  Company did not provide support. Do you agree?
- No. This information was also produced as part of AUF's response to OPC A. 6 Production of Documents No. 3. Similar to the adjustment for the service company, 7 this adjustment recognizes that there was an increase in the medical and dental costs 8 per headcount for Aqua Customer Operations from June 2007 to January 2008. This 9 adjustment compares the increase in medical and dental benefits of Aqua Customer 10 Operations in January, 2008 and compares them to the same costs in June 2007. To 11 normalize this increase impact, it is then based on a cost per head comparison. This 12 13 percentage increase is then applied to the allocated costs of AUF to calculate this pro forma adjustment. 14

Further, I have attached schedules that provide the calculation of the property tax, and benefits for both the ACO and Service company to my testimony as Exhibit SS-22. The headcount adjustment is contained in the support documentation previously provided to OPC, and merely represents the allocation of the additional Corporate Accounting Manager.

20 Audit Adjustments

Q.

21 22

1

2

# Ms. Dismukes agrees with the adjustments in the Commission's staff audit. Can you elaborate?

A. Ms. Dismukes agrees with the audit report dated September 18, 2008. However, she
 does not offer any testimony on the utility's responses to the audit report filed on
 October 14, 2008 and October 17, 2008. I have attached AUFs responses to the

1		Commissions audit, which I believe are self explanatory. (Exhibit SS-23) I adopt
2		AUF's responses to the expense items by incorporation of the attachment.
3	Q.	Please comment on the audit's finding of shared services expenses.
4	А.	In regard to Audit Finding No. 12 - Shareholder Services Expenses, AUF agrees with
5		the amount of shareholder services expenses included in the audit finding only if the
6		ROE leverage formula recognizes these expenses.
7	Q.	Can you elaborate?
8	Α.	AUF notes that in FPSC Order No. PSC-96-1320-FOF-WS, the Commission stated
9		that the ROE leverage formula recognizes an "additional 25 bases points to the
10		otherwise determined cost of equity to provide for these [shareholder services] costs."
11		Therefore, if there is a determination in this or any other proceedings regarding ROE
12		that does not include a 25 basis point allowance for shareholder services expenses,
13		AUF believes that these expenses must be included in the final approved revenue
14		requirement.
15	<u>Rate Case</u>	e Expense
16	Q.	On page 332 to 134 Ms. Dismukes is recommending removal of all rate case
17		expense for the following four reasons: 1) rate case expense related to correcting
18		deficiencies; 2) "all excessive costs associated with bringing Aqua persons from
19		the service hearing"; 3) removal of Witness Prettyman's expenses and 4) the cost
20		of producing unnecessary copy of hard copies of documents that are allowable
21		electronically. Do you agree with these adjustments?
22	Α.	No.
23	Q.	Do you agree with Ms. Dismukes wholesale disallowance of rate case expense?
24	Α.	No. I have attached a detailed updated schedule for AUF's rate case expense
25		composite Exhibit SS-24, as well has the support documentation.

1		This includes all actual costs to date (\$1,382,788), as well as projected costs
2		through the conclusion of this rate case. This requested rate case expense computes
3		to an average of \$22,883 per system. I have also attached all support documentation
4		in composite Exhibit SS-24.
5	Q.	Do you agree with Ms. Dismukes removal of rate case expense related to
6		correcting deficiencies?
7	A.	No. I would argue that some of the alleged deficiencies are not actually MFR
8		deficiencies. The following alleged deficiencies were determined to actually not be
9		deficiencies in the MFRs or satisfaction of the requirements
10		• Deficiency No.22
11		• Deficiency No. 23C
12		• Deficiency No. 27
13		• Deficiency No. 29
14		• Deficiency No. 33
15		As stated in its response dated July 21, 2008, AUF pointed out these error, and
16		stated they in fact were not deficiencies. Further, AUF incurred significant expense
17		revising maps at the request of staff. The staff did not like a particular color used on
18		the maps. Although not a deficiency, AUF acquiesced and provided the revised maps
19		using another color at the request of staff. While the Company did not formally
20		object on procedural grounds, it is unfair to penalize us in rate case expense
21		concerning these issues.
22	Q.	Ms. Dismukes is also recommending that the costs of bringing AUF employees to
23		the Commission service hearings should be disallowed. Do you agree?
24	Α.	No. I believe that is important for employees to attend service hearings. AUF does
25		not control the number of service hearing that are required per the Florida regulations.

1	Q.	Ms. Dismukes recommends that rate case expense should be shared 50/50
2		between the shareholders and the ratepayers, do you agree?
3	А.	No, I do not. Based on my understanding of past Commission precedent, rate case
4		expense is not shared 50/50 between the shareholders and the ratepayers. To accept
5		Ms. Dismukes' recommendation would not only be contrary to past Commission
6		practice, but would also place AUF at an unfair advantage in the utility industry
7		compared to other regulated utilities which have been afforded recovery through
8		rates.
9	Q.	Ms. Dismukes references New Jersey precedent on rate case expense for the
10		50/50 share between shareholders and the ratepayers. How do utilities typically
11		address this?
12	Α.	My understanding is that there is long standing regulatory practice in place to address
13		rate case expense. Based on this long standing practice, New Jersey utilities plan and
14		address this loss in other ways.
15	Q.	Ms. Dismukes is also recommending disallowance of the costs for consulting for
16		AUS to perform a billing analysis. Do you agree with her disallowance?
17	A.	No, I do not. Much like the OPC, Aqua engages consultants to perform certain
18		services. For this rate case, Mr. Prettyman was hired to perform a bill analysis per the
19		requirements of the MFRs.
20	Q.	Why did the Company hire a consultant to do perform its bill analysis?
21	A.	Aqua's internal staff that are experienced in performing a bill analysis were either
22		unavailable at the time it needed to be done, accepted other positions within the
23		Company or are no longer with the Company.
24	Q.	Can you comment on Ms. Dismukes assertion that a consultant was needed to
25		address billing errors?

1	Α.	As I stated above, Mr. Prettyman was hired to perform the bill analysis for the AUF
2		rate case per the MFR requirements. The decision to hire him was based on the need
3		to supplement this resource for the rate case. Mr. Prettyman has addressed Ms.
4		Dismukes' allegations relating to the quality of billing data provided to him in his
5		testimony.
6	Q.	Do you agree that with her perception that the utility's billing records contain
7		errors?
8	A.	No. Certainly, there are adjustments that are made due to normal Company
9		operations. The billing data provided to Mr. Prettyman contained data which
10		reflected actual or trued up bills. This is automatically done in the new billing
11		system. Estimated reads in the test year would have been updated with actual data.
12	Q.	Lastly, do you agree with Ms. Dismukes' statement regarding AUF and rate
13		expense related to the cost of producing unnecessary copy of hard copies of
14		documents that are allowable electronically?
15	A.	No. Ms. Dismukes is wrong. My understanding from counsel is that this was done
16		pursuant to the rules of discovery and to reduce expense. Electronic copies of
17		documents require scanning which, when coupled with Bates label requirements,
18		becomes very labor and time intensive particularly given the voluminous discovery
19		requests made by OPC.
20	Q.	Did AUF proactively try to control the cost of rate case expense related to
21		discovery?
22	A.	Yes. I find the OPC's assertions disingenuous. At the outset of this case, AUF
23		attempt to reach agreement with OPC to limit discovery to a reasonable level. OPC
24		would not agree. The initial Order Establishing Procedure set discovery parameters
25		far in excess of what authorized by the Florida Rules of Civil Procedure (e.g., 750

1		interrogatories, including subparts, and 750 requests for production of documents).
2		Later, over the objections of AUF, OPC requested the Prehearing Office to expand
3		the discovery parameters previously established. Ultimately, the Prehearing Office
4		approved OPC's request to expand discovery, but warned OPC that "this is a large
5		number of interrogatories and will almost certainly increase the rate case expense."
6	Q.	How many discovery questions were propounded upon the Company?
7	А.	As stated earlier in my testimony, by AUF's conservative count, there were 1,561
8		interrogatories and provided 625 production of document requests. A significant
9		amount of rate case expense was created by OPC's insatiable appetite for layers upon
10		layers of discovery. [Did you include our break out of fees related to discovery?]
11	Q.	Can you please comment on other ways in which the OPC unnecessarily
12		increased rate case expense in this case?
13	Α.	Yes. The OPC objected to AUF's use of the Commission's leverage formula to
14		establish return on equity.
15	Q.	Are there any past rate cases, in which Ms. Dismukes takes exception to rate
16		case expense for a utility that chose not to use the leverage formula?
17 18 19	A.	Yes. Specifically, in Order No. PSC-96-1320-FOF-WS, the Florida Commission stated,
20 21 22 23 24 25 26		"OPC witness Kim Dismukes proposed to remove the estimated costs for Dr. Roger Morin's consulting fees regarding cost of capital issues. Ms. Dismukes testified that because this Commission establishes a leverage formula to determine cost of equity, this expense or any additional costs incurred by SSU should not be allowed. She stated that SSU's shareholders should bear the cost of cost of capital consulting fees if the utility desires to dispute the leverage graph."
27 28		It is ironic, that in AUF's rate case, we are now in the situation to have to defend
29		using the leverage formula, when Ms. Dismukes previously believed a utility was
30		imprudent not to use it. By having to defend using the Commission's leverage formula,
31		the requested rate case expense has increased.

1 Interim Rate Increase Errors

2	Q.	Could you address whether there were errors made in the determination of interim
3		increases, specifically for the former Florida Water Services systems?
4	A.	Yes. The Commission's interim rate order contains a substantial error. The error amounts
5		to \$588,239 on an annualized basis of revenues which AUF is legally entitled to. AUF
6		requests that these amounts be included in the regulatory asset set forth in the
7		Commission's order and recovered over the two year period.
8	Q.	Can you please explain how this error occurred?
9	A.	AUF's interim increase for the former FWSC systems should have been based on the
10		aggregated revenues for these systems. (See page 10 of Order No. PSC-08-0534-FOF-
11		WS). However, the Commission erred by singling out three specific systems from this
12		aggregate group, concluding these systems were over-earning, and denied interim rate
13		relief. These systems are Silver Lake Estates / Western Shores water system, the
14		Skycrest water system, and the Palm Terrace wastewater system. Instead of considering
15		their amount of over-earnings in the aggregate with all the other FWSC systems, for
16		some reason, the systems mentioned above were singled out causing AUF to lose a
17		significant amount in interim rate relief.
18	<u>AFPI</u>	
19	Q	. Is there anything in Ms. Patricia Merchant's testimony that you would like to
20		address?
21	A.	Yes. On pages $26 - 27$ , concerning AFPI, Ms. Merchant comments that if AUF has
22		not shown that it has added any new growth-related plant that is subject to used and
23		useful, any proposed AFPI charge should be limited to the charge that exists in the
24		current tariff. Unfortunately, Ms. Merchant fails to explain that if the Commission
25		required this approach, the utility would be precluded from its return on any prudently

invested plant. The used and useful adjustment limits the amount of return on plant in 1 service that is included in rates. Conversely, AFPI charges are calculated and 2 approved to recognize that the remaining non used and useful plant was prudent, and 3 the utility should be allowed to recover the carrying costs from future customers. If 4 Ms. Merchant's proposal is accepted, then there would be a shortfall that I believe the 5 utility would be entitled to recover. Ms. Merchant fails to address when or where this 6 shortfall would be recovered. I believe the Commission would be limited in then 7 increasing the used and useful percentage by this shortfall through statute. Thus, this 8 proposal fails to address the recovery of prudently invested plant. 9

10 **Q. Does this conclude your rebuttal testimony?** 

11 A. Yes it does.

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Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5, Page 1 of 69

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9	6429	426100			19	2,001.17		22040Progress Energy Flori	
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12	6429	426100			21	2,001.17 442.58		22040Progress Energy Flori	
12	6429	426100	AP	AD	21	442.30	- 1/2/2000	22040Progress Energy Flori	
-	6574	426100			14	752.95	2/2/2007	22040Progress Energy Flori	
1	6574	426100			16	752.95		22040Progress Energy Flori	· · · · · · · · · · · · · · · · · · ·
3	6574	426100			19	752.95		22040Progress Energy Flori	
4	6574	426100			10	752.95		22040Progress Energy Flori	
5		426100			13	752.95		22040Progress Energy Flori	
	6574	426100			13	752.95		22040Progress Energy Flori	
6	6574	426100			16	752.95		22040Progress Energy Flori	
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8	6574	426100			17			22040Progress Energy Flori	
9	6574	426100			16			22040Progress Energy Flori	
10	6574	426100			15			22040Progress Energy Flori	
11	6574	426100						22040Progress Energy Flori	
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10/28/2008 TUE 8:57 FAX -	→→ leesburg office	Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5, Page 2 of 6	9 2003/038
Progress Energy	STATEMENT OF	SERVICE	
in the second se	JANUARY 2		80537 18404
FOR CUSTOMER SERVICE OR PAYMENT LOCATIONS CALL: 1-877-372-8477	AQUA UTILITIES INC 8374 MARKET ST #419		2,001,17
WEB SITE: www.progress-energy com	BRADENTON FL 32	DATE ON OP	DEPOSIT AMOUNT
TO REPORT A POWER OUTAGE: 1-800-220-8405	SERVICE ADDRESS 0 PALISADE DR LITE, HPLA PORT RICHEY	ABOUT	3,385.00
	PAYMENTS RECEIVED AS OF JAN	03 2007 2,041.72 TH	
PIN: 839592136	LS-1 017 LIGHTING SE	ER COMPANY OWNED/MAINTA	
METER READINGS	BILLING PERIOD12-18-06 TO ( CUSTOMER CHARGE	01-18-07 31 DAYS	1.09
	ENERGY CHARGE	3633 KWH @ 2.07000¢ 3633 KWH @ 4.69600¢	75.20 170.61
	*TOTAL ELECTRIC COST EQUIPMENT RENTAL FOR: 172 ST CON30/35 173 SV RW 4000	•	246.90
	FIXTURE TOTAL MAINTENANCE TOTAL GROSS RECEIPTS TAX SALES TAX ON ELECTRIC SALES TAX ON EQUIPMENT RENTAL		1,291.14 323.51 6.33 20.26 113.03
	TOTAL CURRENT BILL		2,001.17
	TOTAL DUE THIS STATEMEN	π ()	\$2,001.17
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AN 2 3 7007			
production of the second se	Payment of your bill prior to the	above due date will avoid a	
1. 36 <sup>(1)</sup> (1) (1)	late payment charge of \$5.00 or	1.5%; whichever is greater.	
and the second			
DATLY AVG. USE - LIT NHALDAY			
NOAILY AVG. CLECTHIC COLI " 660.05			
42			
	DETACH AND RETURN THIS SECTION	MM 00089 BILL # 1 OF 2 GAP 77	· · · · · · · · · · · · · · · · · · ·
Mako check	a payable to: Progress Energy Flo	rida, Inc.	TOTORS CREEDENAN TO PROVIDE AND A TO A TO A RELATE A
	· · · ·		DUEDATE
ACCOUNT N	UMBER - 80537 18404		FEB 09 2007
		P.O. BOX 33199 ST. PETERSBURG,	
fastlestadat	/	FL 33733-8199	TOTAL DUE
AQUA UTILI 6374 MARKI	TIES INC		2,001.17
GRADENTON	EL 24000 E107	ERED JAN 2 5 2007	PLEASE ENTER
		grun grun -	AMOUNT PAID

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Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5, Page 3 of 69

2004/038

	Exhi	-Utility Invoices ibit SS-5, Page 3 of 69	2004/038
Progress Energy	STATEMENT OF SER		
As Indiana Fuelda	JANUARY 2007		89601 83491
FOR CUSTOMER SERVICE OR PAYMENT LOCATIONS CALL: 1-877-372-8477 WEB SITE: www.progress-energy.com	AQUA UTILITIES INC 8374 MARKET ST #419 BRADENTON FL 34202 SERVICE ADDRESS	FEB 09 2007	TOTAL AMOUNT DUE 442.58 DEPOSIT AMOUNT ON ACCOUNT
TO REPORT A POWER OUTAGE: 1-800-226-8485	0 PALISADE DR LITE, PLMTER PORT RICHEY		745.00
IN: 839592136	PAYMENTS RECEIVED AS OF JAN 03 200	07 451.59 TH	ANK YOU
ETER READINGS		-07 31 DAYS 9 KWH a 2.07000¢	1.09 16.95
	#TOTAL ELECTRIC COST EQUIPMENT RENTAL FOR: 2 HOOD 30/35 36 ST CON30/35 39 SV RH 4000 FIXTURE TOTAL MAINTENANCE TOTAL GROSS RECEIPTS TAX SALES TAX ON ELECTRIC SALES TAX ON EQUIPMENT RENTAL TOTAL CURRENT BILL	экин э 4.69600¢	38.46 56.50 282.20 72.93 1.45 4.64 24.86 442.58
the state of the s	TOTAL DUE THIS STATEMENT	K	₩ ( <del>\$442.5</del>
IAN 9 3 20117		, M	
and the second sec			
	Payment of your bill prior to the above late payment charge of \$5.00 or 1.5%	o que gale will avoid a ; whichever is greater.	
۱ ــــــــــــــــــــــــــــــــــــ	DETACH AND RETURN THIS SECTION	۵۵۵۹۵ Bill # 2 OF 2 GRP 77	
Make chec	ks payable to: Progress Energy FiorIda, I	Inc.	DUE DATE
ACCOUNT	NUMBER - 89601 83491	P.O. BOX 33199	FEB 09 2007
AQUA UTIL	(ET ST #419 IN EL 34202 - 5137	ST. PETERSBURG, FL 33733-0199	TOTAL DUE 442.58 PLEASE ENTER AMOUNT PAID 44258
841918344110000	0044258200000000000000000000000000000000	0004425820100000	ب ۲۵۵۵۵۵۹

10/28/2008 TUE 8:58 FAX -	leesburg office	Docket No. ( Non-Utility In Exhibit SS-5		2005/038
Progress Libergy	STATEMENT O	F SERVICE		
	FÉBRUARY			80537 18404
		2007		
FOR CURY (HALT SEN VICE 1) W PAYMENT LOCATIONS (A) : 1-077-372-8477 WEB SITE: WHEN SHOW CAR SITE (STORE TO REPORT A PENNEN SEVERAGE 1-800-228-8489	AQUA UTILITIES INC 0374 MARKET ST #419 BRADENTON FL SERVICE ADDRESS 0 PALISADE DR LITE: M PORT RICHEY FL	34202 PLMTER	DUE DATE MAR 12 2007 NEXT READ DATE ON OR ABOUT	TOTAL AMOUNT DUE 2,001.17 DEPOSIT AMOUNT ON ACCOUNT 3,385.00
PIN: 839592134	PATHENTS RECEIVED AS OF FE	B 13 2007	2,001.17 THA	NK YOU
FIR: 07594194	15-1 017 LIGHTING	SER COMPANY	OWNED/MAINTA]	NED
METER READINGS	NILLING PERIOD01-18-07 TO UUSTOMER CHARGE	3633 KWH a 3633 KWH a	9 DAYS 2.07000¢	1.09 75.20 170.61
	TOTAL ELECTRIC COST LOUIDMENT RENTAL FOR: 172 ST CON30/35 173 SV RW 4000 FIXTURE TOTAL MAINTENANCE TOTAL GROSS RECEIPTS TAX SALES TAX ON ELECTRIC SALES TAX ON EQUIPMENT RENT	Γ <b>AL</b>	•	246.90 1,291.14 323.51 6.33 20.26 113.03
	TOTAL CURRENT BILL			2,001 17
	TOTAL DUE THIS STATEM	ENT	Q	\$2,001.17
	Payment of your bill prior to the late payment charge of \$5.00 Prograss Energy utilized fuel in your power: Coal 32%. Purcha 14% (For Prior 12 months end	or 1.5%, whichey the following pr used Power 22%,	er is greater, oportions to gener Gas 21%, Oil 11%	5. Nuclear
ENERGY USE PARAMETERS				and a second secon
DATLY AVG. UCE 203 ANALTARY USE ONE YEAR ACO 354 ANALTARY MOATLY AVG. ELECTRIC TOST 460.29			FFA 22	
	DI.TACH AND RETURN THIS SECTION	MM 00093	BILL # 1 OF Z GRP 72	
	a payable to: Progress Energy I (UMBER - 80537 18404	Florida, Inc.		DUE DATE MAR 12 2007
		P (1	. AOX 33199	

		ST. PETERSBURG, FL 33733-8199	
		Ashistonduduloulloutatet	
	AQUA UTILITIES	INC 1 #419 EFB 2 7 2007	
-	READENTON	FL 34202 - 513 ENTERED FEB 2 7 2007	

2,001.17 PLEASE ENTER AMOUNT PAID 2001 17

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TOTAL DUE

10/28/2008 TUE 8:58 FAX -	leesburg office	Non-Utility I	080121-WS nvoices 5, Page 5 of 69	
Progress Energy	STATEMENT OF	SERVICE	-	89601 83491
FOR CUSTOMER SERVICE OR PAYMENT LOCATIONS CALL: 1-877-372-8477 WEB SITE: www.progress-onbrgy.com TO REPORT A POWER OUTAGE: 1-800-228-8485	AQUA UTILITIES INC 8374 MARKET ST #419 BRADENTON FL 3 SERVICE ADDRESS 0 PALISADE DR LITE, PLM PORT RICHEY FL 3	4202 ITER	DUE DATE MAR 12 2007 NEXT READ DATE ON OR ABOUT	442.58 DEFOSIT AMOUNT ON ACCOUNT
PIN: 839592136 METER READINGS	PAYMENTS RECEIVED AS OF FEB LS-1 017 LIGHTING SE RILLING PERIOD01-18-07 TO CUSTOMER CHARGE UNERGY CHARGE	ER COMPANY	9 DAYS	
	FUEL CHARGE TOTAL ELECTRIC COST EQUIPMENT RENTAL FOR: 2 WOOD 30/35 36 ST CON30/35 39 SV RW 4000 FIXTURE TOTAL MAINTENANCE TOTAL GNOSS RECEIPTS TAX SALES TAX ON ELECTRIC SALES TAX ON ELECTRIC SALES TAX ON ELECTRIC SALES TAX ON EQUIPMENT RENTAL TOTAL CURRENT BILL TOTAL DUE THIS STATEMEN		4.696000	38.46 56.50 282.20 72.93 1.45 4.64 24.86 442.58 \$442.58
ENERCY USE DAILY AVG. USE 24 (HH/DAY USE ONE YEAN ACO AN ENH/DAY HDAILY AVG. CLECTRIC CORY # \$16.19	Payment of your bill prior to the late payment charge of \$5.00 or Progress Energy utilized fuel in T your power: Coal 32%, Purchase 14% (For Prior 12 months endin	1.5%, whichev he following pr ed Power 22%,	/er is greater oportions to gene Gas 21%. Oil 119	
	DETACH AND RETURN THIS SECTION		BILL # 2 OF 2 GRP 72	
ACCOUNT	xa payable to: Progress Energy Fic NUMBER - 89601 83491	P.C ST. FL	), BOX 33199 PETERSBURG, 33733-8199	DUE DATE MAR 12 2007
AQUA UTIL	IIII.I.I.I.I.II.I.I.I.I.I.I.I.I.I		EB 2 7 2007	442.58 Please enter

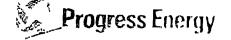
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PLEASE ENTER AMOUNT PAID 442

Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5, Page 6 of 69

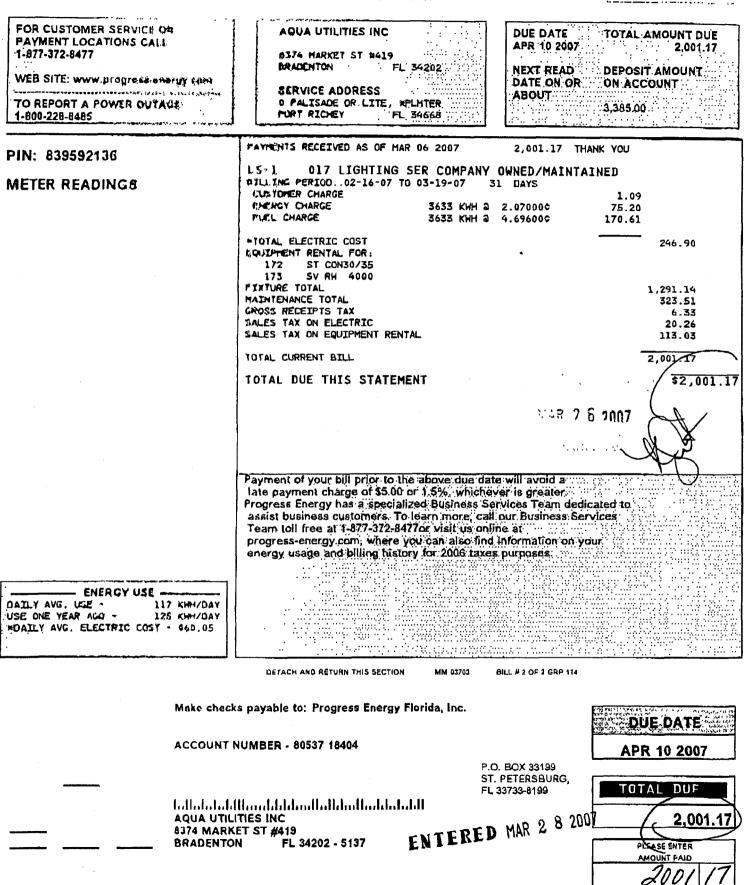
#### 2007/038

80537 18404



## STATEMENT OF SERVICE

MARCH 2007



10/28/2008 TUE 8:58 FAX	→→→ leesburg office	Docket No. Non-Utility I Exhibit SS-5		2008/03
Progress Energy	STATEMENT	OF SERVICE		No CONTROLINES
		. –		89601 83491
	MARCH	2007		<u> </u>
FOR CUSTOMER SERVICE OR PAYMENT LOCATIONS CALL 1-877-372-8477	AQUA UTILITIES INC		DUE DATE APR 10 2007	TOTAL AMOUNT DUE
WEB SITE: www.progross-anargy.com	1	FL 34202	NEXT READ	DEPOSIT AMOUNT
	SERVICE ADDRESS		DATE ON OR ABOUT	ON ACCOUNT
TO REPORT A POWER OUTAGE 1-800-228-8485	O FALISAGE DR LITE, PURT RICHEY . F	PLMTER L 34668		745.00
PIN: 839592136	PAYMENTS RECEIVED AS OF P		442.58 TI	
METER READINGS	ALL ING TENIOD.,02-16-07 LUGIUMER CHARGE	SER COMPANY To 03-19-07	OWNED/MAINT 31 Days	AINED
	FIRTLY CHARGE	819 KWH Ə 819 KWH Ə	2.07000¢ 4.69600¢	16.95 38.46
	-TOTAL ELECTNIC COST CHILIPTENT HENTAL FOR: \$ HOOD 30/35		4	56.50
	54 ST CON30/35			
	"IN TUME TOTAL			282.20
	WATHER MACEIPTS TAX		$\bigcirc$	72.93
	AN CA TAX ON ELECTRIC	INTAL		4.64 24.86
	TOTAL CURNENT BILL		MAL .	442.58
	TUTAL DUE THIS STATE	MENT	<b>Ν</b> Ν	\$442.
	}		WAR 2 6	2007
	Tayment of your bill prior to	the above due da		
	Late payment charge of \$5.0 Progress Energy has a speci- statut business customers. Tham toll free at 1-877-372- progress-onergy.com, where energy usage and billing his	0 or 1.5%, whiche alized Business Se To learn more, cal 8477or visit us onl 9 you can also find	ver is greater rylces Team ded Lour Business Se ine at Linformation on y	rvices
ENERGY USE ANALITY TO THE PARTY				
DATLY AVE, USE - AG EMAL CIAY				
USE ONE YEAR AGO - 20 KINAY ADAILY AVG. ELECTRIC CONT - +17. 34				
· · ·	LILIACH AND RETURN THIS SECTIO	ON MM 03704	BILL # 3 OF 3 GRP 114	
MAKA (100)	ka payable lo: Progress Energy	y Florida, Inc.		
ACCOUNT	NUMBER - 89601 83491			DUE DATE APR 10 2007
		ST	D. BOX 33199 . PETERSBURG,	
AQUA UTIL			. 33733-8199	TOTAL DUE 442.5
A374 MARH	(ET ST #419 DN FL 34202 - 5137		MAD 9 8 201	
		ENTERED	Mak 2 0 200	AMOUNT PAID 4442 58
<b>43</b> 6019344170000	004425820000000000	0000000044	2582010000	0000009

10/28/2008 TUE 8:59 FAX -	leesburg office	Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5, Page 8 of 69	2009/038
Progress Lonagy	STATEMENT OF SER	VICE	ار از بار از این از این از این این از ای این از این از
	8rn-c 2007		80537 18404
FOR CUSTOMEN DEN PAYMENT LOCAL DEN PAYMENT LOCAL DEN PAYMENT	Adde UTH THES INC	DUE DATE MAY 10 2007	TOTAL AMOUNT DUE
1.877.372.8477	**** ******* * ** #417 ************************************	NEXT READ	DEPOSIT AMOUNT
WEB SITE	ATOMESE The sides of LITE. PLATER The FRICK PL S4668	ABOUT	ON ACCOUNT 3,385.00
المريك بالمريك المريكية المريكية المريكية والمريك والمريكية والمريكية المريكية المريكية المريكية المريكية المري المريكية المريكية الم	TANGET APRIL	7 2,001.17 THA	AK YOU
PIN: 839592124	AND BUT FLUMTING SER CO		NED
METER READINGS		KWH @ 2.07000¢	1.09 75.20
		KWH @ 4.69600C	170.61
	うかでかられ、あんな、300番( そうない 1 時後の後年の時代の15月1 - 100mm 2 511 - 111	•	246.90
	· 有别的小孩们要要要 · \$23 \$ \$2		1,291.14 323.51
	ANNER THE LEVEL VAX		6.33
	A A A A A A A A A A A A A A A A A A A		113.03
	in the second states and states	RECEIVE	2,001.17
	THERAS OUL THIS STATEMENT	APR 2 5 2007	\$2,001.17
		Fiorida Inn.	$\sim$
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	Former of your bill prior to the above tone permit charge of \$5.00 or 1.5%; "Trappess Energy offors energy efficient trappess thereby offors energy eview, a trappes to consider onergy review, a trapped in-skepto courge analysis that the mana intermation, visit us at prog \$17.172.127	whichever is greater hey programs to help your Business Energy Check of and for a small fee, an t includes payback estimate	ffers a
DAILY AVG. USE AND	Programs Energy has a specialized Bus market tarmmarke customers. To learn m is an toll then at 1-877-372-8477.or vis provides anergy com, where you can accordly unage and billing history for 20	ore, call our Business Sen it us online at also find Information on yo	<b>/ices</b>
na n	LE CAL IN ANY IN TRUEN THIS SECTION MM	00137 BILL # 1 OF 2 GRP 111	
Μακα εται	to payable to: Progress Energy Florida, I	inc.	DUEDATE
ACCOUNT	NUMBER - 80537 18404		MAY 10 2007
· · · · · · ·		P.O. BOX 33199 ST. PETERSBURG, FL 33733-6199	TOTAL DUE
AQUA UTI	.IIII.I.I.I.I.I.I.II.III.IIIIIII LITIES INC KET ST #419		2,001.17
DHADENTO	ON EL 34202 - 5137		PLEASE ENTER AMOUNT PAID
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10/28/2008 TUE 8:59 FAX -	leesburg office	Docket No. 0 Non-Utility In Exhibit SS-5,	voices	2010/038
Progress Energy	STATEMENT	OF SERVICE		
	APRIL	2007		89601 83491
FOR CUSTOMER SERVICE OR	AQUA UTILITIES INC		DUE DATE	TOTAL AMOUNT DUE
PAYMENT LOCATIONS CALL: 1-877-372-8477	8374 MARKET ST #41	9	MAY 10 2007	442,58
WEB SITE: www.progress-energy.com		FL 34202	DATE ON OR	DEPOSIT AMOUNT
TO REPORT A POWER OUTAGE: 1-800-228-8485	SERVICE ADDRESS 0 PALISADE DR LITE PORT RICHEY		ABOUT	745.00
	PAYMENTS RECEIVED AS OF		442.58 THA	
PIN: 839592136	LS-1 017 LIGHTIN	IG SER COMPANY	OWNED/MAINTAI	
METER READINGS	BILLING PERIOD03-19-0 CUSTOMER CHARGE	7 TO 04-18-07 3	30 DAYS	1.09
	ENERGY CHARGE FUEL CHARGE	819 KWH Ə 819 KWH Ə	2.07000¢ 4.69600¢	16.95 38.46
	NOTAL ELECTRIC COST EQUIPMENT RENTAL FOR:		·	56.50
	2 WOOD 30/35 36 ST CON30/35			
	39 SV RW 4000 FIXTURE TOTAL			282.20
	MAINTENANCE TOTAL CROSS RECEIPTS TAX SALES TAX ON ELECTRIC	Qr		72.93 1.45 4.64
	SALES TAX ON EQUIPMENT I	RENTAL,	CEIVEL	24.86
	TOTAL CURRENT BILL TOTAL DUE THIS STAT	A)	R 2 5 7RAT	442.58
	TOTAL DUE THIS STAT		Fiorida inc.	4442.30
			J.	K I
			•	$\cup$
	Payment of your bill prior to late payment charge of \$5 'Progress Energy offers en	.00 pr 1.5%, which ergy efficiency prog	ver is greater. rams to help your.	
	business save money and free online or on-site ener	gy review, and for a	small fee, an 💠	
	optional, in-depth energy a For more information, visi 1-877-372-6477.	analysis that include t us at progress-ene	ergy.com/save or c	95
ENERGY USE	Progress Energy has a spe assist business customers	To learn more, cat	Cour Business Serv	lices
DATLY AVG. USE 27 KHH/DAY USE ONE YEAR AGO 26 KHH/DAY	Team toll free at 1-877-37. progress-energy.com; whe	re you can also find	Information on yo	
COATLY AVG. ELECTRIC COST - \$13,72	energy usage and billing t	istory for 2006 taxe	s purposes	
	DETACH AND RETURN THIS SEC	TION MM 00138	BILL # 2 OF 2 GRP 111	<u>na a ta ta na 1901 - Abaan Indone</u>
Make check	s payable to: Progress Ener	gy Florida, Inc.		DUEDATE
ACCOUNT	NUMBER - 89601 83491			MAY 10 2007
· · · ·		ST	O. BOX 33199 T. PETERSBURG,	
	)/		_ 33733-8199	TOTAL DUE
AQUA UTILI B374 MARK	ET ST #419			442.58
BRADENTO	N FL 34202 - 51 <b>PN</b>	ERED APR 2	2007	AMOUNT PAID

**\$7503834711000000442582000000000000000004425820100000000** 

10/28/2008 TUE 8:59 FAX	leesburg office	Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5, Page 10 of	Ø011/038
Progress Energy	STATEMENT OF S MAY 2007	ERVICE	80537 18404
FOR CUSTOMEN SCHVICE OR PAYMENT LOCATIONS CALL: 1-877-372-8477 WEB SITE: www.progress-energy.com TO REPORT A POWER OUTAGE: 1-800-228-6485	AQUA UTILITIES INC 0374 MARKET ST #419 BRADENTON FL 342 SERVICE ADDRESS 0 PALISADE DR LITE, *PLMT PORT RICHEY FL 346	ABOUT	2.001,17 DEPOSIT AMOUNT ON ACCOUNT
PIN: 839592136 METER READINGS	BILLING PERIOD04-18-07 TO 05 CUSTOMER CHARGE ENERGY CHARGE	COMPANY OWNED/MAINT	
	*TOTAL ELECTRIC COST EQUIPMENT RENTAL FOR: 172 ST CON30/35 173 SV RW 4000 FIXTURE TOTAL MAINTENANCE TOTAL GROSS RECEIPTS TAX SALES TAX ON ELECTRIC SALES TAX ON EQUIPMENT RENTAL	•	246.90 1,291.14 323.51 6.33 20.26 113.03
	TOTAL CURRENT BILL TOTAL DUE THIS STATEMENT	MAY 2 2 2 2007	2,001.17
	Payment of your bill prior to the al- late payment charge of \$5.00 or 1: Progress Energy utilized fuel in the your power. Coal 32%; Purchased 14% (For Prior 12 months ending	5%, whichever is greater following proportions to ge Power 22%, Gas 21%, Olt 4	nerate 1%, Nuclear
DAILY AVG. USE - 125 KMH/DAY USE ONE YEAR AGO - 114 KMH/DAY HDAILY AVG. ELECTRIC COST - 464.19			
Make checi	OFTACH AND RETURN THIS SECTION	MM 03349 BILL # 3 OF 4 GRP 104	Para de la competencia de la
	NUMBER - 80537 18404		

	latialalahillaadhahilalaalah Aqua utilities inc	P.O. BOX 33199 ST. PETERSBURG, FL 33733-6199	<b>TOTAL DUE</b> 2,001,17
 	0374 MARKET ST #419 BRADENTON FL 34202 - 5137	ENTERED MAY 2 S 20	PLEASE ENTER AMOUNT PAID 2, 001 17

JUN 08 2007

Docket No. 080121-WS

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10/28/2008 TOE 8:59 FAX		SS-5, Page 11 of 69
Progress Energy	STATEMENT OF SERVICE	
(¥.	MAY 2007	89601 83491
FOR CUSTOMEN SERVICE OR PAYMENT LOCATIONS CALL: 1-877-372-6477 WEB SITE: www.propress-snergy.com TO REPORT A POWER OUTAGE: 1-600-228-8483	AQUA UTILITIES INC 8374 MARKET ST. #419 BRADENTON FL 34202 SERVICE ADDRESS 0 PALISADE DR LITE, PLHTER PORT RICHEY FL 34668	DUE DATE TOTAL AMOUNT DUE JUN 08 2007 442,58 NEXT READ DEPOSIT AMOUNT DATE ON OR ON ACCOUNT ABOUT 745.00
INI- 020503430	LS-1 017 LIGHTING SER COMPANY	
IN: 639592136 IETER READINGB	BILLING PERIOD04-10-07 TO 05-17-07 24 CUSTOMER CHARGE ENERGY CHARGE 819 KHH a FUEL CHARGE 819 KHH a	
	*TOTAL ELECTRIC COST EQUIPMENT RENTAL FOR: 2 WOOD 30/35 36 ST CON30/35 39 SV RW 4000 Fixture Total Maintenance Total GROSS RECEIPTS TAX SALES TAX ON ELECTRIC	56.50 - 282.20 72.93 1.45 4.64
	SALES TAX ON EQUIPMENT RENTAL TOTAL CURRENT BILL BALANCE FORWARD	24.86 442.58 442.58
	CREDIT BALANCE TOTAL DUE THIS STATEMENT	442.58CR \$442.58
ENERCY USE - 28 KMH/DAY SE ONE YEAR AGO - 26 KMM/DAY DAILY AVG. ELECTRIC COST - 914.19	Payment of your bill prior to the above due data late payment charge of \$5.00 or 1.5%, whichev If your previous unpaid balance has been paid, Progress Energy utilized fuel in the following pr your power: Coal 32%, Purchased Power 22%, 14% (For Prior 12 months ending March 2007).	ver is greater please disregard oportiona to generate Gas 21%, Oil 11%, Nuclear
	DETACH AND RETURN THIS SECTION MM 03850	BILL // 4 OF 4 GRP 104
Make chec	ks payable to: Progress Energy Florida, Inc.	Lastacionas minerary, no
ACCOUNT	NUMBER - 89601 83491	JUN 08 2007
AQUA UTI	ST. FL: LITIES INC KET ST #419	D. BOX 33199 PETERSBURG, 33733-8199 442.58

10/28/2008 TUE 8:59 FAX	leesburg office	Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5, Page 12 of 69	2013/038
Progress Energy	STATEMENT	OF SERVICE	ACCOUNTINEMEET
	JUNE	2007	80537 18404
FOR CUSTOMER SERVICE OR PAYMENT LOCATIONS CALL: 1+877-372-8477 WEB SITE: www.progress-energy.com TO REPORT A POWER OUTAGE: 1-800-228-8485	AQUA UTILITIES INC 8374 MARKET ST #419 BRADENTON SERVICE ADDRESS 0 PALISADE DR LITE,	FL 34202 RELMTER	1,798.07 DEPOSIT AMOUNT R. ON ACCOUNT
PIN: 839592136	PAYMENTS RECEIVED AS OF	MAY 31 2007 2,001.17	THANK YOU
METER READINGS	LS-1 017 LIGHTIN BILLING PERIOD05-17-07 CUSTOMER CHARGE ENERGY CHARGE FUEL CHARGE	G SER COMPANY OWNED/MATN	
4.9 €.4246-64 ± 17 4568 -	ATOTAL ELECTRIC COST EQUIPMENT RENTAL FOR: 172 ST CON30/35 173 SV RH 4000 FIXTURE TOTAL MAINTENANCE TOTAL GRO3S RECEIPTS TAX SALES TAX ON ELECTRIC SALES TAX ON EQUIPMENT RH DEPOSIT: INTEREST, CREDIT	• ENTAL	246.90 1,291.14 323.51 6.33 20.26 113.03 203.10CR
	TOTAL DUE THIS STATE	EMENT	1,798.07 \$1,798.07
ENERGY USE DAILY AVG. USE - 114 KWH/DAY USE ONE YEAR AGO - 121 KWH/DAY *DAILY AVG. ELECTRIC COST - \$58.17	to update, please call TOLL Payment of your bill prior to	helps us identify your service local s show your phone number is 941- FREE 1-866-231-6450. the above due date will avoid a 10 or 1.5%, whichever is greater.	Jon during 907-7412
	DETACH AND RETURN THIS SECTION	DN MM 00129 BILL # 1 OF 2 GRF 106	
	ks payable to: Progress Energy NUMBER - 60537 18404	y Fiorida, Inc.	DUE DATE
	Muudhhlaadhathathatha	P.O. BOX 33199 ST. PETERSBURG, FL 33733-8199 ENTERED JUN 2 6 2007	JUL 10 2007           TOTAL DUE           1,798.07           PLEASE ENTER           AMOUNT PAID           1798.07

10/28/2008 TUE 8:59 FAX -	→→ leesburg office	Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5, Page 13 of 6	2014/038
Progress Energy	STATEMENT (	2007	89601 83491
FOR CUSTOMER BERVICE OR PAYMENT LOCATIONS CALL 1-877-372-8477 WEB SITE: www.ptbpress-sharpy.cont TO REPORT A POWER OUTAGE 1-800-228-8489	AQUA UTILITIES INC 8374 MARKET ST 8419 BRADENTON SERVICE ADDRESS 9 PALISADE OR LITE. PORT RICHEY	L 34202 NEXT RI DATE O ABOUT	TE TOTAL AMOUNT DUE 2007. 397.88 EAD DEPOSIT AMOUNT N OR ON ACCOUNT 745.00
PIN: 839592136	PAYMENTS RECEIVED AS OF H	AY 31 2007 442.5	58 THANK YOU
METER READINGS	LS-1 017 LIGHTING BILLING PERIOD05-17-07 CUSTOMER CHARGE ENERGY CHARGE FUEL CHARGE	SER COMPANY OWNED/M/ To 06-18-07 32 Days 819 KWH a 2.07000c 819 KWH a 4.69600¢	1.09 16.95
2. 2. 2. 2. 2. 2. 2. 2. 2. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	<ul> <li>TOTAL ELECTRIC COST</li> <li>EQUIPMENT RENTAL FOR:</li> <li>2 HOOD 30/35</li> <li>36 ST CON30/35</li> <li>39 SV RW 4000</li> <li>FIXTURE TOTAL</li> <li>MAINTENANCE TOTAL</li> <li>GROSS RECEIPTS TAX</li> <li>SALES TAX ON ELECTRIC</li> <li>SALES TAX ON ELECTRIC</li> <li>SALES TAX ON EQUIPMENT, REI</li> <li>DEPOSIT "INTEREST CREDIT</li> <li>TOTAL CURRENT BILL</li> <li>TOTAL DUE THIS STATE</li> </ul>		56.50 282.20 72.93 1.45 4.64 24.86 397.88 9-\$397.88
ENERGY USE - DAILY AVG. USE - 26 KHN/DAY USE ONE YEAR AGO - 27 KHN/DAY *DAILY AVG. ELECTRIC COST - 912.06	power outages. Our records to update, please call TOLL Payment of your bill prior.to.	show your phone number is FREE 1-866-231-6450	la leř
	DETACH AND RETURN THIS SECTIO	DN MM 00130 BILL # 2 OF 2 G	RP 106
Make check	is payable to: Progress Energy	fiorida, inc.	DUEDATE
ACCOUNT	NUMBER - 89601 83491		JUL 10 2007
AQUA UTIL 8374 MARK BRADENTO	llinnii, hidanaihaihaihaihaiha ITIES INC ET ST #419 N FL 34202 - 5137	P.O. BOX 33199 ST. PETERSBU FL 33733-8199 ENTERED JUN 2 6	RG, TOTAL DUE

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PLEASE ENTER AMOUNT PAID 397

10/28/2008 TUE 9:00 FAX leesburg office	10/28	/2008	TUE	9:00	FAX		leesburg	office
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**Progress Energy** 

Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5, Page 14 of 69

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JULY 2007 FOR CUSTOMER SERVICE OR AQUA UTILITIES INC DUE DATE TOTAL AMOUNT DUE PAYMENT LOCATIONS CALL: AUG 09 2007 ::::::;; 2.001.17 1-877-372-8477 8374 HARKET ST #419 BRADENTON FL 34202 NEXT READ DEPOSIT AMOUNT WEB SITE: www.progress-energy.com ON ACCOUNT DATE ON OR SERVICE ADDRESS ABOUT TO REPORT A POWER OUTAGE 0 PALISADE DR LITE, PLATER 3.385:00 1-800-228-8485 PORT RICHEY ·. ·:::; . • : : . . PAYMENTS RECEIVED AS OF JUL 02 2007 1,798.07 THANK YOU PIN: 839592136 LS-1 017 LIGHTING SER COMPANY OWNED/MAINTAINED BILLING PERIOD., 06-18-07 TO 07-18-07 **METER READINGS** 30 DAYS CUSTOMER CHARGE 1.09 ENERGY CHARGE 3633 KWH @ 2.070006 / 75.20 FUEL CHARGE 3633 KWH @ 4.69600¢ 170.61 **\*TOTAL ELECTRIC COST** 246.90 EQUIPMENT RENTAL FOR: 172 ST CON30/35 173 SV RW 4000 FIXTURE TOTAL 1,291.14 MAINTENANCE TOTAL 323.51 GROSS RECEIPTS TAX 6.33 SALES TAX ON ELECTRIC 20.26 SALES TAX ON EQUIPMENT RENTAL 113.03 TOTAL CURRENT BILL 2,001.17 ... = TOTAL DUE THIS STATEMENT \$2,001.17 Payment of your bill prior to the above due date will avoid a late payment charge of \$5,00 or 1,5%; whichever is greater. Help saleguard your business' equipment. Visit us at Progress-Energy.com or call 1.877,372,8477 to learn about Surge Protection; JUL 2 3 2007 ENERGY USE FATLE 71 DATLY AVG. USE 121 KHH/DAY USE ONE YEAR AGO 107 KHH/DAY DAILY AVG ELECTRIC COST - \$62.05 DETACH AND RETURN THIS SECTION MM 03725 BILL # 3 OF 4 GRP 69 Make checks payable to: Progress Energy Florida, Inc. DUE DATE ACCOUNT NUMBER - 80537 18404 AUG 09 2007 P.O. BOX 33199 ST. PETERSBURG. FL 33733-8199 TOTAL DUE AQUA UTILITIES INC 2.001,17 8374 MARKET ST #419 BRADENTON FL 34202 - 5137 PLEASE ENTER ENTERED JUL 2 4 2007 AMOUNT PAID 1001 

STATEMENT OF SERVICE

10,	28/2008	TUE	9:00	FAX	leesburg	office
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Progress Energy

Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5, Page 15 of 69

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FOR CUSTOMER SERVICE OR PAYMENT LOCATIONS CALL: 1-877-372-8477 WEB SITE: www.progress-energy.com TO REPORT A FOWER OUTAGE: 1-800-228-8485	AQUA UTILITIES INC. 8374 MARKET ST. #419 BRADENTON FL 34202 SERVICE ADDRESS 0 PALISADE OR LITE, PLMTER PORT RICHEY FL 34668	DATE ON OR	
PIN: 839592136	PAYMENTS RECEIVED AS OF JUL 02 2007	397.88 TH	ANK YOU
PIN: 833532138	LS-1 017 LIGHTING SER COMPAN	Y OWNED/MAINTA	INED
METER READINGS	BILLING PERIOD06-18-07 TO 07-18-07 CUSTOMER CHARGE		1.09
	ENERGY CHARGE 819 KWH FUEL CHARGE 819 KWH	a 2.070000 a 4.696006	16.95 38-46
	*TOTAL ELECTRIC COST EQUIPMENT RENTAL FOR: 2 HOOD 30/35 36 ST CON30/35 39 SV RW 4000 FIXTURE TOTAL MAINTENANCE TOTAL GROSS RECEIPTS TAX SALES TAX ON ELECTRIC		262.20 72.93 1.45 4.64
	SALES TAX ON EQUIPMENT RENTAL		24.86
	TOTAL CURRENT BILL		442.58
	TOTAL DUE THIS STATEMENT		\$442.5
ENERGY USE	Help safeguard your business' equipment. V Progress-Energy.com.or call 1.877.372.8477 Protection.	lo learn about Surg	2 3.7nn7
	DCTACH AND RETURN THIS SECTION MM 03728	BILL # 4 OF 4 GRP 59	
ACCOUNT	cks payable to: Progress Energy Florida, Inc. NUMBER - 89601 83491	P.O. BOX 33199 ST. PETERSBURG, FL 33733-8199	DUE DATE AUG 09 2007 TOTAL DUE
	KET ST #419		442.58
BRADENTO	ON FL 34202 - 5137 ENTERED	JUL 2 4 2007	PLEASE ENTER AMOUNT PAID 44.2 5%
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10/28/2008 TUE 9:00 FAX	leesburg office	Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5, Page 16 of 69	2017/038
Progress Energy	STATEMENT O	F SERVICE	
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FOR CUSTOMER SERVICE OR PAYMENT LOCATIONS CALL: 1:877-372-8477 WEB SITE: www.progress-energy.com	AQUA UTILITIES INC 8374 MARKET ST #419 BRADENTON SERVICE ADDRESS	DATE ON OR	TOTAL AMOUNT DUE 2,001.17 DEPOSIT AMOUNT ON ACCOUNT
TO REPORT A POWER OUTAGE:	0 PALISADE DR LITE, * PORT RICHEY	PLNTER GALLER AND A DESCRIPTION	3,385.00
	PAYMENTS RECEIVED AS OF JU	L 31 2007 2,001.17 TH	
PIN: 839592136		SER COMPANY OWNED/MAINTA	
METER READINGS	BILLING PERIOD07-10-07 TO CUSTOMER CHARGE ENERGY CHARGE FUEL CHARGE	3633 KHH a 2.07000¢ 3633 KHH a 2.07000¢	1.09 75.20 170.61
	MTOTAL ELECTRIC COST EQUIPMENT RENTAL FOR: 172 ST CON30/35 173 SV RW 4000 FIXTURE TOTAL MAINTENANCE TOTAL GROSS RECEIPTS TAX SALES TAX ON ELECTRIC SALES TAX ON EQUIPMENT RENT	•	246.90 1,291.14 323.51 6.33 20.26 113.03
	TOTAL CURRENT BILL		37001.17
	TOTAL DUE THIS STATEM		
			D ( \$2,001.17
		Alle 2 5 2007	
		Fierica inc.	
ENERGY USE	Iate payment charge of \$5.00 Progress Energy utilized fuel in your power: Coal 32%, Purcha 14% (For Prior 12 months end Sign up for Current Lines, our	ne above due date will avoid a or 1.5%, whichever is greater in the following proportions to gene ased Power 23%, Gas 21%, Oil 10 ding June 30, 2007) electronic newsletter, written for tomers at progress energycl.com	erate %. Nuclear
DAILY ANG. USE - 121 KHH/DAY USE ONE YEAR AGO - 121 KHH/DAY XDAILY AVG. ELECTRIC COST - \$62.05			
	DETACH AND RETURN THIS SECTION	MM 04618 BILL # 3 OF 4 GRP 102	
Make chec	cks payable to: Progress Energy f	Florida, Inc.	DUE DATE
	NUMBER - 80537 18404	P.O. BOX 33199 ST. PETERSBURG, FL 33733-8199	SEP 10 2007 TOTAL DUE 2,001.17
8374 MAR BRADENT	KET ST #419 ON FL 34202 - 5137	·	PLEASE ENTER
	E	NTERED AUG 2 8 2007	2001 17
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Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5, Page 17 of 69

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# STATEMENT OF SERVICE

ACCOUNT NUMBER

FOR CUSTOMER SERVICE OR PAYMENT LOCATIONS CALL: 1-877-372-8477 WEB SITE: www.progress-energy.com TO REPORT A POWER OUTAGE: 1-800-228-8485	AQUA UTILITIES INC 8374 MARKET ST #419 BRADENTON FL 34202 SERVICE ADDRESS 0 PALISADE DR LITE, PLHTER PORT RICHEY FL 34668	DUE DATE SEP 10 2007 NEXT READ DATE ON OR ABOUT	
PIN: 839592136	PAYMENTS RECEIVED AS OF JUL 31 200	)7 442.56 TH	IANK YOU
METER READINGS	LS-1 017 LIGHTING SER CO BILLING PERIOD07-18-07 TO 08-17-	MPANY OWNED/MAINT	AINED
		KWH a 2.07000¢	1.09 16.95
		/ KWH Ə 4.69600¢	38.46
	ATOTAL ELECTRIC COST EQUIPMENT RENTAL FOR: 2 HOOD 30/35 36 ST CON30/35 39 SV RW 4000 FIXTURE TOTAL MAINTENANCE TOTAL GROSS RECEIPTS TAX SALES TAX ON ELECTRIC SALES TAX ON EQUIPMENT RENTAL	•	56.50 282.20 72.93 1.45 4.64 24.86
	TOTAL CURRENT BILL	RECEIVE	442.58
	TOTAL DUE THIS STATEMENT		\$442.58
		AIIG 2 5 2007	
		Florida Inc.	
ENERGY USE 27 KHH/DAY DATLY AVG. USE 27 KHH/DAY USE CINE YEAR AGO 27 KHH/DAY MDATLY AVG. ELECTRIC.COST 913.72	late payment charge of \$5.00 or \$5%, Progress Energy utilized fuel in the foll your power: Coal 32%, Purchased Pow 14% (For Prior 12 months ending June Sign up for Current Lines, our electroni Progress Energy business customors a	owing proportions to gen ver 23%, Gas 21%, Oil 10 30, 2007) ic newsletter written for	erate 1%: Nuclear
		ang siya siya bara an	
	DETACH AND RETURN THIS SECTION MM	04816 BILL # 4 OF 4 GRP 102	
	DETACH AND RETURN THIS SECTION MM I		DUE DATE
Make chec			DUE DATE
Make chec ACCOUNT	ks payable to: Progress Energy Florida, I NUMBER - 89601 83491 	nc. P.O. BOX 33199 ST. PETERSBURG, FL 33733-6199 ED AUG 2 8 2007	DUE DATE SEP 10 2007 TOTAL DUE 442.58 PLEASE ENTER AMOUNT PAID 4412 58

10/28/2008	TUE	9:04	FAX		leesburg	office
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Progress Energy

Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5, Page 18 of 69

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SEPTEMBER 2007 FOR CUSTOMER SERVICE OR AQUA UTILITIES INC DUE DATE TOTAL AMOUNT DUE PAYMENT LOCATIONS CALL: OCT 10 2007 2,001.17 6960 PROFESSIONAL PWKY E 1-877-372-8477 FL 34240 ٠<u>.</u> SARASOTA NEXT READ -DEPOSIT AMOUNT WEB SITE: www.progress-energy.com DATE ON OR ON ACCOUNT SERVICE ADDRESS ABOUT TO REPORT A POWER OUTAGE: O PALISADE DR LITE, \*PLMTER . . . . 3.385.00 PORT RICHEY FL 34668 1-800-228-8485 PAYMENTS RECEIVED AS OF SEP 04 2007 2,001.17 THANK YOU PIN: 839592136 017 LIGHTING SER COMPANY OWNED/MAINTAINED LS-1 BILLING PERIOD. .08-17-07 TO 09-18-07 **METER READINGS** 32 DAYS CUSTOMER CHARGE 1,09 ENERGY CHARGE 3633 KWH a 2.07000¢ 75.20 FUEL CHARGE 3633 KWH @ 4.69600¢ 170.61 \*TOTAL ELECTRIC COST 246.90 EQUIPMENT RENTAL FOR: ST CON30/35 172 SV RH 4000 173 FIXTURE TOTAL 1,291.14 MAINTENANCE TOTAL 323.51 GROSS RECEIPTS TAX 6.33 SALES TAX ON ELECTRIC 20.26 SALES TAX ON EQUIPMENT RENTAL 113.03 TOTAL CURRENT BILL 2,001.17 TOTAL DUE THIS STATEMENT \$2.001.17 RECEIVED SEP 2 1 2007 -QUE CLAMOS Fiction inc. Payment of your bill prior to the above due date will avoid a late payment charge of \$5,00 or 1.5%; whichever is greater. Get do-it-yourself Energy Audits and business energy saving tips. wwsin Com/EnergyEff Visit www.Progress-Energy.com/EnergyEfficientResources . . . . . . . .. ••••• ••••• · · :: - ENERGY USE DATLY AVG. USE 114 KWH/DAY USE ONE YEAR AGO - 114 KWH/DAY FDAILY AVG. ELECTRIC COST - \$58.17 *...* DETACH AND RETURN THIS SECTION MM 00129 BILL # 1 OF 2 GBP 88 Make checks payable to: Progress Energy Florida, Inc. DUE DATE ACCOUNT NUMBER - 80537 18404 OCT 10 2007 P.O. BOX 33199

> AQUA UTILITIES INC 6960 PROFESSIONAL PWKY E SARASOTA FL 34240 - 8428

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ST. PETERSBURG,

FL 33733-8199

10/28/2008 TUE 9:05 FAX	leesburg office	Docket No. 08 Non-Utility Invo	oices	2020/038
Progress Energy	STATEMENT O		-	89601 83491
FOR CUSTOMER SERVICE OR PAYMENT LOCATIONS CALL: 1-877-372-8477 WEB SITE: www.progress-energy.com TO REPORT A POWER OUTAGE: 1-800-228-8485	SERVICE ADDRESS 0 PALISADE DR LITE, P	34240	DUE DATE OCT 10 2007 NEXT READ DATE ON OR ABOUT	TOTAL AMOUNT DUE 442.58 DEPOSIT AMOUNT ON ACCOUNT 745.00
PIN: 839592136 METER READINGS	PAYMENTS RECEIVED AS OF SE LS-1 017 LIGHTING BILLING PERIOD08-17-07 T CUSTOMER CHARGE ENERGY CHARGE FUEL CHARGE	SER COMPANY	2 DAYS 2.07000¢	
· ·	*TOTAL ELECTRIC COST EQUIPMENT RENTAL FOR: 2 HOOD 30/35 36 ST CON30/35 39 SV RH 4000 FIXTURE TOTAL MAINTENANCE TOTAL GROSS RECEIPTS TAX SALES TAX ON ELECTRIC SALES TAX ON ELECTRIC SALES TAX ON EQUIPMENT REN TOTAL CURRENT BILL TOTAL DUE THIS STATEM		RECEN SEP 2 1 70 Agus Contain	107
ENERGY USE DATLY AVG. USE - 26 KHH/DAY JSE: ONE YEAR AGO - 26 KHH/DAY OATLY AVG. ELECTRIC COST 912.66	Payment of your bill prior to t late payment charge of \$5.00 Get do-it-yourself Energy Aud Visit www.Progress-Energy.cc	or 1.5%, whichev its and business e	e will avoid a er is greater. nergy saving tips	
	DETACH AND RETURN THIS SECTION		5ill # 2 of 2 grp 99	
ACCOUNT	ks payable to: Progress Energy NUMBER - 89601 83491	P.C ST. FL	). EOX 33199 PETERSBURG, 33733-8199	DUE DATE OCT 10 2007 TOTAL DUE

AQUA UTILITIES INC 6960 PROFESSIONAL PWKY E SARASOTA FL 34240 - 8428

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Progress Energy	033 02300 21 OCTOBER 2007	RVICE		80537 18404	
FOR CUSTOMER SERVER ON PAYMEN'T LISCATHING FALL 1-877-372-8433 WEB SITE WWW PAREA ANTION COM TO REPORT A POWER (MUTACE) 1-800-228-8483	AQUA UTILITIES INC. 6960 PROFESSIONAL PHKY E SARASOTA FL 3424 SERVICE ADDRESS 0 PALISADE OR LITE, *PLMTE PORT RICHEY FL 3466		DUE DATE NOV 08 2007 NEXT READ DATE ON OR ABOUT	2,001.17 DEPOSIT AMOUNT	
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ENCACY USR DAILY AVG. USC - LTX KHUDAY USE ONE YEAR AG - 136 KHUDAY XDAILY AVG. ELICTRIC (1777 - 664,19	Payment of your bill prior to the ab- late payment charge of \$5.00 or 1. Progress Energy offers energy effic business save money and energy, online or on-site energy review an in-depth energy analysis that inclu information, visit us at Progress-Er 1-877-372-8477. Why wait for the mail?. Visit progre o-bill and automatic draft.	5%, whicheve iency program Our Business d, for a small des payback o hergy.com/sav	r is greater. hs to help your Energy Check o fee, an optional estimates. For m re.or call	offers an	
	DCTACH AND RETURN THIS SECTION	MM 00141 BI	LL # 1 OF 2 GRP 95		<u> </u>
Make che	cka payable to: Progress Energy Florid	ła, Inc.		DUE DATE	
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Programs Energy		Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5, Page 21 of 69	
	OCTOBER 2007		89601 83491
FOR CUSTOMEN SAMUEL OR PAYMENT LOCATIONS CALL 1-877-372 4475 WEB SITE: WWW FOR SALL HEREIN COM TO REPORT A FINNE SALTAGE: 1-800-226 444	AQUA UTILITIES INC 6960 PROFESSIONAL PHKY E SARASOTA FL 34240 SERVICE ADDRESS 0 PALISADE DR LITE, PLMTER PORT RICHEY FL 34668	DUE DATE NOV 08 2007 NEXT READ DATE ON OR ABOUT	
PIN: 839592139	PAYMENTS RECEIVED AS OF OCT 01 20	007 442.58 THAN OMPANY OWNED/MAINTAI	
METER READINGS	BILLING PERIOD09-18-07 TO 10-17 CUSTOMER CHARGE ENERGY CHARGE 81		NED 1.09 16.95 38.46
	<ul> <li>TOTAL ELECTRIC COST</li> <li>EQUIPMENT RENTAL FOR:</li> <li>2 WOOD 30/35</li> <li>36 ST CON30/35</li> <li>39 SV RH 4000</li> <li>FIXTURE TOTAL</li> <li>MAINTENANCE TOTAL</li> <li>GROSS RECEIPTS TAX</li> <li>SALES TAX ON ELECTRIC</li> <li>SALES TAX ON EQUIPMENT RENTAL</li> <li>TOTAL CURRENT BILL</li> <li>TOTAL DUE THIS STATEMENT</li> </ul>	EEN/EE nrz 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	56.50 282.20 72.93 1.45 4.64 24.86 442.58 \$442.58
ENERGY USE DAILY AVG. USE - 20 KNN/DAY USE ONE YEAR AGO - 20 KNN/DAY *DAILY AVG. ELECTRIC COST - 014.10	Payment of your bill prior to the above late payment charge of \$5.00 or 1.5% Progress Energy offers energy efficient business save money and energy. Of online or on-site energy review and, in-depth energy analysis that include information, visit us at Progress-Ener 1-877-372-8477 Why wait for the mail? Visit progress e-bill and automatic draft.	<ul> <li>whichever is greater ney programs to help your ur Business Energy Check of for a small fee, an optional, is payback estimates. For mo rgy:com/save or call</li> <li>energy.com to sign up for</li> </ul>	<b>)re</b>
	DETACH AND RETURN THIS SECTION MI	M 00142 BILL # 2 OF 2 GRP 95	
Make chec	ks payable to: Progress Energy Florida,	, Inc.	DUE DATE
ACCOUNT	NUMBER - 89601 83491		NOV 08 2007
AQUA UTI 6960 PROF SARASOT	ESSIONAL PWKY E	P.O. BOX 33199 ST. PETERSBURG, FL 33733-8199	TOTAL DUE 442.58
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10/28/2008 TUE 9:06 FAX -	Nor	ket No. 080121-WS I-Utility Invoices ibit SS-5, Page 22 of 69
FOR CUSTOMER SERVICE OR PAYMENT LOCATIONS CALL 1877-372-8477 WEB SITE: www.progross-energy.com TO REPORT A POWER OUTAGE: 1-800-228-8485	AQUA UTILITIES INC 6960 PROFESSIONAL PWKY E SARASOTA FL 34240 SERVICE ADDRESS 0 PALISADE DR LITE, *PLMTER PORT RICHEY FL 34668	DUE DATE TOTAL AMOUNT DUE DEC 10 2007 2,001.17 NEXT READ DEPOSIT AMOUNT DATE ON OR ON ACCOUNT ABOUT 3,385.00
PIN: 839592136	PAYMENTS RECEIVED AS OF OCT 30 2007	2,001.17 THANK YOU
METER READINGS	LS-1 017 LIGHTING SER COMPANY BILLING PERIOD10-17-07 TO 11-16-07 3 CUSTOMER CHARGE ENERGY CHARGE 3633 KWH Q FUEL CHARGE 3633 KWH Q	0 DAYS 1.09 2.07000¢ 75.20
ENERGY USE DAILY AVG. USE - 121 KMM/DAY	<ul> <li>TOTAL ELECTRIC COST</li> <li>EQUIPMENT RENTAL FOR:</li> <li>172 ST CON30/35</li> <li>173 SV RW 4000</li> <li>FIXTURE TOTAL</li> <li>MAINTENANCE TOTAL</li> <li>GROSS RECEIPTS TAX</li> <li>SALES TAX ON ELECTRIC</li> <li>SALES TAX ON EQUIPMENT RENTAL</li> <li>TOTAL CURRENT BILL</li> <li>TOTAL DUE THIS STATEMENT</li> <li>Progress Energy utilized fuel in the following pryour power. Coal: 32%, Purchased Power 23%</li> <li>14% (For Prior 12 months ending. September 3</li> <li>Stay informed. Progress Energy customers now and monitor outages at http://www.progress-energy.com.</li> <li>Progress Energy will be closed on November 22</li> <li>business may be conducted during this time is www.progress-energy.com.</li> <li>If you are calling to any other technical problems with your electric our dedicated outage. Ine. at 1:800-228.8485.11</li> </ul>	ver is greater oportions to generate Gas 21%. Off 10%. Nuclear 0, 2007) r have the ability to track hergy.com/outagemap 2 and 23, 2007 General y visiting our website at preport an outage or c service, please call
JSE ONE YEAR AGO - 121 KWH/ÓAY ADAILY AVG. ELECTRIC COST • 662.05	our family to each of yours. Visit progress-energy.com for area lighting sol	itions available for
	OETACH AND RETURN THIS SECTION MM 00099	BILL # 1 OF 2 GRP 76
	NUMBER - 80537 18404	
AQUA UTIL 6960 PROFI SARASOTA	ST FL IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	7 PLEASE ENTER AMOUNT PAID G 2001 11

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10/29/2008 TUE 9:06 FAX	leesburg office	Evhibit S	/ Invoices S-5, Page 23 of 69	9 24/038
Progress Energy				NATEO DALENNI METRI
Frugress Energy	<b>\$</b> 033 02347 22			89601 83491
	NOVEMBER 200	7	-	
FOR CUSTOMER SEAVICE DH	AQUA UTILITIES INC			
PAYMENT LOCATIONS CALL. 1-877-372-8477	6960 PROFESSIONAL PWKY E		DEC 10 2007	442.58
WEB SITE: www.program +margy com	SARASOTA FL. 3424			DEPOSIT AMOUNT
TO REPORT A POWER QUIAUS	SERVICE ADDRESS 0 PALISADE DR LITE, PLMTER		ABOUT	
1-800-228-8485	PORT RICHEY FL 3460			745.00
	PAYMENTS RECEIVED AS OF OCT 30	2007	442.58 THANK	Υου
PIN: 839592138	LS-1 017 LIGHTING SER			ED
METER READING8	NILLING PERIOD10-17-07 TO 11- CUSTOMER CHARGE	-16-07 30	DAYS	1.09
	UNERGY CHARGE	619 KWH Ə 2. 619 KWH Ə 4.		16.95 38.46
	TOTAL ELECTRIC COST			56.50
	2 HOOD 30/35		•	
	34 ST CONSO/35 37 SV RN 4000			
	PERSING FUTAL MASHTUNANCE TOTAL			282.20 72.93
	ALES TAX ON CLECTRIC			1.45 4.64
	SALSS TAX ON EQUIPMENT RENTAL			24.86
	TUTAL CURRENT BILL			442.58
	TOTAL DUE THIS STATEMENT			\$442.58
	Payment of your bill prior to the ab	ove due date w	ill avoid a	
	late payment charge of \$5.00 pr 1: Progress Energy utilized fuel in the	5%, whichever	is greater.	e
	your power: Coal 32%, Purchased 14% (For Prior 12 months ending	Power 23%, Ga	s 21%, Oil 10%,	Nuclear
	Stay informed. Progress Energy cu	stomers now ha	ve the ability to t	rack
	and monitor outages at http://www Progross Energy will be closed on i	November 22 au	d 23, 2007. Gene	📬 externit din a 19 g to 1
ENERGY USE	business may be conducted during www.progress-energy.com, if you	are calling to re	port an outage of	<b>,</b>
DATLY AVG. USE - 27 KMI/DAY USE ONE YEAR AGO - 27 KMI/DAY	any other technical problems with our dedicated outage line at 1-800			
HOATLY AVG. ELECTRIC COST - 113.72	our family to each of yours. Visit progress-energy.com for area			
	your business	againg selone		
	DETACH AND RETURN THIS SECTION	MM 00100 BILL	# 2 OF 2 GRP 78	
Make chec	the payable to: Progress Energy Flori	da, Inc.		
		da, Inc. RED NOV 3 P.O. B	0 2001	DUE DATE
ACCOUNT	NUMBER - 89601 83491	RED		DEC 10 2007
			OX 33199 TERSBURG,	
 [_]][_] = [_]	<b>╶</b> ┺╍╹╍╹╫╍╍┖╍┦╍┨┩╢┍╏┍ <mark>╢┍╟╍┠╍┠</mark> ╍┍ <mark>╢</mark>	FL 337	33-8199	TOTAL DUE
	LITIES INC	· · ·		AA0 50
AQUA UTI	EESSIONAL DUVY C			442.58
	FESSIONAL PWKY E	2 3 71.07		PLEASE ENTER
AQUA UTI 6960 PROF	FESSIONAL PWKY E A FL 34240 - 8428	2 3 75.97 	F	

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10/28/2008 TUE 9:07 FAX -	→ leesburg office 033 02385 34	Docket No. 080121-W Non-Utility Invoices Exhibit SS-5, Page 24	Ø025/038
Progress Energy	SIAIEWENT OF JE	VICE	ACCOUNT ALIMBER.
	DECEMBER 2007		80537 18404
FOR CUSTOMER SERVICE OR PAYMENT LOCATIONS CALL 1-877-372-8477	AQUA UTILITIES INC 6960 PROFESSIONAL PRKY E SARASOTA EL 34230	DUE DATE JAN 09 2008	TOTAL AMOUNT DUE
WEB SITE: www.progress-energy.com TO REPORT A POWER OUTAGE: 1-800-228-8485	SERVICE ADDRESS 0 PALISADE DRUITE, FLMTER PORT RICHEY FL 34668	DATE ON OR ABOUT	DEPOSIT AMOUNT ON ACCOUNT 3,385.00
PIN: 839592136	PAYMENTS RECEIVED AS OF DEC 11 20	007 2,001.17 THAN	AK YOU
METER READINGS	BILLING PERIOD11-16-07 TO 12-18 CUSTOMER CHARGE ENERGY CHARGE 363	3 KWH 2 2.07000¢	1.09 75.20
	*TOTAL ELECTRIC COST EQUIPMENT RENTAL FOR: 172 ST CON30/35 173 SV RW 4000 FIXTURE TOTAL MAINTENANCE TOTAL GROSS RECEIPTS TAX SALES TAX ON ELECTRIC SALES TAX ON EQUIPMENT RENTAL TOTAL CURRENT BILL	3 KWH Ə 4.69600¢	$   \begin{array}{r}     170.61 \\     \hline     246.90 \\     1,291.14 \\     323.51 \\     6.33 \\     20.26 \\     113.03 \\     \hline     2,001.17 \\   \end{array}   \begin{array}{r}     \end{array}   $
	TOTAL DUE THIS STATEMENT	DEC 2 4 707 Gun and the	\$2,001.17
ENERGY USE BATLY AVG. USE USE ONE YEAR AGO NDATLY AVG. ELECTRIC COST - 956.17	Payment of your bill prior to the above late payment charge of \$5.00 or 1.5% To help us repair malfunctioning stree 1. Call us at 1.800.226.8485 or visit pri 2. Provide us with detailed light and c 3. Specific addresses; landmarks and Progross Energy will observe the holfor Now Year on January 1, 2008. Generi this time by visiting our website at w are calling to report an outage or any your electric service, please call our 1-800-228.8485. Happy Holidays from Sign up for Current Lines, our electror Progress Energy business customers http://www.progress-energycl.com/	e due date will avoid a , whichaver is greater attights, quickly: ogress-energy.com/streetligh ontact information. directions work-best day season December 24-25 al business may be conducted wusiness may be conducted wusiness energy com if other technical problems a dedicated outago line at our family to each of yours he conducted systems	and the d during you th
	OFTACH AND RETURN THIS SECTION MN	1 00147 BILL # 1 OF 2 GRP 35	
Make chec	ks payable to: Progress Energy Florida,	Inc.	DUE DATE
 Iullulululu AQUA UTIL	ESSIONAL PWKY E FL 34240 - 8428	P.O. BOX 33199 ST. PETERSBURG, FL 33733-8199 ED DEC 2 6 2007	JAN 09 2008
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		Docket No. 080121-WS	
10/28/2008 TUE 9:07 FAX -	leesburg office	Non-Utility Invoices Exhibit SS-5, Page 25 o	f 69
		HAR ACC	ACCOUNT NUMBER
Progress Energy	Statement		89501 83491
	DECEMBER 2007		
FOR CUSTOMER SERVICE OR PAYMENT LOCATIONS CALL: 1-877-372-8477	AQUA UTILITIES INC 6760 PROFESSIONAL PHKY E SARASOTA	DUE DATE JAN 03 2008 NEXT READ	TOTAL AMOUNT DUE
WEB SITE: www.progress-energy.com		DATE-ON-OR	ON ACCOUNT
TO REPORT A POWER OUTAGE:	0 PALISADE DR LITE, PLHTER PORT RICHEY FL 34668	an an ann an ann an ann an ann an ann an a	745.00
	PAYMENTS RECEIVED AS OF DEC 11 2	2007 442.58 TH	
PIN: 839592136		COMPANY OWNED/MAINTA	
METER READINGS	BILLING PERIOD11-16-07 TO 12-3 CUSTOMER CHARGE		1.09
		319 KWH a 2.070000 319 KWH a 4.696000	16.95 38.46
	*TOTAL ELECTRIC COST EQUIPMENT RENTAL FOR: 2 HOOD 30/35 36 ST CON30/35 39 SV RH 4000 FIXTURE TOTAL MAINTENANCE TOTAL GROSS RECEIPTS TAX SALES TAX ON ELECTRIC CALES TAX ON ELECTRIC		56.50 282.20 72.93 1.45 4.64 26.86
	SALES TAX ON EQUIPMENT RENTAL TOTAL CURRENT BILL		h 442.53
	TOTAL DUE THIS STATEMENT		\$442.58
		DEC 2 4 2007	
		raue Concep Florido 192	
ENERGY USE DAILY AVS. USE USE ONE YEAR ADD POAILY AVG. ELECTRIC COST - \$12.86	Payment of your bill prior to the abo late payment charge of \$5,00 or 15 To help us repair malfunctioning str 1. Call us at 1.800.228.8485 or visit 2. Provide us with detalled light and 3. Specific addresses, landmarks an Progress Energy will observe the ho New Year on January 1, 2008. Cene this time by visiting our website at are calling to report an outage or a your electric service, please call ou 1-800-228.8485. Happy Holidays fro Sign up for Current Lines, our electr Progress Energy business customet http://www.progress-energycl.com/	Whichever is greated sellights, quickly progress-energy com/streetli contact information. d directions work best, liday season December 24-2 ral business may be conduc www.progress-energy.com i ny other technical problems redeficated outage line at m our family to each of your onic newsletter specifically i s at	S and the tod during f you with
	DETACH AND RETURN THIS SECTION	MM 00148 BILL # 2 OF 2 GRP 39	
Make check	ks payable to: Progress Energy Florids	a, Inc.	DUE DATE
ACCOUNT	NUMBER - 69601 83491		JAN 09 2008
		P.O. BOX 33199 ST. PETERSBURG,	
	իլովկուներիներիներիներին	FL 33733-8199	
AQUA UTIL 6960 PROFI SARASOTA	ESSIONAL PWKY E		442.58

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10/28/2008 TUE 9:08 FAX -	leesburg office	Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5, Page 26 of 69	2027/038
Progress Energy	STATEMENT OF	SERVICE	
Julian, Start Of	JANUARY 2	007	02522 67502
FOR CUSTOMER SERVICE OR PAYMENT LOCATIONS CALL: .1-877-372-8477	AQUA UTILITIES INC 0374 MARKET ST #419		
WEB SITE: www.progress-energy.com	BRADENTON EL 30	DATE ON OR	DEPOSIT AMOUNT
TO REPORT A POWER OUTAGE; 1-800-228-8485	SERVICE ADDRESS	4668	1,335.00
PIN: 839592136	PAYMENTS RECEIVED AS OF JAN	02 2007 758.47 TH	ANK YOU
METER READINGS	BILLING PERIOD12-12-06 TO CUSTOMER CMARGE ENERGY CHARGE	1932 KWH Ə 2.07000¢	1.09 39.99
	FUEL CHARGE *TOTAL ELECTRIC COST EQUIPMENT RENTAL FOR:	1932 KWH a 4-69600¢	90.73
	55 ST CON30/35 27 SV RH 9500 38 SV RH 4000 FIXTURE TOTAL MAINTENANCE TOTAL GROSS RECEIPTS TAX SALES TAX ON ELECTRIC SALES TAX ON EQUIPMENT RENTAL	_	453.51 113.72 3.38 10.82 39.71
	TOTAL CURRENT BILL	المراجع	752.95
	TOTAL DUE THIS STATEMEN	n PECEWEI	\$752.95
		JAN 1 o 2007 Angua Comiss Florida inc.	At -
	Payment of your bill prior to the late payment charge of \$500 or		
DAILY AVG. USA 42 FORMADAY USE ONE VRAN ART 9 CHEVDAY NDAILY AVG. CLECTHIC CHEST 922.55			
الم من من الم	DETACH AND RETURN THIS SECTION	MM 02380 BILL # 1 OF 3 GRP 81	<u>in an istration in the states of the states</u>
thats chock	a payable to: Progress Energy Flo	orida. Inc.	DUE DATE
AÇCOUNT	NUMBER - 02522 67502		FEB 05 2007
		P.O. BOX 33199 ST. PETERSBURG,	
AQUA UTIL 8374 Mark	LET ST #419	FL 33733-8199	TOTAL DUE 752.95
BRADCHTO	IN FL 34202 - 5137 El	NTERED JAN 2 2 2007	PLEASE ENTER AMOUNT PAID 752 95

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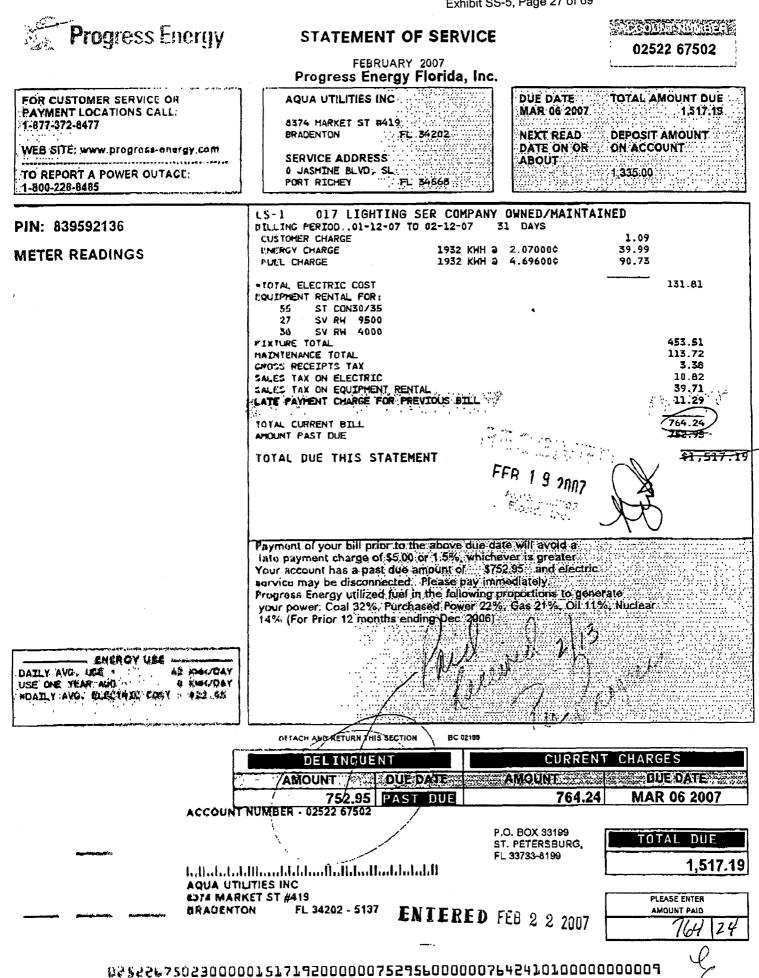
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Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5, Page 27 of 69

### 2028/038



10/28/2008 TUE 9:09 FAX -	leesburg office	Docket No. Non-Utility II Exhibit SS-5			2029/038
Programs, Limitary	RIATEMENT OF			()	2 67502
FOR CUSTOMEN SEALS 4 44 PAYMENT LOCA 11047 1 444 1-877-372-8477 WEB SITE: www.property. TO REPORT A FORSTA (1744) 1-800-228-8483		202	NER 04 2007 NEXT READ DATE ON OR NOUT	TOTAL AM DEPOSIT A ON ACCOU	752.95 MOUNT NT
PIN: 8395921 36	THE THE AS OF MAR O	6 2007	L,517.19 THAN	( YOU	
METER READINGS		R COMPANY DWI 3-13-07 29 ( 1932 KWH a 2.0 1932 KWH a 4.0	DAYS	1.09 39.99 90.73	
	NFORM RAELING COLT TOTAL REVIEW FOR ST LU WY 7600 ST LU WY 7600		- -	4	131.61 153.51 13.72 3.38 10.62 39.71
	ANDMA LAMMEDIT MILL 単分音典化 おいに THIS STATEMENT	k. ; c	1 9 2007 Mariale Inc.		\$752.95 \$752.95
	Freedowski ist your bill prior to the a time payment charge of \$5.00 or the freedow charge of	1.5%; whichever [ I Business Servic arn more, call our r visit us online a can also find info	s greater es Team dedicat Business Servic t mation on your	<b>195</b>	
DAILY AVG. (AR AND AR A					
	ILLACH AND RETURN THIS SECTION	MM 03258 Bill. /	1 OF 4 GRP 72		
Strack of a Hark 2	a poyable to: Progress Energy Flor	ida, Inc.		DUE	DATE
۰. ۱۹۰۹ (۱۹۹۵)	8 8 8 9 LA10	ST. PET FL 3373		APR O TOTAL PLEASE AMOUN	DUE 752.95
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10/28/2008 TUE 9:09 FAX	leesburg office	Docket No. ( Non-Utility In Exhibit SS-5	080121-WS ivoices , Page 29 of 69	2030/038
Progress Energy	5 LATEMENT	OF SERVICE		02522 67502
FOR CUSTOMER SERVICE () PAYMENT LOCATIONS CALL 1-877-372-8477 WEB SITE: www.progress-subry subr TO REPORT A POWER OUTACH 1-890-228-6485	ATEVICE ADDRESS	FL 34202. FL 34668	DATE ON OR ABOUT	TOTAL AMOUNT DUE 752.95 DEPOSIT AMOUNT ON ACCOUNT
PIN: 839592136 METER READINGS	CRAMENIC RELEIVED AS OF I [S.] G17 LIGHTIN ESA DEL PEPTUS, 03-13-07 CAD TORE CHANGE EDERGY CHANCE CYAR CHANCE	G SER COMPANY	DAYS 2.07000¢	
	ACTIVAL FLELINGIC COST ALMITTOTAL FOR: AR ST CONSO/35 BT TV HM 9500 RB SV RM 4000 F3 85455 TOTAL MASSIFTERAMLE TOTAL CONCRAM MECHTMTS TAX CARSES TAX ON CLUETRIC TAX ES TAX ON CQUIPMENT R		•	131.61 453.51 113.72 3.36 10.82 39.71
• •	TOLAL CUMPENT BILL	ement &p	R 17 2007	752.95
ENERGY USE DATLY AVG. USE - (4 X)+1/GAV USE: ONE VEAR AGO - (4 K)+1/GAV MOATLY AVG. ELECTNIC COBT + (4); 30	Programme ut your bill prior to have payment charge of \$5. Pringrame Energy offers energy have been money and from unline or on-site energy a four outer information, visit 1.477.372-9477. Novymes Energy has a spec asalat business customers. Four toil frue at 1-877-372 progress-onorgy.com, wher unergy waago and billing hi	00 or 1.5%, whichey rgy efficiency progr energy, Our Busines y review, and for a nalysis that includes us at progress-ener ialized Business Ser To learn more, call -8477or visit us onfi e you can also find	rer is greater ams to help your is Energy Check of small fee, an a payback estimati gy com/save or c rvices Team dedic our Business Service at Information on yo	ffers a all ated to Aces
	() TACH AND RETURN THIS SECT	ION BC 02805		
	e payable to: Progress Energ		D. BOX 33199	DUE DATE MAY 04 2007

AQUA UTILITIES INC 8374 MARKET ST #419 GRADENTON

FL 34202 - 5137

PLEASE CHIER ANOUNT PAID 152

TOTAL DUE

752.95

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ENTERED APR 1 8 2007

ST. PETERSBURG,

FL 33733-8199

10/28/2008 TUE 9:10 FAX -	leesburg office	Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5, Page 30 of 69	2031/038
Progress Energy	STATEMENT OF S		02522 67502
FOR CUSTOMER SERVICE OR PAYMENT LOCATIONS CALL: 1-877-372-8477 WEB SITE: www.progress-energy.com TO REPORT A POWER OUTAGE: 1-800-228-6485	AQUA UTILITIES INC 8374 MARKET ST #419 BRADENTON FL 342 SERVICE ADDRESS 0 JASMINE BLVD, SL PORT RICHEY FL 346	DATE ON OR ABOUT	TOTAL AMOUNT DUE 752.95 DEPOSIT AMOUNT ON ACCOUNT 1,335.00
PIN: 839592136 METER READINGS	BILLING PERIOD04-12-07 TO 05 CUSTOMER CHARGE ENERGY CHARGE	COMPANY OWNED/MAINTAI	
	*TOTAL ELECTRIC COST EQUIPMENT RENTAL FOR: 55 ST CON30/35 27 SV RW 9500 38 SV RW 4000 FIXTURE TOTAL MAINTENANCE TOTAL GROSS RECEIPTS TAX SALES TAX ON ELECTRIC SALES TAX ON ELECTRIC SALES TAX ON EQUIPMENT RENTAL TOTAL CURRENT BILL TOTAL DUE THIS STATEMENT	•	131.61 453.51 113.72 3.30 10.62 39.71 752.95 \$752.95
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ENERCY USE	Payment of your bill prior to the a late payment charge of \$5.00 or 1 Progress Energy utilized fuel in the your power. Coal 32%, Purchased 14% (For Prior 12 months ending	e following proportions to gener 1 Power 22%, Gas 21%, Oil 11%	ate
	DETACH AND RETURN THIS SECTION	BC 02509	
Make check	s payable to: Progress Energy Flor	ida, Inc.	DUE DATE
 Iuliululul AQUA UTIL	NUMBER - 02522 67502     . . .  . . . . . . . . .   TIES INC  ET ST #419 N FL 34202 - 5137	P.Q. EOX 33199 ST. PETERSBURG, FL 33733-8199 ERED MAY 2 2 2007	JUN 04 2007 TOTAL DUE 752.95

ENTERED MAY 2 2 2007

10/28/2008 TUE 9:10 FAX -	leesburg office	Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5, Page 31 of 6	2032/038
Duran Francis	CTATEMENT OF SEI		ANOCOLOUGIANDE ET DE
Progress Energy	STATEMENT OF SEI	<b>KVICE</b>	02522 67502
R	JUNE 2007		<i>ار</i>
FOR CUSTOMER SERVICE OR PAYMENT LOCATIONS CALL: 1-877-372-8477	AQUA UTILITIES INC 8374 MARKET ST #419	DUE DATE JUL 05 2007	TOTAL AMOUNT DUE 657.05
WEB SITE: www.progress-energy.com	BRADENTON FL 34202		DEPOSIT AMOUNT ON ACCOUNT
TO REPORT A POWER OUTAGE; 1-800-228-8485	SERVICE ADDRESS 0 JASMINE BLVD, SL PORT RICHEY FL 34668	ABOUT	. 1,335.00
Dible 020502426	PAYMENTS RECEIVED AS OF MAY 31 20	107 752.95 THA	NK YOU
PIN: 839592136 METER READINGS	BILLING PERIOD05-11-07 TO 06-12 CUSTOMER CHARGE ENERGY CHARGE 193	32 KWH @ 2.070000	1.09 39-99
ふふ し・14・4127511	<ul> <li>TOTAL ELECTRIC COST</li> <li>EQUIPMENT RENTAL FOR:</li> <li>55 ST CON30/35</li> <li>27 SV RW 9500</li> <li>38 SV RW 4000</li> <li>FIXTURE TOTAL</li> <li>MAINTENANCE TOTAL</li> <li>GROSS RECEIPTS TAX</li> <li>SALES TAX ON ELECTRIC</li> <li>SALES TAX ON FOUTPHENT, RENTAL</li> </ul>	32 KHH Ə 4.69600¢ •	90.73 131.81 453.51 113.72 3.38 10.82 39.71 595:90CR
	TOTAL CURRENT BILL TOTAL DUE THIS STATEMENT	RECEIVEI	
		Florida Inc.	
ENERGY USE - 60 KMH/DAY USE ONE YEAR AGO - 64 KMH/DAY #DATLY AVG. ELECTRIC COST - \$21.85	Having your phone number helps us i power outages. Our records show yo to update, please call TOLL FREE 1-8 Payment of your bill prior to the above late payment charge of \$5.00 or 1.5%	our phone number is 941-90 866-231-6450 we.due date will avoid a	7-7400
	DETACH AND RETURN THIS SECTION DO	C 02828	
Make chec	ks payable to: Progress Energy Florida,	, Inc.	DUE DATE
ACCOUNT	NUMBER - 02522 67502	P.O. BOX 33199	JUL 05 2007
AQUA UTI	.)]]	ST. PETERSBURG, FL 33733-8199	557.05
BRADENTO	ON FL 34202 - 5137 ENT	the state	PLEASE ENTER AMOUNT PAID

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PLEASE ENTER AMOUNT PAID 25 1 ħ

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**Progress Energy** 

Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5, Page 32 of 69

## 2033/038

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	JULY 2007		02522 67502		
OR CUSTOMER SERVICE OR AYMENT LOCATIONS CALL: -877-372-8477	AQUA UTILITIES INC 6374 MARKET ST #419 BRADENTON FL 34202	DUE DATE AUG 03 2007	TOTAL AMOUNT DUE 752:95		
WEB SITE: www.progress-energy.com		DATE ON OR	DEPOSIT AMOUNT		
TO REPORT A POWER OUTAGE: 1-800-228-8485	SERVICE ADDRESS 0 JASMINE BLVD, SL PORT RICHEY FL 34668	ABOUT	1,335.00		
N: 839592136	PAYMENTS RECEIVED AS OF JUL 02 200	7 657.05 THA	NK YOU		
ETER READINGS	LS-1 017 LIGHTING SER CON BILLING PERIOD06-12-07 TO 07-12-0 CUSTOMER CHARGE				
	ENERGY CHARGE 1932	КЖН Ә 2.07000¢ Кын ә 4.69600¢	1.09 39.99 90.73		
	ATOTAL ELECTRIC COST EQUIPMENT RENTAL FOR: 55 ST CON30/35 27 SV RW 9500 36 SV RW 4000		131.81		
	FIXTURE TOTAL MAINTENANCE TOTAL GROSS RECEIPTS TAX SALES TAX ON ELECTRIC SALES TAX ON EQUIPMENT RENTAL		453.51 113.72 3.38 10.62 39.71		
	TOTAL CURRENT BILL	PECEVE	752.95		
	TOTAL DUE THIS STATEMENT	JUL 1 8 7007	\$752.9		
		riarida ind.			
	Payment of your bill prior to the above late payment charge of \$5.00 or 1.5%, Help safeguard your business' equipme Progress Energy.com or call (.877.372 Protection.	whichever is greater.			
ENERGY USE					
DAILY AVS ELECTRIC COST - \$23.30					
	DETACH AND RETURN THIS SECTION BC 0	1. A C. 2011 - 2012 - 2012 - 2012 - 2012 - 2012 - 2012 - 2012 - 2012 - 2012 - 2012 - 2012 - 2012 - 2012 - 2012			
Make chec	s payable to: Progress Energy Florida, Ir	NC.	177 - ANARCH WALL VIEW WILLING		
			DUE DATE		
ACCOUNT	NUMBER - 02522 67502		AUG 03 2007		
		P.O. BOX 33199 ST. PETERSBURG,			
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BRADENTO	ET ST #419 N FL 34202 - 5137	D JUL 2 0 2007	PLEASE ENTER		
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STATEMENT OF SERVICE

Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5, Page 33 of 69

2034/038

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STATEMENT OF SEL	RVICE	A-KOUNI NUMBEB
		02522 67502
A060S1 2007		h <u>aan aan a</u> r <sub>1</sub> 94, 97, <u></u> <u></u>
AQUA UTILITIES INC 8374 MARKET ST 8419	DUE DATE SEP 04 2007	TOTAL AMOUNT DUE 752.95
BRADENTON FL 34202		DEPOSIT AMOUNT
SERVICE ADDRESS 0 JASMINE BLVD, SL	ABOUT	1,335.00
PORT RICHEY FL 34668		
PAYMENTS RECEIVED AS OF JUL 31 20	007 752.95 THAN	ik you
BILLING PERIOD07-12-07 TO 08-13 CUSTOMER CHARGE ENERGY CHARGE 193	5-07 32 DAYS 52 KWH 9 2.070000	NED 1.09 39.99 90.73
		131.81
EQUIPMENT RENTAL FOR: 55 ST CON30/35 27 SV RW 9500 38 SV RW 4000 FIXTURE TOTAL	·	453.51
MAINTENANCE TOTAL GROSS RECEIPTS TAX		113.72
SALES TAX ON ELECTRIC		10.82
		752.95
TOTAL DUE THIS STATEMENT	RECENT	
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	والمراجع والمراجع المتناهية فتتحشر	
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late payment charge of \$5.00 or 1.5% Progress Energy utilized fuel in the fol your power: Coal 32%, Purchased Por 14% (For Prior 12 months ending Jun Sign up for Current Lines, our electror	a, whicfiever is greater. llowing proportions to gener wer 23%, Gas 21%, Oll 10% te 30, 2007) nic newsletter written for	at A
네운 승규는 것 한 것을 알		
DETACH AND RETURN THIS SECTION MM	103663 BILL # 1 OF 4 GRP 80	
ecks payable to: Progress Energy Florida,	inc. r	
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NT NUMBER - 02522 67502	á	SEP 04 2007
NT NUMBER - 02522 67502	P.O. BOX 33199 ST. PETERSBURG, E) 33733-8409	SEP 04 2007
ndilliandiddaullathfadiadadall Tilities INC		
nikilinnikikinnikikinnikinikiniki Tilittes INC IRKET ST #419	ST. PETERSBURG,	SEP 04 2007 Total Due
	AUGUST 2007 AQUA UTILITIES INC B374 MARKET ST #419 BRADENTON FL 34202 SERVICE ADDRESS 0 JASMINE BLVD, SL PORT RICHEY FL 34668 PAYMENTS RECEIVED AS OF JUL 31 20 LS-1 017 LIGHTING SER C BILLING PERIOD07-12-07 TO 08-13 CUSTOMER CHARGE 192 FUEL CHARGE 193 FUEL CHARGE 193 *TOTAL ELECTRIC COST EQUIPMENT RENTAL FOR: 55 ST CONSO/35 27 SV RW 9500 38 SV RW 4000 FIXTURE TOTAL GROSS RECEIPTS TAX SALES TAX ON ELECTRIC SALES TAX ON ELECTRIC SALE	STATEMENT OF SERVICE AUGUST 2007 AQUA UTILITIES INC B374 MARKET ST M419 BRADENTON FL 34202 SERVICE ADDRESS 0 JASHINE BLVD, SL PORT RICHEY FL 34668 PAYMENTS RECEIVED AS OF JUL 31 2007 T52.95 THAN LS-1 017 LIGHTING SER COMPANY OWNED/MAINTAI BTILING FERIOD, 0.7-12-07 TO 08-13-07 32 DAYS CUSTOMER CHARGE ENERGY CHARGE 1932 KMH 3 2.070000 FUSTURE FCARGO, 0.7-12-07 TO 08-13-07 32 DAYS CUSTOMER CHARGE ENERGY CHARGE 1932 KMH 3 2.070000 FUSTURE FCARGO ENERGY CHARGE 1932 KMH 3 2.070000 FUSTURE TOTAL GROSS RECEIPTS TAX SALES TAX ON ELECTRIC SALES TAX ON ELEC

10/	128/	2009	TUE	9:11	FAX		leesburg	office
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Progress Energy

Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5, Page 34 of 69

2035/038

|--|

02522 67502

STATEMENT OF SERVICE

	SEPTEMBER 2007		
FOR CUSTOMER SERVICE OR PAYMENT LOCATIONS CALL: 1-877-372-8477 WEB SITE: www.progress-energy.com TO REPORT A POWER OUTAGE: 1-800-228-8485	AQUA UTILITIES INC 6960 PROFESSIONAL PKHY SARASOTA FL 34240 SERVICE ADDRESS 0 JASMINE BLVD, SL PORT RICHEY FL 34668	DUE DATE OCT 04 2007 NEXT READ DATE ON OR ABOUT	DEPOSIT AMOUNT
PIN: 839592136 METER READINGS		752.95 TH NY OWNED/MAINT/ 30 Days H @ 2.07000¢ H @ 4.69600¢	
RECEIVED SEP 17 7007 Aqua utimites Fienda inc.	FTOTAL ELECTRIC COST EQUIPMENT RENTAL FOR: 55 ST CON30/35 27 SV RW 9500 38 SV RW 4000 FIXTURE TOTAL MAINTENANCE TOTAL GROSS RECEIPTS TAX SALES TAX ON ELECTRIC SALES TAX ON ELECTRIC SALES TAX ON EQUIPMENT RENTAL TOTAL CURRENT BILL TOTAL DUE THIS STATEMENT	•	131.61 453.51 113.72 3.30 10.82 39.71 752.95 \$752.95
ENERGY USE	Payment of your bill prior to the above due late payment charge of \$5.00 or 1.5%, wh Get do-it-yourself Energy Audits and busin Visit www.Progress-Energy.com/EnergyEff	ichever is greater. ess energy saving tip	<b>35</b>
	OFTACH AND RETURN THIS SECTION BC 02920		
Make chec	ks payable to: Progress Energy Florida, Inc.		DUE DATE
	NUMBER ~ 02522 67502	P.O. BOX 33199 ST. PETERSBURG, FL 33733-8199	OCT 04 2007

fallalatattattattatalalalattatalalabdadt AQUA UTILITIES INC 6960 PROFESSIONAL PKWY SARASOTA FL 34240 - 8428 ENT

752.95

ERED	Sep	2	0		PLEASE ENTER	
				200	752	95

10/28/2008 TUE 9:15 FAX -	→ leesburg office	Non-Utility Inv	oices Page 35 of 69	2036/038
		Exhibit 66 0,	1 ugo 00 01 00	
Progress Energy	STATEMENT	OF SERVICE		
	. OCTOBEF	2007		02522 67502
FOR CUSTOMER SERVICE OR	AQUA UTILITIES INC	· · · · · · · ·	DUE DATE	TOTAL AMOUNT DUE
PAYMENT LOCATIONS CALL: 1-077-372-0477	6960 PROFESSIONAL PR	(WY:	NOV 02 2007	752,95
WEB SITE: www.progress-energy.com	SARASOTA F	FL 34240	DATE ON OR	
	SERVICE ADDRESS 0 JASMINE BLVD, SL		ABOUT	
TO REPORT & POWER OUTAGE: 1-800-228-8485		FL 34668	······	1,335.00
	PAYMENTS RECEIVED AS OF (	TCT 01 2007	752.95 THA	NK YOU
PIN: 839592136				
METER READINGS	BILLING PERIOD09-12-07	3 SER COMPANY 0 To 10-11-07 29	DAYS	
	CUSTOMER CHARGE ENERGY CHARGE	1932 KWH a	2.07000¢	1.09 39.99
	FUEL CHARGE	1932 KWM Ə	4.69600¢	90.73
	*TOTAL ELECTRIC COST EQUIPMENT RENTAL FOR:		•	131.81
	55 ST CON30/35 27 SV RW 9500			
	38 SV RW 4000			
	FIXTURE TOTAL MAINTENANCE TOTAL			453.51 113.72
	GROSS RECEIPTS TAX SALES TAX ON ELECTRIC			3.38 10.82
	SALES TAX ON EQUIPMENT RE			39.71
	TOTAL CURRENT BILL	<u> </u>	ECEIV	752.95
	TOTAL DUE THIS STATE	EMENT		\$752.95
			UCT 1 5 200	
			Florida Inc.	
			afflic afflice	
	Payment of your bill prior to late payment charge of \$5.	the above due date	will avoid a	
	Progress Energy offers ener	gy efficiency program	ms to help your	
	business save money and e online or on-site energy rev	view and; for a small	liee, an optional,	
	in-depth energy analysis th information, visit us at Prog	at includes payback tress-Energy.com/sa	estimates. For m	jörə
	1-877-372-8477. Why wait for the mail? Visit			
ENERGY USE	e-bill and automatic draft.	r hindi con citor di indi		
DATLY AVG. USE - 67 KHH/DAY USE ONE YEAR AGO - 67 KHH/DAY				
HOATLY AVG. ELECTRIC COST - \$24.10	· · · · · · · · · · · ·			
	DETACH AND RETURN THIS SECT	ION MM 04841 B	ULL # 1 OF 4 GRP 110	
Make checi	s payable to: Progress Energ	y Florida, Inc.		and and the second s
		<b>, .</b>		DUE DATE
ACCOUNT	NUMBER - 02522 67502			NOV 02 2007
			BOX 33199	
		FLS	PETERSBURG, 19733-8199	TOTAL DUE
Iniininin Aqua util	(.h., Ith., i., i., i., i., i., i., i., i., i., i	Lolad)		752.95
6960 PROF	ESSIONAL PKWY			
SARASOTA	FL 34240 + 8428	ENTERED O	CT 1 7 2007	PLEASE ENTER AMOUNT PAID
				152 95

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10/28/2008 TUE 9:16 FAX -	→→ leesburg office No	ocket No. 080121-WS on-Utility Invoices
in the		hibit SS-5, Page 36 of 69
Progress Energy	STAT <sup>033</sup> 02339 20	
	NOVEMBER 2007	02522 67502
FOR CUSTOMEN 68844 04 PAYMENT LOCATIONS 1.414 1-877-372-0477 WEB SITE: WWW. BING 444 04874 4400 TO REPORT A POWER CHIVAGE 1-800-228-8488	AQUA UTILITIES INC 6960 PROFESSIONAL PKMY SARASOTA FL 34240 SERVICE ADDRESS 0 JASMINE BLVD, SL PORT RICHEY FL 34668	DUE DATE TOTAL AMOUNT DUE DEC 03 2007 752.95 NEXT READ DEPOSIT AMOUNT DATE ON OR ON ACCOUNT ABOUT 1,335.00
PIN: 839592130	PAYMENTS RECEIVED AS OF OCT 25 2007	752.95 THANK YOU
METER READING	LS-1 017 LIGHTING SER COMPANY BILLING PERIOD10-11-07 TO 11-09-07 2 CUSTOMER CHARGE ENERGY CHARGE 1932 KHH Q FUEL CHARGE 1932 KHH Q	9 DAYS 1.09 2.07000¢ 39.99
	FTOTAL ELECTRIC COST EQUIPMENT RENTAL FOR: 55 ST CON30/35 27 SV RW 9500 38 SV RW 4000 FIXTURE TOTAL MAINTENANCE TOTAL GROSS RECEIPTS TAX SALES TAX ON ELECTRIC SALES TAX ON EQUIPMENT RENTAL	453.51 113.72 3.36 10.62 39.71
	TOTAL CURRENT BILL	@ 752.95 DM
	TOTAL DUE THIS STATEMENT	-ECEIVED \$752.95
		NOV 1 4 2007
		Aqua Chilligh Florida ing,
ENERCY USE - 67 KM4/DAY USE ONE YEAR AGO - 67 KM4/DAY HOATLY AVG. ELECTRIC CONT + 424, 10	Payment of your bill prior to the above due dat late payment charge of \$5.00. or 1.5%; whiche Progress Energy utilized fuel in the following p your power: Coal 32%. Purchased Power 23% 14% (For Prior 12 months ending September 3 Stay informed. Progress Energy customers now and monitor outages at http://www.progress- Progress Energy will be closed on November 2 business may be conducted during this time b www.progress-energy.com if you are calling t any other technical problems with your electri our dodicated outage line at 1-800-228-8485. H our family to each of yours. Visit progress-energy.com for area lighting soli your business.	ver is greater. roportions to generate , Gas.21%, Oil.10%, Nuclear. 90, 2007) / have the ability to track nergy com/outagemap 2 and 23, 2007. General 2 and 23, 2007. General 2 and 23, 2007. General y visiting our website at 0 report an outage or c service, please call appy Thanksgiving from
landersen ginnen an der Bereiten er sternen en der ander sternen der der Verte sternen der sterne der sternen der	OFTACH AND RETURN THIS SECTION MM 02720	BILL # 1 QF 2 GRP 86
Maka chaci	a payable to: Progress Energy Florida, Inc.	
ACCOUNT	NUMBER - 02522 67502	DUE DATE DEC 03 2007
AQUA UTIL 6960 PROFI SARASOTA	ST FL I.I., III., I.I.I.I.I.I.I.I.I.I.I.I.I ITIES INC ESSIONAL PKWY	PETERSBURG,         TOTAL DUE           33733-8199         752.95           2 1 2007         PLEASE ENTER AMOUNT PAID           7.5.2         7.4

		Docket No. 080121-W	S
10/28/2008 TUE 9:16 FAX -	leesburg office	Non-Utility Invoices Exhibit SS-5, Page 37	of 69 🛛 🖉 0 3 8 / 0 3 8
h	A DECEMBER OF		ACCOUNT NUMBER
Progress Energy	<b>S</b> (133-02383-31	ICE	
	DECEMBER 2007		02522 67502
OR CUSTOMER SERVICE OR	AQUA UTILITIES INC	DUE DATE	TOTAL AMOUNT DUE
-877-372-8477	6960 PROFESSIONAL PKWY SARASOTA FL 34240		
NEB SITE: www.progress-anergy.com		DATE ON OR	
O REPORT A POWER OUTAGE:	0 JASHINE BLVD, SL	ABOUT	1,335.00
-800-228-8485	PORT RICHEY FL :34668		
NI. 020502426	PAYMENTS RECEIVED AS OF DEC 03 200	7 752.95 THA	NK YOU
N: 839592136	LS-1 017 LIGHTING SER CO		NED
ETER READINGS	OILLING PERIOD11-09-07 TO 12-12- CUSTOMER CHARGE	07 33 DAYS	1.09
		KWH Ə 2.07000¢ KWH Ə 4.69600¢	<b>39.99</b> 90.73
	TOTAL ELECTRIC COST		131.81
	COUIPMENT RENTAL FOR: 55 ST CON30/35	•	
	27 SV RW 9500 76 SV RW 4000		
	FIXTURE TOTAL HAINTENANCE TOTAL		453.51 113.72
	CRUSS RECEIPTS TAX SALES TAX ON ELECTRIC		3.38 10.82
	SALES TAX ON EQUIPMENT RENTAL	. ,	39.71
	TOTAL CURRENT BILL		752.95
	TOTAL DUE THIS STATEMENT	DEC 17 2007	\$752.9
			· · ·
ENERGY USE - S9 KHH/DAY	Phyment of your bill prior to the above late payment charge of \$5.00 or 15%. To help us repair malfunctioning street 1. Cull us at 1.800.228.8485 or visit pro 2. Provide us with detailed light and co 3. Specific addresses, landmarks and d Programs Energy will observe the holid New Year on January 1, 2008. General this time by visiting our website at we are calling to report an outage or any your electric service, please call-our d	whichever is greater lights, quickly: gress-energy.com/streetlig ntact information, irrections work best ay season December 24-24 business may be conduct w progress-energy.com. If other technical problems	httepait, and the ed during you
E ONE YEAR AGO - 54 KHH/DAY	1-800-228-8485. Happy Holidays from c Sign up for Current Lines, our electron	our family to each of your	
DATLY AVG. ELECTRIC COST ~ \$21.10	Progress Energy business customers a	<b>R</b>	
	http://www.progress-energyclicom/		<u>, and an </u>
Muka chac	ska poyable to: Progress Energy Florida, li	nc.	ور با دور روم روم روم روم روم روم روم روم و و و و
			DUE DATE
ACCOUNT	NUMBER - 02522 67502		DUE DATE JAN 03 2008
ACCOUNT		P.O. BOX 33199 ST. PETERSBURG,	JAN 03 2008
	NUMBER - 02522 67502		CONTRACTOR STATES A 44 AND AND A 444
	NUMBER - 02522 67502	ST. PETERSBURG, FL 33733-8199	JAN 03 2008
	NUMBER - 02522 67502	ST. PETERSBURG,	JAN 03 2008
	NUMBER - 02522 67502	ST. PETERSBURG, FL 33733-8199	JAN 03 2008 TOTAL DUE 752.95
	NUMBER - 02522 67502	ST. PETERSBURG, FL 33733-8199	JAN 03 2008 TOTAL DUE 752.95 PLEASE ENTER

Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5, Page 38 of 69

Pd.	Div	Act	SY	SC	JE	Amount	Post Date	Decription Activity
1	6574	426100	AP	AD	2	2,628.40	1/23/2007	23280Withlacoochee River E
1	6574	426100	AP	AD	3	360.92	1/23/2007	23280Withlacoochee River E
2	6574	426100	AP	ÅD	1	2,628.40	2/21/2007	23280Withlacoochee River E
3	6574	426100	AP	AD	2	2,628.40	3/21/2007	23280Withlacoochee River E
3	6574	426100	AP	AD	26	2,628.40	4/2/2007	23280Withlacoochee River E
5	6574	426100	AP	AD	1	2,628.40	5/24/2007	23280Withlacoochee River E
5	6574	426100	AP	AD	21	2,628.40	6/1/2007	23280Withlacoochee River E
7	6574	426100	AP	AD	1	2,628.40	7/30/2007	23280Withlacoochee River E
8	6574	426100	AP	AD	3	2,628.40	9/3/2007	23280Withlacoochee River E
9	6574	426100	AP	AD	1	2,628.40	9/26/2007	23280Withlacoochee River E
9	6574	426100	AP	AD	23	2,628.40	10/1/2007	23280Withlacoochee River E
11	_6574	426100	AP	AD	2	2,628.40	11/27/2007	23280Withlacoochee River E
12	6574	426100	AP	AD	2	2,628.40	12/27/2007	23280Withlacoochee River E
12	6574	426100	AP	AD	23	2,628.40	1/2/2008	23280Withlacoochee River E
1	6574	426105			2	13,862.25	1/23/2007	27826WASTE SERVICES OF FLO
2	6574	426105		AD	1	13,862.25	2/21/2007	27826WASTE SERVICES OF FLO
3	6574	426105		AD	5	13,862.25	3/21/2007	27826WASTE SERVICES OF FLO
4	6574	426105		AD	2	13,862.25	4/25/2007	27826WASTE SERVICES OF FLO
5	6574	426105		AD	4	13,862.25	5/24/2007	27826WASTE SERVICES OF FLO
6	6574	426105		AD	6	13,862.25	7/1/2007	27826WASTE SERVICES OF FLO
7	6574	426105		AD	19	13,862.25	7/30/2007	27826WASTE SERVICES OF FLO
8	6574	426105		AD	12	19,687.75	9/3/2007	27826WASTE SERVICES OF FLO
9	6574	426105		AD	16	16,775.00	9/28/2007	27826WASTE SERVICES OF FLO
10	6574	426105		AD	11	16,775.00	11/4/2007	27826WASTE SERVICES OF FLO
11	6574	426105		AD	9	16,775.00		27826WASTE SERVICES OF FLO
12	6574	426105	AP	AD	8	16,775.00	12/27/2007	27826WASTE SERVICES OF FLO

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10/28/2008 TUE 9:2	0 FAX →→→ leesburg office	Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5, Page 39 of 69		2003/020
ATHLACOOCHEJ IVER ELECTRA' OOFERATA'S. INC	SUMMARY	BILLING	Page	1 Of 1
10. Box 279, Dade City, 11 (1)526	Customer Name JASMINE LAKES SERVICES	Member Base Id 4582 000		Bill Date 1/25/2007

WREC ID	Customer Control#	Reading From To Rate	KWH	DMD	Balance Forward	Current Charges	Total Charges
002	426.15	00/00 00/00 PL	0	0	0.00	2628.40	2628.40

AS.

IAN 2 9 2007

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WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE, INC. Your Touchstone Energy Partner Bill Date: 1/25/2007

Becomes Past Due On: 2/14/2007

4582000 JASMINE LAKES SERVICES C/O AQUASOURCE 8374 MARKET ST # 419 BRADENTON FL 34202-5137 Please Pay \$2,628.40 \*\*Summary Bill\*\*

ENTERED FEB 1 2007

10/28/2008 TUE 9:20 F	AX leesburg office	Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5, Page 40 of 69	2004/020
WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE-MC	SUMMARY	BILLING Page	<b>1 Of</b> 1
P.O. Box 278, Dade City, FL 13526	Customer Name ASMINE LAKES SERVICES	Member Base Id 4582 000	Bill Date 2/22/2007

WREC ID	Customer Control#	Reading From To Rate	KWH	DMD	Balance Forward	Current Charges	Total Charges
002	426.15	00/00 00/00 PL	0	0	0.00	2628.40	2628.40

RECEIVED FEB 2 7 2007 Aqua utilities Florida Inc.

WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE, INC.

Your Touchstone Energy' Partner

4582000 JASMINE LAKES SERVICES C/O AQUASOURCE 8374 MARKET ST # 419 BRADENTON FL 34202-5137 Becomes Past Due On: 3/14/2007

Bill Date:

2/22/2007

Please Pay \$2,628.40 \*\*Summary Bill\*\*

ENTERED MAR 5 2007

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10/28/2008 TUE 9:20	FAX leesburg office	Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5, Page 41 of 69	2005/020
TTHLACOOCHEE MER ELECTRIC OOFEBATIVE, INC.	SUMMARY	BILLING	10f 1
T. Box 278, 1)ade Cirv. FL 13526	Customer Name SMINE LAKES SERVICES	Member Base Id 4582 000	Bill Date 3/26/2007

WREC ID	Customer Control#	Reading From To Rate	KWH	DMD	Balance Forward	Current Charges	Total Charges
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Alesson (Cart States) - Cart

Bill Date: 3/26/2007 WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE. INC. 4/15/2007 Becomes Past Due On: Your Touchstone Energy Partner Please Pay \$2,628.40 4582000 JASMINE LAKES SERVICES C/O AQUASOURCE 8374 MARKET ST # 419 BRADENTON FL 34202-5137 \*\*Summary Bill\*\* ENTERED MAR 2 9 2007

10/28/2008 TUE 9:20	FAX leesburg office	Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5, Page 42 of 69	Ø006/020
WICHERCOCCHEE RIVER ELECTICO COOPERATIVI. INC	SUMMARY	BILLING Page	1 <b>Of</b> 1
P.O. Boy 278, Dub Cov. (1) 03426	Customer Name JASMINE LAKES SERVICES	Member Base Id 4582 000	Bill Date 4/24/2007

WREC	Customer Control#	Reading From To Rate	KWH	DMD	Balance Forward	Current Charges	Total Charges
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APR 3 0 2007 Aque utilities Floride Inc.

Bill Date: 4/24/2007 WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE, INC. Your Tuichatone Energy' Durner CO 9 9 15/14/2007 Please Pay \$2,628.40 \*\*Summary Bill\*\*

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4582000 JASMINE LAKES SERVICES C/O AQUASOURCE 8374 MARKET ST # 419 BRADENTON FL 34202-5137

10/28/2008 TUE 9:20	FAX leesburg office	Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5, Page 43 of 69		2007/0	20
WITHLACOOCHEE RIVER SECTRIC GOOPERATIVE, INC.	SUMMARY	BILLING	age	1 Of	1
P.O. Box 278, Dade City, PJ, 33526	Customer Name JASMINE LAKES SERVICES	Member Base Id 4582 000	]	Bill Dat 5/24/20	

WREC ID	Customer Control#	Reading From To Rate	KWH	DMD	Balance Forward	Current Charges	Total Charges
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WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE, INC. Your Touchstone Energy" Parrner

Bill Date: 5/24/2007

Becomes Past Due On: 6/13/2007

Please Pay \$2,628.40 \*\*Summary Bill\*\*

4582000 JASMINE LAKES SERVICES C/O AQUASOURCE 8374 MARKET ST # 419 BRADENTON FL 34202-5137

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WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE, INC.	<b>-</b>	BILLING Page	a 10f 1
C(K)PERATIVE, INC. F. OrBox 278. Dade Cirv, Fl. 13526	Customer Name JASMINE LAKES SERVICES	Member Base Id 4582 000	Bill Date 6/25/2007

WREC ID	Customer Control#	Reading From To Rate	KWH	DMD	Balance Forward	Current Charges	Total Charges
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7/1-VE WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE, INC. Your Touchstone Energy" Partner

Bill Date: 6/25/2007

Becomes Past Due On: 7/15/2007

Please Pay \$2,628.40 \*Summary Bill\*\*

4582000 JASMINE LAKES SERVICES C/O AQUASOURCE 8374 MARKET ST # 419 BRADENTON FL 34202-5137

ENTERED JUL 2 2007

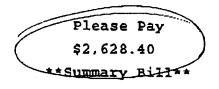
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WITH ACOOCHEF RATE ELECTRIC COOPERATIVE, INC.		SUMMARY	BILLING	Page	1 Of	1
i' O. Box 278, Dade City, Fl. 33526	Customer N JASMINE LAKES S		Member 4582		Bill Da 7/25/2	-

WREC ID	Customer Control#	Reading From To Rate	KWH	DMD	Balance Forward	Current Charges	Total Charges
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RECEIVED JUL 3 1 2007 Florida Inc.

Bill Date: 7/25/2007

Becomes Past Due On: 8/14/2007



4582000 JASMINE LAKES SERVICES C/O AQUASOURCE 8374 MARKET ST # 419 BRADENTON FL 34202-5137

WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE, INC.

Your Touchstone Energy' Parmer K

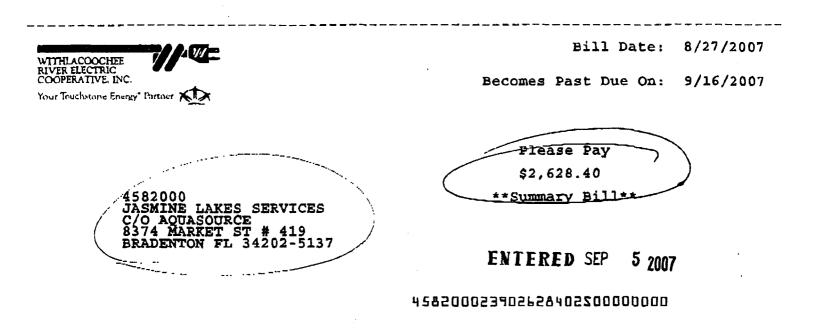
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	irg office	Docket No. 080 Non-Utility Invoi Exhibit SS-5, Pa	ces	2010,	1020
WITHLACOOCHEE	SUMMARY	BILLING	Page	1 Of	l
RIVER DECTRIC CONTRACTIVE, INC.					
P.O. ilux 273, Dade City, FL 33526 Customer	Name	Member Base ]	đ	Bill Da	te
JASMINE LAKES	SERVICES	4582 000	-	8/27/2	007

WREC ID	Customer Control#	Reading From To Rate	KWH	DMD	Balance Forward	Current Charges	Total Charges
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WITH ACOOCHEE	SUMMARY	BILLING		Page	1 0 <b>f</b>	1
i' - from 278, Dade Cirv, FL 33526 Customer I JASMINE LAKES		Mer	nber Base Id 4582 000		Bill Da 9/25/2	007

WREC ID	Customer Control#	Reading From To Rate	KWH	DMD	Balance Forward	Current Charges	Total Charges
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RECEIVED SEP 2 7 2007 Aqua Sonica Ficilda inc.

Bill Date: 9/25/2007

Becomes Past Due On: 10/15/2007

Please-Rey \$2,628.40 \*\*Summary Bill\*\*

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WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE, INC.

> 4582000 JASMINE LAKES SERVICES C/O AQUA UTILITIES FL 6960 PROFESSIONL PKWY E SARASOTA FL 34240-8428

10/29/2008 TUE 9:21	FAX leesburg		Docket No. 08 Non-Utility Inv Exhibit SS-5, I	oices	Ø012/	020
CALCONCHEE		033 02311 47		Page	1 Of	1
0 x 22x, Dade City, FL 13526	Customer N JASMINE LAKES S		Member Base Id 4582 000		Bill Da 10/25/2	

WREC ID	Customer Control#	Reading From To Rate	KWH	DMD	Balance Forward	Current Charges	Total Charges
002	426.15	00/00 00/00 PL	0	0	0.00	2628.40	2628.40

The state of the second s TT 2 9 2007 Fortda (no.

Bill Date: 10/25/2007

Becomes Past Due On: 11/14/2007

Please Pay \$2,628.40 \*\*Summary Bill\*\*

ENTERED NOV 2 2007

7//--WYTHLACXOCHEE #15TH PLECTRIC X3% MERATIVE INC.

19 ave for large Energy Birtner K

4582000 JASMINE LAKES SERVICES C/O AQUA UTILITIES FL 6960 PROFESSIONL PKWY E SARASOTA FL 34240-8428

10/28/2008 TUE 9:21 FAX	leesburg office	Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5, Page 49 of 69	2013/020	
WITHERCOOCHEE	033 02353 29	Page	1 Of 1	
F.(). (bax 278, Dade City, FL 33526 AQUE	Customer Name UTILITIES FLORIDA	Member Base Id 4582 000	Bill Date 11/26/2007	

WREC ID	Customer Control#	Reading From To Rate	KWH	DMD	Balance Forward	Current Charges	Total Charges
002	426.15	00/00 00/00 PL	0	0	0.00	2628.40	2628.40

, **.** . - 7 - <sup>-</sup> -

7//-= WITHLACOOCHEE AIVER ELECTRIC COOPERATIVE, INC. Van Touchtrone Energy Partner

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Bill Date: 11/26/2007

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Becomes Past Due On: 12/16/2007

4582000 AQUA UTILITIES FLORIDA C/O AQUA UTILITIES FL 6960 PROFESSIONL PKWY E SARASOTA FL 34240-8428

Please Pay \$2,628.40 Summary Bill\*\*

ENTERED DEC 4 2007

10/28/2008 TUE 9:21 FAX	leesburg office	Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5, Page 50 of 69	2014/020
WTINIACOOCHEE	SUMMARY	BILLING Page	1 Of 1
Proc. Isox. 278, Dade City, FL 13526 AQUA	Customer Name UTILITIES FLORIDA	Member Base Id 4582 000	Bill Date 12/26/2007

WREC Customer ID Control#	Reading From To Rate	KŴĦ	DMD	Balance Forward	Current Charges	Total Charges
002 426.15	00/00 00/00 PL	0	0	0.00	2628.40	2628.40 j MM

portes danas per la como a como de la como de DEC 2 8 2007 Mqua Utiliaes Floride Inc.

Bill Date: 12/26/2007

Becomes Past Due On: 1/15/2008

4582000 AQUA UTILITIES FLORIDA C/O AQUA UTILITIES FL 6960 PROFESSIONL PKWY E SARASOTA FL 34240-8428

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WITHLACOOCHEE MATHLELECTRIC CENTRATIVE, INC.

Your Tone Intone Evergy Parmer

Please Pay \$2,628.40 \*\*Summary Bill\*\* ENTERED DEC 2 8 2007 TINT LOOZ 8 2 DOD OTTATNT

10/28/2008 TUE 9:2:	l FAX leesbur	g office		Docket No. 08 Non-Utility Inve Exhibit SS-5, F	oices	Ø015/020	0
WITHLACOOCHEE RIVER ELECTRIC COOPER * TIVE, INC.		SUMMARY	BILLING		Page	1 Of	1
P.O. Box 278, Dade City, FL 33526	Customer	Name	Membe	er Base Id	1	Bill Dat	e
	JASMINE LAKES	SERVICES	45	582 000	-	12/13/20	06
WREC Customer ID Control#	Reading From To Rate	KWH			Current Charges	Total Charges	

0034 0011 0008 0010 0012 012 014 018	615.10 615.30 715-30 715.30 715.30 715.30 715.30 715.30 715.30 715.30 715.30 715.30 715.30	11/03 12/05 GS 11/03 12/05 GS 11/03 12/05 GS 11/03 12/05 GS 11/03 12/05 GS 11/03 12/05 GS 11/08 12/08 GS 11/08 12/08 GS 11/08 12/08 GS 11/08 12/08 GS 11/08 12/08 JS	2057 2364 12524 1061 8152 230 3327 381 209 30240	0 23 0 0 0 7 0 41	214.27 244.64 1249.61 115.74 92.51 479.10 33.55 339.89 48.49 2400.72	214.27 244.64 1249.61 115.74 92.51 479.10 33.55 339.89 48.49 31.47 2400.72
317	Chiek W	CAR ENCLE	= 609.2 ADA A # 1,640	- H	EIVED 2 0 2005 va Utiliaes orida Inc.	249.99 B 1,640.77

WTTHLACOOCHEE RIVER ELECTRIC COOPERATIVE, INC.

Your Touchstone Energy" Birther

Bill Date: 12/13/2006

Becomes Past Due On: 1/02/2007 ENTERED JAN 9 2007

4582000 JASMINE LAKES SERVICES C/O AQUASOURCE 8374 MARKET ST # 419 BRADENTON FL 34202-5137

Please Pay \$5,249.99 \*\*Summary Bill\*\*

ENTERED DEC 2 1 2006

Vendor #	Location		Vei	ndor Name		Invoice Nun	nber	Invoice Date Invoice		Total Aniount	
23280		Withlaco	ochee Riv	er Electric Cooperative Inc.				5,249,9			
Company (XX)	Account Unit (XXXX)	Name	Account Number	Account Title		Amount	Activity (XXXX)	Activity Description	Account Category (XXXXX)	Activity Category Descriptio	
33	6574	Jasmine Lks-W	426100	Misc NonUtil Exp-Street Lights				#N/A		#N/A	
33	6574	Jasmine Lks-W	615100	WT-Purchased Power-SOURCE OPER	Ş	458.91		#N/A		#N/A	
33	6574	Jasmine Lks-W	615300	WT-Purchased Power-TREAT OPER	\$	1,249.61		#N/A		#N/A	
33	6391	Jasmine Lakes-WW	715300	SW-Purchased PWR-Pump Oper	\$	800.86		#N/A		. #N/A	
33	6391	Jasmine Lakes-WW	715500	SW-Purchased PWR-T&D Oper	\$	2,740.61		#N/A		#N/A	
		#N/A		#N/A				#N/A		#N/A	
		#N/A		#N/A				#N/A		#N/A	
		#N/A		#N/A				#N/A		#N/A	
		#N/A		#N/A				#N/A		#N/A	
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TOTAL GL	AMOUNT						A	$\overline{)}$		\$ 5,249.	
TOTAL GL ompleted t hone: ate:			941	rl Edwards 1-907-7410 2/21/2006	App Pho Date		F		07-7411 1/2006	\$ 5,249	

Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5. Page 52 of

	THE FACE OF THIS DOCUMENT HAS A COLORED I	BACKGROUND ON WHITE PAPER	
DATE	Withlacoochee River Electric Coo	peralive, Inc.	61-79 RT
12/01/06	DADE CITY FLORIDA 33525	CHECK 88	8131
SUNTRUST NATURE COAST WAXHEVALE, FLORIDA 34 PAY TO THE ORDER		*609*DOLLARS*AND*22*C	ENTS
			3,609.22
<b>1</b> 02 <b>1</b> 1201	ndndallitaaradaladalaanallaallahaasiisandslaslaslad	CON SCAPERA	CREDITS
C/O J 8374	000 INE LAKES SERVICES AQUASOURCE MARKET ST # 419 ENTON FL 34202-5137	Contract April	
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Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5, Page 53 of 69

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Vendor #	Location		Invoice Num	ber	Invoice Date	Invoice Total Amount			
23280	<u></u>	Withlacoochee River Electric Cooperative Inc.		4582000 Cap Cr 1206		12/01/06	\$	(3,609.22	
Company (XX)	Account Unit (XXXX)	Name	Account Number	Account Title	Amount	Activity (XXXXX)	Activity Description	Account Category (XXXXX)	Activity Category Description
33	6574	Jasmine Lks-W	426100	Misc NonUtil Exp-Street Lights	\$ 🖌 (360.92)		#N/A		#N/A
33	6574	Jasmine Lks-W	615100	WT-Purchased Power-SOURCE OPER	\$ (541.38)		#N/A		#N/A
33	6574	Jasmine Lks-W	615300	WT-Purchased Power-TREAT OPER	\$ (902.31)		#N/A		#N/A
33	6391	Jasmine Lakes-WW	715300	SW-Purchased PWR-Pump Oper	\$ (1,263.23)		#N/A		#N/A
33	6391	Jasmine Lakes-WW	715500	SW-Purchased PWR-T&D Oper	\$ (541.38)		#N/A	· · · · ·	#N/A
		#N/A		#N/A			#N/A		#N/A
		#N/A		#N/A			#N/A		#N/A
		#N/A		#N/A			#N/A		#N/A
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TOTAL GL	AMOUNT	ED DEC			• • • • • • • • • • • • • • • • • • •		1		\$ (3,609.22

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Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5. Page 54 of

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Vendor #	Location	Vendor Name				Invoice Num	1ber	Invoice Date	Invoice Total Amount	
23280	Withlacoochee River Electric Cooperative Inc.		4582000 B 1206		12/13/06	\$	3,609.22			
Company (XX)	Account Unit (XXXX)	Name	Account Number			Amount	Activity (XXXXX)	Activity Description	Account Category (XXXXX)	Activity Category Description
33	6574	Jasmine Lks-W	426100	Misc NonUtil Exp-Street Lights	\$	360.92		#N/A		#N/A
33	6574	Jasmine Lks-W	6 <b>1</b> 5100	WT-Purchased Power-SOURCE OPER	\$	541.38		#N/A		#N/A
33	6574	Jasmine Lks-W	615300	WT-Purchased Power-TREAT OPER	\$	902.31		#N/A		#N/A
33	6391	Jasmine Lakes-WW	715300	SW-Purchased PWR-Pump Oper	\$	1,263.23		#N/A		#N/A
33	6391	Jasmine Lakes-WW	715500	SW-Purchased PWR-T&D Oper	\$	541.38		#N/A		#N/A
		#N/A		#N/A				#N/A		#N/A
		#N/A		#N/A				#N/A		#N/A
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ompleted b ione: ite:	· · · ·		941	rl Edwards I-907-7410 /10/2007	App Pho Date		A		07-7 <b>41</b> 1 /2007	4 3,003,24

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Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5. Page 55 of

10/28/2008 TUE 9:22	FAX leesburg office	Docket No. 000121-005 Non-Utility Invoices Exhibit SS-5, Page 56 of 69	2020/020
10/28/2008 TUE 9:22 WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE, INC.	SUMMARY	BILLING Page	1 Of 1
P.Or Dox 278, Dude City, FL 33526	Customer Name JASMINE LAKES SERVICES	Member Base Id 4582 000	Bill Date 12/22/2006

WREC ID	Customer Control#	Reading From To Rate	КМН	DMD	Balance Forward	Current Charges	Total Charges
002	426.15	00/00 00/00 PL	0	0	0.00	2628.40	2628.40

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Bill Date: 12/22/2006

Becomes Past Due On: 1/11/2007

Please Pay \$2,628.40 . \*\*Summary Bill\*\*

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WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE, INC.

Your Touchstone Energy' Parmer K

4582000 JASMINE LAKES SERVICES C/O AQUASOURCE 8374 MARKET ST # 419 BRADENTON FL 34202-5137

Pd.			Act		SC	JE	Amount	Post Date	Decription Activity
	1	6574			AD	2	2,628.40	1/23/2007	23280Withlacoochee River E
	1	6574	426100	AP	AD	3	360.92		23280Withlacoochee River E
	2	6574	426100	AP	AD	1	2,628.40	2/21/2007	23280Withlacoochee River E
	3	6574	426100		AD	2	2,628.40	3/21/2007	23280Withlacoochee River E
	3	6574			AD	26	2,628.40	4/2/2007	23280Withlacoochee River E
	5	6574			ÂD	1	2,628.40		23280Withlacoochee River E
	5	6574	426100		AD	21	2,628.40		23280Withlacoochee River E
 	7	6574	and the second se		[	1	2,628.40		23280Withlacoochee River E
	8	6574			AD	<u> </u>	2,628.40		23280Withlacoochee River E
	9	6574	426100		AD	1	2,628.40		23280Withlacoochee River E
	9	6574	426100		AD	23	2,628.40		23280Withlacoochee River E
	11	6574	426100		AD	2	2,628.40		23280Withlacoochee River E
	12	6574	426100		AD	2	2,628.40	12/27/2007	23280Withlacoochee River E
1	12	6574	426100	AP	AD	23	2,628.40	1/2/2008	23280Withlacoochee River E
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	2	6574	426105			1	13,862.25		27826WASTE SERVICES OF FLO
	3	6574	426105			5	13,862.25		27826WASTE SERVICES OF FLO
	4	6574	426105			2	13,862.25		27826WASTE SERVICES OF FLO
	5	6574	426105			4	13,862.25		27826WASTE SERVICES OF FLO
	6	6574	426105			6	13,862.25		27826WASTE SERVICES OF FLO
	7	6574	426105		AD	19	13,862.25		27826WASTE SERVICES OF FLO
	8	6574	426105		AD	12	19,687.75		27826WASTE SERVICES OF FLO
	9	6574	426105		AD	16	16,775.00		27826WASTE SERVICES OF FLO
	0	6574	426105		AD	11	16,775.00		27826WASTE SERVICES OF FLO
	1	6574	426105		AD	9	16,775.00		27826WASTE SERVICES OF FLO
1	2	6574	426105	AP	AD	8	16,775.00	12/27/2007	27826WASTE SERVICES OF FLO

### 10/28/2008 TUE 9:25 FAX --- leesburg office

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2003/014

PAGE: 1 of 1

WS)

WASTE SERVICES OF FL, INC. PASCO 6800 OSTEEN RD NEW PORT RICHEY, FL 34653

INVOICE

For billing inquiries, call: (727) 847-9100 Customer No., 48-074669

SERVICE DATE	CONTAINER	SIZE	SERVICE LO	CATIO	1 / СН2	ARGE I	DETAIL		CHARGE
	(0001)	Payment Adjustm Invoice JASMINE	ents s LAKES UTIL		RICHEY	FL			13862.25 0 -13862.25 0.00
02/28/07	28/07 R1 0.50YD 7000 JASMINE BLVD PORT RICHEY, FL 22/1/2007-2/28/2007								13862.25
	-	Site To							13662.25
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					ţ	AN 7	9 <b>&gt;NN7</b>		
YMENT DUE 1	JPON RECEIPT	EAST PASCO	LOCAL NUMB	ER -	(813)	788-5	556		Æ
voice Date	Invoice #	Current	31-60 DAYS	61-90	DAYS	Over	90-DAYS	INVOICE T	
/31/2007	684529	13862.25	0		٥		0	TOTAL ACC	UNT BALANCE
o avaid late fees.	payment must be	posted to your ac	count within 30 da	ws of vo	ur ínvoice	date		****	13862.25
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PLEASE RETL	IRN THIS PORTION WI	TH PAYMENT. DO NOT	ATTACH CHECK TO S	TUB,				R, VISA OR AMERICA	NEXPRESS FILL OUT BEL
		ASTE SERVICES	OF FL, INC. PASC	0		ASTENCAN	a 😳 🗍 🗍		
	S, N	EW PORT RICHEY		I-UC43	SIGNATUPE				SIGNATURE CODE
ADDRES	S SERVICE REQU	ESTED		1.0043	1	DICE DAT		THIS AMOUNT	CUSTOMER # 48-074669
To ensu custome	ire proper credi er number on cl	t, please includ neck.	e *** Due 1 31401-UC4	Upon F 3*T0213S4F			NVOICE #	SHOW AMO PAID HERE	UNT \$13,862.2
AOUA UT 6960 PRO	ILITIES OF FLORIG FESSIONAL PARK	DA INC.	f.ttII		W/ P,	ASTE SE O. BOX	RVICES OF	FL, INC. PASCO	.   . . .  .  .  )

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#### 10/28/2008 TUE 9:25 FAX →→→ leesburg office

Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5, Page 59 of 69

2004/014



WASTE SERVICES OF FLORIDA INC. PASCO HAULING 6800 OSTEEN ROAD NEW PORT RICHEY FL 34553

Page 1 of 1

For invoice Inquitics, call: 727-847-9100 Customer No.: 0048-074669

SERVICE DATE	CODE		DESCRIP	PTION	REFERENCE	QUANTITY	AMOUNT
	(non t)		AKES UTILITIES				13862.2: ( -13862.2: 0.00
03/31/07	KT 0 5033D	7000 JASM 1525 HOM[ 3/1/2007-3/3 Site Total		, FT.		1.00	13862.2: 13862.2:
					MAR 0 5 201		A land
Account	Invoice 2/28/2(		Invoice # 698126	Reference 02733		/Total	This Invoice 3.862.25
Status	Curre \$13.862		31 - 60 Days \$0.00	61 - 90 Days \$0.00	Over 90 Days \$0,00		3,862.25

INVOICE

Remarks:

PAYMENT DUE UPON RECEIPT EAST PASCO LOCAL NUMBER - (813) 788-5556

--- To avoid late fees, payment must be posted to your account within 30 days of your involce date. \*\*\*

Bank returned checks will be electronically re-presented to your bank and you may be responsible for a resulting processing fee.

PLEASE RETURN THIS PORTION WITH PAYMENT. DO NOT ATTACH CHECK TO STUB."



WASTE SERVICES OF FLORIDA INC. PASCO HAULING 6800 OSTEEN ROAD NEW PORT RICHEY FL 34653

ADDRESS SERVICE REQUESTED

To ensure proper credit, please include customer number on check, --- DUE UPON RECEIPT ---

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AQUA UTILITIES OF FLORIDA INC, 6960 PROFESSIONAL PARKWAY EAST SARASOTA,FL 34240-8428

	ECK CARD USING FOR PAYI	
CARD NUMBER		SIGNATURE CODE
SIGNATURE	******	EXP DATE
INVOICE DATE	PAY THIS AMOUNT	CUSTOMER #
2/28/2007	\$13,862.25	0048-074669
INVOICE NO.	AMOUNT PAID	CHECK NUMBER
698126	13,8:2.25	

WASTE SERVICES OF FLORIDA INC. PO BOX 5278 CAROL STREAM IL 60197-5278

# ENTERED MAR 8 2007

#### 10/28/2008 TUE 9:25 FAX --- leesburg office

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WASTE SERVICES OF FLORIDA INC. PASCO HAULING 6800 OSTEEN ROAD NEW PORT RICHEY FL 34653

Page 1 of 1

				INVOICE	Far invoi Customo	ce inquirics. cal # No,: 0048-074	I: 727-647-9100 1669
SERVICE DATE	CODE		DESCRIPT	ION	REFERENCE	QUANTITY	AMOUNT
	(0001) K1 (0.50ND)	7000 JASN 1525 HOM	S LAKES UTILITIES INE BLVD PORT RICHEY, F ES	F <b>1</b> ,		1.00	13862.25 0 -13862.25 0.00 13862.25
		4/1/2007-4/ Site Total	30/2007		•		13862.25
					APR 0 1 2007		A
				• • • • • • • • • • • • • • • • • • •	·	Å.	<u> </u>
Account	<b>Invoice</b> 3 31 2		<b>Invoice #</b> 716692	Reference 02733			This Invoice 3,862.25
Status	Curr \$13,86		31 - 60 Bays \$0.00	61 - 90 Days \$0.00	Over 90 Days S0.00		ccount Balance 3,862.25

Remarks:

SEQ 0005993

PAYMENT DUE UPON RECEIPT EAST PASCO LOCAL NUMBER - (813) 788-5556

\*\*\* To avoid late fees, payment must be posted to your account within 30 days of your invoice date, \*\*\*\*

Bank returned checks will be electronically re-presented to your bank and you may be responsible for a resulting processing fee.

PLEASE RETURN THIS PORT	ION WITH FAYMENT.	DO NOT ATTACH CHECK	TO STUB.



WASTE SERVICES OF FLORIDA INC. PASCO MAULING 6800 OSTEEN ROAD NEW PORT RICHEY FL 34653

ADDRESS SERVICE REQUESTED

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AQUA UTILITIES OF FLORIDA INC. 6960 PROFESSIONAL PARKWAY EAST SARASOTA, FL 34240-8428

Сн	DISCOVER VISA OR AMERICAN	
CARD NUMBER		SIGNATURE CODE
SIGNATURE		EXP CATE
INVOICE DATE	PAY THIS AMOUNT	CUSTOMER #
3/31/2007	\$13,862.25	0048-074669
INVOICE NO.	AMOUNT PAID	CHECK NUMBER
716692	13.862.25	1

Lillis Huuses Hillis Huuses Halles Halles Halles Hauses H WASTE SERVICES OF FLORIDA INC. PO BOX 5278 CAROL STREAM IL 60197-5278

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WASTE SERVICES OF FLORIDA INC. PASCO HAULING 6800 OSTEEN ROAD NEW PORT RICHEY FL 34653 Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5, Page 61 of 69

2006/014

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Page 1 of 1

	Waste Servic	C S		INVOICE	For invoice inc Cuslomer No.	quiries, call: 727 : 0048-074669	-847-9100	
SERVICE DATE	CODE		DESCRIP	TION	REFERENCE	QUANTITY	AMOUNT	
	(0001)	Batanee For Payments Adjustments Invoices TASMINE I.	oard AKIEN CHLITTIES				13862.25 0 -13862.25 0.00	
05 31 07	RT 0.50VI)	7000 JASMI 1525 HOMI 5/1/2007-5/3 Nite Total		FI.		1.00	13862.25 13862.25	
					RECEIV MAY N 8 20 Aque Utilita Fiorida Inc	87	A.	
Account	Invoice 4 30/20		Invoice #- 742741	Reference 02733	(		This Invoice 13,862.25	
Status	Curro \$13.862		<b>31 - 60 Days</b> <b>50.00</b>	61 - 90 Days \$0.00	Over 90 Days \$0.00		ttount Balance 13,862.25	

Remarks

SEG 0003634

PAYMENT DUE UPON RECEIPT EAST PASCO LOCAL NUMBER - (813) 788-5556

---- To avoid late fees, payment must be posted to your account within 30 days of your invoice date.

Bank returned checks will be electronically re-presented to your bank and you may be responsible for a resulting processing fee.

PLEASE RETURN THIS PORTION WITH PAYMENT. DO NOT ATTACH CHECK TO STUB.



WASTE SERVICES OF FLORIDA INC. PASCO HAULING 6800 OSTEEN ROAD NEW PORT RICHEY FL 34653

ADDRESS SERVICE REQUESTED

To ensure proper credit, pleaso in clude customer number on check. ---- DUE UPON RECEIPT ----

include customer number on check.	
0003594 01 AT 0.308 "AUTO T5 2 0414 34240-	
նահունուններին անհետնունուն հետևուներին համե	
AQUA UTILITIES OF FLORIDA INC.	
6960 PROFESSIONAL PARKWAY EAST	
SARASOTA, FL 34240-8428	

ਯ		MENT
CARD NUMBER		SIGNATURE CODE
SIGNATURE		CXP DATE
INVOICE DATE 4/30/2007	PAY THIS AMOUNT \$13,862.25	CUSTOMER # 0042-074669
INVOICE NO.	AMOUNT PAID	CHECK NUMBER
742741	13862.25	

WASTE SERVICES OF FLORIDA INC. PO BOX 5276 CAROL STREAM IL 60197-5278

ENTERED MAY 9 2007

Status	Curro \$13,862		31 60 Days \$0.00	<b>61 - 90 Days</b> \$0.00	Over 90 Days \$0,00	Total Ac	count Balance 3.862.25
Account	Invoice 5/31/20		<b>Inv</b> aice # 756458	Reference 02733			This Involce 3,862.25
06/30/07	(0901) R1 0.50YD		AKES UTDITIES INF. BLVD PORT RICHEY, F ES	RE JUN	CEIVED A 5 2007 Una Utilitios Orida Inc.	1.00	13862.25 0 -13862.25 0.00 13862.25 13862.25
SERVICE DATE	CODE		DESCRIPT		Customer No REFERENCE	0048-074669 QUANTITY	AMOUNT
		5	WASTE SERVICES OF PASCO HAULING 6800 OSTEEN ROAD NEW PORT RICHEY FL	34653		Page 1 of 1 quiries, call: 727-6	347-9100
0/28/2	008 TUE 9:	25 FAX	leesburg (	office	Non-Utility Invo Exhibit SS-5, P	lices	Q1007/014

Remarks:

SEQ 0003673

PAYMENT DUE UPON RECEIPT EAST PASCO LOCAL NUMBER - (813) 788-5556

---- To avoid late fees, payment must be posted to your account within 30 days of your invoice date, \*\*\*\*

Bank returned checks will be electronically re-presented to your bank and you may be responsible for a resulting processing fee.

PLEASE RETURN THIS PORTION WITH PAYMENT. DO NOT ATTACH CHECK TO STUB.



WASTE SERVICES OF FLORIDA, INC. PASCO MAULING 6800 OSTEEN ROAD NEW PORT RICHEY FL 34653

ADDRESS SERVICE REQUESTED

To ensure proper credit, please include customer number on check. - DUE UPON RECEIPT -

0003634 01 AT 0.334 -AUTO	T2 0 0514 34240-
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AQUA UTILITIES OF FLORIDA INC. 6960 PROFESSIONAL PARKWAY EAST SARASOTA,FL 34240-8428

CH	DISCOVER, VISA DR AMERICAN	MENT
CARD NUMBER		SIGNATURE CODE
SIGNATURE		EXP. DATE
INVOICE DATE	PAY THIS AMOUNT	CUSTOMER #
\$/31/2007	\$13,862.25	0048-074669
INVOICE NO.	AMOUNT PAID	CHECK NUMBER
756458	1.3862.25	

Docket No. 080121-WS

ابالاساكيب بهراللها براسه ليلها بيباط برباط برباليط بليساكير بالمحدو WASTE SERVICES OF FLORIDA, INC. PO 80X 5278 CAROL STREAM IL 60197-5278

ENTERED JUN

° 2007

#### --- leesburg office 10/28/2008 TUE 9:25 FAX

Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5, Page 63 of 69

2008/014



WASTE SERVICES OF FLORIDA. INC. PASCO HAULING 6800 OSTEEN ROAD NEW PORT RICHEY FL 34653

Page 1 of 1

				INVOICE	For invoice # Customer No	quiries, call: 727-8 .: 0048-074669	347-9100
SERVICE DATE	CODE		DESCRIPT	FION	REFERENCE	QUANTITY	AMOUNT
07/31/07	(0001) R10.50YD		AKES UTILITIES INE BUVD PORT RICHEY, IS	FT.		1.00	13862.25 0 -13862.23 0.00 13862.25 13862.25
					JUL 23	1 1	
Account Status	Invoice 6/30/2 Curr \$13.86	007 ent	Involse# 761187 31 - 60 Days \$0.00	Reference 02733 61 - 90 Duys \$0.00	Over 90 Dayx \$0.00	SI Toral Ac	This Invoice 3,862.25 count Balance 3,862.25

Romarks:

SEQ 0001697

PAYMENT DUE UPON RECEIPT EAST PASCO LOCAL NUMBER - (813) 788-5556

---- To avoid late fees, payment must be posted to your account within 30 days of your invoice date. \*\*\*\*

Bank returned checks will be electronically re-presented to your bank and you may be responsible for a resulting processing fee.

#### PLEASE RETURN THIS PORTION WITH PAYMENT. DO NOT ATTACH CHECK TO STUB.



WASTE SERVICES OF FLORIDA, INC. PASCO HAULING 6800 OSTEEN ROAD NEW PORT RICHEY FL 34653

#### ADDRESS SERVICE REQUESTED

To ensure proper credit, please include customer number on check.

SARASOTA, FL 34240-8428

--- DUE UPON RECEIPT ----

0001583 01 MB 0.360 *AUTO T6 0 0709 34240-
AQUA UTILITIES OF FLORIDA INC. 6960 PROFESSIONAL PARKWAY EAST

CARD NUMBER SIGNATURE CODE SIGNATURE EXP DATE INVOICE DATE PAY THIS AMOUNT CUSTOMER # \$13,862.25 6/30/2007 0048-074669 INVOICE NO. AMOUNT PAID CHECK NUMBER 1.2.75 3 761187

IF PAYING BY MASTERCARD, DISCOVER, VISA DR AMERICAN EXPRESS, FILL OUT BELOW. CHECK CARD USING FOR PAYMENT

WASTE SERVICES OF FLORIDA, INC. PO BOX 5278 CAROL STREAM IL 60197-5278

ENTERED JUL 2 4 2007

10/28/	2008 TUE 9	:25 FAX	. →→→ leesburg (	office	Docket No. 08 Non-Utility Inv Exhibit SS-5, I	oices Page 64 of 69	
	Waste Service	5	WASTE SERVICES OF FI PASCO HAULING 6000 OSTEEN ROAD WEW PORT RICHEY FL 3		Far invoice in	Page 1 of 1 quiries, call: 727- .: 0048-074669	
SERVICE DATE	CODE		DESCRIPTIO		REFERENCE	QUANTITY	AMOUNT
. 07/31/07 08/31/07	(0001) R1 0.50377 R1 0.50377		AKES UTHJETES NE BLVD PORT RICHEY, FL S × 1/2007 S		A 10 1 3 2067 Portoa con	-1.00 2.00	13862.25 0 -13862.25 0.00 -13862.25 33550.00 - 2 19687.75
Account	<b>Invoice</b> D 7/31/200		<b>Invoice #</b> 806041	Reference 02733		Total SI	This Invoice 9,687.75
Status	<b>Curren</b> \$19,687.		31 · 60 Days \$0.00	<b>61 - 90 Days</b> \$0.00	<b>Over 90 Days</b> \$0.00	Foral Au \$1	9,687.75

Remarks:

SEQ 0038485

PAYMENT DUE UPON RECEIPT EAST PASCO LOCAL NUMBER - (813) 788-5556

\*\*\*\* To avoid late fees, payment must be posted to your account within 30 days of your invoice date. \*\*\*

Bank returned checks will be electronically re-presented to your bank and you may be responsible for a resulting processing fee.

### PLEASE RETURN THIS PORTION WITH PAYMENT, DO NOT ATTACH CHECK TO STUB.



WASTE SERVICES OF FLORIDA, INC. PASCO HAULING 6800 OSTEEN ROAD NEW PORT RICHEY FL 34653

ADDRESS SERVICE REQUESTED

To ensure proper credit, please include customer number on check. \*\*\* DUE UPON RECEIPT \*\*\*

## 

AQUA UTILITIES OF FLORIDA INC. 6960 PROFESSIONAL PARKWAY EAST SARASOTA,FL 34240-8428

IF PAYING BY MASTERCARD	DISCOVER, VISA OR AMERICAN	EXPRESS, FILL OUT BELOW.
	CK CARD USING FOR PAY	
CARD NUMBER		SIGNATURE CODE
SIGNATURE	······································	EXP DATE
INVOICE DATE 7/31/2007	PAY THIS AMOUNT \$19,687.75	CUSTOMER # 0048-074569
INVOICE NO.	AMOUNT PAID	CHECK NUMBER
806041	19.681.15	+

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ENTERED AUG 1 4 2007

Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5, Page 65 of 69

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	Waste Sur	vices	

WASTE SERVICES OF FLORIDA. INC. PASCO HAULING 6800 OSTEEN ROAD NEW PORT RICHEY FL 34653

Page 1 of 1

		and the second		INVOICE		inquiries, cell, 727-8 No : 0048-074669	\$47-9100	
SERVICE DATE				)N	REFERENCE		AMOUNT	
	· · · · · · · · · · · · · · · · · · ·	Balance For	ward				19687.75	
		Payments					0.00	
		Adjustments					-19687.75	
		Invoices					0,00	
	(0001)	JASMINE L	AKES UTILITIES					
			INE BLVD PORT RICHEY, FL					
09/30/07	RT 0.50YD	1525 HOMT				1.00	16775.00	
		9/1/2007-9/3	30/2007					
		Site Total					16775.00	
•	(0002)		AKES UTILITIES					
			NE BLVD PORT NICHEY, FL					
		Sile Total			•		0.00	
		1						
[							· · · ·	
				RECE	VED			
1				SEP 17				
				JEFIF	71111		4	
				240% 21	nnoz			
1				Florida	inc.			
Account	Invoice 8/31/2			Reference 02733			This Invoice 6.775.00	
Status	Curre		31 - 60 Days	GI - 90 Days	Over 90 Days	Total-Ac	coint Balance	
1	\$16.77	5.00	\$0.00	\$0.00	S0.00	الاستيسيل ال	al This Invoice \$16.775.00 Accolint Balance \$16.775.00	

Remarks;

0009319

SEQ

PAYMENT DUE UPON RECEIPT EAST PASCO LOCAL NUMHER - (\$13) 788-5556

\*\*\* To avoid late fees, payment must be posted to your account within 30 days of your Invoice date. \*\*\*\*

Bank returned checks will be electronically re-presented to your bank and you may be responsible for a resulting processing fee.

PLEASE RETURN	THIS PORTION WIT	H PAYMENT.	DO NOT ATTACI	H CHECK TO S	TUB.



WASTE SERVICES OF FLORIDA, INC. PASCO HAULING 5800 OSTEEN ROAD NEW PORT RICHEY FL 34553

ADDRESS SERVICE REQUESTED

To ensure proper credit, please include customor number on check.

AQUA UTILITIES OF FLORIDA INC.

SARASOTA, FL 34240-8428

6960 PROFESSIONAL PARKWAY EAST

0009165 01 AB 0.341 "AUTO T3 3 0907 34240-

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- DUE UPON RECEIPT

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<b></b>	ECK CARD LISING FOR PAYI	
CARD NUMBER		SIGNATURE CODE
SIGNATURE		EXP DATE
INVOICE DATE	PAY THIS AMOUNT	CUSTOMER #
8/31/2007	\$16,775.00	0048-074669
INVOICE NO.	AMOUNT PAID	CHECK NUMBER
835785	\$ 16.175.00	

UNASTE SERVICES OF FLORIDA, INC. PO BOX 5278 CAROL STREAM IL 60197-5278

ENTERED SEP 2 0 2007

Docket No. 080121-WS Non-Utility Invoices Exhibit SS-5, Page 66 of 69



WASTE SERVICES OF FLORIDA, INC. PASCO HAULING 6800 OSTEEN ROAD NEW PORT RICHEY FL 34653

Page 1 of 1

For invoice inquines, call, 727-847-9100

#### INVOICE Customer No.: 0048-074669 SERVICE CODE DESCRIPTION REFERENCE OUANTITY AMOUNT DATE Balance Forward 16775.00 Payments 0.00 0.00 Adjustments Invoices 0.00 JASMINE LAKES UTUTIES (0001)7000 JASMINE BLVD FORT RICHTA, FL 10 \$1 07 R1 0,50YD 1525 HOATES 1.00 16775.00 10/1/2007-10 31/2007 Site Total (Ø 16775.00 JASMINE LAKES UTILITIES (0002) 7000 JASMINE BLVD FOR FRICHEY, FL Sile Total 0.00 ACT 19 7007 - Ciaina*n* ste v fasta, Invoice Date Invoice# Reference **Total This Involce** 869534 02733 \$16.775.00 9 30 2007 Account 61 - 90 Days Over 90 Days Total Account Balance 31 - 60 Days Status Current 90 \$16,775.00 \$16,775.00 \$0.00 \$0.00 \$33,550.00 9/2

Remarks

SEQ 0003121

151800

PAYMENT DUE UPON RECEIPT EAST PASCO LOCAL NUMBER - (\$13) 788-5556

---- To avoid late fees, payment must be posted to your account within 30 days of your invoice date. ----

Bank returned checks will be electronically re-presented to your bank and you may be responsible for a resulting processing fee.

#### PLEASE RETURN THIS PORTION WITH PAYMENT, DO NOT ATTACH CHECK TO STUB.



WASTE SERVICES OF FLORIDA, INC. PASCO MAULING 6800 OSTEEN ROAD NEW PORT RICHEY FL 34653

ADDRESS SERVICE REQUESTED

To ensure proper credit, please include customer number on check.

AQUA UTILITIES OF FLORIDA INC.

SARASOTA, FL 34240-8428

6960 PROFESSIONAL PARKWAY EAST

0002893 01 MB 0.360 -AUTO T1 0 1007 34240-

TOUE UPON RECEIPT

IF PAYING BY MASTERCARD	DISCOVER, VIBA DR AMERICAN	EXPRESS, FILL OUT BELOW,
	DISCOVER	
CARD NUMBER		SIGNATURE CODE
SIGNATURE	· · ·	EXP DATE
INVOICE DATE 9/30/2007	PAY THIS AMOUNT \$33,550.00	· CUSTOMER # 0048-074559
INVOICE NO.	AMOUNT PAID	CHECK NUMBER
869534	16775.00	

WASTE SERVICES OF FLORIDA, INC. PO BOX 5278 CAROL STREAM IL 60197-5278

# ENTERED OCT 1 1 2007

26	FAX	leesburg office	Non-Utility Invoices
			Exhibit SS-5, Page 67 of 69
		WASTE SERVICE (033 (0233() 22 PASCO HAULING	
		6800 OSTEEN ROAD	Page 1 of 1
	ALC: NO REAL		

2012/014

33550.00 0,00 -33550.00 0,00

16775.00

16775.00

Total This Involce

\$16,775,00

Total Account Balance

\$16.775.00

of 1

For invoice inquiries, call; 727-847-9100 Customer No.; 0046-074669

Docket No. 080121-WS

ALUS UTIMES Fierids inc.

Over 90 Days

\$0.00

## INVOICE

СE I	CODE	DESCRIPTION	REFERENCE	QUANTITY	AMOUNT
		Balance Forward	·····	++	33550 0
		Payments			0,0
		Adjustments			-33550.0
		Invoices			0.0
	(0001)	JASNUNE LAKES UTILITIES			
		7000 JASMINE BLVD PORT RICHEY, FL			
7	K1 0.50YD	1525 HOMES		1.00	16775.0
		11/1/2007-11 30/2007			
		Site Fatal			16775.0
	(0002)	JASMINE LAKES CTILITIES			
		7000 JASNINE BLVD FORT RICHEY, FL			
		Site Total			0.0
			4		
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			NIV 0 9 2007	1. 1	
			THUS VEL	· /	
			Nhy A 9 mon		

Reference

61 - 90 Days

\$0.00

02733

\*\*\*\* To avoid late fees, payment must be posted to your account within 30 days of your invoice date. \*\*\*\*

Remarks: PAYMENT DUE UPON RECEIPT EAST PASCO LOCAL NUMBER - (813) 788-5556

Invoice #

891249

31 60 Days

\$0.00

Bank returned checks will be electronically re-presented to your bank and you may be responsible for a resulting processing fee.

PLEA	SE RETURN THIS PORTION WITH PAYMENT.	DO NOT ATTACH CHECK TO STU		DISCOVER, VISA OR AMERICAN	
83	WASTE SERVICES OF	FLORIDA, INC.			
0008183	Waste Services PASCO MAULING 6800 OSTEEN ROAD NEW PORT RICHEY FL	34653	CARD NUMBER		SIGNATURE CODE
ឆ្ល			SICNATURE		EXP DATE
.,	ADDRESS SERVICE RE	QUESTED	INVOICE DATE	PAY THIS AMOUNT	CUSTOMER #
	To ensure proper credit, please	DUE UPON RECEIPT	10/31/2007	\$16,775.00	0048-074669
	include customer number on check.		INVOICE NO.	AMOUNT PAID	CHECK NUMBER
	0007672 01 AS 0.341 "AUTO H1 0 1107 3	4740-	891249	16, 135	
			£.		

WASTE SERVICES OF FLORIDA, INC. PO BOX 5278 CAROL STREAM IL 60197-5278 ENTERED NOV 1 3 2007



AQUA UTILITIES OF FLORIDA INC. 6960 PROFESSIONAL PARKWAY EAST SARASOTA, FL 34240-8426

10/28/2008 TUE 9:



Invoice Date

10.31/2007

Current

\$16,775.00

SERVICE

DATE

11/30/07

Account Stotus

NEW PORT RICHEY FL 34653

0.00

WASTE SERVI

PASCO HAULII 6800 OSTEEN | 033 02363 26

NEW PORT RICHEY FL 34653



Docket No. 080121-WS **Non-Utility Invoices** Exhibit SS-5, Page 68 of 69

Page 1 of 1

	·			INVOICE		inquiries, call: 727- No.: 0048-074669	847-9100
SERVICE DATE	CODE		DESCRIP	TION	REFERENCE	QUANTITY	AMOUNT
		Balance Fo	rward				16775.00
		Payments					0.00
		Adjustment	9				-16775.00
		Invoices					0.00
	(0001)	JASMINE	LAKES UTILITIES				
		7000 JASN	UNE BLVD PORT RICIELY,	FL			
12/31/07	R1 0.50YD	1525 HOM	ES			1.00	16775.00
		12/1/2007-	12/31/2007				
		Site Total					16775.00
				1			
					EIVEN		
				DEC	EIVED		
				44			
				F	ide cumes idrida inc.		
				•			
Account	Invoice 11/30/2		<b>Inv</b> oice # 905944	Reference 02733	- <b>1</b>		This Invoice 6,775.00
Statux	Curre \$16,775		<b>31 - 60 Days</b> <b>\$0.00</b>	61 - 90 Davs \$0.00	Over 90 Days \$0.00		6,775.00

Remarks: PAYMENT DUE UPON RECEIPT EAST PASCO LOCAL NUMBER - (813) 788-5556

--- To avoid late fees, payment must be posted to your account within 30 days of your Invoice date. ----

Bank returned checks will be electronically re-presented to your bank and you may be responsible for a resulting processing fee.

wsi

SEQ 0007880

WASTE SERVICES OF FLORIDA, INC. PASCO HAULING 6800 OSTEEN ROAD NEW PORT RICHEY FL 34653

PLEASE RETURN THIS PORTION WITH PAYMENT. DO NOT ATTACH CHECK TO STUB.

ADDRESS SERVICE REQUESTED

To ensure proper credit, please include customer number on check.

AQUA UTILITIES OF FLORIDA INC. 6960 PROFESSIONAL PARKWAY EAST

SARASOTA, FL 34240-8428

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**TOUE UPON RECEIPT** 

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IF PAYING BY MASTERCARD	DISCOVER, VIJA OR AMERICAN	EXPRESS, FILL OUT BELOW.
	CK CARD USING FOR PAYI	
CARD NUMBER		SIGNATURE CODE
SIGNATURE	······	EXP. DATE
INVOICE DATE	PAY THIS AMOUNT	CUSTOMER #
11/30/2007	\$16,775.00	0048-074669
INVOICE NO.	AMOUNT PAID	CHECK NUMBER
905944	16175	

WASTE SERVICES OF FLORIDA, INC. PO BOX 5278 CAROL STREAM IL 60197-5278

ENTERED DEC 1 1 2007

--- leesburg office 10/28/2008 TUE 9:26 FAX

Docket No. 080121-WS **Non-Utility Invoices** Exhibit SS-5, Page 69 of 69

2014/014

PAGE: 1 of 1



WASTE SERVICES OF FL. INC. PASCO 6800 OSTEEN RD NEW PORT RICHEY, FL 34653

INVOICE

For billing inquiries, call: (727) 847-9100 Customer No., 48-074669

SERVICE	DATE	CONTAINER S	IZE	SERVICE LO	CATION / CHA	ARGE D	ETAIL		CHARGE
				Forward					27724.50
			Payment						0
			Adjuscm						-27724.50
		()	Invoice	-					0.00
		(0001)		LAKES UTIL					
0 - 10 - 1				SMINE BLVD	PORT RICHEY	, FL			
01/31/	07	R1 0.50YD		MES 1.00					13862.25
				7-1/31/2007					
			Site To	tal					13862.25
					•	JAN	0 3 2007		R
AYMENT I	DUE U	PON RECEIPT	EAST PASCO	LOCAL NUMB	ER - (813)	788-55			
Invoice I	Date	Invoice #	Current	31-60 DAY5	61-90 DAYS	Over	90-DAYS		OTAL 13862.25
12/31/20	006	657000	13862.25	0	0		0		
			L	l		L		TOTAL ACC	OUNT BALANCE

) MANI NE DEN MAN AND DIE DIE DE EKTERE IN DAN AMERIKE HER DIE DE

PLEASE RETURN THIS PORTION WITH PAYMENT. DO NOT ATTACH CHECK TO STUB.



WASTE SERVICES OF FL, INC. PASCO 6800 OSTEEN RD NEW PORT RICHEY, FL 34653

31401-UC43

CABO NUMEER SIGNATURE CODE SIGNATURE EXP. DATE INVOICE DATE PAY THIS AMOUNT CUSTOMER # 12/31/2006 13862.25 48-074669 INVOICE # SHOW AMOUNT \*\*\* Due Upon Receipt \*\*\* 657000 PAID HERE 31401-UC43-1270WTRXN002109

IF PAYING BY MASTERCARD, DISCOVER, VISA OR AMERICAN EXPRESS. FILL OUT BELOW.

CHECK CARD USING FOR PAYMENT

0101

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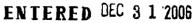
To ensure proper credit, please include customer number on check.

AQUA UTILITIES OF FLORIDA INC. 6960 PROFESSIONAL PARKWAY EAST SARASOTA, FL 34240-6428

ADDRESS SERVICE REQUESTED

WASTE SERVICES OF FL, INC. PASCO P. O. BOX 78072

PHOENIX, AZ 85062-8072



/

## Lake Suzy Wastewater - Lease Activity

	Actual 2007	No	rmalizations	Nor	malized 2007	Audit Adj	Adj	usted 2007
Monthly Rental Exp (\$	\$ 25,833.35	\$	(15,833.15)	\$	10,000.20		\$	10,000.20
•	\$ 11,065.64		(6,782.24)	\$	4,283.40	\$ (4,283.40)	\$	-
Total Rent Expense	\$ 36,898.99	\$	(22,615.39)	\$	14,283.60	\$ (4,283.40)	\$	10,000.20

#### AUF Normalization Adjustments Summary Test Year - 2007

A/C #			A/C Name	Systems	Estimated	Estimated	Estimated	Estimated	Explanation of Adjustment
1001			Ale Name	Oysterna	Amount -	Amount -	Amount -	Amount -	Explanation of Adjustment
					Florida		AUF Sewer	Total AUF	
					(H/(L))	(H/(L))	(H/(L))	(H/(L))	
					(10(2))	((_))	(**(⊏))	(* "(⊑))	
	AUF-W	AUF-S				100.00%	0.00%	100.00%	
Potential Normal	ization Adjust	ments							
408110	408110		Property Taxes	Various	•	(174,382)	174,382		Reclass betweeen Water & Sewer
601/701	601	701	Salaries & Wages - Employees	Various	(77,198)	(14,409)	(18,471)		Normalize 2007 employee terminations & New Hires
601/701	601	701	Salaries & Wages - Employees	Various	23,834	12,002	5,348		Normalize 4.0% Wage increase effective 4/1/07 (additional 1.0%)
408121	408121	408121	Payroll Taxes - FICA	Various	(5,906)	(1,102)	(1,413)		Normalize FICA taxes on 2007 employee terminations & New Hires
408121	408121	408121	Payroll Taxes - FICA	Various	1,823	918	409		FICA taxes on 4.0% Wage increase effective 4/1/08
408-121/122/123		408	Payroll Taxes - FICA	All	247,827	120,056	62,797		Allocate Payroll Taxes from Admin dept
408-121/122/123		408	Payroll Taxes - FICA	Various	0	36,298	14,057		Normalize 2005 & 2006 P/R Tax adjustments booked in 2007
610100	610100		Purchased Water	Kingswood	984	984			Normalize Kingswood Purchased Water
610100	610100		Purchased Water	Oakwood	3,420	3,420			Normalize Oakwood Purchased Water
610100	610100		Purchased Water	Holiday Haven	375	375			Normalize Holiday Haven Purchased Water
610100	610100		Purchased Water	Palm Terrace	1,921	1,921			Normalize Palm Terrace Purchased Water
610100	610100		Purchased Water	Zephyr Shores	(1,840)	(1,840)		<b>1</b>	Normalize Zephyr Shores Purchased Water
610100	610100		Purchased Water	Beecher's Point	8,765	8,765			Normalize Beecher's Point Purchased Water
610100	610100		Purchased Water	Harmony Homes	-	-			Normalize Harmony Homes Purchased Water
610100	610100		Purchased Water	Jungle Den	208	208			Normalize Jungle Den Purchased Water
610100	610100		Purchased Water	Lake Osborne	(1,604)	(1,604)			Normalize Lake Osborne Purchased Water
610100	610100		Purchased Water	Village Water	1,137	1,137			Normalize Village Water Purchased Water
610100	610100		Purchased Water	Lake Suzy	44,743	44,743			Normalize Lake Suzy Purchased Water
710100	710100		Purchased Sewage Treatment	Zephyr Shores	1,758	1	1,758		Normalize Zephyr Shores Purchased Wastewater
710100	710100		Purchased Sewage Treatment	Lake Gibson	51,366	1	51, <b>366</b>		Normalize Lake Gibson Purchased Wastewater
710100	710100		Purchased Sewage Treatment	Beecher's Point	4,654		4,654		Normalize Beecher's Point Purchased Wastewater
711500	711500		Sludge Hauling	South Seas	(15,400)		(15,400)		Normalize 2007 Sludge Hauling price decrease for South Seas
741500	741500		Rent	Lake Suzy	(22,615)	ļ	(22,615)	(22,615)	Normalize Lake Suzy land rent/sale
632/732-800	632	732	On the studie Consideration	All	45,000	21,576	8.055	20 621	Erroneous reversal of CJW Audit Fees in Dec 07 applied to all Florida systems
633/733	632 633	732	Contractual Services - Accounting Contractual Services - Legal	All FPSC	5.850	4,260	1,590		Normalize Legal fees on Used & Useful
634/734-800	634	733 734	Contractual Services - Legal Contractual Services - Momt. Fees		5,650 7,420	3,558	1,328		Normalize Additional Service 2007 headcount
634/734-800	634 634	734 734	Contractual Services - Mgmt. Fees Contractual Services - Mgmt. Fees	All	4,928	2,363	882		Normalize 4% Service Wage Increase effective 4/1/07
634/734-800	634	734	Contractual Services - Mgmt. Fees	All	4,928	2,363	67		Additional 2007 Service FICA taxes on above Wage increases (7.65%)
636/736-700		736	Contractual Services - Mgrint, Fees	All	37,777	18,113	6,762		Normalize for additional ACO costs in Q4 2007 (annualize by multiplying Q4 X 4)
675/775-863	636 675863	730 775863	Misc A&G	Ali	2.595	256,340	(171.003)		Normalize 2007 Intracompany misallocation
675/775-863	675863	775863	Misc A&G Misc A&G	All	(25,699)	(12,322)	(171,003) (4,600)		Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses
				All			(4,800) (2,955)		Normalize 2007 Intracompany misallocation of all 420 to Operating Expenses
Various	675863	775863	Various	<b>A</b> <sup>11</sup>	(16,509)	(7,916)	(2,900)	(10,071)	Tromance 2007 mercompany misanovation due to Fanwaya
					329.991	323,643	96,999	420,641	
						L			1

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86,246 341,855 (153,234) 188,622

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#### Normalizations

B-3/B-4 MFR Adjustment	Linked File	File Name Provided to OPC
Allocate P/R Taxes from Admin dept	2007 Unailocated PR Taxes.xls	OPC_POD_Set3_#147_Attachment 2 of 6 (2007 Unallocated PR Taxes).xis
Normalize 2005 & 2006 P/R Tax adjustments booked in 2007	2007 Unallocated PR Taxes.xls	OPC_POD_Set3_#147_Attachment 2 of 6 (2007 Unallocated PR Taxes) xis
Normalize 2007 4.0% Service Wage increase effective 4/1/07	Potential O&M Expenses Adjustments.xis	OPC POD Set3_#147_Supplemental Attachment 2 of 3 (Potential O&M Expenses Adjustments.xls).xls
Normalize 2007 ACO billings	Potential O&M Expenses Adjustments xls	OPC_POD_Set3_#147_Supplemental Attachment 2 of 3 (Potential O&M Expenses Adjustments.xls).xls
Normalize 2007 Audit Fees	Potential O&M Expenses Adjustments xis	OPC POD Set3 #147_Supplemental Attachment 2 of 3 (Potential O&M Expenses Adjustments xis) xis
Normalize 2007 employee terminations & New Hires	Salary Normalizations xis	OPC POD Set3_#147_Attachment 6 of 6 (Salary Normalizations).xls
Normalize 2007 FICA taxes on Service 4.0% Wage increase effective 4/1/07	Potential O&M Expenses Adjustments xis	OPC_POD_Set3_#147_Supplemental Attachment 2 of 3 (Potential O&M Expenses Adjustments xis) xis
Normalize 2007 Intercompany allocations	Intracompany Allocation Adjustment.xls	Intracompany Allocation Adjustment.xls
Normalize 2007 Intercompany misatiocation due to Fairways	Potential O&M Expenses Adjustments.xis	OPC_POD_Set3_#147_Supplemental Attachment 2 of 3 (Potential O&M Expenses Adjustments.xls).xls
Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses	Potential Q&M Expenses Adjustments xls	OPC_POD_Set3_#147_Supplemental Attachment 2 of 3 (Potential O&M Expenses Adjustments.xls).xls
Normalize 2007 Service Headcount	Potential Q&M Expenses Adjustments xis	OPC_POD_Set3_#147_Supplemental Attachment 2 of 3 (Potential O&M Expenses Adjustments.xis).xis
Normalize 2007 Sludge Hauling price decrease for South Seas	Sludge Hauling Expense Adjustments.xls	OPC_POD_Set1_#2_Attachment 4 of 20 (Sludge Hauling Expense Adjustments).xls
Normalize 4.0% Wage increase effective 4/1/07 (additional 1.0%)	Salary Normalizations.xls	OPC_POD_Set3_#147_Attachment 6 of 6 (Salary Normalizations).xts
Normalize Beecher's Point Purchased Wastewater	Purchased Sewer Adjs.xis	OPC_POD_Set1_#2_Attachment 7 of 20 (Purchased Sewer Adjs).xls
Normalize Beecher's Point Purchased Water	Purchased water Adjs.xls	OPC_POD_Set1_#2_Attachment 6 of 20 (Purchased water Adjs).xls
Normalize FICA taxes on 2007 employee terminations & New Hires	Selary Normalizations.xls	OPC_POD_Set3_#147_Attachment 6 of 6 (Salary Normalizations).xls
Normalize FICA taxes on 4.0% Wage increase effective 4/1/07 (additional 1.0%)	Salary Normalizations.xls	OPC_POD_Set3_#147_Attachment 6 of 6 (Salary Normalizations).xls
Normalize Harmony Homes Purchased Water	Purchased water Adjs.xls	OPC_POD_Set1_#2_Attachment 6 of 20 (Purchased water Adjs).xls
Normalize Holiday Haven Purchased Water	Purchased water Adjs xls	OPC_POD_Set1_#2_Attachment 6 of 20 (Purchased water Adjs).xls
Normalize Jungle Den Purchased Water	Purchased water Adjs xis	OPC_POD_Set1_#2_Attachment 6 of 20 (Purchased water Adjs).xls
Normalize Kingswood Purchased Water	Purchased water Adjs.xls	OPC_POD_Set1_#2_Attachment 6 of 20 (Purchased water Adjs).xis
Normalize Lake Gibson Purchased Wastewater	Purchased Sewer Adjs.xls	OPC_POD_Set1_#2_Attachment 7 of 20 (Purchased Sewer Adjs).xls
Normalize Lake Osborne Purchased Water	Purchased water Adjs.xis	OPC_POD_Set1_#2_Attachment 6 of 20 (Purchased water Adjs).xis
Normalize Lake Suzy land rent/sale	Purchased water Adjs.xis	OPC_POD_Set1_#2_Attachment 6 of 20 (Purchased water Adjs).xls
Normalize Lake Suzy Purchased Water	Purchased water Adjs.xls	OPC_POD_Set1_#2_Attachment 6 of 20 (Purchased water Adjs).xls
Normalize Legal fees on Used & Useful	NO LINKED FILE	
Normalize Oakwood Purchased Water	Purchased water Adjs.xls	OPC_POD_Set1_#2_Attachment 6 of 20 (Purchased water Adjs).xls
Normalize Palm Terrace Purchased Water	Purchased water Adjs.xls	OPC_POD_Set1_#2_Attachment 6 of 20 (Purchased water Adjs).xis
Normalize Village Water Purchased Water	Purchased water Adjs.xls	OPC_POD_Set1_#2_Attachment 6 of 20 (Purchased water Adjs).xls
Normalize Zephyr Shores Purchased Wastewater	Purchased Sewer Adjs.xls	OPC_POD_Set1_#2_Attachment 7 of 20 (Purchased Sewer Adjs) xls
Normalize Zephyr Shores Purchased Water	Purchased water Adjs xis	OPC_POD_Set1_#2_Attachment 6 of 20 (Purchased water Adjs).xls
Reclass between Water/Sewer	2008 Prop Tax Projection.xls	File no longer exists
Redistribute Admin 4.0% Wage Increase effective 4/1/07 (additional 1.0%)	NO LINKED FILE	
Redistribute Admin employee terminations & New Hires	NO LINKED FILE	
Redistribute FICA taxes on Admin 4.0% Wage Increase effective 4/1/07 (additional 1		
Redistribute FICA taxes on Admin employee terminations & New Hires	NO LINKED FILE	

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How Provided OPC IROG # 147 OPC IROG # 147 Enclosed Enclosed Enclosed OPC IROG # 147 Enclosed July 28 email to Kim Dismukes, Sally Ash Enclosed Enciosed Enclosed OPC POD # 2 OPC IROG # 147 OPC POD #2 OPC POD #2 OPC IROG # 147 OPC IROG # 147 OPC POD # 2 OPC POD # 2

OPC POD # 2

OPC POD # 2

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Pd	-	Div	Act	SY	SC	JE		Amount	Post Date	Decription
	1	9001	408121	PR	PD		7	9,034.73	1/23/2007	Summarized transaction
	1	9001	408121	PR	PD		15	8,617.78	2/2/2007	Summarized transaction
	2	9001	408121		PD		9	8,847.15	2/21/2007	Summarized transaction
	2	9001	408121		PD		15	9,122.52	3/1/2007	Summarized transaction
	3	9001	408121		PD		6	8,999.14	3/21/2007	Summarized transaction
	3	9001	408121		PD		9	2,107.04	3/21/2007	Summarized transaction
	3	9001	408121		PD		11	191.25	3/21/2007	Summarized transaction
	3	9001	408121		PD		12	-15.3	3/21/2007	Summarized transaction
	3	9001	408121	PR	PD		28	8,945.43	3/29/2007	Summarized transaction
	4	9001	408121	PR	PD		4	9,332.21	4/25/2007	Summarized transaction
	4	9001	408121	PR	PD		12	8,990.61	4/25/2007	Summarized transaction
	5	9001	408121	PR	PD		3	8,494.15	5/24/2007	Summarized transaction
	5	9001	408121	PR	PD		9	8,613.51	5/24/2007	Summarized transaction
	6	9001	408121	PR	PD		2	9,286.86	6/22/2007	Summarized transaction
	6	9001	408121	PR	PD		12	8,814.00	6/22/2007	Summarized transaction
	7	9001	408121	PR	PD		1	8,947.27	7/30/2007	Summarized transaction
	7	9001	408121		PD		7	8,811.39	7/30/2007	Summarized transaction
	7	9001	408121		PD		13	8,658.09	8/1/2007	Summarized transaction
	8	9001	408121		PD		10	8,808.82	9/3/2007	Summarized transaction
	8	9001	408121		PD		17	8,910.66	9/3/2007	Summarized transaction
	9	9001	408121		PD		6	9,126.95	9/26/2007	Summarized transaction
	9	9001	408121		PD		13	9,014.53	9/26/2007	Summarized transaction
	9	9001	408121		JE		9	-1,349.38	9/28/2007	Recl Severance to Meritag
	10	9001	408121		PD		4	8,937.68	11/4/2007	Summarized transaction
	10	9001	408121		PD		10	8,939.91	11/4/2007	Summarized transaction
	11	9001	408121		PD		3	8,752.53	11/8/2007	Summarized transaction
	11	9001	408121		PD		11	8,364.53	11/27/2007	Summarized transaction
	12	9001	408121		PD		1	8,523.69	12/27/2007	Summarized transaction
	12	9001	408121		PD		14	8,136.10	12/27/2007	Summarized transaction
	12	9001	408121	PR	PD		24	8,584.20	1/2/2008	Summarized transaction
	1	9001	408122	PR	PD		7	935.42	39105	Summarized transaction
	1	9001	408122	PR	PD		15	759.25	39115	Summarized transaction
	2	9001	408122	PR	PD		9	527.82	39134	Summarized transaction
	2	9001	408122	PR	PD		15	350.08	39142	Summarized transaction
	3	9001	408122	PR	PD		6	217.28	39162	Summarized transaction
	3	9001	408122	PR	PD		9	20.8	39162	Summarized transaction
	3	9001	408122	PR	PD		12	-1.6	39162	Expense accrual
	3	9001	408122	PR	PD		28	125.86	39170	Summarized transaction
	4	9001	408122	PR	PD		4	41.72		Summarized transaction
	4	9001	408122	PR	PD		12	15.81	39197	Summarized transaction
	5	9001	408122		PD		3	6.67		Expense accrual
	5	9001	408122	PR	PD		9	1.54		Expense accrual
	6	9001	408122	PR	PD		2	56		Summarized transaction
	7	9001	408122	PR	PD		1	18.77		Summarized transaction
	7	9001			PD		7	30.31		Summarized transaction
	7	9001	408122		PD		13	24.08		Summarized transaction
	8	9001			PD		10	8.77		Expense accrual
	8	9001			PD		17	14.79		Summarized transaction
	9	9001			PD		6	36.09		Summarized transaction
	9	9001	408122	PR	PD		13	22.08	39351	Summarized transaction

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10	9001	408122 PR	PD	4	17.2	39390 Summarized transaction
10	9001	408122 PR	PD	10	10.99	39390 Summarized transaction
11	9001	408122 PR	PD	3	9.13	39394 Expense accrual
11	9001	408122 PR	PD	11	9.55	39413 Expense accrual
12	9001	408122 PR	PD	1	13.41	39443 Summarized transaction
12	9001	408122 PR	PD	14	15.55	39443 Summarized transaction
12	9001	408122 PR	PD	24	897.67	39449 Summarized transaction
1	9001	408123 PR	PD	7	3197.01	39105 Summarized transaction
1	9001	408123 PR	PD	15	2555.27	39115 Summarized transaction
2	9001	408123 PR	PD	9	1761.36	39134 Summarized transaction
2	9001	408123 PR	PD	15	1110.72	39142 Summarized transaction
3	9001	408123 PR	PD	6	658.75	39162 Summarized transaction
3	9001	408123 PR	PD	9	70.2	39162 Summarized transaction
3	9001	408123 PR	PD	12	-5.4	39162 Expense accrual
3	9001	408123 PR	PD	28	344.65	39170 Summarized transaction
4	9001	408123 PR	PD	4	110.07	39197 Summarized transaction
4	9001	408123 PR	PD	12	53.37	39197 Summarized transaction
5	9001	408123 PR	PD	3	22.52	39226 Expense accrual
5	9001	408123 PR	PD	9	5.18	39226 Expense accrual
6	9001	408123 PR	PD	2	189	39255 Summarized transaction
7	9001	408123 PR	PD	1	63.35	39293 Summarized transaction
7	9001	408123 PR	PD	7	102.27	39293 Summarized transaction
7	9001	408123 PR	PD	13	81.28	39295 Summarized transaction
8	9001	408123 PR	PD	10	29.62	39328 Expense accruał
8	9001	408123 PR	PD	17	49.91	39328 Summarized transaction
9	9001	408123 PR	PD	6	121.82	39351 Summarized transaction
9	9001	408123 PR	PD	13	74.51	39351 Summarized transaction
10	9001	408123 PR	PD	4	58.06	39390 Summarized transaction
10	9001	408123 PR	PD	10	37.09	39390 Summarized transaction
11	9001	408123 PR	PD	3	104.87	39394 Summarized transaction
11	9001	408123 PR	PD	11	90.57	39413 Summarized transaction
12	9001	408123 PR	PD	1	101.84	39443 Summarized transaction
12	9001	408123 PR	PD	14	52.48	39443 Summarized transaction
12	9001	408123 PR	PD	24	2053.45	39449 Summarized transaction

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Pd .	Div	Act	SY	sc	JE		Amount	Post Date	Decription	Activity	
4	6386	408121		JE		2		4/25/2007			Taxes
4	6386	408121		JE		2	-102.63	4/25/2007	AJE #4 20	006 FICA	Taxes
4	6388	408121		JE		2	-65.1	4/25/2007	AJE #6 20	005 FICA	Taxes
4	6388	408121		JE		2	-70.97	4/25/2007	AJE #4 20	006 FICA	Taxes
4	6389	408121		JE		2	-339.5	4/25/2007	AJE #6 20	005 FICA	Taxes
4	6389	408121		JE		2	-370.13	4/25/2007	AJE #4 20	006 FICA	Taxes
4	6390	408121		JE		2	-35.05	4/25/2007	AJE #6 20	005 FICA	Taxes
4	6390	408121		JE		2	-38.21	4/25/2007	AJE #4 20	006 FICA	Taxes
4	6391	408121		JE		2	-1,585.33	4/25/2007	AJE #6 20	<b>J05 FICA</b>	Taxes
4	6391	408121		JE		2	-1,728.37	4/25/2007	AJE #4 20	006 FICA	Taxes
4	6392	408121	GL	JE		2		4/25/2007			
4	6392	408121		JE		2	-252.21	4/25/2007	AJE #4 20	<b>J06 FICA</b>	Taxes
4	6395	408121	GL	JE		2	-198.29	4/25/2007	AJE #6 20	<b>J05 FICA</b>	Taxes
4	6395	408121	GL	JE		2		4/25/2007			
4	6396	408121	GL	JE		2		4/25/2007			
4	6396	408121	GL	JE		2		4/25/2007			
4	6397	408121	GL	JE		2	-96.14	4/25/2007	AJE #6 20	005 FICA	Taxes
4	6397	408121	GL	JE		2	-104.82	4/25/2007	AJE #4 20	006 FICA	Taxes
4	6401	408121	GL	JE		2		4/25/2007			
4	6401	408121	GL	JE		2		4/25/2007			
4	6402	408121	GL	JE		2		4/25/2007			
4	6402	408121	GL	JE		2		4/25/2007			
4	6403	408121	GL	JE		2		4/25/2007			
4	6403	408121	GL	JE		2		4/25/2007			
4	6404	408121	GL	JE		2		4/25/2007			
4	6404			JE		2		4/25/2007			
4	6405			JE		2		4/25/2007			
4	6405			JE		2		4/25/2007			
4	6406			JE		2		4/25/2007			
4	6406			JE		2		4/25/2007			
4	6407			JE		2		4/25/2007			
4	6407			JE		2		4/25/2007			
4	6408			JE		2 2		4/25/2007			
4	6408			JE JE		2		4/25/2007			
4	6409			JE		2		4/25/2007			
4	6409 6410			JE		2		4/25/2007			
4 4	6410			JE		2		4/25/2007			
4	6411			JE		2		4/25/2007			
4	6411			JE		2		4/25/2007			
4	6412			JE		2		4/25/2007			
4	6412			JE		2		4/25/2007			
4	6413			JE		2		4/25/2007	AJE #6 2	005 FICA	A Taxes
4	6413			JE		2		4/25/2007			
4	6414			JE		2		4/25/2007	7 AJE #6 2	2005 FICA	A Taxes
4	6414			JE		2		4/25/2007	' AJE #4 2	2006 FICA	A Taxes
4	6415			JE		2		6 4/25/2007	7 AJE #6 2	2005 FICA	A Taxes
4	6415			JE		2		8 4/25/2007			
4	6416	408121	I GL	JE		2		4/25/2007			
4	6416	408121	I GL	JE		2	-67.69	4/25/2007	7 AJE #4 2	2006 FICA	A Taxes

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4	6417	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6417	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6418	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6418	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6419	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6419	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6420	408121 GL	JE	2	,	4/25/2007 AJE #6 2005 FICA Taxes
4	6420	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6421	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6421	408121 GL	JE	2	-133.2	4/25/2007 AJE #4 2006 FICA Taxes
4	6422	408121 GL	JE	2	-10.01	4/25/2007 AJE #6 2005 FICA Taxes
4	6422	408121 GL	JE	2	-10.92	4/25/2007 AJE #4 2006 FICA Taxes
4	6423	408121 GL	JE	2	-336.5	4/25/2007 AJE #6 2005 FICA Taxes
4	6423	408121 GL	JE	2	-366.86	4/25/2007 AJE #4 2006 FICA Taxes
4	6424	408121 GL	JE	2	-336.5	4/25/2007 AJE #6 2005 FICA Taxes
4	6424	408121 GL	JE	2	-366.86	4/25/2007 AJE #4 2006 FICA Taxes
4	6425	408121 GL	JE	2	-149.22	4/25/2007 AJE #6 2005 FICA Taxes
4	6425	408121 GL	JE	2	-162.68	4/25/2007 AJE #4 2006 FICA Taxes
4	6426	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6426	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6427	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6427	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6428	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6428	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6429	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6429	408121 GL	JE	2	•	4/25/2007 AJE #4 2006 FICA Taxes
4	6430	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6430	408121 GL	JE	2	,	4/25/2007 AJE #4 2006 FICA Taxes
4	6431	408121 GL	JE	2	•	4/25/2007 AJE #6 2005 FICA Taxes
4	6431	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6432	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6432	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6433	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6433	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6434	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6434	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
•	6435	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4 4	6435 6435	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6435 6436	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6436	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6430 6437	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6437 6437	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6438	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6438 6438	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4 4	6438 6439	408121 GL 408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4 4	6439 6439	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
		408121 GL 408121 GL	JE	2		4/25/2007 AJE #4 2000 FICA Taxes
4	6440 6440	408121 GL 408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6440 6441		JE JE	2		4/25/2007 AJE #4 2000 FICA Taxes
4	6441 6441	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6441 6442	408121 GL 408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6442	400121 GL	JE	2	-21.04	TIZUIZUUI AUL TU ZUUUI IUA TAKES

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						AND COORD AND IN A DOOD FLOAD THE SAME
4	6442	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6443	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6443	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6444	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6444	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6445	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6445	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6446	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6446	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6447	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6447	408121 GL	JE	2	-116.83	4/25/2007 AJE #4 2006 FICA Taxes
4	6448	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6448	408121 GL	JE	2	-55.68	4/25/2007 AJE #4 2006 FICA Taxes
4	6449	408121 GL	JE	2	-51.08	4/25/2007 AJE #6 2005 FICA Taxes
4	6449	408121 GL	JE	2	-55.68	4/25/2007 AJE #4 2006 FICA Taxes
4	6450	408121 GL	JE	2	-97.14	4/25/2007 AJE #6 2005 FICA Taxes
4	6450	408121 GL	JE	2	-105.91	4/25/2007 AJE #4 2006 FICA Taxes
4	6451	408121 GL	JE	2	-108.16	4/25/2007 AJE #6 2005 FICA Taxes
4	6451	408121 GL	JE	2	-117.92	4/25/2007 AJE #4 2006 FICA Taxes
4	6452	408121 GL	JE	2	-49.07	4/25/2007 AJE #6 2005 FICA Taxes
4	6452	408121 GL	JE	2	-53.5	4/25/2007 AJE #4 2006 FICA Taxes
4	6453	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6453	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6456	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
		408121 GL	JE	2	.,	4/25/2007 AJE #4 2006 FICA Taxes
4	6456	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6457	408121 GL 408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6457		JE	2	-68.1	
4	6461	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6461	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6462	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6462	408121 GL		2		4/25/2007 AJE #6 2005 FICA Taxes
4	6467	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6467	408121 GL	JE			4/25/2007 AJE #6 2005 FICA Taxes
4	6468	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6468	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6469	408121 GL	JE	2		4/25/2007 AJE #0 2005 FICA Taxes
4	6469	408121 GL	JE	2		
4	6471	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6471	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6472	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6472	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6555	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6555	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6556	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6556	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6557	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6557	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6558	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6558	408121 GL	JE	2		9 4/25/2007 AJE #4 2006 FICA Taxes
4	6559	408121 GL	JE	2		3 4/25/2007 AJE #6 2005 FICA Taxes
4	6559	408121 GL	JE	2	-55.68	3 4/25/2007 AJE #4 2006 FICA Taxes

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		400404 01		<u> </u>	47.07	4/25/2007 AJE #6 2005 FICA Taxes
4	6560	408121 GL	JE JE	2 2		4/25/2007 AJE #6 2005 FICA Taxes
4	6560	408121 GL 408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6561	408121 GL 408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6561 6562	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6562	408121 GL 408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6562	408121 GL 408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6563	408121 GL 408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6563		JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6564	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6564	408121 GL		2		4/25/2007 AJE #4 2000 FICA Taxes
4	6567	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6567	408121 GL	JE			4/25/2007 AJE #4 2006 FICA Taxes 4/25/2007 AJE #6 2005 FICA Taxes
4	6568	408121 GL	JE	2		
4	6568	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6571	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6571	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6574	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6574	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6577	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6577	408121 GL	JE	2	,	4/25/2007 AJE #4 2006 FICA Taxes
4	6582	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6582	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6589	408121 GL	JE	2	-	4/25/2007 AJE #6 2005 FICA Taxes
4	6589	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6595	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6595	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6596	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6596	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6597	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6597	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6600	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6600	408121 GL	JE	2		4/25/2007 AJE #4 2006 FICA Taxes
4	6831	408121 GL	JE	2		4/25/2007 AJE #6 2005 FICA Taxes
4	6831	408121 GL	JE	2	-69.88	4/25/2007 AJE #4 2006 FICA Taxes
4	6933	408121 GL	JE	2	-59.09	4/25/2007 AJE #6 2005 FICA Taxes
4	6933	408121 GL	JE	2	-64.42	4/25/2007 AJE #4 2006 FICA Taxes
4	6964	408121 GL	JE	2	4,602.88	4/25/2007 AJE #6 2005 FICA Taxes
4	6964	408121 GL	JE	2	5,274.12	4/25/2007 AJE #4 2006 FICA Taxes
4	6965	408121 GL	JE	2	19,998.33	4/25/2007 AJE #6 2005 FICA Taxes
4	6965	408121 GL	JE	2	21,546.76	4/25/2007 AJE #4 2006 FICA Taxes

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### 080121-WS Allocation of Payroll Taxes Exhibit SS-8, Page 7 of 7

93 Date 12 Time 15		Company 33 - AQUA FLORID Income Statement For Period 12 Rading Decem	DET 31, 2007	USD Piscal Year 2007	Page 5 Cost C+2 90	All FI Adm.w.strotivi
		AQUA FLORIDA IN	ic.) c	onsolidated		ADMINI
solidated		Current Period	Year To Date	Last Year Period	Last Year To Date	Expenses
	Description	B, 660.70	8,660,70	25,971.48-	27,289.58-	
5900-0000 1	Misc NonUtil Exp-OTHER			11,063.09-	103,869.87	
	Total NON-OPER EXP	25,668.59	25, 668, 59		1.93	
		35,324.17	0.00	.25		
	Total Operations & Maint DEFRECIATION	35,073.69	367,400.46	24,527.81	121,639.28	1) For 2007 the
000-0000	Deprec Exp-Utility Plant			24,527.81	121,839,28	a care ly
	TOTAL DEPRECIATION	35,073.69	367,400.46			Company PROPORty
ORTIZATION	AMORTIZATION		0.00	0.00	0.00	Allocated all of M
	Total AMORTIZATION	0.00	0.00		229,321.93	
UPD TAYES	OTHER TAXES	25.243.99	230,548.05	26,939.06 1,012.19	4,996,29	(601 to 775) to All
111-0000	Payroll Taxes From	926.63	4,185.04	3,470,66	16,921.29	a man a stands.
8122-0000	Payroll Taxes FUTA	2,207.77	13,093.82	0.00	0.00	
8123-0800	Payroll Taxes SUTA	0.00	1.02			بعد الم
8206-0000	Other Taxes-Gross Receipts Ta:	28,378.39	247.827.93	31,421.91	251,239.51	
	Total OTHER TAXES		615,228.39	55,949.97	373,080.72	
	Total Utility Costs & Expense	8 98,776.25	615,228.35			
		112,784.93-	605,865.32	46,520.81	309,323.15	@ For 2007 the Company
	Total Operating Income other Income Expenses					Did Not Allocate Payrell
HR INC EXP	All Interest Expense				0.00	OTO NO. ATTOCATO
		4,651,00	47,725.00	0.00		
			1,293,801.00	105,921.83	1.014.57	TAX Expenses to the
		0.00	127.47-	1,072.85		
2500-0000	Interest Expense-Other		1.341,398.53	106,994.72	209,441.40	Systems in FL. This
	Total INTEREST EXP	101,258.00	1,341,398.35		10,555.87	
TEREST IN	C INTEREST INC	0.00	1,698.97-	852.79-		· · · · · · · · ·
9010-0000	Interest Inc-Other	0.00	1,698.97-		10,555.87	WAS AN ERROR IN
	Total INTEREST INC					ove According They
IVIDEND IN	C DIVIDEND INCOME		0.00	0,00	0.00	Out Necessa Sections
	Total DIVIDEND INCOME	0.00				A P IN PE
FUDC	AFUDC					+ + + REQUENTED PROFEMON
FUNC		0.00	0.00	0.00		
	Total AFUDC		1, 339, 699.56	106,141.93	198,885.5	A Durustmunt
	Total All Interest Expense	101,258.00	1,333,039.30	-		-
THER NET	other Net					-
NDISTR EAF	RN UNDISTR EARNINGS			0,00	0.0	D
-	Total UNDIGTR EARNINGS	0.00	0.00	0.02		
SSET SALE		0.00	0.00	0,00	0.0	
	Total ASSET SALE		0.00		0.0	
	Total Other Net	0.00	0.00	0.00		

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							2006									·												
	Jus	Feb	Mar	Apr	May	Jan	Jai	Aug	Seg	Oct	Nev	Dec	Tetal	Jun	Feb	Mar	Apr	May	Jan	2007 Jul	Ang	Sep	Oct	Nov	Dec	Total	Total 7-05 ta <b>6-</b> 07	Nermalizations
DAMS, DAN										18.76		(0.04)	18.73														18.77	
ARD, VICTORIA	162.05	133 15	152.09	226.41	-				-	•		-	680.30															0
ENUS MICHAEL	:	:	:						•	•						•	•	12.53	18 08	43.04	59 86		. •		19.79	196.02	196 02	5 196
ALDO, STEPHEN	175 68	151.56	172.00	143.53	186 23	167.61	144,30	169.54	164.96	265.22	161.02	182.76	2,127,42	139,78	178.12	176.53	278.58	192.39	144.29	156.21	208.52	260.67	280.52	219.11 159.42	227.95 185.69	447.07 2,264.63	447.07 3,355.43	2 2,235.33 2,682 12 2,264
OLD, JANET ER, MICHELLE		•	129 44		53.24	10.19	7.19			-			207.96				,				-						7.19	0
QUILL THOMAS	26.44	30.42	25.98	62.00	54.62	49.19	58.47	26.40	45.34	78.66	48.41	28.46	526.33	39.91	55 24	48.19 190.25	73.20 372.19	32 68	44.34 64.77	42.40	45.84	68 51	60 63	57.28	116.88	685.20 1 155 12	562.85	12 685
TISTA, MICHAEL	528.12	505.25	114.88	165.50	128.33	139.33	126.45	135.32	134.86	200.24	117.43	127.97	2.424.67	100 02	152 90	190,25	572.19 294.49	146.43	64 77 141.62	134.71	148 07	282.87	143.42	131 83	167.54	1,155.18	1,155,18	6 1.155 12 1.751
KOWITZ, LARISSA IEBRAKE, KELLY	134 94	310.44	176.16	243.16	138.82	181 98	212.18	183 44	169.60	259.73	168.27	134.84	2,318.47	149.98	160.19	166 23	266.68	103.93	170.77	144.27	157.05	185 88	170.36	113.95	213.52	2,002.71	1135.77	12 2002
MINER, NANCY	139.53	214 00	182 12	240.25	196.59 123.13	172.02	128.89 96-41	143.42 120.41	182.87	259.70 186.54	160 76 102 78	125 83 94 52	2,145 95	175.34	393 36 220 76	383.98	\$30,29	361 07	361 87	306 81	337.12	407 92	248 38	281 73	497,92	4,284.98	5,286.38	12 4,284
ENHAN, KELLY						110.04		120.41		100.74	102.78	<b>7</b> .24	1.11.36.76	184.77	121.76	218.51	328.83	232.53	150.38	283.28	197.32	317.90	197.32	185.43	188.56	2,630.59	3,338,24	12 2,630
OPHY, KEVIN OUSSARD, SUSAN				•								-							136.39	598.17	274.04	567.66	371 92	350.29	412.36	2710.83	2,710.83	7 2710
OUSSARD, SUSAN M	761 67	\$76.19	532.65	463.84	429.05	431.95	302 78	417.23	310.93	599.15	272.31	353.53	3,610.77	307 44	435 89	410 77	\$97,84	438.19	328.64	332 21	290.68	545.64	383.08	253 78	343,44	4,667.60	6,953,53	12 4,667.
OWN, CANDICE	605.83	542.22	637.13	506.75	182.20	149.49	174.85	183.91	156.32	252.96	165.41	199,74	1747.85	136.59	42.91				÷	÷.					•	179.50	1,303.68	2 179
OWN, URCINA	•		•	102 29							•		102.29				-									-	12103.00	0
BEL MARK	698.64	703.08 640.80	85 50 1 198 21	33.44	•	•	-	•	•	•	30.84	(10.32)	1,520 66 4,409,52	•		•	•	•				-		•			•	σ.
RNS, KELLY	77,70	89.40	101.44	\$4.51			(0.33)		:			0.21	352.93	:		:	÷	:				864 76	1,124,18	:	(42.23)	1.946.71	1,967 22 (0,12)	2 1,946.
RNS, KELLY ANN RROUGHS PATRICIA	•			54.75	93,97	59 91	97.60	107.76	102.37	155.75	96 85	\$5.77	893 81	170.04	213.86	177.11	316.03	168,69	203 55	192.90	192 90	291.42	283.05	182 47	163.14	2,470.15	3,116.24	12 2,470
RNES, DOLORES		•	•	36.34 97.49	21.80	27 25 89,89	88.10	98.27	89.40	152,14	50.86	·	85.39 761.05	•	-		-			-	•				-	-	-	0 .
LLAOHAN, MARY ELLEN		126,24	143.24	191.46	149.42	134.47	116.30	94.29 110.29	132.34	224.25	30.60	131.02	1.593.08	#2 32	130.54	126 89	203.74	177 58	130.94	111.96	138.66	124 13	139.66	109.94	114.76	1,533.62	478.79 2.381.88	0 . 12 1,533
APBELL TARA		•		-	-		,		56.40	186.13	187.01	105.21	448.75	79.63	91.94	87.77	137.25	97.24	77.79	65 47	88 21	129.77	85.24	84 22	91 38	1,115.32	1,564,07	12 1,115
IKINAS JAMES	1,807.()	1.847.76	1.990.37	2.926.27	2.305.09	2.305.JB	I,957.74	359.30	•	•	•	•	15,408,73					•			101,77	363.98	256.84	218 31	249 69	1,190.59	1.190.59	5 1,190.
TTI, DEANNA	-		-		1,50705		1000. M	52.01	98.81	144.50	83,73	\$5.66	464.7(	63 74	-				:	:	-	•	•		•	63.74	2,317.03 528.45	0 . 1.415 63
OK DIANE RSARO, ISABELLA	· •	•	•	•		-		•				-						62.20	122.55	90.14	113.23	172.83	107.27	<del>54</del> .42	110.\$2	875.48	\$73.48	5 43674 :310
MMENCE BARBARA A	118.36	126.96	135 85	247.32	162.79	169.86	229.47	204 32	228.50	316.06	229 72	60.42	2 220 83	17.21	207.36		-	· · ·	•	•			234.36	205.58	226 65	666.59	666.59	3 1,999 78 2,666
RETON, KEISHA	418.47	370.30	441.28	550.60	464 98	464.95	385.45	420.65	456.73	491.79	395.86	513.61	5,372,93	330.26	207.80	207.63 484.05	68,63 699,94	172.85	462.92	151.42		99.48	128.52	107.03	115.45	666.17 3,604.93	1,934.66	5 (666.17) - 11 3,604.1
UBERT, JOSEPH VENPORT, AFUA	-				•				-		•					-				-	16.25		146.74		(0 03)	16.18	16 18	1 <u>1</u>
VENPORT LARRY		•	-	130 11	149.83	138 00	140.27	124.17	120.29	146 90		-	\$49.58	•						•	•		-	•			531.64	s .
BENEDICTIS, NICHOLAS	3,459.68	2,984.34	3,386 60	5,210.09	4,216 42	3,794 78	1,084,19	3.612.58	2,890.07	5.160.45	3118 59	2.548.48	43.465 58	2,040,64	1729.43	1,324,53	5,018,11	1.551.56	3.544.31	2,993,03	2.552.88	4,753 64	3,169.09	2,839,21	3,032,75	48,549.17	61,963,44	0 - 12 40.549.1
LEON, LISA PARTMENT, PAYROLL	133.88	125 53	98.31	156.41	137.18	130 32	154.13	131 63	114.76	198.61	114.48	153.66	1.638.91	38.91	131.44	125.57	172.45	128 18	128 12	116.29	115 03	179.02	124 67	114.82	135.96	1,560.59	2427 86	12 10,549.
VINE, BRIAN	614.60	707.05	722.10	211.36		•		*	•		·		2.255 61		•	·				•				•	•			¢ .
GERDISSEN, BRIAN	191.52	220.36	214.32	302.41	255 25	242.49	188.19	238.65	238.65	363.26	225.81	(0.10) 223.16	12 85 2,904.06	156.12	224.40	164.50	332 13	225 61	714 32	121 73	213.80	299 32	203.11	. 192.23	204.94	2,612,21	12.85 4,089.92	a .
GER. RICHARD	-	•			-		-		•	•	•					-					-				-		4,440.32	12 2.612
SCOLL, MATTHEW	:	•		99.93	93.94	116,26	72.62	•	•	17.20	•	(0.09)	17.71		•			17.08	•					•	0.05	17.13	34 84	2 17.
LE JANICE			-			-		:				:	382.15	:			:					:					72.02	0 -
s, keya					•	÷ .	-					(553 82)	(553.82)	357.15	4/2.71	418.95	633,16	432.57	404 52	225.19	353.17	514 49	377 87	310 03	692.95	5,157,58	4.603.68	12 5,157.
CONE, SUZANNE M.		•			•	-	•	•		•	•	•	•	•	•	•			•							-		0 .
NCUM, LARRY								2	:	:		-	2		:		:	:				•				•	•	0 -
DAVID MECHAN	•	-		•	•	•						-											180 42	322.36	359.32	862 10	862,10	3 862
MELIN, CHRISTOPHER	· ·		:			•			·			•		. 629.09	2 877 16	2015 75	3.066.08	2 863 15			247.96	287 33	240.09	221.57	232.95	1,229 93	1.229.93	5 1,229.5
CIA, LUIS	182.65	157.62	178.24	253.02	200 54	196,52	119.30	128.29	187.50	275.76	541.01	129.35	2144.44	161.71	190,14	18.75	278.60	2 003 18 187.93	1,885.59	1,516 36 142,47	1.617 46 189.12	2,628,37 269,49	2,021,82	1,795.62 139.81	1,217.64	23,424.12 2,198,54	23,484,12	12 23,484.1 17 2,190.5
COMUCCI, MARY ANN DIANY, MARIA	207,90	239.15	244.26	275.49	202.25	-				. •	•	•		-	-	-		81.67	72 37	55 63	72.54	TI.19	75.46	34.23	56.64	526.54	526.54	8 526
LUTZ, FRANK	2017,940	239.15	244.20	275.49	302.25	227.07	191 18	236.1Z	224.31	282.65	193 32	171.35	2,095.04	192.12	228.96	215 84	322.27	213.80	192.28	97.91	206,70	364 60	212,13	178.29	303.70	2,663,61	1967 53	2 2,668.0
NT. PATRICK	· ·	-				-			2	:	149.47	(149.46)	8.90	:	:		:	:	:		:	:	:	113.00	(113.00)	0.00	8.00	0 - 1 01
ENE WILLIAM I	459.13	377.25	513.76	550.23	550.23	522.72	388.04	216.68	514.44	\$12.27	468,36	605.75	4,628.65	Z76 82	555.11	277.44	-	244.53	516.18	149.05					-	2,019.11	5,024.58	6 2019.1
RTZ. KENNETH	439.13	3/1.25	513.70	113.04	:		:	270.76			-	3.62	1,737.55	118.75	•	136.37	668.61	244.51	•	-	•				·	1,160 22	1,434.59	4 1,160.3
RTZ, KENNETH W. ISEN, CHERYL	553.14	636.30	541.59	729 94	659.72	461.80	483.47	649.26	486.95	908.97	561.67	349.20	7022.01	548.36	646.77	646.36	974.55	627 53	589.35	561.32	402 70	805.39	542.08	495 12	906.57	7,746,11	11.185.63	g . 12 2,246 1
MAN BRADLEY S	457.66	526.47	512.08	641.28	500.78	472.96	440.67	355.94	•	•	193.03	165.11	4,265.97			•			•	-		•				•	1154.75	0
HES, DAVID				145.34	:		354	:	:		:	4.15	153.02	298.40	358.59	313 02	517.76	254.98	346.10	310.75	284.83	483 35	267 57	309.25	583.07	4332.66	4,340 35	4,332.0
JUS, RICHARD	6,237.76	6,502.96	4,962.10	7,576.79	7,268.26	6,904.85	5,242.02	7,175,12	6,816.37	9,597.96	1377.44	(2,145,58)	69,516.05			;				:	-	:	-		:		30,063.32	9 9
NPHREY, TODD TCHINSON, MELISSA	224.83	327 60	318.64	375.03	321.26	321.86 137.00	191.12	333.43	300 09	416.79	270.85	394.11	3856.23	267.48	337.14	332.74	481.42	324.17	324.13	309.74	242.53	452.73	323.35	241.57	415.43	4,852,51	5,951.91	4.052
L CATHY						117.00	159.76	159.62	123.67	238.82	119.67	130.92	1,969.44	125.20	152.44	151.24	205.52	118,94	144.36	125.18	192.60	183.60	144.00	114.99	152.33	1,728.33	2,652 77	12 1,728.3
SON CHERYL ON WILLIAM J	•			156.91	169.99	158 65	69.00	128.69	146.17	153 97	136.19	134.59	1,254,16	96 36	142.14	94,29				:	:					312 84	T 101 41	0 - 3 (332,58) -
IGAN, MICHAEL	319 40	275 55	312.68	433.24	315.89	298.81	280.46	336 09	319.28	427.96	205.15	290 31	3,814,81	231.53	490 04	323.73	483.37	323 25	306.23	257,96	290.21	459.58	320 57	239.15	336 22	4,962.37	5,921.61	4,062.3
IS, MARK			:	931 24	725.03	670.65	46.23	677.87	ຄາກ	1,032 65	550,57	(4.539.87)	772 25	336 33	197.15	365.49	-		-		-		-		-			o -
S XAVIERA R KIMBERLY				188.22	120 97	116.21	\$7.97	114 82	71 97	170.35	107.50	127.10	1,024.23	33.83	\$4.59	385.49 109.65	581.23 167.47	401.53	892 24 93.66	218.89 103.58	199 77 91 54	285 39 144 31	247.34 109.56	232 82 99 86	100.08	4,252,37 1,297,76	2,697.68 1,976.58	12 4,252.3 12 1,297.3
SHIK, SANDYA	•	•	•	•	•	•	•	·	•	-		-	•		217 17	160.76	14.43	32 47	26.59	31.20	171.61	785.93	903 92	1,660.34	1,2% 48	5,369.99	5,360 90	1 487 35 5,848.3
INS, MIKE		:	:	:	;	:	:	÷.	•	•	•	2,028 49	2.028.49			•	•		•	•	•	320 34	300.24	294.61	236.86	1.152 05	3,180.54	4 1,152.0
AR MICHAEL														252.90	335 07	328.88	466.35	86 56	÷	:	1	:				1.469.76	1 467 76	0 . 5 14693
	•	•	•	-	·	•	•			•	· •	•						634 19	634.19	126.83			-		(4 12)	1,391.09	1,391.09	3 1.3910
T, BRENNAN T MARK		:	:	:					-	•	•	•	•	•		-		•				29 20	-	•	(0.45)	58.35	58.35	1 641 86 700 2
Y, MARK IART, WILLIAM			90'72	\$31.96	107.40	104 65	90.25	108.41	102.99	156.65	91,90	120 63	1,278.13	91 81	97.80	99.41	13219	118 75	91.37	81.34	194 30	120.70	E5 93	23.23	103 75	1,206,22	1.877.07	6 - 12 1,296.1
Y, MARK ART, WILLIAM 4, SHARON	92 64	79 92						. •	•					265 81	453 31	334.30	423 37	340.37	272 30	274.18	322.56	467 72	322 56	282 67	105 /5	1,953,32	1953.32	12 1,953 1
Y, MARK IART, WILLIAM H, SHARON PLIAK, MARK	-					310.59	391.25	377 36	367.16	428.13	306.61	322.30	4,397 76	229 21	398 65	255 14	323.11	F9 58	28.64	<del>76</del> 36	130.95	9 22	SA 35	22.04	73.48	1.778.46	4,023.28	12 1,770.4
,T, MARK Kart, William H, Sharon Pliak, Mark Kraara, Joseph Kraara, Joseph	92 64 374 48	79 92	320 81	475.70	393 80				•		129.63	91 55	115377	127 09	141.00	120 20	194.76	129 11	135.60	96.57	130 20					-		
T, MARK IART, WILLIAM H, SHARON PLIAK, MARK YT, AMY URBARA, JOSEPH MI, BARBARA	374 48		:	475.76	128 23	155 33	<b>17 54</b>	125.54	[30.4]	176 92								163 11							178 44			
.T, MARK HART, WILLIAM H, SHARON PLAK, MARK AY, ANY URBARA, JOSEPH NI, BARBARA COY	-		320.81 1,031.32	-		155 33	រាអ	125.54	130.41	-			3,355.62	12/09					-	-	130 20	165.41	136.82	124 07	178.35	1,678.69	2,420,28	e . 12 1.6776 (
T, MARK LART, WILLIAM A, SHARON PLAK, MARE YLAMY URMAR, JOSEPH NL BARBARA COY VK JR. ROBERT KJ JR. ROBERT	374 48	269 25	:	128.56		155 33	<i>8</i> 7.94	125.54	[30.4]	-	-			12709	:		:	:				102.41	136.82	124 07	178.35	1,678.69	2,420.28	e . 12 1,6778 ( 0 - 0 -
T, MARK LIAT, WILLIAM A, SHARON YILAK, MARK YILAK, JOSEPH NI, BARBARA COT KJ JR, ROBERT KJ, JR, ROBERT KK, JR, ROBERT KK, ROBERT G	374 48	269 25	:	128.56	128 23	155 33	87.54	125.54	130.41			-		12709			:	:			130 20		136.82	1241 07	178.35	1,678.69 - -	2,420.28	0 - 12 1,6776 0 - 0 - 0 -
T, MARK ART, WILLIAM ART, WILLIAM (ART, WILLIAM (ART) (ART) REARA, JOSEPH (U. BARBARA, DOY (U. BARBARA, COY (U. COY (U. CO	374 48 1,097 60	269 25 1,053 60	1,031.32	128.58 263.10	128 23 625 06	49 79	(61 57)		1,263.71	2,615 18	419.02	372 08	1.355.62 5.987 24	12/19	-	•	•	•	-		· · · · · · · · · · · · · · · · · · ·	10>41	136.82	1241 07	178.35	1,678.69 - - -		e - 12 1,678 ( 0 - 0 - 0 - 0 - 0 - 0 -
T, MARK ART, WILLIAM (SHARON LUAK, MARK T, AMT RRARA, JOSEPH IL, BARBARA, CODY X, JR., ROBERT X, RD. ROBERT K, RD. REERT G, WELER, J. PRESTON FELER, J. PRESTON IG. CHERSTONHEPE	374 48	269 25	:	128.56	128 23	:	-	-	:			:	3,355.42	4,397 17	1,435 83	1,125.59	1,952 73	2,589 18	2775 52	1,766 63	2202.12	3,627 58	136.22	124 07	178.35	1,672.69 25,291.42	2,420.28 5,312.39 26,434.40	0 - 0 - 0 - 9 - 0 -
T, MARK ART, WILLIAM USARCON LUNC, MARK Y, JANT I, BARBARA SOUTH I, BARBARA MODERT K, JR, ROBERT K, JR, ROBERT K, JR, ROBERT K, JR, ROBERT G, CHRISTOPHER IG, CHRISTOPHER	374 48 1,097 60	269 25 1,053 60	1,031.32	128.58 263.10	128 23 625 06 L553 79	49 79 [,499.09	(61 57) 505 56	698 05 261.52	1,263 71 48,14	2,615 18 48 04	419.02	372 98 322.66	3,355.62 5,987 24 17,591 65	4,397   7					2775 52	1,766 53	2,202.12	3,631 58 1,590 32	309.03 255.25	253 42 236.87	366 67 2,319 83	25,291 42 4412 29	5,312.39 26,414 40 4,412.29	0 - 0 - 0 - 0 - 12 25,2914 4 4,412
T, MARK ART, WILLIAM 4, SHARON UAK, MARK 1, TAMY REARA, JOSEPH 4, BARBARA, SOSEPH 4, BARBARA, COY KJ, R. ROBERT K, ROBERT K, ROBERT K, ROBERT MELER, J PRESTON WELER, PRESTON WELER, PRESTON WELER, PRESTON MG, CHRISTOPHER ING, CHRISTOPHER NG, CHRISTOPHER 14, SUSAN	374 48 1,0877 60 7,164 08 861 63	269 25 3,053 60 1,471 60 867 30	1,031.32 2,254 50 949 55	128.56 263.10 2.365.66 1.938.64	128 23 625 06 1,553 79 2,256,69	49 79 [.499.09 1.352 89	(61 57) 505 56 946 28	693 05 261.52 1,453.83	1,263.71	2,615 18		372 08	1.355.62 5.987 24	-	1,435 83 2,917,13	1,125.59 2,952.39	1,952 73 <b>4342 89</b>	2,580 18	-			3,621 58	309.03	253 48	365 67	25,291 42	5,312,39 26,414 40	0 - 0 - 0 - 12 - 25,791
T, MARK ART, WILLIAM 4, SHARON LUAK, MARK Y, AMY RABAR, JOSEPH 4, BARBARA, COY COY COY COY COY COY COY COY COY COY	374 48 1,0877 60 7,164 03 861 63 3877 51	269 25 1,053 60 1,471 60 867 30 353.71	1,031.32 2,254 50 949 55 344 08	128.56 263.10 2,365.66 1,938.64 459.49	128 23 625 06 1,553 79 2,256.69 383.77	49 79 1,499 09 1,352 89 364.58	(61 57) 506 56 946 28 221 83	693 05 261.52 1,453.83 358.80	1,263 7f 48,14 1,051,36 358 30	2,615 18 48 94 2,424 20 527 77	419.02	372 00 122.66 1,434.92 311 27	3,355,62 5,987 24 17,591,65 16,745,21 4,310 59	4,397   7					2775 52	1,766 63	2,202,12 2,909,67 283,04	3,627 58 1,590 32 719 17	309.03 255.25	253 42 236.87	366 67 2,319 83 187.77	25,291 42 4,412 29 25,274 08	5,312,39 26,414 40 4,412 29 31,773 03	0 - 0 - 0 - 0 - 1 25,2914 4 4,412 2 25,274 0 - 1
LT, BRENNAM LT, BARK KANT, WILLIAM M, SHAXON PLAK, MARK AND	374 48 1,0877 60 7,164 08 861 63	269 25 3,053 60 1,471 60 867 30	1,031.32 2,254 50 949 55	128.58 263.10 2.365.66 1.938.64 459.49 170.12	128 23 625 06 1,553 79 2,256,69	49 79 [.499.09 1.352 89	(61 57) 505 56 946 28	693 05 261.52 1,453.83	1,263 71 48,14 1,051,36	2,615 18 48 04 2,424 20	419.02	372 98 322.66 1,434.92	5,587 24 17,591 65 16,745 21 4,310 59 1,541 43	4,397 17 1,961 29	2,917.13	2,952.39	4.342 39	1,746.23	2,775 52 2,875.64	1,766 63 2,376.42	2.202.12 2.909.67	3,631 58	309.03 266.26 295.24	253 42 236.67 239.64	366 67 2,319 83	25,291 42 4412 29	5,312.39 26,414 40 4,412.29	0 - 0 - 0 - 0 - 12 25,2914 4 4,412
T. MARK MARK WILLIAM K. SHARON NY, JANF NY, JANY	374 48 1,0877 60 7,164 03 861 63 3877 51	269 25 1,053 60 1,471 60 867 30 353.71	1,031.32 2,254 50 949 55 344 08	128.56 263.10 2,365.66 1,938.64 459.49	128 23 625 06 1,553 79 2,256.69 383.77	49 79 1,499 09 1,352 89 364.58	(61 57) 506 56 946 28 221 83	693 05 261.52 1,453.83 358.80	1,263 7f 48,14 1,051,36 358 30	2,615 18 48 94 2,424 20 527 77	419.02	372 00 122.66 1,434.92 311 27	3,355,62 5,987 24 17,591,65 16,745,21 4,310 59	4,397 17 1,961 29 304 96	2.917.13	2,952.39	4.342 89 561 09	379 93	2,775 52 2,875.64 313.45	1,766 63 2,876.42 305 48	2,202,12 2,909,67 283,04	3,621 58 1,590 32 719 17 432 66	309 03 266 26 295 24 360 05	253 48 236.67 289.64 321 98	366 67 2,319 83 187.77	25,291 42 4,412 29 25,274 68 4,190 51	5.312 39 26,414 40 4,412 29 31,793 03 6,287 97 2,287 91	0 - 0 0 - 0 0 - 0 12 25791 14 4.412 12 25.794 10 - 1 12 4.190 1

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MARINO, ROSEMARY	174.60	150 66	170 96	225.32	184.38	147.51	139.40	151 24	163.32	226.33	140.11	156.27	2,033 10	120.83	172 46	168.38	239.58	156.11	156.13	139 72 214,87	156.16 204.97	221.91	131.50 222.37	127 82 199 17	234.50 385.09	2,025.56	1,005.22 4,458.30	12	2,02	
MARLOWE, MARGIE MARTIN, MARGARET	151.20	144.95	123.40	284.24	222.34	236.75	229 9 <del>6</del>	188.43	214.77	349.57	251.24	216 83	2,613,68	194.76	242.24	244.66	357.57	253.01	206.04	Z14.87	17.60	282.32 99.28	\$2.52	62.77	60.34	322.72	322.72			4.52
MCBRIDE, DARRIN MCBRIDE, JOSEPH	:			272.39		- 258.84		239 86	261.02	422 17	295.59	213.67	2.393.91	234.83	336.29	163.55	483.12	320.12	320.12	290.01	329.15	60 79 477,27	121.58 329.05	107.64 278.35	128 10 441.38	410.11 4,003.30	418.11 5.594.37	4 8	\$20.21 1,23 4,09	0.39
MCCAULEY, GREG	590.07	574.31	177.76	224.13	186.30	178.26	166.65	145.07	154.74	270.24 164.32	138.82 91.44	161.65	2,968.01 988.45	124.22	160.79 93.46	175.26 96.47	255.87	179.28 97.59	165.49 87.83	135.05 69.65	121.98 \$7,85	184.96 113.30	174.25 87,86	144.77 68.46	201.68 86,95	2,022,78	3,059,89	12	2,02	
MCCONNELL, KAREN MCGONIGLE, TERESA	-	:	:				•					•		319 98	419.03	443 44	433.04	437.33	437 33	394,73	225.56	586 46	451.12	393.11	690.11	5,222.23	5.222 23	12	5,22	2.23
MCGUIRE, TOM MCLERE, COLLEEN	309.19	304.86	346.00	406.53	348,75	348.75 121.64	205 88	361.29	125.16 139.68	531.81 227.85	230.22 153.48	339 62 89.32	4,058-06 1,375.67	239.33 138.26	348.25 153.51	301.19 150.16	505.59 221.49	305.91 144.84	220.94 63.93	273.88	289.90	434.85	306.01	251.99	421.02	1,890,79 872,18	5,884.77 1,784.61	6		2.18
MCWILLIAMS, GREG	274.12	315.35	396.72	400.76	299.93	316.60	268 73	229.59	286.98	490.87	248.61	273.13	3,711.39	282.07 85.10	331.03 255.43	305.08 248.40	481.58 355.92	324.68 237.96	251.63	292.31 214.74	215.38	415.38	307.69	268 84 282 \$5	198.65	3,655.53	5,463,44 2,754 91	12	3,66 2,75	
MELCHIORRE, DOLORES	173.36	149.55	169.72	177.66	152.76	126.93	152.96	159.19	150.34	250.41	127.83	132.03	1.922 75	133.85	150 53	155.48	238.07	140.63	132 36	133.28	141.12	211.68	148.96	106.53 224 83	217.88	1,910.37	2.883.14	12	1,910	0.37
MELTON, BRIAN MENYO, MELISSA	263.40 90.72	227 25 78.27	257,88 88,80	324.87 114.40	223.52	249.21 76.71	254.81 22.74	272.52	211.20	394.60	193.80	237.03	3,108.09 541.38	181.53	259.63	236.09	388.85	232.75	252.69	239.47	233.17	315.10			257.14	3,073.34	4,637,29 22,74	0	3,07	
MEYER, JAMES MILLER-SMITHANNETTE	165 72	190.65	216.36	273 94 \$1.93	175.38	222.15	170.87	230.14 82.44	218.63 \$1.95	284.26 133.57	189.04 78.54	145.31 182.12	2,482.44	188.32 76.40	165.27 72.23	216 13 82.83	271.24	164.80	197.76 74.68	197.82	197.82	218.65	187.41 79.37	181 48	206.61	2,393.37 1 004 37	3,631.61 1,571.53	12	2,393	
MORALES, SEBASTIAN	177.35	204.00	204 32	244.49	207.61	264 92	120.63	209.63	288.10	416.11	249.45	238.00	2,768.60	261.67	200.32	290.28	409.59	296.65	281.82	182.73	240.72		-		(25.14)	2138 64	1.660.55		2,13	
MORRIS, TARA MOSHER, LISA	85.38	98.22	111.48	128.16	72.87	96.55 92.48	75 26 128 30	68.13 111.56	\$2.11 195.69	132,45 140,48	\$2.80	(18.48) 115.14	516.89 1,306.28	98.59	105.03	95.78	158.56	97.60	80.38	103.35	103.38	130.59	188.82	90 85	103.52	1,275.65	347.46	0 12	1.27	5.69
MUTHEVI, SUNDER NEWTON, DAVID	1,555.20	. 1 598 24	- 1.297.20	689.46	466.37	441.83	33.13	483.14	458 98	506.20	342.38	260.78	8444.51	394 81	461,10	408.56	503 36	41673	. 221 30	78.98	119.84	si 75	21.79	# 45	126.08	2 868 75	5.273.36	0	2.16	
NICHOLS, LISA L.	427.70	492.03	478.56	422.75	529.03	436.45	461.20	516.87	438.20	747.53	321.99	541.67	5,813.98	389.66	495.78	487.88	689 21	526.54	302.76	374.24	470.19	666.67	493.83	411.79	671.77	6,097.35	9,034,82	12	6,007	
NYANIN, AFUA OCONNOR, THOMAS	11577	133 20	151.12	44.34			:		552.39	\$70.31	523.96	578.37	2,524 62	451.44	525.07	521.50	740.26	428.61	508.88	482 26	507.64	698.00	489.36	435 06	451.61	6,272.69	8 797.32	12	6,27	2.69
O'CONNOR, THOMAS O'REILLY, MICHAEL				948.19	L053.55	548.19	137.19 900 67	414.40	933.18	1552.29	668.79	(0.68) 847.81	550.90 8,864 62	630.45	948.69	947.63	1,397,75	127 20	875.53	910.43	862.51	519.68	358.40	298.87	365.73	1.942 19	559.90 14,857.58	0 12	8,943	- 2,59
OREILLY, MIKE	887.51	1,178.10	1,069 44	235.32		-					-	-	1370 37		-	-	-	-	-		-						-	0		
ORTH, FRANCES OSTROWSKI, JOHN	:	:	:	234.93	261.03	182.72	267.81	244.05	244.05	159.65	211.33	215 62	2.221 19	228.41	265.32	271.79	379.81	257.43	257 43	179.76	192.60	372.35	256.28	230.43	270 24	3,154.37	4,696.29	12	3,154	
PACKER, WILLIAM PACKO, MARCIA J.	227.91	231.17	122.16	410 61	303.96	748 20	260.46	298.90	312 11	433.49	274.65	220.14 296.99	220 14 1898.43	378.45 207.46	(133.14) 332.57	126.83 309.23	(50.24) 454,99	23.07 259.04	11.54 328.12	278.22	43.73	43.73 386 72	306.16	271.12	(6.11) 549 21	437.91	658.05 5.804.05	6 12	437	
PANETTA, CARRIE	172.29	198.18	224.28	293.53	256 35	230.72	138.07	189.22	239.67	377 84	159.33	159.45	2,639 56	207.49	249.31 1.698.10	233.53	373.05 2.739.26	239.01	163.53	166.90	238.42	345.72	238.42	189 41	215.97	2,869,77	4,124,39	12	2,860	0.77
PAPE, KATHY PATEL, RITESH	537.33	824.16	701.44	1,041.74 -	595.28	520.87	67.30	363.65	146.40	835.36	500.92	-	-		1.098.10	1,097 61		1,129.04	13.51	932.90	:	-	:	:		13.51	12,552.00 13.51	/ (9,94 I	460,43) 13	3 51
PAYABLE ACCOUNTS PERALES JORGE	718.60	613.08	695,72	201.12	605.40	:	301	1	:	:		(1,296,24)	2,223 52 (448 19)	527.08		:	:	:	:	-			:	:	:	527.88	(766.15)	6	527	7.08
PETERS ERIC PIERSON, TINA MARIE	270 32	233.22	264,63	358.38	220 72	238.61	182.47	276 27	248 65	408.10	235.36	6.03 84.21	2,994,82 84,21	69.56	82.33	12.71	80.00	•	508.84 32.81	456 83 83.64	482,21 47,90	710 62 117.32	507.59 87.40	433.86 88.64	544.57 72.85	3.644.52	4,993 41 929.35	7 2,6	(0) 23 6,247	7.75 5.14
PIERSON, TINAMARIE	-	:			:	-		:			:	-			-						43 73	117.34			(8 74)	42.99	42.99	1	42	2.99
PIGFORD, MICHELLE PISZZER, WILLIAM	655.06	753 55	732.96	890.76	810.54	729.48	612.56	738.11	462.74	1,117,19	605.96	581.94	8.692.84	70.86 627.21	85.74 829.53	88.50 782.68	59.28 1.211.91	246.32	72.24 719:42	53.24 683.56	69 49 709 39	892.09	29.12 736.95	686 27	(12,18) 456.61	610.67 9,323 41	619.67 13,301.90	9 12	616 9,183	0.67 1,41
PLATE MART POLANICH RANDI			:		:	:	:	:		-	:	:	1.1	:	-	:	:	211 81	240.42	163.68	231.41	326.05	233.71	210 34	190.91	1,898.35	1,898.35	5	1,808	6.35
PRAHAR, LESLIE	1,014,12	993.83	1,066.33	1,734,97	1,381.71	1.381.72	696.56	1,220.43	1,364.01 238.70	2,059.02	L,092.67 202.36	1,265.88	15,271,25	1,128 28	1,326.86	(,338.62	2.040.32	696.47	1,322,38	1,157 65	1,347.71	1,952,45	1,313.16	1,125.79	675.37	15,417.67	23,116.23	12	15,417	
PURTILL, CHRISTOPHER RICHEAL, CLIFF M.	238.56	240.17	233.60	293.93	255.31	217.01 -	207.66	251.26	•	375.79		272.31	3,826.68	218.95	247.06	253.43	411.59	280.14	224,11	187.69			:	:	:	1,822.97	1371.07	0	1,822	
RIEGLER, RICHARD R. ROBSON, REGINA	2,452,56 231,20	769 44 332,45	873-12 226 36	628 44 927.20	891 89 834.05	\$112, 70 4142, \$8	498 31 848 36	877,76 433.41	526 65 249.98	L316 09 809,58	584.51 452.83	622 15 548 46	10,843.68 6,475.97	476.29 127.09	794.15 346.15	702.82	975 \$3 119.79	772.41	733.79 299.40	549 48 108.65	731.99 96.13	825.79 88.62	549.08 136.18	314 80 116 16	514.55 133.52	7,948.88 1,823.95	12,366.33 5,265.72	12	7,940	
ROSS, GINA	-				-								-	•					421.00				-			426.67			416	-
RUBIN, ROBERT RUBINB, ROBERT A.	\$89.35	1,023.05	995 12	1,211.41	1,102 71	575.01	478.67	766.56	898.72	1,584.88	884.4Z	928.15	11,738.04	759.52	1,640,63	1,020.51	1,446.88	L 104.96	386.03	291.84	764 43	1,223.09	968 28	\$46.65	2 99 1,0\$1.33	11,573.29	486.67 17,114.69	12	11,573	3 29
RYAN, ROBYN SABATINI, ROBERT	893.97 241.60	913.92 208.47	907.48 118.28	497.17 299.63	273.55 246.22	273.55 230.23	224.85 235.72	255.05	592.65 226.58	416.94	194 92	249.27	5,693.33 2,730.93	214.45	287.12	276.97 213.62	279.35 320.88	191.77		124.94	131.74	3/8 04	294.45	197 27	272.09	1,057.89 2,664.69	2.991.58 4.051.19	4	1,057	
SCHAPFER, DEBORAH SCHLEGEL LYNN			-			-			-	109.05	167.85	115.67	121.57	87.23	101.83	-				•		•	•		-	189.06	512.63	2	189	
SCHON, TERESA	\$2.44	101.73	115.44	141.06	109.04	106.46	98 83	107.97	95.95	46.98	:	-	1.011.10						-	:		-			:	-	348.93	0		
SCHREYER, JACK SCHULTZ, CHRISTOPHER	:	:	:	30.37	:	186.30	(1.57)	-	:	29.89		(3.78)	159.21	:			-	216.98	:	:	:	:			-	216.98	239.52	1 (2) G	16.98)	
SCIARRETTA, LAUREN M	¥3.29	7611	86.36	196.66	92.10	89.49	61.40	94.59	72.89	131.32	79.06	85.49	1,063 96	79.12	83.19	92.56	131.48	92.39	81.63	78.42	65.62	123.90	78.42	54.44	77.98 27 21	1,037.16 27.21	1,562 21 27.21	12	1,037	7.16
SHANK, DAVE	185.10	212.94	241.64	382.44	225.11	231.54	196.31	183.57	221.54	366.58	202.44	118.06	2,687.28	188.14	228.54	212.99	337.78	227.11	215.26	215.23	147.26	271.87	215.23	156.68	250.99	2,566.99		12	2,665	
SHIRING, MICHAEL SIMPSON, FRANK	-	:	:					:		:	:	:	:	:	:	:	:	:	:		:	:	:	:	-	:		6		
SINGARL VIIAY SLATCHER LINDA	264.11 257.80	303.80 296.55	295 52 252.40	340.59 303.98	308.00 282.99	308.00 246.93	211 72 222 15	319.07	162.08	633 32	304 31	378.00	2,512 89	350.65	410.93	382.71	444 27	483,81	362.92	339.09	271.27	542.53	329 48	328.37	425.74	4.591.68	692.38	8 12	4.591	-
SMELTZER, DAVID	1,182.72	1,020 42	1,157.96	1,161.59	LI77.65	L115 67	604.06	1,159.00	1,098.00	1,768.50	1,065.39	1,047.35	11,558.31	1,018.16	1,265.47	1,126,18	1,732.69	1,273.73	1.170.24	\$22.33 95.78	905 31 102 12	1,659.74	1,207.04	932.30 78.27	1,578,92	14,684.14	21,426.44	12	14,634	14
SMITTH, GLORIA	23.82	27.42	23 32	47.78	51.30	44.75	37.20	41 31	39.38	66,39	38.05	28.51	471.22	35.30	46.74	51.67	85.18	59.11	49.65	44.75	37.90	69 64	32.09			512 03	761 12 764.87	10	701 512	
SNELLEN, JERRY SOLDERITSCH, ELLEN	:	:	:	:	8 20	22.88	33.63	26 05	6.95	÷	:	10.45	108.75	17.25	:	:	:	:	12.75	44,60	17.27	17.43	:	:	6.91	136.20	213.28	6 4	136	5 20
SPOLLER, FRANCIS SPOLLER, FRANCIS	531 02	523 62	594.16	617.06 139.74	649.54	552.11	564.30	479.43	575.32	\$51.99	393.48	487 62	5.180.84	436.24	585.05	609 72	935.20	578.54	602.24	570 72	540.68	500 76	600.76	472.14	559.42	7,083.48	10,445.61	17	7,083	3.48 -
STAHL ALEXANDER STAHL BENJAMIN						-	-	-		•	•	•		34.43	-		-		10 54	\$2.11	55.83		-			198.48	198.48	3	178	
STAHL ROY	:	:	:	1,216.21	2,027.02		110 75	598.47	:	:	:	17.36	1,969.81	-		:	-	:	24.74	60.55 ·	48.37		:	:	:	160.09	160.09 726 58	9	160	
STANL ROY H. STANTON-MCDOWELL CARMELLA	1,446.20	2,079.55	2,123 88	623 16 142.98	140.30	1,824 31 135.83	1,988 72 110 04	997.45 49.25	997.45 98.50	2,991 58 206,82	1,169.56 126.51	1,630.89 151.78	17,872.75 L162.04	1,722.27	2,031 04	1,512 31 128.85	2,909.15 196.70	2,015.66	1,410.96 111.06	1,514.63 93.67	1,814 69	1,514 69	1,902 58	1,575 41	1,953.66	22,477.32	32,252 96 2,322 18	12	22,477 1,579	
STEVENSON, CHARLES SUPER MARY				286 16	258.64	165 09	229 11	245.52	774 40	345 91	2011 97		228912	114.09	50.26 759.76	148.02	100.35	95.53 262.02	98.90 748 71	88.14 217.67	63.66 234.40	142.00	97 93 728 116	\$7.43 192.55	111.36 317.34	1.197 66	1,197 66 4,693 64	12	1,197	
SUTTER, DONALD	-											503.16	503.16	533.41	235 61	204.53	265.48	551.75	219 #1	149 26	153 54	263 22	185.63	136.20	329.45	3,729,97	3,732,34	12	3,229	9 67
SZCZYCIEL, STAN TROPEA, JOSEFH	:		:		531.43	493.38	\$15.96	1,315,70	2,348.30	1,391.28	129.13	1,337.54	10,763.41	859.56	1,157 61	1,547.45	2,182,97	1,310.26	1,738.37 709.33	1,078,07	837.09	5,938.96	2,029.32	1,137.58	4,441.03 283.21	23,758.28 992.54	33,496,89 992,54	12 4.94	21,758 62 72 5,955	
TURRELL, MICHAEL TWINING CHARLES	•		•	:	•	÷	-	-	÷		•		•	-	÷	225.08	•	•	597.61	463.33	402.37	713 45	487.72	81.71 438 70	201 92 418 36	508.71 3,431.54	508 71 3,431 54	3 1,52	26 13 2,034	83
VASQUEZ, URCINA					99.24	38.55							137.79				-	-					•					0 243		
WALLO, CAROLINE WALWORTH, JEFFREY	105 40 383 04	97 04 440 58	103 20 428 56	176 55 570 49	139 59 476 17	144.20 452.36	118.78 363.88	97,49 462,93	152.77 324.95	276 78 694 40	191.51 191.52	193.76 404.98	1,791 68 5,392 96	159.11 364.76	138.37	123.33	224 27	154.83	125.65	145.04 372 11	129 23 471 33	212.76 640.52	160 84 496 14	145 84 479 82	169.31 554.16	1.887.76 3,378.84	2,912 85 6,820 61	12	1,887 3,378	
WHITE MATTHEW WHITEMAN, JESSIE	139.20	120 89	136 28	186.71	152 52	139.01	76 94	152.00	144.48	212 37	136.22	115.40	1,711 15	101.49	145 87	134.87	157.36	134 51	127.78	89 Z3	121 09	181 60	147 18	131.90	223.11	1,695.78	2,533.12	12	1,695	
WHITHET, MELANIE TU, LEON					-	-								64.97	65 36	67.29	139.69	77.53	78.17	65.38	75 89	86.73	74.44	73.15	44 96	893.47	293.47	12	893	347
AU, LEON		438.83	426.33	93 93			•	-	-	•	•	•	1,341 14		•		•	•		:	:	•			•			0		•
RU, ZHILLANG	381.58			•			-	•		•	-	•																		
XU, ZHILIANG YOUSIF, SAAD ZHILIANG, XU	381.50		-	- 19.30 336.50	(192,98) 224,33	- 201 90	181 55	165 36	213 39	137.16	159 49	(1 224 51)	(173.68)	412.85	486 10	456.68	776 29	483.00	470.29	45777	361.36	450.45	469 77	401.79		6763.67	- - 	0	(11)	
YOUSIF, SAAD Zhillang, Xu Zhisc				336.50	224.33 21.82	201.90 21 19	131 55 (0 0i)	168.86 122.26	213 89 162 48	337 16 85.82	159.99 594 60	(1.224 53) (549 16)	39.65 460.91	412.85 82.09	486.10 25 24	456.68 (67.75)	720.29 147 60	483 00 17.00	470 29 (17 83)	457.72 10.56	361.36 (13.21)	650.45 33.06	469 77	401.29 (0.42)	377.77 39 59	5.753 57 256 25	5.038 50 674 24	0 12 7	5,753 256	
YOUSIF, SAAD ZHILLANG, XU	381.50	143.78	163.04		224.33 21.82 129.60	ZI 19	(0 0i)		162.48	85.82	594 60 -	(549 16)	39.65	82.09		(57 75)	147 60	17.00		19.96	(13.21)		:	(0.42)	39 59			7 0 0		5 25

ZMISC

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Jai	n - C	Dec 2	007

Description		Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTALS
ACO Allocation	636/736-700	34,318.10	30,421.33	27,775.92	31,972.39	33,880.41	28,959.58	32,454.85	33,479.32	35,130.74	32,394.45	34,787.23	33,440.97	389,015.29
isc Other Charges	636/736-700	99.29	212.21				218.95	7.65	171.00	143.51	2,986.57	2,574.19	2,684.22	9,097.59
billed Carryover	636/736-700								411.94	432.23	453.15	454.70	479.91	2,231.93
tal		34,417.39	30,633.54	27,775.92	31,972.39	33,880.41	29,178.53	32,462.50	34,062.26	35,706.48	35,834.17	37,816.12	36,605.10	400,344.8

ACO

orida	Allocation	

Description

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Jan - Dec 2007

. Normalization adjustment ACO costs Exhibit SS-10, Page 2 of 3 ACO Jan-07 Feb-07 Apr-07 Aug-07 Sep-07 Oct-07 Nov-07 TOTALS Mar-07 May-07 Jun-07 Jul-07 Dec-07 87.20 89.14 79.34 71.94 82.81 87.75 83.10 91.41 91.74 96.81 75.57 93,71 1,030.52 66.43 59.12 53.61 61.71 65.39 56.31 61.68 64.72 67.84 68.08 71.85 69.55 766.29 3,825.57 372.07 331.44 295.00 267.48 307.89 308.07 323.25 338.85 340.07 358.87 347.38 326.27 280.99 32.35 28.80 26.11 30.05 31.85 27.43 29.87 31.34 32.85 32.97 34.79 33.68 1,431.42 1,274.05 1,155.20 1,329.73 1,409.09 1,213.54 1,328.37 1,393.83 1,461.11 1,466.33 1,547.44 1,497.88 16,507.97

6290	AUF-S	32.35	28.80	26.11	30.05	31.85	27.43	29.87	31,34	32.85	32.97	34.79	33,68	372.07
6391	AUF-S	1,431.42	1,274.05	1,155.20	1,329.73	1,409.09	1,213.54	1,328.37	1,393.83	1,461.11	1,466.33	1,547.44	1,497.88	16,507.97
6392	AUF-S	247.46	220.26	199.71	229.88	243.60	209.79	230.81	242.18	253.87	254.78	268.87	260.26	2,861.48
6395	AUF-S	184.13	163.89	148.60	171.05	181.26	156.11	171.08	179.51	188.17	188.85	199.29	192.91	2,124.85
6396	AUF-S	200.65	178.59	161.93	186.40	197.52	170.11	186.33	195.52	204.96	205.69	217.06	210.11	2,314.89
6397		87.42	77.81	70.55	81.21	86.06	74.11	81,16	85.16	89.27	89.59	94,54	91.51	1,008.38
6401	AUF-W	58,85	52.38	47.50	54.67	57.94	49,90	54.86	57.57	60.34	60.56	63.91	61.86	680.34
6402	AUF-W	212.70	189.32	171.66	197.59	209.38	180.32	197.70	207.44	217.45	218.23	230.30	222.93	2,455.01
6403	AUF-W	267.08	237.72	215.54	248.11	262.91	226.43	248.01	260.24	272.80	273.77	288.92	279.66	3,081.18
6404	AUF-S	259.51	230.98	209.43	241.07	255.46	220.01	241.20	253.08	265.30	266.25	280.97	271.98	2,995.23
6405	AUF-W	219.24	195.14	176.93	203.66	215.82	185.87	209.71	220.04	230.66	231.49	244.29	236.47	2,569.32
6406	AUF-W	162.79	144.90	131.38	151.23	160.25	138.01	151.28	158.73	166.39	166.99	176.22	170.58	1,878.76
6407	AUF-W	114.95	102.32	92.77	106.79	113.16	97.46	106.80	112.06	117.47	117.89	124.42	120.43	1,326.53
6408	AUF-W	28.57	25.43	23.05	26.54	28.12	24.22	26.62	27.93	29.28	29.38	31.01	30.02	330.16
6408 6409	AUF-W								98.78	103.55	103.92	109.67	106.15	1,168.51
		101.19	90.06	81.66	94.00	99.61	85.78	94.14		97.84			100.30	1,104.46
6410	AUF-W	95.68	85.16	77.22	88.88	94.19	81.12	88.95	93.33		98.19	103.62		
6411	AUF-W	114.95	102.32	92.77	106.79	113.16	97.46	106.80	112.06	117.47	117.89	124.42	120.43	1,326.53
6412	AUF-S	102.22	90.98	82.49	94.96	100.62	86.66	94.79	99.46	104.26	104.64	110.42	106.89	1,178.40
6413	AUF-W	227.50	202.49	183.60	211.34	223.95	192.87	211.98	222.43	233.16	234.00	246.94	239.03	2,629.28
6414	AUF-W	35.11	31.25	28.33	32.61	34.56	29.76	32.46	34.06	35.71	35.83	37.82	36.61	404.10
6415	AUF-S	33.04	29.41	26.66	30.69	32.53	28.01	30.84	32.36	33.92	34.04	35.93	34.77	382.21
6416	AUF-W	57.13	50.85	46.11	53.07	56.24	48.44	52.91	55.52	58.20	58.41	61.64	59.67	658.20
6417	AUF-W	137.33	122.23	110.83	127.57	135.18	116.42	128.23	134.55	141.04	141.54	149.37	144.59	1,588.88
6418	AUF-W	164.86	146.73	133.05	153.15	162.29	139.77	153.22	160.77	168.53	169.14	178.49	172.78	1,902.78
6419	AUF-W	88.45	78.73	71.38	82.17	87.07	74.99	82.13	86.18	90.34	90.66	95.67	92.61	1,020.39
6420	AUF-W	1,480.98	1,318.16	1,195.20	1,375.77	1,457.87	1,255.55	1,378.03	1,445.94	1,515.74	1,521.16	1,605.29	1,553.89	17,103.59
6421	AUF-W	112.20	99.87	90.55	104.23	110.45	95.12	104.20	109.34	114.62	115.03	121.39	117.50	1,294.50
6422	AUF-W	9.29	8.27	7.50	8.63	9.15	7.88	8.44	8.86	9.28	9.32	9.83	9.52	105.97
6423	AUF-W	325.93	290.10	263.04	302.78	320.85	276.32	302.88	317.80	333.14	334.33	352.82	341.53	3,761.52
6424	AUF-S	320.43	285.20	258.59	297.66	315.43	271.65	298.66	313.37	328.50	329.67	347.91	336.77	3,703.84
6425	AUF-W	151.78	135.09	122.49	141.00	149.41	128.68	141.21	148.17	155.32	155.88	164.50	159.23	1,752.77
6426	AUF-S	87.42	77.81	70.55	81.21	86.06	74.11	81.16	85.16	89.27	89.59	94.54	91.51	1,008.38
6427	AUF-W	-	-	-	-	-	-	-	-	-	-	-	-	•
6428	AUF-W	253.31	225.46	204.43	235.32	249.36	214.75	243.79	255.81	268.16	269.11	284.00	274.90	2,978.41
6429	AUF-W	1,091.72	971.70	881.05	1,014,16	1,074.69	925.54	1,014.45	1,064.45	1,115.83	1,119.82	1,181.75	1,143.91	12,599.07
6430	AUF-S	943.38	839.67	761.34	876.36	928.66	799.78	876.81	920.02	964.43	967.88	1,021.41	988.70	10,888.46
6431	AUF-W	479.43	426.73	386.92	445.38	471.95	406.46	445.71	467.67	490.25	492.00	519.22	502,59	5,534.31
6432	AUF-S	476.68	424.27	384.70	442.82	469.24	404.12	442.14	463.93	486.32	488.06	515.06	498.56	5,495.90
6433	AUF-W	180.35	160.52	145.55	167.54	177.53	152.90	167.51	175,76	184.25	184.90	195.13	188.88	2,080.81
6434	AUF-W	776.11	690.79	626.35	720.98	764.00	657.98	720.99	756.52	793.04	795.88	839.90	813.00	8,955.53
6435	AUF-S	293.58	261.30	236.93	272.72	289.00	248.89	272.69	286,12	299.93	301.01	317.66	307.48	3,387.32
6436	AUF-W	223.71	199.12	180.54	207.82	220.22	189.66	207.76	218.00	228.52	229.34	242.02	234.27	2,580.99
6437	AUF-W	-	-	-	201.02		-	-	•				-	-
6438	AUF-W	47.84	42.58	38.61	44.44	47.09	40,56	44,47	46.67	48.92	49.09	51.81	50,15	552.23
6439	AUF-S	16.52	14.70	13.33	15.35	16.26	14.01	15.26	16.01	16.78	16.84	17.77	17.20	190.04
6440	AUF-W	168.30	149.80	135.82	156.34	165.68	142.68	156.47	164.18	172.11	172.72	182.27	176.44	1,942.81
6440 6441	AUF-W	263.29	234.35	212.49	244.59	259.19	223.22	246.39	258.53	271.01	271.98	287.02	277.83	3,049.89
6442	AUF-S	263.29	234.35	212.49	244.59	259.19	-	240.00	200.00	-	- 271.30	207.02	-	
6442 6443	AUF-S	28.57	25.43	23.05	- 26.54	- 28.12	- 24.22	26.62	- 27.93	29.28	29.38	31.01	30.02	330.16
6443 6444	AUF-S	28.57 98.43	25.43 87.61			26.12 96.90	24.22 83.45	92.52	97.08	101.76	102.13	107.78	104.32	1,142.86
0444	AOL-AA	90.43	07.01	79.44	91,44	90.90	03.45	92.92	91.00	101.70	102.15	107.70	104.52	1,142.00

orida Allocation Jan - Dec 2007

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Jan - Dec 2007

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Descriptior	,		Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTALS
6445	AUF-S		97.75	87.00	78.88	90.80	96.22	82.87	91.54	96.06	100.69	101.05	106.64	103.23	1,132.73
6446	AUF-W		162.79	144.90	131.38	151.23	160.25	138.01	151.28	158.73	166.39	166.99	176.22	170.58	1,878.76
6447	AUF-W		98.43	87.61	79.44	91.44	96.90	83.45	91.54	96.06	100.69	101.05	106.64	103.23	1,136.49
6448	AUF-W		40.61	36.15	32.78	37.73	39.98	34.43	37.66	39.51	41.42	41.57	43.87	42.46	468.16
6449	AUF-S		39.58	35.23	31.94	36.77	38.96	33.56	36.68	38.49	40.35	40.49	42.73	41.36	456.15
6450	AUF-W		91.21	81.18	73.61	84.73	89.78	77.32	84.73	88.90	93.19	93.53	98.70	95.54	1,052.41
6451	AUF-W		142.83	127.13	115.27	132.69	140.60	121.09	132.45	138.97	145.68	146.20	154.29	149.35	1,646.56
6452	AUF-W		-	-	· · ·	102.00	-	-	102.40	-	-	-	-	-	1,040.00
6453	AUF-W		- 26.85	23.89	- 21.67	24.94	26.43	22.76	24.67	25.89	27.14	27.23	28.74	27.82	308.02
6456	AUF-W		1,273.10	1,133.13	1,027.43	1,182.66	1,253.24	1,079.31	1,214.42	1,274.27	1,335.78	1,340.56	1,414.70	1,369.40	14,898.00
	AUF-S					514.76	545.47	469.77	518.43	543.97	570.23	572.27	603.92	584.58	6,417.93
6457			554.12	493.20	447.19			49,90	55.51	58.25	61.06		64.67	62.59	
6461	AUF-S		58.85	52.38	47.50	54.67	57.94				60.34	61.28	63.91	61.86	684.59
6462	AUF-W		58.85	52.38	47.50	54.67	57.94	49.90	54.86	57.57		60.56			680.34
6467	AUF-W		106.01	94.35	85.55	98.47	104.35	89.87	98.36	103.21	108.19	108.58	114.58	110.91	1,222.44
6468	AUF-S		125.97	112.12	101.66	117.02	124.00	106.79	117.19	122.96	128.90	129.36	136.52	132.14	1,454.64
6469	AUF-W		249.53	222.09	201.38	231.80	245.63	211.54	231.78	243.20	254.94	255.86	270.01	261.36	2,879.13
6471	AUF-W		533.13	474.51	430.25	495.25	524.81	451.98	496.03	520.47	545.60	547.55	577.83	559.33	6,156.72
6472	AUF-S		165.55	147.35	133.60	153.79	162.96	140.35	153.87	161.46	169.25	169.85	179.25	173.51	1,910.78
6555			99.47	88.53	80.27	92.40	97.91	84.33	93.17	97.76	102.48	102.84	108.53	105.06	1,152.75
6556	AUF-W		102.22	90.98	82.49	94.96	100.62	86.66	94.79	99,46	104.26	104.64	110.42	106.89	1,178.40
6557			45.09	40.13	36.39	41.88	44.38	38.22	41.88	43.94	46.06	46.23	48.78	47.22	520.20
6558	AUF-W		431.59	384.14	348.31	400.93	424.86	365.90	401.24	421.01	441.33	442.91	467.41	452.44	4,982.08
6559			48.87	43.50	39.44	45.40	48.11	41.43	45.45	47.69	49.99	50.17	52.94	51.25	564.24
6560			43.37	38.60	35.00	40.29	42.69	36.76	40.25	42.24	44.28	44.43	46.89	45.39	500.18
6561	AUF-W		41.30	36,76	33.33	38.37	40.66	35.01	38.63	40.53	42.49	42.64	45.00	43.56	478.29
6562	AUF-W		89.14	79.34	71.94	82.81	87.75	75.57	83.10	87.20	91.41	91.74	96.81	93.71	1,030.52
6563			60.92	54.22	49,16	56.59	59.97	51.65	56.48	59.27	62.13	62.35	65.80	63.69	702.24
6564	AUF-W		69.87	62.19	56.39	64.90	68.78	59.23	64.93	68,12	71.41	71.67	75.63	73.21	806.33
6567	AUF-W		219.93	195.75	177.49	204.30	216.50	186.45	204.51	214.59	224.95	225.76	238.24	230.61	2,539.08
6568	AUF-W		335.91	298.98	271.09	312.05	330.67	284.78	312.29	327,68	343.50	344.72	363.79	352.14	3,877.62
6571	AUF-W		167.61	149.19	135.27	155.71	165.00	142.10	157.44	165.20	173.18	173.80	183.41	177.53	1,945.43
6574	AUF-W		1,438.65	. 1.280.48	1,161.03	1,336.45	1,416.20	1,219.66	1,335.18	1,400,98	1,468.61	1,473.86	1,555.38	1,505.57	16,592.05
6577	AUF-W		1,671.65	1,487.87	1,349.08	1,552.90	1,645.57	1,417.20	1,554.95	1,631.58	1,710.34	1,716.46	1,811.39	1,753.38	19,302.38
6582	AUF-W		520.05	462.87	419.69	483.10	511.93	440.89	483.37	507,19	531.67	533.57	563.08	545.05	6,002.46
6589	AUF-W		524.87	467.16	423.58	487.58	516.68	444.97	490.18	514.34	539.17	541.10	571.02	552.74	6,073.39
6595	AUF-W		193.43	172.16	156.10	179.68	190.41	163.98	178.87	187.68	196.74	197.45	208.37	201.69	2,226.56
6596	AUF-W		202.37	180.13	163.32	188.00	199.22	171.57	188.28	197.56	207.10	207.84	219.33	212.31	2,337.03
6597	AUF-W		202.37 77.44	68.93	62.50	71.94	76.23	65.65	72.72	76.30	79.98	80.27	84.71	82.00	898.65
6600	AUF-W		90.17	80.26	72.77	83.77	88.77	76.45	83.75	87.88	92.12	92,45	97.57	94,44	1,040.40
					49.72	57.23	60.65	52.23	58.11	60.97	63.91	64.14	67.69	65.52	716.62
6831	AUF-S		61.61	54.83		65.86	69.79	60.11	65.90	69.15	72.48	72.74	76.77	74.31	818.34
6933	AUF-W	,	70.90	63.11	57.22					4,172.29	4,373.69	4,389.33	4,632.10	4,483.76	49,361.35
6964	SAR-W		4,274.98	3,804.99	3,450.05	3,971.29	4,208.29	3,624.27	3,976.33	•		4,309.33 6,906.32	7,288.30	7,054.90	77,686.34
6965	SAR-S		6,729.98	5,990.08	5,431.30	6,251.88	6,624.98	5,705.57	6,256.50	6,564.82	6,881.71		37,336.23	36,140.58	397,648.35
Totai			34,417.39	30,633.54	27,775.92	31,972.39	33,880.41	29,178.53	32,050.55	33,630.01	35,253.37	35,379.44	37,338.23	30,140.38	397,040.33
	Total AUF-W		16,689.34	14,854.51	13,468.82	15,503.73	16,428.95	14,148.96	15,564.79	16,331.83	17,120.19	17,181.41	18,131.69	17,551.05	19 <b>2,9</b> 75.27
	Total AUF-S		6,247.79	5,560.91	5,042.16	5,803.95	6,150.31	5,296.78	5,810.79	6,097.15	6,391.46	6,414.32	6,769.08	6,552.31	72,137.00
			-,	-,	-,	•		-	-						265,112.27
													X 4		

290,399.45 25,287.17

Docket No. 080121-WS Kimberly H. Kismukes Exhibit No, KHD-1 Schedule 20

## Aqua Utilities Florida, Inc. Salary Examples

	Company <u>Method</u>	
Normalized Salary Test Year Normalization Adjustment	\$ 86,771 1% 867.7	
04/01/08 Increase for 12 months of 2008 Increase for 12 Months of 2008	\$   87,639 \$     868	
Total Salary Increase Company 2008 Salary	4% \$ 3,506	
Test Year Salary Before April 1, 2007 Increase 4% Increase to Base Salary	\$    4,373 \$   91,144 <i>3)</i>	
	Revised	Annual

		Correct <u>Method</u>		C	Correct Correct		Annual Salary <u>At</u>
Normalized Salary	\$	84,244 4%			84,244 x 4%		1/1/2007
Test Year Normalization Adjustment 2007 Excess Normalization		87,614			87,613		12/31/2007
4/1/08 Increase Increase for 9 Months of 2008	\$	842					
2008 Excess Proforma	\$	25					
		4%			4%		
Correct 2008 Salary	\$ \$	2,628 877					
Total Overstatement of Salary Adjustments							
	\$	90,242	1)		91,118	2)	Today
Company method as compared to: 1) Correct Method 2) Revised Correct Method	\$	902	1)-3)	\$	26	2)-3)	
Difference Between Correct Methods and Revised Correct Method			\$876	]			

Note: Difference between the Correct Method & the Revised Correct Method is the treatment of the 2008 salary increase. The Correct Method only factors 75% of the increase awarded to the employees in 2008. The Revised Correct Method has the entire annual increases. In this case, as of 4/1/08, this employee's annual salary is \$91,118.under the Revised Correct Method as this is the employee's annual salary after 4/1/08.

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Exhibit 1

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## Salary Grade Assignments- Florida

080121-WS Market Base Study Exhibit SS-12, Page 1 of 6

Grade	National 2007 Midpoint	Current	Recommended
106	\$47.5	Senior Facilities Operator; Utility Tech Coord.	Senior Facilities Operator; Utility Tech Coord.
105	\$37.9	Facility Operator II; Utility Tech III	Facility Operator II; Facility Operator I (+1); Utility Tech III; Utility Tech II (+1); Administrative Assistant (+1)
104	\$30.3	Facility Operator I; Utility Tech II; Administrative Assistant	Utility Tech I (+1)
103	\$24.2	Utility Tech I	

Florida Market Evaluations 2-1-08 FO & UT.xls

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Saje Consulting Group, iNC.

Jun-19-2008 03:19pm From-

Exhibit 2

# Aqua America Florida Salary Revised Evaluations

-Summary Analysis-

Aqua America Position	Aqus America Incumbent	Current 2007 Grade	Current 2007 Midpoint	Summary Position Comparison	Gonoral Industry Cons	Utility Industry Cons	Summary Cons	Recom. 2007 Grade	Recom. 2007 Midpoi∩t	Récom. Grade or Grade Change
Seniar Facilities Operator	Haring, March, Trendel, Hostetler, Fuller, Chamberlain, Worrell, Farrington	106	\$47,500.00	Senior /Lead Water Treatment Pit Op. # 42 (Employee Wtd. Ali)	#DIV/0!	\$51,148	\$51,148	106	\$47,500	0
Facility Operator II	Christmas, Aldrich, Klssick, Marriott, Hahn, Paver, Pitzer	105	\$37,900.00	Water Treatment Pit Op. # 41 (Employee Wtd. All)	#DIV/0!	\$42,705	542,705	105	\$37,900	Û
Facility Operator I	Stanfleid, Hennessy, Michaelsen, McCarthy	104	\$30,300.00	Water Treatment Pit Op. # 41 (Employee Wtd. All)	#DIV/0I	\$40,985	\$40,985	105	\$37,900	1
Utility Tech Coordinator	јау МсКее	106	\$47,500.00	General Maint. Rap. Worker #5960 Lev 3	\$43,638	\$47,609	\$45,823	108	\$47,500	٥
Utility Tech III	Hens, Girau-Ortiz, Evans, Sweat	105	\$37,900.00	General Maint, Rep. Worker #5960 Lev 3	\$39,671	\$43.281	\$41,478	105	\$37,900	0
Utility Tech II	Weaver, Link, Boyce, Brown, Davis, Westrick	104	\$30,300.00	General Malnı. Rep. Worker #5960 Lev 2	\$35,107	\$37,262	\$36,185	105	\$37,900	1
Utility Tech I	DeMarco, Bergers, Bursey, I Desmarais, McNair, Grisham, Furlow, Ledbetter	, 103	\$24,200.00	General Maint, Rep. Worker #5960 Lev 1	\$29,545	\$30,472	\$30,008	104	\$30,300	1

Florida Market Evaluations 2-1-08 FO & UT.xls

Saje Consulting Group, Inc.

# Jun-19-2008 03:19pm From-

Exhibit 3

## General Industry Survey Data - Florida

Aqua America Position	Position Incumbent	Survey Position	Current 2007 Grade	Current 2007 Midpoint	General Industry Consensus
Senior Facilities Operator	Haring, March, Trendel, Hostetler, Fuller, Chamberlain, Worrell, Farrington	No Match	106	\$47,500.00	#DIV/0!
Facility Operator II	Christmas, Aldrich, Kissick, Marriott, Hahn, Paver, Pitzer	No Match	105	\$37,900.00	#DIV/0!
Facility Operator I	Stanfield, Hennessy, Michaelsen, McCarthy	No Match	104	\$30,300.00	#DIV/01
Utility Tech Coordinator	Јау МсКее	General Maint. Rep. Worker #5960 Lev 3	106	\$47,500.00	\$43,637.6
Utility Tech III	Hens, Girau-Ortiz, Evans, Sweat	General Maint. Rep. Worker #5960 Lev 3	105	\$37,900.00	\$39,670.5
Utility Tech II	Weaver, Link, Boyce, Brown, Davis, Westrick	General Maint. Rep. Worker #5960 Lev 2	104	\$30,300.00	\$35,107.0
Utility Tech I	DeMarco, Bergers, Bursey, Desmarais, McNair, Grisham, Furlow, Ledbetter	General Maint. Rep. Worker #5960 Lev 1	103	\$24,200.00	\$29,544.5

### Exhibit 4

080121-WS Market Base Study Exhibit SS-12, Page 4 of 6

## Utility Industry Survey Data - Florida

Aqua America Position	Position Incumbent	Survey Position	Current 2007 Grade	Current 2007 Midpoint	Utility Consensus
Senior Facilities Operator	Haring, March, Trendel, Hostetler, Fuller, Chamberlain, Worrell, Farrington	Senior /Lead Water Treatment Plt Op. # 42 (Employee Wtd. All)	106	\$47,500.00	\$51,148.2
Facility Operator II	Christmas, Aldrich, Kissick, Marriott, Hahn, Paver, Pitzer	Water Treatment Pit Op. # 41 (Employee Wtd. All)	105	\$37,900.00	\$42,705.2
Facility Operator I	Stanfield, Hennessy, Michaelsen, McCarthy	Water Treatment Plt Op. # 41 (Employee Wtd. All)	104	\$30,300.00	<b>\$40,985</b> .1
Utility Tech Coordinator	Јау МсКее	General Maint. Rep. Worker #5960 Lev 3	106	\$47,500.00	\$47,609.1
Utility Tech III	Hens, Girau-Ortiz, Evans, Sweat	General Maint. Rep. Worker #5960 Lev 3	105	\$37,900.00	\$43,281.0
Utility Tech II	Weaver, Link, Boyce, Brown, Davis, Westrick	General Maint. Rep. Worker #5960 Lev 2	104	\$30,300.00	\$37,262.0
Utility Tech I	DeMarco, Bergers, Bursey, Desmarais, McNair, Grisham, Furlow, Ledbetter	General Maint. Rep. Worker #5960 Lev 1	103	\$24,200.00	\$30,471.5

Market | SS-12, Final Summary Consensus for NC and FL - per Saje Consulting\* Exhibi NC Position FL Sr. Facility Operator 23.41 \$ 24.59 \$ Facility Operator II 20.53 \$ 20.53 \$ 18.22 \$ Facility Operator | \$ 19.70 Utility Tech III 19.94 \$ 19.94 \$ Utility Tech II S 17.40 \$ 17.40 Utility Tech I S 14.43 \$ 14.43 \*fully competent employee at approx 5 years Recommended Hiring Range -Recommended Requirements Position Grade licenses\* experience (years'Hiring Range - FL NC FL - minimum of dual ... C licenses; NC -Minimum Water B FL - minimum of 3 years; NC -Well Cert AND/OR Sr. Facility Operator 106 minimum of 5 years WW Grade III Cert 5+ \$22.00 - \$24.00 \$22.00 - \$23.00 3.5 \$18.00 - \$21.00 \$18.00-\$21.00 minimum of 3 years of experience at a utility or related industry which provided mechanical minimum of a C Facility Operator II 105 \$19.00 - \$20.00 experience or training \$19.00 - \$20.00 license 5+ 3-5 \$17.00 - \$19.00 \$17.00 - \$19.00 NC-minimum of a C minimum of 2 years of experience license (Wtr or WW) (NC - if WW - within at a utility or related industry which provided mechanical 12 months must Facility Operator 105 experience or training obtain a Coll. I 3-5+ \$17.00 - \$20.00 \$17.00 - \$19.00 0-2 \$15.00 - \$17.00 \$15.00 - \$17.00

Rate Case Structure for FO UT

F-938

080121-WS t Base Study , Page 5 of 6

## Rate Case Structure for FO UT

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Facility Operator Trainee	104	Minimum 2 years of experience at a utility or related industry which provided mechanical experience or training.	Within 18 months must obtain: Water C- Well License and/or within 18 months must obtain Coll 1	3-5+	N/A	\$13.00 - \$15.00
				0-2	; N/A	\$12.00 - \$14.00
Utility Tech (II	105	minimum of 3 years of experience at a utility or related industry which provided mechanical experience or training	FL - Must have a Class C Water Distribution or Wastewater Collection certificate.	5+ 3-5	\$19.00 - \$20.00 \$18.00 - \$19.00	\$19.00 - \$20.00 \$18.00 - \$19.00
Utility Tech II	105	Minimum 2 years of experience at a utility or related industry which provided mechanical experience or training.		5+ 3-5	\$17.00 - \$18.00 \$16.00 - \$17.00	\$17.00 - \$18.00 \$16.00 - \$17.00
				0-2	\$15.00 - \$16.00	\$15.00 - \$16.00
Utility Tech I	104	Minimum - no previous experience necessary; valid drivers license; NC - CDL 60 days within date of hire	N/A N/A N/A	5+ 3-5 0-2	\$14.00 - \$15.00 \$13.00 - \$14.00 \$12.00 - \$13.00	\$14.00 - \$15.00 \$13.00 - \$14.00 \$12.00 - \$13.00

T-385 P.007/007 F-938

אומו גבו משפי טועטע Exhibit SS-12, Page 6 of 6

Carl Smith Timesheets Exhibit SS-13, Page 1 of 51

Employ	yee Nan	ne:		Carl	Smith				Ļ	ocation:	Florida	• •	Ex
Employ			. •	10	2012			Pay	Period	I Ending	1/7/2007		
Compa	-			33	• ·		<b>-</b> .		Pa	y Status:	Salary		• •
Pavicion	ie: 1	Regular Hours Wo	nked										
Mo 1/1		We	<u>Th</u> 1/4	Ere 1/5	Sa 1/6	Su 1/7		Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
		-						0.00	33	9001	SE Mgmt Admin	426080	Acq M91497 Annie Developmnt
								0.00		9001	SE Mgmt Admin	426080	Acq M91498 Blackstone Dev
						-		0.00	33	9001	SE Mgmt Admin	426080	Acq M91493 City of Malone
·			· · ·		·	ļ		0.00		9001	SE Mgmt Admin	426080	Acq M91491 FGUA Systems
				ļ				0.00		9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes
						· · ·		0.00		9001	SE Mgmt Admin	426080	Acq M91494 Jackson County
			· · · · · · · · · · · · · · · · · · ·				<u>j</u>	0.00	33	9001	SE Mgmt Admin	426080	Acq M91496 Mad Hatter Utit
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91492 Steinhatchee Wtr
					,	· .		0.00	33	9001	SE Mgmt Admin	426080	Acq M91499 W.Lakeland Wtr
•				8.00				8.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin
				<u> </u>				0.00			#N/A		#N/A
			COLOR DE LA COL					0.00	33		#N/A		#N/A
		Capital Activit	v Proje	ect							System Description		Project Name
Activ	Code:	33647113817		Acct Ca	nt:								
			8.00	·····				8.00	33	6471	Sunny Hills - W	105020	Master Planning
Activ	Code:	3364720504	0	Acct Ca	ıt:								
<u></u>		8.00					and the second second	8.00	33	6472	Sunny Hills - WW	105020	Master Planning
Activ		3364200540	2	Acct Ca	ıt:								
	8.00	<u></u>		<u> </u>				8.00	33		Spring Lake - W	105020	Extension and development
Activ (	Code:	33640605403	3	Acct Ca	<u>t:</u>	·							
		l				· · ·		0.00	. 33		E. Lake Harris - W	105020	Etension and development
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		eliedule)		Other									
and a second second						entre on an and a state of the	3	0.00	33	9001	Admin	601810	Vacation
					·		S 45 1	0.00	33	9001	Admin	601810	Sick
						· .	<u>i</u> te	0.00	33	9001	Admin	601810	Personal Day
8.00								8.00	33	9001	Admin	601810	Holiday
•							185	0.00	33	9001	Admin	601810	Bereavement
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					942046 								방사님 이상 전에 가장 가장 가장 가장이다. 사람 방법은 이상 방법은 이상 사람은 이상 가장이다.
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•		EMPLOYEE SK	T TNATI	IRE					-/1		RVISOR SIGNATURE		
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080 ا ۲۷ ا ۲۵ Carl Smith Timesheets Exhibit SS-13, Page 2 of 51

	ee Nam	e.		Can	Smith				- L	ocation:	Florida		e de la companya de l La companya de la comp
Employe		•		102	2012		•	Pay	Period	Ending:	1/14/2007		<u> </u>
Compan				33	·······		•	-	Pa	y Status:	Salary		•
eav Cool		Regular Hours Wo	rked										
<u>Mo</u> 1/8		1/10	1/11	Ens. 1/12	-Sa. 1/13	Sû 1/14	i den alta	Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91497 Annie Developmnt
-,				· · ·	,	· · ·		. 0,00	.33	9001	SE Mgmt Admin	426080	Acq M91498 Blackstone Dev
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91493 City of Malone
			· · ·					0.00	33	9001	SE Mgmt Admin	426080	Acq M91491 FGUA Systems
	<u> </u>							0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes
						1		0.00	33	9001	SE Mgmt Admin	426080	Acq M91494 Jackson County
				· · ·		1		0.00	33	9001	SE Mgmt Admin	426080	Acq M91496 Mad Hatter Utit
			8,00			1		0.00	33	9001	SE Mgmt Admin	426080	Acq M91582 Spring Lakes WW
		8.00	0.00						33	9001	SE Mgmt Admin	426080	Acq M91583 Breeze Hills W/WW
		0.00			· · · · · · · · · · · · · · · · · · ·			0.00	33	9001	SE Momt Admin	426080	Acq M91492 Steinhatchee Wtr
						·		0.00	33	9001	SE Mgmt Admin	426080	Acq M91499 W.Lakeland Wtr
				8.00				16.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin
8.00				0.00		<u> </u>		0.00	33		#N/A		#N/A
	·							0.00	33		#N/A		#N/A
			Sec. 1					0.00					
						Contraction of the					System Description		Project Name
		Capital Activity							SC 25414		- System Description		
Activ C	ode:	33647113817	<u>l .</u> ,''	Acct Ca	t:	·				0474	Cuper Hills W	105020	Master Planning
						·		0.00	33	6471	Sunny Hills - W	103020	Maaterining
Activ C	ode:	33647205040	·	Acct Ca	t:	r						405020	Master Planning
						I		8.00	33	6472	Sunny Hills - WW	105020	Master Flataning
Activ C	ode:	33642005402		Acct Ca	t:			9725-92				405000	Extension and development
						<u> </u>		0.00	33		Silver Lake - W	105020	Extension and development
Activ C	ode:	33640605403		Acct Ca	t:	••				i ligi		405000	Eta-size and development
	8.00					·		8.00	33	<u>641/ (a</u>	E, Lake Harris - W	105020	Etension and development
Activ C	ode:			Acct Ca	t:								
						· ·		0.00	33		#N/A	105020	
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ay Coule	nfacesa	લગેલ્લીલીસ)		ւ Օվիա։ Ե	ाजविष्ट्रक	House				<u>i hoiri</u>		1004040	Venetion
			*			<b></b>	3	0.00	33	9001	Admin	601810	Vacation
	·							0.00	33	9001	Admin	601810	Sick Personal Day
l							- 10	0.00	33	9001	Admin	601810	
						·	2	<u>بہ</u>	33		Admin	601810	Bereavement
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	Carl Smith Ti Exhibit SS-13, Pa	·	Florida	ocation:	. I			mith	Carl S		me:	yee Na	Emplo
	· /		1/21/2007	Ending:	Period	Pav		12	1020		• <sup>•</sup>	yee #:	Emplo
			Salary				,	· · · · · · · · · · · · · · · · · · ·		33		-	Comp
									Worked	71400179	Regula	ie i	env Ca
	GL Description	GL Acct	System Description	AU	GL Co #	Total Hours		Sa Si 1/20 1/2	Free	Th 1/18	We 1/17	Tue 1/16	<u>Mo</u> 1/15
	Acq M91497 Annie Developmnt		Fla Admin	9001	33	0.00							
_	Acq M91498 Blackstone Dev	426080	Fla Admin	9001	33	0.00		•					
<b>_</b>	Acq M91493 City of Malone		Fla Admin	9001	33	0.00						-	
1	Acq M91491 FGUA Systems	426080	Fla Admin	9001	33	0.00					<u> </u>		
_	Acq M91495 Fountain Lakes		Fla Admin	9001	33	0.00							
4	Acq M91494 Jackson County		Fla Admin	9001	33	0.00			· .			1 A.	
	Acq M91496 Mad Hatter Utlt		Fla Admin	9001	33	0.00							
	Acq M91492 Steinhatchee Wtr	and the second s	Fla Admin	9001	33	0.00			、				
1	Acq M91499 W.Lakeland Wtr		Fla Admin	9001	33	0.00	STATE:						
	Wtr-Customer Service		Fla Admin	9001	33	24.00					8.00	8.00	8.00
	Acq M915 Apring Lakes WW	426080	Fla Admin	9001	33	8.00				8.00			·
	Acq M91583 Breeze Hill W/WW	426080	Fla Admin	9001	33	8.00		· · ·	8.00				
	#N/A		#N/A		33	0.00							
]	#N/A		#N/A		33	0.00							
<u> </u>	#N/A		#N/A		33	0.00							
1	#N/A		#N/A		33	0.00		1					- 1
	#N/A	•.	#N/A		33	0.00				,		·	
	#N/A		#N/A		33	0.00							
			L REGULAR HOURS	тот	4	40.00	.00	0.00 0.0	8.00	8.00	8.00	8.00	8.00
							15 - C	gular Hour	Maer Re	(e) (	schedul	e (see	v Con
	Vacation	601810	Admin	9001	33	0.00	3.5			· · · · · · · · · · · · · · · · · · ·			
	Sick	601810	Admin	9001	33	0.00	44.2						
1	Personal Day		Admin	9001	33	0.00	ic .						
1		601810	Admin	9001	33	0.00	2.5						
1	Bereavement		Admin	9001	33	0.00	. Kojas	<u> </u>					
]	Jury Duty	601810	Admin	9001	33	0.00		· · ·					
	승규가 감독하는 것이 가 많이 가 같다.		HER PAY TOTALS	0		0.00	.00	0.00 0.0	0.00	0.00	0.00	0.00	0.00
			AND TOTAL HOURS	GR		40.00	.00	0.00 0.0	8.00	8.00	8.00	8.00	8.00
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1 · · ·			OR SIGNATURE	SUPERVIS		preg //			RE	IGNATL	OY RE S	EMPE	-

**Carl Smith Timesheets** Exhibit SS-13, Page 4 of 51 Florida Carl Smith Location: **Employee Name:** Employee #: 102012 **Pay Period Ending:** 1/28/2007 Pav Status: Salarv Company: 33 Pay Dorote 1 Requirer Hours Workeo Su Mo We Fr Th Sa Total GL Co Dely System Description AU GL Acct **GL** Description 1/22 1/23 1/24 1/25 1/26 1/27 1/28 # Dicis Hours 33 9001 Fla Admin 426080 Acg M91497 Annie Developmnt 0.00 33 Acg M91498 Blackstone Dev 426080 0.00 9001 Fla Admin 426080 Acg M91493 City of Malone 0.00 33 9001 Fla Admin 33 Acg M91491 FGUA Systems 0.00 9001 Fla Admin 426080 Acg M91495 Fountain Lakes 33 0.00 9001 Fla Admin 426080 Acg M91494 Jackson County 33 0.00 9001 Fla Admin 426080 33 426080 Acg M91496 Mad Hatter Utlt 0.00 9001 Fla Admin Acg M91492 Steinhatchee Wtr 33 9001 Fla Admin 426080 0.00 Acg M91499 W.Lakeland Wtr 33 4 0.00 9001 Fla Admin 426080 24.00 33 601710 Wtr-Customer Service 8.00 8.00 9001 Fla Admin 8.00 Acq M91582 Spring Lakes WW 8.00 33 9001 Fla Admin 426080 8.00 Acg M91583 Breeze Hill W/WW 8.00 8.00 33 9001 Fla Admin 426080 0.00 ·33 #N/A #N/A #N/A #N/A 0.00 33 0.00 33 #N/A #N/A 0.00 33 #N/A #N/A 33 #N/A #N/A 0.00 #N/A 0.00 33 #N/A TOTAL REGULAR HOURS 8.00 8.00 8.00 0.00 0.00 40.00 8.00 8.00 Pay Gode (see schedule) .... Other Regular Hours 601810 Vacation 5 0.00 33 9001 Admin 601810 Sick 0.00 33 9001 Admin 601810 Personal Day 0.00 33 9001 Admin liê; 601810 Holiday 0.00 Admin 33 9001 601810 Bereavement 0.00 33 9001 Admin 16 1 40 601810 Jury Duty 0.00 33 9001 Admin **OTHER PAY TOTALS** 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 8.00 8.00 0.00 0.00 40.00 **GRAND TOTAL HOURS** 8.00 8.00 8.00 EMPLOYEE SIGNATURE SUPERVISOR SIGNATURE

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Exhibit SS-13, Pa		Florida	ocation:	Ĺ				Smith	Carl	<u></u>	me:	/ee Na	Emplo
		2/11/2007	Ending:	Period	Pay	·		012	102		•	/ee #:	Emplo
		Salary	y Status:	Pay	2.9 			ν	3	' 3'		ny:	Compa
								1	Workee	rilliouns	Rogulei	<b>6</b> 841	জ্য তিত্ৰ
GL Description	GL Acct	System Description	AU	GL Co #	Total Hours		2/11	Sa 2/10	Fr 2/9	2/8	-We 2/7	2/6	Mo 2/5
Acq M91497 Annie Developmnt		Fla Admin	9001	33	0.00					1			
Acq M91498 Blackstone Dev		Fla Admin	9001	33	0.00								
Acq M91493 City of Malone		Fla Admin	9001	33	0.00								
Acq M91491 FGUA Systems		Fla Admin	9001	33	0.00					Τ			
Acq M91495 Fountain Lakes		Fla Admin	9001	33	0.00						·		
Acq M91494 Jackson County	426080	Fla Admin	9001	33	0.00						-		
Acq M91496 Mad Hatter Utlt	426080	Fla Admin	9001	33	0.00								
Acq M91492 Steinhatchee Wtr	426080	Fla Admin	9001	33	0.00								
Acq M91499 W.Lakeland Wtr		Fla Admin	9001	33	0.00								
Ntr-Customer Service		Fla Admin	9001	33	24.00						8.00	8.00	8.00
Acq M91582 Spring Lakes WW		Fla Admin	9001	33	8.00					8.00			
Acq M91583 Breeze Hill W/WW		Fla Admin	9001	33	0.00								
Gen & Admin	601810	Fla Admin	9001	33	8.00			_	8.00				
#N/A		#N/A		33	0.00								
#N/A		#N/A		33	0.00		•			5 a.		·	
#N/A		#N/A		33	0.00								
#N/A		x #N/A		33	0.00							· ·	
#N/A		#N/A		33	0.00								
		AL REGULAR HOURS	TOT		40.00	00	0.00	0.00	8.00	8.00	8.00	8.00	8.00
						Ş	Houns	egulari	Other R	e)) (	icheilul	e ((See -	y Qvi
/acation	601810	Admin	9001	33	0.00								
Sick	601810	Admin	9001	33	0.00				.		-		
Personal Day	601810	Admin	9001	33	0.00								
loliday	601810	Admin	9001	33	0.00	232							
Bereavement		Admin	9001	33	0.00	233113522							
ury Duty	601810	Admin	9001	33	0.00	. 13.4							
		THER PAY TOTALS	01	144 14 14 14 14 14 14 14 14 14 14 14 14	0.00	00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		AND TOTAL HOURS	ĊP		40.00		0.00	0.00	8.00	8.00	8.00	8.00	<u>8 001</u>
		AND TOTAL HOURS	GR		40.00		0.00	0.001	0.001	0.00	0.00	0.00	8.00
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	;	SOR SIGNATURE	SUPERVIS	/ :	/	Ť.		)	RE (	GNATL	DYEES	EMPLO	7

	<u> </u>				•	-	·····						Carl Smith Timesh Exhibit SS-13, Page 6 d
Emplo	yee Na	ame:		Carl	Smith		· ·		, L	ocation:	Florida		-
Emplo	vee #:		· .	102	2012		• •	Pay	Period	Ending:	2/18/2007		
Comp		· .	3	3	•		•		· · · ·	•	Salary		
PG87 (Co	061	Regula	r Hours	Worke	<u>i</u>	•			ntineta anti-tak e				
<mark>∕ Mo</mark> 2/12	ETu 2/13	We 2/14	Th 2/15	Er 2/16	Sa 2/17	Su 2/18	Dogije.	Total Hours	GL Co #	AU	System Description	GL Acct	GL Description
	i			·		•		0.00	33	9001	Fla Admin	426080	Acq M91497 Annie Developmnt
								0.00	33	9001	Fla Admin		Acq M91498 Blackstone Dev
			• • •					0.00	33	9001	Fla Admin		Acq M91493 City of Malone
								0.00	33	9001	Fla Admin	426080	Acq M91491 FGUA Systems
						· · · · ·	je ile.	0.00	33	9001	Fla Admin	426080	Acq M91495 Fountain Lakes
								0.00	33	9001	Fla Admin	the second s	Acq M91494 Jackson County
							S A G A	0.00	33		Fla Admin		Acq M91496 Mad Hatter Utit
	•							0.00	33	9001	Fla Admin		Acq M91492 Steinhatchee Wtr
								0.00	33	9001	Fla Admin		Acq M91499 W.Lakeland Wtr
8.00	8.00	8.00	8.00					32.00	33	9001	Fla Admin	601710	Wtr-Customer Service
								0.00	33	9001	Fla Admin		Acq M91582 Spring Lakes WW
							1	0.00	33	9001	Fla Admin	426080	Acq M91583 Breeze Hill W/WW
	······			8.00				8.00	33	9001	Fla Admin	601810	Gen & Admin
								0.00	33		#N/A		#N/A
				· .				0.00	33		#N/A	·····	#N/A
							4	0.00	33		#N/A		#N/A
								0.00	33		#N/A		#N/A
								0.00	33		#N/A	· · · · · · · · · · · · · · · · · · ·	#N/A
8.00	8 00	8.00	8.00	8.00	0.00	0.00		40.00		тот	AL REGULAR HOURS		
			(e))										
					1		<u> </u>	0.00	33	9001	Admin	601810	Vacation
	+	<u> </u>					4	0.00	33		Admin	601810	Sick
							18	0.00	33	أمصد مستعديات	Admin		Personal Day
							2	0.00	33		Admin	601810	
							15	0.00	33		Admin		Bereavement
			·				15	0.00	33	9001			Jury Duty
0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00			THER PAY TOTALS		
8.00	8.00	<u> </u>	8.00	8.00	0.00	0.00		40.00		GR	AND TOTAL HOURS		
· · ·	FMPI	OVER S						All	<u> A</u>		SOR SIGNATURE		
		/											

Emplo	yee Na	me:		Carl	Smith				L	ocation:	Florida		Carl Smith Timesheets Exhibit SS-13, Page 7 of 5
Emplo	-			102	2012		· .	Pav	Period	Ending:	2/25/2007	-	
Compa		:	3	3	•	· · · · · ·	· · ·			-	Salary		
PENV (Cio)	164	Recute	i Hours	Wienkei	õ								
Secondary interferention of the second	Tu 2/20	We 2/21	Th 2/22		Sa 2/24	Su 2/25	Prety Croisite	Total Hours	GL Co #	AU	System Description	GL Acct	GL Description
								0.00	33	9001	Fla Admin	426080	Acq M91497 Annie Developmnt
							1.	0.00	33	9001	Fla Admin		Acq M91498 Blackstone Dev
								0.00	33	9001	Fla Admin		Acq M91493 City of Malone
								0.00	33	9001	Fla Admin	and the second se	Acq M91491 FGUA Systems
1.1								0.00	33	9001	Fla Admin	426080	Acq M91495 Fountain Lakes
								0.00	33	9001	Fla Admin		Acq M91494 Jackson County
		÷				-		0.00	33	9001	Fla Admin		Acq M91496 Mad Hatter Utlt
			· · · ·					0.00	33	9001	Fla Admin		Acq M91492 Steinhatchee Wtr
								0.00		9001	Fla Admin		Acq M91499 W.Lakeland Wtr
4.00	8.00	· 8.00						20.00	33	9001	Fla Admin	and the second sec	Wtr-Customer Service
								0.00	33	9001	Fla Admin		Acq M91582 Spring Lakes WW
,								0.00	33	9001	Fla Admin	426080	Acq M91583 Breeze Hill W/WW
								0.00	33	9001	Fla Admin		Gen & Admin
4.00								4.00	33	9001	Admin	6-1810	Rate case meetings
							4	0.00	33		#N/A		#N/A
								0.00	33		#N/A		#N/A
								0.00	33	<u> </u>	#N/A		#N/A
								0.00	33	·	#N/A		#N/A
8.00	8.00	8.00	0.00	0.00	0.00	0.00		24.00		TOT	AL REGULAR HOURS		
Exy Ciaro	ોક, (જિલ્લે	schedu	(e)) (e)	Other R	nslugo)	Hours							
								0.00	33	9001	Admin		Vacation
			8.00	8.00				16.00	33	9001	Admin	601810	
							16	0.00	33	9001	Admin		Personal Day
							2	0.00	33	9001	Admin	601810	
	1							0.00	33		Admin		Bereavement
							1.5	0.00	33	9001		601810	Jury Duty
0.00	0.00	0.00	8.00	8.00	0.00	0.00		16.00		0	THER PAY TOTALS		
		- Bernin - Canada - C				69509209							
8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00		∂GR	AND TOTAL HOURS		
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<del>.</del>	EMPL	OYEE S		JRE				XIM	'W	SUPERVI	SOR SIGNATURE		

				<u></u>								•	Carl Smith Time
Emplo	yee Na	ime:		Carl	Smith		-	•	L	ocation:	Florida	_	Exhibit SS-13, Page
•	yee #:	·		102	2012			Pay	Period	Ending:	3/4/2007		
Comp	-	1	3	3					Pay	/ Status:	Salary	giold British States States States States II States States States States States	
			11033-2	Wheel I are									
Mo	ព័ទៈ ។ <b>ខេត្តព</b>		nicens The	- Fr	Sa	Su	Pay	Total	GL Co				
2/26	2/27	2/28	3/1	3/2	3/3	3/4	Colie	Hours	#	AU	System Description	GL Acct	GL Description
		· ·						0.00	33	9001	Fla Admin	426080	Acq M91497 Annie Developmnt
								0.00	33	9001	Fla Admin	426080	Acq M91498 Blackstone Dev
								.0.00	33	9001	Fla Admin	426080	Acq M91493 City of Malone
			· · ·					0.00	33	9001	Fla Admin	426080	Acq M91491 FGUA Systems
		· .			· ·	Ĩ	1	0.00	33	9001	Fla Admin	426080	Acq M91495 Fountain Lakes
								0.00		9001	Fla Admin	426080	Acq M91494 Jackson County
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	EMPL	ØYEE/S	IGNATU	JRE	-		$\square$	7		SUPERVIS	SOR SIGNATURE		

080121-WS **Carl Smith Timesheets** Exhibit SS-13, Page 10 of 51 Carl Smith Location: Florida Employee Name: 102012 **Pay Period Ending:** 3/18/2007 Employee #: Pay Status: Salary 33 Company: Pav Code 1 READER FROM STATES WARTER Mo ้าไป We Th ·Er 🖄 Sa Su D Shy Total GL Co System Description **GL** Description AU GL Acct 3/14 3/16 3/18 3/12 3/13 3/15 3/17 Conte Hours # 1 0.00 33 9001 Fla Admin 426080 Acg M91497 Annie Developmnt 33 0.00 9001 Fla Admin 426080 Acg M91498 Blackstone Dev 33 0.00 9001 Fla Admin 426080 Acg M91493 City of Malone 33 426080 Acg M91491 FGUA Systems 0.00 9001 Fla Admin 33 Acg M91495 Fountain Lakes 2.3 0.00 9001 Fla Admin 426080 33 426080 Acg M91494 Jackson County 0.00 9001 Fla Admin 33 Fla Admin Acq M91496 Mad Hatter Utit 0.00 9001 426080 33 Fla Admin 426080 Acg M91492 Steinhatchee Wtr 0.00 9001 426080 Acg M91499 W.Lakeland Wtr 0.00 33 9001 Fla Admin 20 601710 Wtr-Customer Service 33 2.00 4.00 9001 Fla Admin 2.00 33 Fla Admin 426080 Acg M91582 Spring Lakes WW Î 0.00 9001 33 426080 Acg M91583 Breeze Hill W/WW 0.00 9001 Fla Admin 601810 Gen & Admin 36.00 33 Fla Admin 8.00 9001 8.00 8.00 6.00 6.00 33 0.00 9001 Admin 6-1810 Rate case meetings 1 0.00 33 #N/A #N/A #N/A #N/A 33 0.00 #N/A 0.00 33 #N/A 0.00 33 #N/A #N/A 0.00 40.00 8.00 8.00 8.00 8.00 0.00 TOTAL REGULAR HOURS 8.00 Pay Code (see schedule) Other Regular Hours 601810 Vacation Admin 3 0.00 33 9001 601810|Sick 33 0.00 9001 Admin 33 601810 Personal Day 9001 0.00 Admin 16 33 601810 Holiday 0.00 9001 Admin 11 33 9001 601810 Bereavement 0.00 Admin 601810 Jury Duty 115 33 0.00 9001 Admin **OTHER PAY TOTALS** 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 8.00 8.00 8.00 8.00 0.00 0.00 40.00 **GRAND TOTAL HOURS** 8.00 SUPERVISOR SIGNATURE **EMPLOYEE SIGNATURE** 

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Emplo	Vee #•	-		102	2012			Pav	Period	Ending:	4/1/2007		
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Carl Smith Timesheets Exhibit SS-13, Page 13 of 51

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Employee Name:	Carl Smith	Location: Flor	Exhibit SS-1
Employee #:	102012	Pay Period Ending: 4/8/2	
Company:	33	Pay Status: Sala	
Pay Code M Regular	Hours Worked		
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Carl Smith Timesheets Exhibit SS-13, Page 14 of 51

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		Capital Activity	/ Proie	ct							System Description		Project Name
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Carl Smith Timesheets Exhibit SS-13, Page 15 of 51

Emplo	yee Nan	ne:		Carl	Smith		-		I	Location:	Florida		E
Emplo	yee #:			10	2012			Pay	Period	i Ending:	4/22/2007		_
Compa	iny:			33	-		•		Pa	y Status:	Salary		-
		Regular Hours Wo	initia ini 1 denira										
4/16	Tu 4/17	West 4/18	-Th 4/19	Er 4/20	Sa 4/21	Su 4/22	િલ્લિય ઉલ્લાસ	Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Ca	GL Description
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								0.00	33	9001	SE Mgmt Admin	426080	Acq M91498 Blackstone Dev
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91493 City of Malone
				-				0.00	33	9001	SE Mgmt Admin	426080	Acq M91491 FGUA Systems
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								0.00	33		#N/A		#N/A
		Capital Activity	Proje	ct							System Description		Project Name
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Carl Smith Timesheets Exhibit SS-13, Page 16 of 51

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Employ	/ee Nan	ne:		Carl	Smith		<b>.</b> .		L	ocation	:Florida		- E:
Employ	/ee #:	· · ·	•	102	2012			Pay	Period	I Ending	4/29/2007		-
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080121-ws Carl Smith Timesheets Exhibit SS-13, Page 17 of 51

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**Carl Smith Timesheets** Exhibit SS-13, Page 19 of 51 Florida Employee Name: Carl Smith Location: **Pay Period Ending:** 5/20/2007 Employee #: 102012 Salary 33 **Pay Status:** Company: Pay Goder 1 Regular Hours Worked Mo Tu We Th Fr Sa Su Total GL Co System Description/Capital 1 Pay AU GL Acct/Cat GL Description Activity 5/15 5/20 5/14 5/16 5/17 5/18 5/19 Claiste Hours # 426080 Acg M91495 Fountain Lakes 0.00 33 9001 SE Mgmt Admin 33 0.00 9001 SE Mgmt Admin 426080 Acq M91494 Jackson County 8.00 AcqM91525 Trees on a Hill 33 9001 SE Mgmt Admin 426080 8.00 ା 9001 SE Mgmt Admin 426080 Acq M91676 Highlands WW 4.00 4.00 33 426080 Acg M91675 Landmark WW 4.00 4.00 33 9001 SE Mgmt Admin 4 SE Mgmt Admin Acq M91560 Spring Lakes WW 4.00 4.00 426080 .33 9001 Acg M91583 Breeze Hills W/WW 33 9001 SE Mgmt Admin 426080 0.00 1 SE Mgmt Admin 426080 Acg M91652 Fairways 2.00 2.00 33 9001 6.00 4.00 10.00 33 9001 SE Mamt Admin 601810 Wtr-General & Admin **Project Name Capital Activity Project** System Description Acct Cat: Activ Code: 336471138171 Master Planning 0.00 33 6471 Sunny Hills - W 105020 Acct Cat: Activ Code: 33647205040 33 6472 Sunny Hills - WW 105020 Master Planning 0.00 Acct Cat: 33642005402 Activ Code: 105020 Extension and development 0.00 33 Silver Lake - W 33640605403 Acct Cat: Activ Code: Etension and development F. Lake Harris - W 105020 33 0.00 Acct Cat: #N/A 105020 0.00 33 **TOTAL REGULAR HOURS** 8.00 0.00 0.00 0.00 32.00 8.00 8.00 8.00 Pay Codel (see schedule) Other/Regular/Hours Admin 601810 Vacation 8.00 20 8.00 33 9001 601810 Sick 0.00 33 9001 Admin 601810 Personal Day 33 9001 Admin 0.00 601810 Holiday 0.00 33 9001 Admin Bereavement 601810 0.00 33 9001 Admin 601810 Jury Duty 0.00 33 9001 Admin OTHER PAY TOTALS 0.00 0.00 0.00 8.00 0.00 0.00 8.00 0.00 **GRAND TOTAL HOURS** 8.00 8.00 0.00 0.00 40.00 8.00 8.00 8.00 EMPLOYEE SIGNATURE SUPERVISOR SIGNATURE

080121-WS

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Employ	/ee Nam	ne:		Carl	Smith				L	.ocation:	Florida			13, Page 20 of 51
Employ				102	2012		-	Pav	Period	Ending	5/27/2007			1 2
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080121-WS Carl Smith Timesheets

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**Carl Smith Timesheets** Exhibit SS-13, Page 27 of 51 Carl Smith Florida Employee Name: Location: 102012 Pav Period Ending: 7/29/2007 Employee #: 33 Pav Status: Salary Company: Pay Code 1 REQUED HOURS WORKED Mo Tu We The Er Sa Su 🗐 Prov Total GL Co System Description/Capital GI. Acct/Cat AU GL Description 7/24 7/25 7/26 7/27 7/28 7/29 Hours Activity 7/23 181312 # 0.00 33 9001 SE Mamt Admin 426080 Acq M91495 Fountain Lakes 0.00 33 9001 SE Mamt Admin 426080 acq M91681Jumper Creek 0.00 33 9001 SE Mamt Admin 426080 AcaM91525 Trees on a Hill 0.00 33 9001 SE Mamt Admin 426080 Acg M91676 Highlands WW 33 SE Mgmt Admin 426080 Acq M91675 Landmark WW 0.00 9001 33 0.00 9001 SE Mamt Admin Acq M91560 Spring Lakes WW 426080 0.00 33 9001 SE Mgmt Admin 426080 Acq M91583 Breeze Hills W/WW 33 SE Mamt Admin 0.00 9001 426080 Acq M91651 Fairways 33 SE Mgmt Admin 601810 Wtr-General & Admin 8.00 8.00 8.00 8.00 8.00 40.00 9001 **Capital Activity Project** System Description **Project Name** 336471138171 Acct Cat: Activ Code: Sunny Hills - W 105020 Master Planning 0.00 33 6471 Activ Code: 33647205040 Acct Cat: 0:00 33 6472 Sunny Hills - WW 105020 Master Planning 33642005402 Acct Cat: Activ Code: 105020 Extension and development 0.00 33 Silver Lake - W 33640605403 Activ Code: Acct Cat: 0.00 33 E. Lake Harris - W 105020 Etension and development Acct Cat: 0.00 #N/A 105020 33 8.00 0.00 40.00 **TOTAL REGULAR HOURS** 8.00 8.00 8.00 0.00 8.00 ອີສາງ ຕິດທີ່(ລະເຮັສສະຮັດທີ່ແລະໄປແສ) Other Requirantitions 0.00 9001 Admin 601810 Vacation 33 Sick Admin 601810 0.00 33 9001 601810 Personal Day 0.00 9001 Admin 33 601810 Holiday 0.00 33 9001 Admin 0.00 33 9001 Admin 601810 Bereavement 0.00 33 9001 Admin 601810 Jury Duty **OTHER PAY TOTALS** 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 **GRAND TOTAL HOURS** 8.00 8.00 8.00 8.00 0.00 0.00 40.00 8.00 SUPERVISOR SIGNATURE EMPLOYEE SIGNATURE

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U00121-VVS Carl Smith Timesheets Exhibit SS-13, Page 35 of 51 Employee Name: Carl Smith Location: Florida 102012 **Pay Period Ending:** 9/23/2007 Employee #: 33 **Pay Status:** Salarv Company: Pay Code: 1 Regular Hour Mo Tu We Total Th Fr - Sa \_\_Su ≥ 10 GL Co System Description/Capital AU GL Acct/Cat **GL** Description 9/18 9/19 9/20 9/21 9/22 9/23 Activity 9/17 Õrersie Hours # 0.00 33 9001 SE Mgmt Admin 426080 Acq M91495 Fountain Lakes 0.00 33 9001 SE Mgmt Admin 426080 acq M91681Jumper Creek 33 9001 426080 AcqM91525 Trees on a Hill 0.00 SE Mgmt Admin 426080 Acq M91676 Highlands WW 0.00 33 9001 SE Mgmt Admin 33 SE Mgmt Admin 426080 Acg M91675 Landmark WW 0.00 9001 0.00 33 9001 SE Mgmt Admin 426080 Acq M91560 Spring Lakes WW 0.00 33 9001 SE Mgmt Admin 426080 Acq M91583 Breeze Hills W/WW 0.00 33 9001 SE Mgmt Admin 426080 Acq M91651 Fairways 601810 Wtr-General & Admin 33 8.00 8.00 8.00 8.00 8.00 40.00 SE Mgmt Admin 9001 System Description **Project Name Capital Activity Project** Acct Cat: Activ Code: 336471138171 Sunny Hills - W 105020 Master Planning 0.00 33 6471 Acct Cat: Activ Code: 33647205040 0.00 33 Sunny Hills - WW 105020 Master Planning 6472 33642005402 Acct Cat: Activ Code: 33 105020 Extension and development 0.00 Silver Lake - W 33640605403 Acct Cat: Activ Code: 0.00 33 Etension and development E. Lake Harris - W 105020 Acct Cat: 0.00 33 #N/A 105020 4000 TOTAL REGULAR HOURS 8.00 8.00 0.0 8.00 8.00 0.00 0.00 Other Requise Hours Pay Code (See Solitedulle) 0.00 33 9001 Admin 601810 Vacation 601810 Sick 33 9001 Admin 0.00 Personal Day Admin 601810 0.00 33 9001 16 33 Admin 601810 Holiday 0.00 9001 601810 Bereavement 9001 0.00 33 Admin Jury Duty 601810 0.00 33 9001 Admin 0.00 0.00 0.00 0.00 **OTHER PAY TOTALS** 0.00 0.00 0.00 0.00 4600 0.00 8.00 0.00 **GRAND TOTAL HOURS** 8.00 **0**.00 8.00 8.00 Đ SUPERVISOR SIGNATURE **EMPLOYEE SIGNATURE** 

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Carl Smith Timesheets Exhibit SS-13, Page 37 of 51 Florida Carl Smith Location: Employee Name: 9/30/2007 102012 **Pay Period Ending:** Employee #: 33 Pay Status: Salary Company: ery Crocker in the Regular Provins Worker -Tu We Er Sa Su Total GL Co System Description/Capital Mo \_∏h\_. AU GL Acct/Cat **GL** Description 9/30 Activity 9/25 9/26 9/27 9/28 9/29 Hours # 9/24 S. Tor. 33 SE Mgmt Admin Acg M91495 Fountain Lakes 0.00 9001 426080 SE Mgmt Admin 426080 acq M91681Jumper Creek 0.00 33 9001 0.00 33 9001 SE Mgmt Admin 426080 AcqM91525 Trees on a Hill SE Mgmt Admin 426080 Acg M91676 Highlands WW 0.00 33 9001 0.00 33 9001 SE Mgmt Admin 426080 Acq M91675 Landmark WW 426080 Acq M91560 Spring Lakes WW 33 SE Mgmt Admin 0.00 9001 SE Mgmt Admin 426080 Acg M91583 Breeze Hills W/WW 0.00 33 9001 SE Mgmt Admin 426080 Acg M91651 Fairways 0.00 33 9001 601810 Wtr-General & Admin SE Mgmt Admin 8.00 8.00 8.00 8.00 8.00 40.00 33 9001 System Description Project Name **Capital Activity Project** Activ Code: 336471138171 Acct Cat: Sunny Hills - W 105020 Master Planning -33 6471 0.00 Acct Cat: Activ Code: 33647205040 105020 Master Planning Sunny Hills - WW 0.00 33 6472 Activ Code: 33642005402 Acct Cat: Extension and development 0.00 33 Silver Lake - W 105020 Acct Cat: 33640605403 Activ Code: Etension and development 0.00 33 E. Lake Harris - W 105020 Acct Cat: #N/A 105020 0.00 33 **TOTAL REGULAR HOURS** 32.00 8.00 8.00 0.00 0.00 8.00 8.00 Pay Corde (See Scheidulle) Officer Requirer House 9001 Admin 601810 Vacation 0.00 33 601810 Sick 0.00 33 9001 Admin 601810 Personal Day Admin 0.00 33 9001 601810 Holiday 33 9001 Admin 0.00 601810 Bereavement 0.00 33 9001 Admin 9001 Admin 601810 Jury Duty 0.00 33 **OTHER PAY TOTALS** 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 **GRAND TOTAL HOURS** 0.00 0.00 8.00 8.00 0.00 8.00 8.00 32.00 EMPLOYEE SIGNATURE SUPERVISOR SIGNATURE

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Carl Smith Timesheets Exhibit SS-13, Page 39 of 51

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		·			<u> </u>			0.00			Admin	601810	Jury Duty
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		Salary	Ending: y Status:		Pay		2012	102			yee #:	
		Calu y	y Status.	Га			e.				any:	Comp
								orked	lours M	Regulari	dela	ay/Co
GL Description	GL Acct/Cat	System Description/Capital Activity	AU	GL Co #	Total Hours	Su (Fa)/ 10/14 (Coup)	Sa 10/13	Fr 10/12	Th 10/11	We 10/10	Tu 10/9	Mo 10/8
Acq M91497 Annie Developmnt	426080	E Mgmt Admin	9001	33	0.00			10/14				
Acq M91498 Blackstone Dev	426080	E Mgmt Admin		33	0.00				• • • • • • •	······································		
Acq M91493 City of Malone	426080	E Mgmt Admin	9001	33	0.00							
Acq M91491 FGUA Systems	426080	E Mgmt Admin	9001	33	0.00				·			÷
Acq M91495 Fountain Lakes	426080	E Mgmt Admin	9001	33	13.00				5.00	8.00		
Acq M91494 Jackson County	426080	E Mgmt Admin	9001	33	0.00			·				
Acq M91496 Mad Hatter Utit	426080	E Mgmt Admin	9001	33	0.00							
Acq M91492 Steinhatchee Wtr	426080	E Mgmt Admin	9001	33	0.00							
Acq M91499 W.Lakeland Wtr	426080	E Mgmt Admin		33	0.00		.					
Acq M91681 Jumper Creek	426080	E Mgmt Admin	9001	33	2.00				2.00			
Wtr-General & Admin	601810	dmin		33	17.00				1.00		8.00	8.00
Wtr-Customer Service	601710	dmin	9001	33	0.00							
Project Name		System Description						roject	ctivity F	Capital A		
	strategies and strategies of						t:	Acct Ca	8171	3364713	Code:	ctiv (
Master Planning	105020	unny Hills - W	6471	33	0.00							
							t:	Acct Ca	5040	3364720	Code:	ctiv
Master Planning	105020	unny Hills - WW	6472	33	0.00							
							t:	Acct Ca	5402	3364200	Code:	ctiv (
Dev funded main ext per agreement	105020	ilver Lake/Western Sh	6420	33	0.00					· .		
							t:	Acct Ca	5403	3364060	Code:	ctiv (
Dev. funded main ext. per agreement	105020	ast Lake Harris Estate	6406	33	0.00					, , , , , , , , , , , , , , , , , , ,		
							t; <sup>.</sup>	Acct Cat			Code:	ctiv (
	105020	#N/A		33	0.00							
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		REGULAR HOURS	TOTA		32.00	0.00	0.00	0.00	8.00	8.00	8.00	.00
	CONCERNMENT OF A SHORE P					ourse and	egulant	_		chedule)	e (\$ee)	Coc
Vacation Sick		dmin,		33	8.00		<del></del>	8.00				<u> </u>
Personal Day		dmin		33	0.00		<u> </u>					
	601810	dmin dmin		33	0.00		<del> </del> -					<u></u>
Bereavement		dmin		33 33	0.00							
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		ER PAY TOTALS			8.00	0.00	0.00	8.00	0.00	0.00	0.00	.00
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		PTOTAL HOURS	/) GRA		40.00	0.00	0.00	8.00	8.00	8.00	8.00	.00
		IAA	In l	M	no synari kini shi	an an an an an an an an an an an an an a	and constants		$\mathcal{V}$			519420
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Carl Smith Timesheets hibit SS-13, Page 40 of 51

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	- · ·	ne.	·····				-						Exhibit	SS-13, Page 41 of 51
Emplo		•		102 33	2012		-	Pay		I Ending	and the second second second second second second second second second second second second second second second	1	-	Ĩ
Compa	iny:	s		33 .	-				Ра	y Status	. Jaiary		<del>.</del> .	
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			· · ·					0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes	
		· · · · · · · · · · · · · · · · · · ·						0.00	33	9001	SE Mgmt Admin	426080	acq M91681Jumper Creek	
		·			· .	· · · ·		0.00	33	9001	SE Mgmt Admin	426080	AcqM91525 Trees on a Hill	
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91676 Highlands WW	
		· · · · · · · · · · · · · · · · · · ·			<u> </u>	Ľ		0.00	33	9001	SE Mgmt Admin	426080	Acq M91675 Landmark WW	4
				·		·		0.00	33	9001	SE Mgmt Admin	426080	Acq M91560 Spring Lakes WW	
	<u> </u>			· · .				0.00	33	9001	SE Mgmt Admin	426080	Acq M91583 Breeze Hills W/WW	
		·				4.		0.00	33	9001	SE Mgmt Admin	426080	Acq M91651 Fairways	
8.00	4.00			-		. <u>с</u>		12.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin	
			0.065											
	·····	Capital Activit	y Proje	ct		·					System Description		Project Name	
Activ	Code:	33647113817	1	Acct Ca	at:									
								0.00	33	6471	Sunny Hills - W	105020	Master Planning	
Activ (	Code:	33647205040	D C	Acct Ca	at:									
		<u> </u>						0.00	33	6472	Sunny Hills - WW	105020	Master Planning	
Activ (	Code:	33642005402	2	Acct Ca	at:									· .
								0.00	33		Silver Lake - W	105020	Extension and development	
Activ (	Code:	33640605403	3.	Acct Ca	at:									
								0.00	33		E. Lake Harris - W	105020	Etension and development	
		······································	Ĺ	Acct Ca	it:									
								0.00	33		#N/A	105020		
8.00			0.00	0.00	0.00	0.00		12.00		TOTA	L REGULAR HOURS			
ay Color	)/(species)	inestrile)		Other R	egjular.	Houis								
		8.00						8.00	33	9001	Admin		Vacation	
	·					l	4	0.00	33	9001	Admin		Sick	
	4.00						N.E.	4.00	33		Admin		Personal Day	
		·	8.00	8.00			<u></u>	16.00	33		Admin	601810		
· · · ·			· · · ·				- 16	0.00	33		Admin		Bereavement	
					<del></del>			0.00	_33		Admin	601810	Jury Duty	
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8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00			ND TOTAL HOURS			
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Carl Smith Timesheets Exhibit SS-13, Page 42 of 51

Employ	yee Na	me:		Carl	Smith				. 1	Location:	Florida		•
Employ	yee #:			102	2012			Pay	Period	Ending:	10/21/2007		
ompa	iny:		3	33		·.	•		Pa	y Status:	Salary		•
		Regulari											
Mo 0/15	Tu 10/16	We 10/17	Th 10/18	Fr 10/19	Sa 10/20	Su 10/21	n (PEry 10 main	Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
							ia - 1	0.00	33	9001	SE Mgmt Admin	426080	Acq M91497 Annie Developmnt
					• .			0.00	33	9001	SE Mgmt Admin	426080	Acq M91498 Blackstone Dev
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91493 City of Malone
								0.00	• 33	9001	SE Mgmt Admin	426080	Acq M91491 FGUA Systems
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				· .				0.00	33	9001	SE Mgmt Admin	426080	Acq M91494 Jackson County
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91496 Mad Hatter Utit
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91492 Steinhatchee Wtr
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91499 W.Lakeland Wtr
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91681 Jumper Creek
			8.00	8.00				16.00	33	9001	Admin	601810	Wtr-General & Admin
,								0.00	33	9001	Admin	601710	Wtr-Customer Service
		Capital A	ctivity F	Project							System Description	AND THE DESIGNATION OF THE	Project Name
ctiv C	Code:	3364713		Acct Ca	t:	,							
		· ·						0.00	33	6471	Sunny Hills - W	105020	Master Planning
Activ C	Code:	3364720	05040	Acct Ca	t:								
	1 1							0.00	33	6472	Sunny Hills - WW	105020	Master Planning
Activ C	Code:	3364200	05402	Acct Ca	t:								
T				1				0.00	33	6420	Silver Lake/Western Sh	105020	Dev funded main ext per agreen
Activ C	Code:	3364060	)5403	Acct Ca	t:	1 A.							
	.		-		· ·			0.00	33	6406	East Lake Harris Estate	105020	Dev. funded main ext. per agree
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<i>j</i> cot	e (see)	schedule)		Other R	egulars	Jours						4	
								0.00	33		Admin		Vacation
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						·		0.00	33		Admin		Personal Day
<u> </u>							-19	0.00	33		Admin	601810	
<u> </u>								0.00	33		Admin		Bereavement Jury Duty
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		EMPLOYE	E SIGN	ATTRE	<u> </u>	÷.,		. 7	$A^{\underline{a}}$	SUPE	RVISOR SIGNATURE	· · ·	

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		T										·		Smith Timesheets -13, Page 43 of 51
Employ	/ee Nan	ne:	<b></b>	Carl	Smith		-		L	ocation:			EXHIBIT 33	-10, Taye 45 01 51
Employ	/ee #:			102	2012		-	Pay	Period	Ending	بالاحتصاب بالبار فخصاصي أأصاصب فينج والمتعادة	7		
Compa	ny:			33	-				Pa	y Status:	Salary		<b>_</b>	
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Мо	Tu	We	Th	Fr	Sa	Su	Pay	Total	GL Co	AU	System Description/Capita	GL Acct/Cal	GL Description	
11/26	11/27	11/28	11/29	11/30	12/1	12/2	Gose	Hours	#		Activity			_
L						ļ		0.00		9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes	_
		. 4.00	8.00		· · · · · · · · · · · · · · · · · · ·			12.00		9001	SE Mgmt Admin	426080	acq M91681Jumper Creek	- ·
		·		ŀ				0.00	33	9001	SE Mgmt Admin	426080	AcqM91525 Trees on a Hill	· ·
		· · · · · · · · · · · · · · · · · · ·						0.00	33	9001	SE Mgmt Admin		Acq M91676 Highlands WW	<b></b>
				ļ				0.00	33		SE Mgmt Admin		Acq M91675 Landmark WW	-1
<u> </u>								0.00		9001	SE Mgmt Admin	426080	Acq M91560 Spring Lakes WW	-
		· · · · · · · · · · · · · · · · · · ·				· · · · ·		0.00		9001	SE Mgmt Admin	426080	Acq M91583 Breeze Hills W/WW	-
								0.00		9001	SE Mgmt Admin	-	Acq M91651 Fairways	-
8.00	8.00	4.00	10000 A	8.00		and the second		28.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin	
a nizh						SHORE.								
		Capital Activit						-			System Description		Project Name	í í
Activ (	Code:	33647113817	<u>′1</u>	Acct Ca	at:									
								0.00	33	6471	Sunny Hills - W	105020	Master Planning	
Activ (	Code:	33647205040	0	Acct Ca	at:									
		<u> </u>			<u> </u>	· .		0.00	33	6472	Sunny Hills - WW	105020	Master Planning	2)
Activ C	Code:	33642005402	2	Acct Ca	at:									
								0.00	33		Silver Lake - W	105020	Extension and development	
Activ C	Code:	33640605403	3	Acct Ca	it:	·				<u> </u>				
·		· · · · ·						0.00	33		E. Lake Harris - W	105020	Etension and development	
				Acct Ca	it:									
								0.00	33	CONTRACTOR OF THE	#N/A	105020		
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								0.00	33		Admin	601810		
							145	0.00	33		Admin		Bereavement	
							1G	0.00	33		Admin		Jury Duty	
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	/c	111	/						XII	NIII			Note: All week @ rate school	
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		EMPLOYEE SK	SNATU	KE	. *		-	$\rightarrow$	1	SUPE	RVISOR SIGNATURE			Α
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	yee Nam	e:			Smith			_		ocation:			EXHIBIT 22-	-13, Page 44 0
	yee #:			102 33	2012			Pay		Ending: Status:	Management of the second statement of the second state	1		
ompa	iny:				-	•			ra	y Status.	Jaiaiy		-	
	iegi <b>ka</b> ti	Regular Hours Wo	orked											8
Mo 10/22	Ти 10/23	We 10/24	Th 10/25	Fr 10/26	Sa 10/27	Su 10/28	- Pervi	Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cal	GL Description	
	1-1							0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes	1
		·····						0.00	1	9001	SE Mgmt Admin	426080	acq M91681Jumper Creek	
				·			1	0.00	33	9001	SE Mgmt Admin	426080	AcqM91525 Trees on a Hill	]
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91676 Highlands WW	
				ļ				0.00	33	9001	SE Mgmt Admin	426080	Acq M91675 Landmark WW	
	· ·	· .		ļ				0.00	. 33	9001	SE Mgmt Admin	426080	Acq M91560 Spring Lakes WW	1 . · ·
		· · ·		<u> </u>				0.00	33	9001	SE Mgmt Admin	426080	Acq M91583 Breeze Hills W/WW	-
	┣━━━━┥	· · ·	·	· · ·				0.00	33		SE Mgmt Admin		Acq M91651 Fairways	4
8.00	8.00	8.00	8.00	8.00				40.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin	
<u>.</u>														
	. <u></u>	Capital Activi		· · · · · · · · · · · · · · · · · · ·							System Description		Project Name	1
Activ (	Code:	33647113817	/1	Acct Ca	at:									
								0.00	33	6471	Sunny Hills - W	105020	Master Planning	
Activ (	Code:	3364720504	0	Acct Ca	it:	· .		0.00	00	6470	Sunny Hills - WW	105020	Master Planning	
	. Codo:	2264200540		A cost Co		. <u></u>		0.00	33	6472		105020	Master Planning	3
ACIIV	Code:	3364200540	<u> </u>	Acct Ca				0.00	33.		Silver Lake - W	105020	Extension and development	
Activ (	Codo:	3364060540	3	Acct Ca	l			0.00]	33.			103020	Extension and development	
				ACCI Ca				0.00	33		E. Lake Harris - W	105020	Etension and development	
<u> </u>	<u> </u>	l	· · · · · · · · · · · · · · · · · · ·	Acct Ca	 f•			0.001			<u>L. callo Harro III</u>			
					<u>.                                    </u>			0.00	33		#N/A	105020		
				II										
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							6	0.00	33		Admin		Vacation	
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							62162/1	0.00	33		Admin		Personal Day	
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		1C1		<i>)</i>					\V/M	VH ///	1		Note: All week @ rate school	•
•		All							4	1000		· · · ·		
	$\smile$	EMPLOYEE SI	GNATU	KE						SUPE	VISOR SIGNATURE			, · · ·

Employ	/ee Nam	ne:		Carl	Smith			, ,	1	ocation:	Florida			Smith Timeshe -13, Page 45 of
Employ			<u> </u>		2012	· · · · · · · · · · · · · · · · · · ·		Dav		Ending		7		1
Compa				33	.012	<u> </u>		ray		/ Status:	harden state and sta	· · · · · · · · · · · · · · · · · · ·	-	
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Ray Coc Mo	Tu	Regular Hours Wo We	orked Th	E	Sall	Su		Total	GL Co					
12/3	12/4	12/5	12/6	12/7	12/8	1010	(6)(2)(2)	Hours	#	AU	System Description/Capital Activity	GL Acct/Ca	t GL Description	
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes	
		4.00	8.00					12.00	33	9001	SE Mgmt Admin	426080	acq M91681Jumper Creek	
		······						0.00	33	9001	SE Mgmt Admin	426080	AcqM91525 Trees on a Hill	
		· .						0.00	33	9001	SE Mgmt Admin	426080	Acq M91676 Highlands WW	-
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91675 Landmark WW	]
				<u> </u>	·			0.00	33	9001	SE Mgmt Admin	426080	Acq M91560 Spring Lakes WW	]
		,		ļ				0.00	33		SE Mgmt Admin	426080	Acq M91583 Breeze Hills W/WW	
		· · · · ·						0.00	33		SE Mgmt Admin	-	Acq M91651 Fairways	
8.00	8.00	4.00		8.00	-			28.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin	
				No.									Lange Charles and the	
	·	Capital Activit		T		· .		10.02000	Sector Sector		System Description		Project Name	8
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Activ (		3364720504		Acct Ca				0.00	33	6471	Sunny Hills - W	105020	Master Planning	
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-	6	EMPLOYEE SIG	GNATU	RE						SUPER	VISOR SIGNATURE	······		

Employ	ee Nam	e:		Carl	Smith				L	ocation:	Florida		Exhibit S	S-13, Page	40 OT 51
Employ		· · ·			012			Pav		Ending:	······································	 ,		1	
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		· · · · · · · · · · · · · · · · · · ·						0.00	33	9001	SE Mgmt Admin	426080	AcqM91525 Trees on a Hill		
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91676 Highlands WW		
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		· ·	·					0.00	33	9001	SE Mgmt Admin	426080	Acq M91560 Spring Lakes WW		
							$(1)^{2}$	0.00	33	9001	SE Mgmt Admin	426080	Acq M91583 Breeze Hills W/WW		
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91651 Fairways		
8.00	8.00	8.00	8.00	8.00				40.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin		
		Capital Activi	ty Proje	ct							System Description		Project Name		
Activ C	ode;	3364711381	71	Acct Ca	at:									<b>P</b>	
					·			0.00	33	6471	Sunny Hills - W	105020 .	Master Planning	<i>a</i>	
Activ C	ode:	3364720504	0	Acct Ca	at:										
		<u> </u>						0.00	33	6472	Sunny Hills - WW	105020	Master Planning	5	1. <u>1</u>
Activ C	Code:	3364200540	2	Acct Ca	at:										
				<u> </u>				0.00	33		Silver Lake - W	105020	Extension and development		
Activ C	ode:	3364060540	3	Acct Ca	at:									4	-
				ļl				0.00	33		E. Lake Harris - W	105020	Etension and development		
				Acct Ca	<u>it:</u>	·				<u></u>					
								0.00	33		#N/A	105020			
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ay code	<u>alseest</u>	Inedule)		Other R	egular	ntetegier		0.00	33	9001	Admin	601810	Vacation	14	
							Ac	0.00	33		Admin	601810		ł	
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								0.00	33		Admin		Bereavement		
			×				46	0.00	33	9001	Admin	601810	Jury Duty		
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		EMPLOTEE S	IGNATU	INE .				. (	- IS-						

Employ	/ee Nan	ne:		Carl	Smith			• <u>•</u> ••••••••••••••••••••••••••••••••••	L	_ocation:	Florida			Smith Timesheets 13, Page 47 of 51
Employ	/ee #:			102	2012			Pay	Period	I Ending:	12/16/2007	7	-	
Compa	ny:			33					Pa	y Status:	Salary		-	
Pay Coc	le: 1	Requirer Hours Wo	orked		6.05 k B				490. a					8
Mo 12/10	Tu 12/11	We	Th 12/13	Fr 12/14	Sa 12/15	Su 12/16	iPey,	Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description	
								0.00	33	9001	SE Mgmt Admin	426080	Acg M91495 Fountain Lakes	1
	1							0.00	33	9001	SE Mgmt Admin	426080	acq M91681Jumper Creek	<b>1</b> · ·
							7	0.00	33	9001	SE Mgmt Admin	426080	AcqM91525 Trees on a Hill	
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91676 Highlands WW	1
							i l	0.00	33		SE Mgmt Admin		Acq M91675 Landmark WW	]
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91560 Spring Lakes WW	]
							3 (C)	0.00	33	9001	SE Mgmt Admin	426080	Acq M91583 Breeze Hills W/WW	
		• • •						0.00	33	9001	SE Mgmt Admin	426080	Acq M91651 Fairways	
8.00	8.00	8.00	8.00	8.00				40.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin	
		Capital Activit	ty Proje	ct	•						System Description		Project Name	
Activ (	Code:	33647113817	/1	Acct Ca	it:									
								0.00	33	6471	Sunny Hills - W	105020	Master Planning	
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		· · · · · · · · · · · · · · · · · · ·	······	·	<u> </u>			0.00	33	6472	Sunny Hills - WW	105020	Master Planning	
Activ C	Code:	3364200540	2	Acct Ca	it:									
				l				0.00	33		Silver Lake - W	105020	Extension and development	
Activ C	Code:	33640605403	3	Acct Ca	<u>t:</u>									
								0.00	33	STATISTICS OF STREET, ST	E. Lake Harris - W	105020	Etension and development	
		· · · · · · · · · · · · · · · · · · ·		Acct Ca	<u>t:</u>									
				l				0.00	33		#N/A	105020		
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8.00		8.00 Ineclule)		Other R	and the second se			40.00			L REGULAR HOURS			
ay cede	-ASCEISI	ineonne)		CALICININ	egulari		31	0.00	33	9001	Admin	601810	Vacation	
								0.00	33		Admin		Sick	
							115	0.00	33		Admin		Personal Day	
			`				2	0.00	33		Admin		Holiday	
							16	0.00	33		Admin		Bereavement	
							<b>1</b> (5)	0.00	33	9001	Admin	601810	Jury Duty	
0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00		OT	HER PAY TOTALS			
8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00		) GRA	ND TOTAL HOURS			•
									X	uqlu	$\wedge$	· t	Note: All week @ rate school	
(-		EMPLOYEE SI	GNATU	RE		•••••	-	7		SUPER	RVISOR SIGNATURE			

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Carl Smith Timesheets Exhibit SS-13, Page 48 of 51

													Exhibit S
Employ	/ee Nan	ie:		Carl	Smith		-		L	ocation:	Florida		- -
Employ	/ee #:	•		102	012		-	Pay		Ending:	11/11/2007		· .
Compa	ny:		3	3					Pay	y Status:	Salary		•
		PositionPositio	-										
Mo	Tu	Regular Hours Wo	Th	Fr	Sa	Sū.	S Pave	Total	GL Co	A11	System Description/Capital	GL Acct/Cat	GL Description
11/5	11/6	11/7	11/8	11/9	11/10	11/11	10 Dite	Hours	#_	AU	Activity	GL ACCI/Cal	
		· .						0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes
		4.00						4.00	33	9001	SE Mgmt Admin	426080	acq M91681Jumper Creek
								0.00	33	9001	SE Mgmt Admin	426080	AcqM91525 Trees on a Hill
								0.00	33	9001	SE Mgmt Admin		Acq M91676 Highlands WW
								0.00		9001	SE Mgmt Admin		Acq M91675 Landmark WW
								0.00		9001	SE Mgmt Admin	426080	Acq M91560 Spring Lakes WW
								0.00		9001	SE Mgmt Admin		Acq M91583 Breeze Hills W/WW
								0.00		9001	SE Mgmt Admin		Acq M91651 Fairways
8.00	8.00	4.00	8.00	8.00				36.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin
		Capital Activit						Station and Stor			System Description		Project Name
Activ	Code:	33647113817	1	Acct Ca	it:								
	[							0.00	33	6471	Sunny Hills - W	105020	Master Planning
Activ	Code:	33647205040	0	Acct Ca	it:								
								0.00	33	6472	Sunny Hills - WW	105020	Master Planning
Activ	Code:	33642005402	2	Acct Ca	it:								
								0.00	33		Silver Lake - W	105020	Extension and development
Activ	Code:	3364060540	3	Acct Ca	it:								
								0.00	33		E. Lake Harris - W	105020	Etension and development
		· · · · · · · · · · · · · · · · · · ·		Acct Ca	<u>it:</u>								
								0.00	33		#N/A	105020	
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8.00	8.00	8.00 0.00	8.00	8.00	0.00	0.00		200	40.0	20) GR/	AND TOTAL HOURS		
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		(AR	4	1					$\angle +$			<u> </u>	
		EMPLOYEE SI	GNATL	IRE				(		SUPE	RVISOR SIGNATURE		

Carl Smith Timesheets Exhibit SS-13, Page 49 of 51

E				Cod	Smith					_ocation:	Florida		Exhibit S
	yee Nan	ne:	<u></u>		Smith		-						
Employ	-	. •			2012			Pay		Ending:		/ 	-
Compa	iny:		3	33	-				Pay	y Status:	: Salary	····	-
Pay Cor	de 1	Regular Hours Wo	onked										
Mo 12/17	Tu 12/18	We	Th 12/20	Fr 12/21	Sa 12/22	Su 12/23	Pay/ Code	Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes
				Τ				0.00	33	9001	SE Mgmt Admin	426080	acq M91681Jumper Creek
	Τ					·		0.00	33	9001	SE Mgmt Admin	426080	AcqM91525 Trees on a Hill
		, , , , , , , , , , , , , , , , , , ,						0.00	33	9001	SE Mgmt Admin	426080	Acq M91676 Highlands WW
			· .					0.00	33	9001	SE Mgmt Admin	426080	Acq M91675 Landmark WW
								· 0.00	33	9001	SE Mgmt Admin	426080	Acq M91560 Spring Lakes WW
			· · · · · · · · · · · · · · · · · · ·	-				0.00	33	9001	SE Mgmt Admin	426080	Acq M91583 Breeze Hills W/WW
								0.00		9001	SE Mgmt Admin	426080	Acq M91651 Fairways
8.00	8.00	8.00	8.00	)	······			32.00		9001	SE Mgmt Admin	1	Wtr-General & Admin
BUC AND DESCRIPTION	-	Capital Activit	ity Proje	ect					·		System Description		Project Name
Activ (	Code:	33647113817		Acct Ca	at:								
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Activ (	Code:	33647205040	40	Acct Ca	at:								
	T		<u> </u>	<u> </u>				`0 <b>.</b> 00	33	6472	Sunny Hills - WW	105020	Master Planning
Activ (	Code:	33642005402	12	Acct Ca	at:								
			í T	1	-			0.00	33		Silver Lake - W	105020	Extension and development
Activ (	Code:	33640605403	3	Acct Ca	at:								
			<del>ر</del>		Î T	·		0.00	33		E. Lake Harris - W	105020	Etension and development
	<u></u> ı	<u>,</u>	+	Acct Ca	at.								
			t					0.00	33		#N/A	105020	
	L			·									
8.00							Eligit Charles Control	32.00		TOTA	AL REGULAR HOURS		
		cinediale)		Other R	Regular	Hours	A REAL PROPERTY AND A REAL PROPERTY.					<u> </u>	
. 1			$\square$	8.00			<u> </u>	8.00	33	9001	Admin		Vacation
							<u>.</u>	0.00	33		Admin	· · · · · · · · · · · · · · · · · · ·	Sick
						-	16	0.00	33		Admin		Personal Day
/					L		2	0.00	33		Admin		Holiday
			<u> </u>	[]	<u> </u>	J	(j)	0.00	33		Admin		Bereavement
		íl		<u></u>	<u> </u>	]	15	0.00	33		Admin	601810	Jury Duty
0.00	0.00	0.00	0.00	8.00	0.00	0.00		8.00		01	HER PAY TOTALS	- <b>264</b> 0	
									<b>HEAD</b>				
8.00	8.00	8.00	8.00	8.00	0.00	0.00	-	40.00	a)	GRA	AND TOTAL HOURS		
				7									
		/ )		[*	_				VV	TINV	ΛΛΛ		Note: All week @ rate school
		1 ~ 0/	í ľ	1					XI	MUN/	1001	-	NULE. AII WEEK W THE SCHOOL
,		EMPL/OVEE-SI	IGNATU					ť	2-1-	SUPE	RVISOR SIGNATURE		
	1		9	<u> </u>	<b>*</b> .			· · · · ·	$\langle \cdot \rangle$				

Carl Smith Timesheets xhibit SS-13, Page 50 of 51

				*******						········			Exhibit
Emplo	yee Nan	ne:		Carl	Smith		<b></b> .			Location:		<u></u>	EXHIBIT
Emplo	yee #:	•	· · · · ·		012		-	Pay		Ending:		·	-
Compa	any:	3 · · · · ·	3	33	-				Pa	y Status:	Salary	<u></u>	-
Pay Co	ie i	Regular Hours Wo	orked										
Мо	Tu	We	Th	Fr	Sa	Su	Ray/	Total	GL Co	AU	System Description/Capital	GL Acct/Cat	GL Description
11/12	11/13	11/14	11/15	11/16	11/17	11/18	(Cieřele)	Hours	#	ļ	Activity	÷	
			· · · · ·	<u> </u>				0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes
<u></u>		4.00		<u> </u>				4.00	33	9001	SE Mgmt Admin	426080	acq M91681Jumper Creek
						ļ		0.00	33	9001	SE Mgmt Admin	426080	AcqM91525 Trees on a Hill
	·		·	┼		<u>-</u>		0.00	33				Acq M91676 Highlands WW
	i							0.00	33				Acq M91675 Landmark WW
			·					0.00	33	9001	SE Mgmt Admin		Acq M91560 Spring Lakes WW
			· · · · · · · · · · · · · · · · · · ·				Û.	0.00	33	9001	SE Mgmt Admin		Acq M91583 Breeze Hills W/WW
							<u> </u>	0.00	33	9001	SE Mgmt Admin		Acq M91651 Fairways
8.00	0 8.00	4.00	8.00	8.00				36.00	33	9001	SE Mgmt Admin	.601810	Wtr-General & Admin
								ANALLAK			Outers Description		Project Name
		Capital Activi		1							System Description		Project Name
Activ	Code:	33647113817	/1	Acct Ca	at:								
<u>.</u>				<u> </u>				0.00	33	6471	Sunny Hills - W	105020	Master Planning
Activ	Code:	3364720504	0	Acct Ca	it:								
	·			,I				0.00	33	6472	Sunny Hills - WW	105020	Master Planning
Activ	Code:	3364200540	2	Acct Ca	it:								
		.		·			<u> (199</u>	0.00	33		Silver Lake - W	105020	Extension and development
Activ	Code:	3364060540	3	Acct Ca	it:								
						<u>_</u>		0.00	33		E. Lake Harris - W	105020	Etension and development
i				Acct Ca	<u>t:</u>								
						. <u> </u>		0.00	33	1	#N/A	105020	
								20.00		TOT	AL REGULAR HOURS	0.00000000	
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	<u> </u>						10	0.00	33		Admin		Personal Day
	┟╌╌╌┤							0.00	33		Admin		Holiday
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·····							- Î÷	0.00	33		Admin		Jury Duty
0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00		ОТ	HER PAY TOTALS		
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		H	$\sim$	, , ,	· .	•			X	HAL			Note: All week @ rate school
		EMPLOYEE SI	GNATU	RE	$\sum$	-	_	7	7.	SUPE	RVISOR SIGNATURE		· .

Carl Smith Timesheets Exhibit SS-13, Page 51 of 51

Employ	/ee Nan	1e:		Carl	Smith				Ľ	ocation:	Florida		Exhibit SS
Employ	/ee #:			102	2012		-	Pay		Ending:	In the second second second second second second second second second second second second second second second		•
Compa	ny:			33	•				Pa	y Status:	Salary		•
Pav Cot	le (la se	Regular Hours W	orked									Na katala	
Mo 12/24	Tu 12/25	We 12/26	Th 12/27	Fr 12/28	Sa 12/29	Su 12/30		Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
<u> </u>	1							0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes
								0.00	33	9001	SE Mgmt Admin	426080	acq M91681Jumper Creek
,								0.00	33	9001	SE Mgmt Admin	426080	AcqM91525 Trees on a Hill
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91676 Highlands WW
		· .						0.00	33	9001	SE Mgmt Admin	426080	Acq M91675 Landmark WW
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91560 Spring Lakes WW
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91583 Breeze Hills W/WW
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91651 Fairways
			8.00	8.00	Stational Avenue, State	For the set of the set		16.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin
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# **Aqua America**

# **Executive Compensation Analysis**

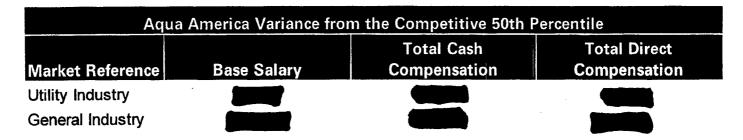
February 2007

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Docket No. 080121-WS Conf Exec Comp Analysis Exhibit SS-14, Page 1 of 4

## III. Results Summary of Overall Results

The table below summarizes the overall results of our competitive compensation analysis; details are provided on the following pages.



In general, Aqua America's base salaries, target total cash compensation, and total direct compensation levels are within the competitive range (+/- 15 percent) versus the utility industry 50<sup>th</sup> percentile data (although below full median rates) and below the competitive range versus the general industry 50<sup>th</sup> percentile.

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# **Aqua America**

Executive Compensation Analysis

February 2008

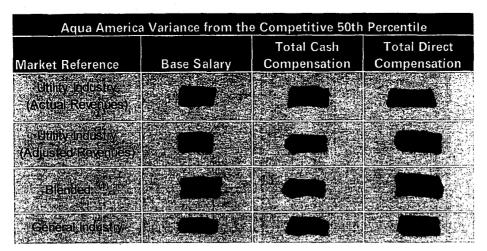
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Docket No. 080121-WS Conf Exec Comp Analysis Exhibit SS-14, Page 3 of 4

CONFIDENTIAL

## III. Results Summary of Overall Results

The table below summarizes the overall results of our competitive compensation analysis; details are provided on the following pages.



#### Notes:

(1) Blended reflects the utility industry (actual revenues) 50th%ile base salary, utility industry (actual revenues) 50th%ile annual incentive, and average of the utility industry (actual revenues) and general industry 50th%ile LTI.

- In general, Aqua America's base salaries, total cash compensation, and total direct compensation levels are within the competitive range (+/- 15 percent) versus the utility industry 50<sup>th</sup> percentile data based on reported revenues and on a blended basis.
  - Relative to the utility industry data based on adjusted revenue figures, Aqua America is below the 50<sup>th</sup> percentile competitive range.
  - Aqua America is also below the general industry 50th percentile data.

WS 1 of							
Page Page	ecutive (strategy, objectives, guidance)	40,000	Assumes one	e-quarter FTE	(outsourced); er	ngineering g	juidance
0. 08( lysis S-15, H	ull-time accountant ates support, other reporting requirements or SEC compliance, treasury duties)	75,000		n-SOX require			
ket A Ibit			Accume (out	sourced intern	al audit provider	)	
Solution of the set of	ernal audit		General au	ditor	125	500	62,500
ロ び 伯 O U	utsourced internal audit director / function	67,900	IT auditor		135	40	<u>5,400</u> 67,900
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Pa	ayroll and AP Coordinator	50,000	6	3 employees	4,914 (a	assumes \$3	/pay per employee)
Pa	ayroll service	4,914					
				16,000,000	revenues		
				0.028	percentage of IT		
				448,000			
				0.5	To remove local	costs alread	dy present + billing ACO
IT		224,000		224,000			
Hur	nan Resources						
	tudy of HR admin cost per employee	130,977			employees		
la	added fulltime employee, outside legal, abor compliance admin, benefits / comp tudies, recruiting, training)		\$	5 2,079 ( 130,977	cost per study at	tached (per	employee)
	ard of Directors	125,000	N	ote A - approx	cimates study att	ached	
five	outside directors x \$25,000 (see note A>)			••	,		
	porate Secretary / investor relations		A	qua's fees	1,238,009 (2	2007 budgel	t)
	ne new FTE	62,500			· · · ·	÷	d about 1/10 of Aqua Americ
Tr	ansfer agent fees / listing fees	123,801			123800.9		
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Se	curities law, claims, SEC	120,000	\$ 300	400 hrs	\$ 120,000 o	utside law fi	rm
	-	1,024,092		1110			

16

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Docket No. 080121-WS Cost Analysis Exhibit SS-15, Page 2 of 16

### Rubin, Bob

From:Panetta, CarolynSent:Wednesday, November 19, 2008 10:50 AMTo:Rubin, BobSubject:HR cost per employee

A 2005 study by the Hackett Group said that a typical HR cost is \$1895 per employee annually.

A 2006 SHRM Benchmark Study said that the typical HR cost per employee at a utility is \$2079 annually.

Carrie Panetta, SPHR Manager of Human Resources Aqua America, Inc. 762 West Lancaster Ave. Bryn Mawr, PA 19010 610-645-4273 (ext. 54273) 610-525-7658 (fax) capanetta@aquaamerica.com FINANCE LEADERSHIP EXCHANGE<sup>™</sup> Benchmarking Report • April 2007

# IT SPEND BENCHMARKING REPORT \* Results of the Enterprise-Wide IT Spend Survey

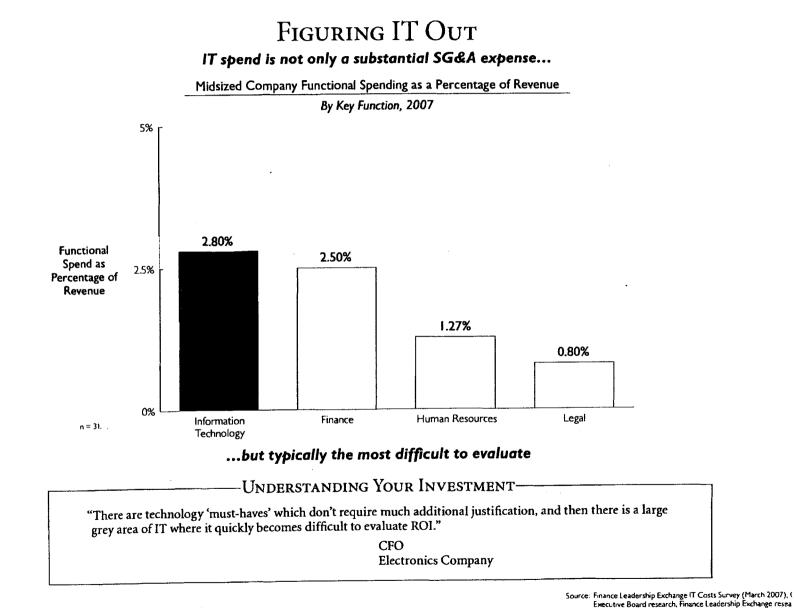
Questions Addressed:

- ∞ How much are midsized companies spending on IT?
- How is spending allocated across various components of the IT budget, including staff?
- What reporting software are other CFOs using?
- What are the trends in process automation and emerging technologies?



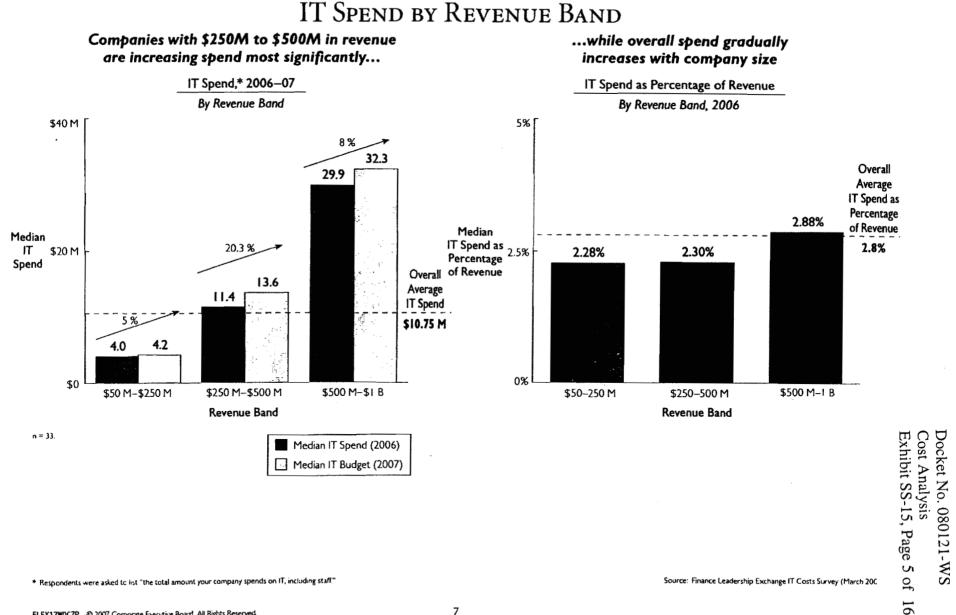
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#### Overview



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# 2007 BOARD OF DIRECTORS COMPENSATION AND GOVERNANCE SURVEY

June 2007

# TCS Total Compensation Solutions

200 Business Park Drive Armonk, NY 10504 www.total-comp.com

Docket No. 080121-WS Cost Analysis Exhibit SS-15, Page 7 of 16

# 2007 BOARD OF DIRECTORS COMPENSATION AND GOVERNANCE SURVEY

June 2007

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2007 Board of Directors Compensation and Governance Survey

# I. EXECUTIVE SUMMARY

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#### 2007 Board of Directors Compensation and Governance Survey

#### Introduction

A series of high profile corporate miscues in the last five to ten years led numerous organizations to conclude that their Boards of Directors must be held to a higher standard. The bar is being raised with regard to oversight of the management team and the board is becoming more active in its role of protecting the shareholders' interest. The Board is closely scrutinizing management actions concerning financial representations, executive compensation, mergers and acquisitions, among other issues.

The common thread is that the Board of Directors needs to be more involved in its overview process. This takes time and it takes a different level of expertise than in the past. Directors and Trustees are now required to spend more time and must have specific types of legal, financial or industry experience in order to carry out their duties. With this transition, Boards of Directors are evaluating their own performance and considering the structure of the Board, their charter and even their own compensation.

The key issues in this transition are objectivity and transparency. The Board must continue to offer an objective, business and industry-oriented approach to oversight of the management of their respective organizations. They must do this in the full light of day and be prepared to offer to industry groups, shareholders, stakeholders and contributors a clear and concise description of their decision-making process. This is a fundamental change in the way many Boards have conducted their business in the past.

As part of the decision making process, Boards must review their own compensation as well as the governance issues related to structure and charter. There is a need for information on best practices in the market and Total Compensation Solutions is pleased to respond to that need by publishing the **2007** Board of Directors Compensation and Governance Survey.

This is our second edition of a formal study on Board of Directors compensation policies and practices. Our consultants have over 20 years of experience working with Boards and we created this report to meet the need for timely, accurate compensation and governance information to support our clients and their respective Boards.

In this study, we explore how three distinct company types: **Publicly Held**, **Privately Held** and **Not-For-Profit organizations**, deal with their Board of Directors. As one might expect, we observe vast differences between these types of companies with respect to:

- Structure of Board
- Practices and Compliance and
- Compensation.

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2007 Board of Directors Compensation and Governance Survey

#### Introduction - continued

We also examined how the size of the company affects the overall compensation and governance policies and practices for the Board of Directors. The companies were grouped into the following groups:

- Large Over \$1 Billion in Gross Revenue
- Mid-Level \$100 Million Up To \$1 Billion in Gross Revenue
- Emerging Up To \$100 Million in Gross Revenue

Sarbanes-Oxley (SOX) and now the 2006 Securities Exchange Commission (SEC) Compensation Discussion & Analysis (CD&A) rules have significantly increased the level of scrutiny in the areas of corporate governance, financial disclosure and public accounting practices. Sarbanes-Oxley and the CD&A rules demand greater corporate accountability. As a result, the role of the Board of Directors has changed dramatically. Today, all Board members have greater responsibilities and requirements delegated to them such as: a code of ethics, an increased workload, as well as a higher level of due diligence, personal accountability, greater financial knowledge and independence.

This survey gathers and reports Board of Directors information from 332 organizations. We conducted this survey using standards and methods developed by our survey department in conjunction with survey participants and our consultants. The survey input document was designed and developed for "on-line" completion and electronic submission. We also gathered data using publicly filed documents and incorporated this information into the database.

The comprehensive database used to prepare this report was screened, checked and verified to ensure its accuracy and statistical significance. This report is divided into four sections as described below:

Section I	Executive Summary	Introduces the study and its overall objective to provide a comprehensive source of data for Board Compensation and Governance issues; participant demographics; and key findings.
Section II	Analysis By Company Type	Analyzes Board of Directors information by three company types: publicly held, privately held and not-for-profit.
Section III	Analysis By Company Size	Analyzes Board of Directors information by three company sizes: large, mid-level and emerging
Section IV	Reference Section	Defines and explains the role of the Board and its Committees; sample Committee Charters; total cash compensation determination; and key provisions of the Sarbanes-Oxley act and the 2006 SEC CD&A rules.

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2007 Board of Directors Compensation and Governance Survey

#### Introduction - continued

Total Compensation Solutions is pleased to provide this report on Board of Directors Compensation and Governance. We are committed to assisting our clients with the effective administration of their respective compensation programs. We thank all of those organizations that have provided their data, their feedback, interest and their support to this survey.

If you have any questions on this report or would like to provide comments on this survey or future editions, please call our offices at (914) 730-7300 or email your questions to: pgavejian@total-comp.com or tbailey@total-comp.com

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2007 Board of Directors Compensation and Governance Survey

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### Participant Demographics

### **Geographic Breakdown of Survey Participants**



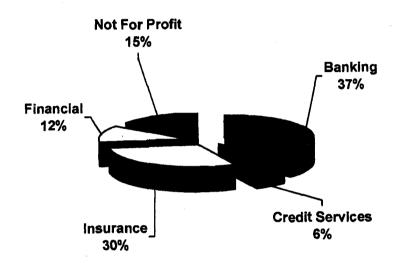
Region	Number	Percentage
Northeast	107	32%
Southeast	76	23%
North Central	85	26%
Mountain/South Central	24	7%
Western	40	12%
Total	332	100%

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2007 Board of Directors Compensation and Governance Survey

### Participant Demographics - continued

Industry Breakdown of Survey Participants



Industry	Number	Percent
Banking	122	37%
Credit Services	20	6%
Insurance	99	30%
Financial	41	12%
Not For Profit	50	15%
Total	332	100%

2007 Board of Directors Compensation and Governance Survey

#### **Overall Compensation**

• The overall average total cash compensation for a Board Director grew by 18% compared to last year and the overall total cash compensation for the Chairman grew by 16%.

en and weight and the strategies pro- ter and the strategies of th		<sup>1</sup> Charles and Control of Con	
Chairman	\$45,337	\$39,036	16%
Director	\$38,914	\$33,041	18%

• The average total cash compensation for the Board Chairman and for the Director among all of the 332 organizations is shown below:

		an an an an an an an an an an an an an a	
Chairman	\$45,337	\$43,963	\$55,162
Director	\$38,914	\$40,643	\$26,906

 In our study, 94% percent of the not-for-profit organizations, represented in the Emerging company sector, did not pay any compensation to their Board members.

na an an an an an an an an an an an an a	n se general and an an anna an anna an anna an anna an an			A Contract of the
Chairman	\$45,337	\$65,734	\$53,852	\$19,978
Director	\$38,914	\$63,015	\$35,534	\$19,029

Docket No. 080121-WS Cost Analysis Exhibit SS-15, Page 16 of 16

2007 Board of Directors Compensation and Governance Survey

# TCS Total Compensation Solutions

Total Compensation Solutions is a human resources consulting firm dedicated to assisting clients in achieving their strategic compensation objectives. Our approach to compensation and benefits issues it to utilize data to identify best practices in the marketplace. Our research spans a variety of topics including Board Compensation, Executive, Middle Management and Professional Compensation, Performance Management, Organization Structure, Health and Welfare and Retirement Benefits Plans. With client interaction, we gather and report information on compensation, personnel practices and benefits and we apply the most effective, market-driven solution to each organization's unique set of circumstances.

From our offices in Armonk, NY and Los Angeles, CA we are able to link with our clients via traditional and online media. For more information about Total Compensation Solutions, please visit our Website <u>www.total-comp.com</u> or contact us at:

#### TOTAL COMPENSATION SOLUTIONS 200 Business Park Drive Armonk, NY 10504

Phone: (914) 730 – 7300 Fax: (914) 730 – 7303

#### **Aqua Utilities Florida** Docket No. 080121-WS

Comparison of Final Rates Subsequent to Appeal to Stand Alone Rates Both Stand Alone Bills and Capband from Order No. PSC-96-1320-FOF-WS - (prior to Appeals)

			Former	Туре	Existing Rates as	Last Rate
	System Name	County	Owner	Service	% of Stand Alone	Proceeding
1	48 Est - Water	Lake	ASI	Water		1994
2	Arredondo Estates/Farms - Water	Alachua	ASI	Water		1996
3	Beecher's Point - Water	Putnam	FWS	Water	57%	1996
4	Cariton Village - Water	Lake	FWS	Water	96%	1996
5	Chuluota - Water	Seminole	FWS	Water	103%	1996
6	East Lake Harris Estates - Water	Lake	FWS	Water	40%	1996
7	Fern Terrace - Water	Lake	FWS	Water	86%	1996
8	Friendly Center - Water	Lake	FWS	Water	102%	1996
9	Gibsonia Estates - Water	Polk	FWS	Water		1996
10	Grand Terrace - Water	Lake	FWS	Water	78%	1996
11	Haines Creek - Water	Lake	ASI	Water		1987
12	Harmony Homes - Water	Seminole	FWS	Water	100%	1996
13	Hermits Cove - Water	Putnam	FWS	Water	63%	1996
14	Hobby Hills - Water	Lake	FWS	Water	91%	1996
15	Holiday Haven - Water	Lake	FWS	Water	81%	1996
	Imperial Mobile Terrace - Water	Lake	FWS	Water	102%	1996
17	Interlachen Lake/Park Manor - Water	Putnam	FWS	Water	101%	1996
18	Jasmine Lakes - Water	Pasco	ASI	Water		1993
19	Jungle Den - Water	Volusia	FWS	Water	71%	1996
	Kings Cove - Water	Lake	ASI	Water		1995
	Kingswood - Water	Brevard	FWS	Water	101%	1996
	Lake Gibson Estates - Water	Polk	FWS	Water		1996
23	Lake Josephine - Water	Highlands	ASI	Water		1995
	Lake Osborne Est - Water	Palm Beach	ASI	Water		1996
	Lake Suzy - Water	DeSoto+	ASI	Water		1997
	Leisure Lakes - Water	Highlands	FWS	Water	78%	1996
	Morningview - Water	Lake	FWS	Water	85%	1996
	Oakwood - Water	Brevard	FWS	Water	102%	1996
	Ocala Oaks - Water	Marion	ASI	Water		1999
	Orange Hill/Sugar Creek - Water	Polk	FWS	Water		1996
	Palm Port - Water	Putnam	FWS	Water	93%	1996
	Paim Terrace - Water	Pasco	FWS	Water	101%	1996
33	Palms MHP - Water	Lake	FWS	Water	29%	1996
34	Picciola Island - Water	Lake	FWS	Water	101%	1996
35	Piney Woods - Water	Lake	FWS	Water	99%	1996
	Pomona Park - Water	Putnam	FWS	Water	103%	1996
37	Quail Ridge - Water	Lake	FWS	Water	42%	1996
	Ravenswood - Water	Lake	ASI	Water		1995
39	River Grove - Water	Putnam	FWS	Water	97%	1996
40	Rosalie Oaks - Water	Polk	ASI	Water		1996
41	Sebring Lakes - Water	Highlands	ASI	Water		1996
	Silver Lake Est/Western Shores - Water	Lake	FWS	Water	102%	1996
	Silver Lake Oaks - Water	Putnam	FWS	Water	67%	1996
44	Skycrest - Water	Lake	FWS	Water	73%	1996
	St. John's Highlands - Water	Putnam	FWS	Water	71%	1996
	Stone Mountain - Water	Lake	FWS	Water	56%	1996
47	Summit Chase - Water	Lake	ASI	Water		1999
48	Sunny Hills - Water	Washington	FWS	Water	97%	1996
	Tangerine - Water	Orange	FWS	Water		
	The Woods - Water	Sumter	ASI	Water		1997
	Tomoka/Twin Rivers - Water	Volusia	FWS	Water		
	Valencia Terrace - Water	Lake	FWS	Water	98%	1996
	Venetian Village - Water	Lake	FWS	Water	97%	1996
	Village Water - Water	Polk	ASI	Water	/ /	1996
	Welaka/Saratoga - Water	Putnam	FWS	Water	75%	1996
	Wootens - Water	Putnam	FWS	Water	42%	1996
	Zephyr Shores - Water	Pasco	FWS	Water	74%	1996
	a spingt offores a flatter			T FULGI	7 - 70	1990

## Aqua Utilities Florida

### Docket No. 080121-WS

Comparison of Final Rates Subsequent to Appeal to Stand Alone Rates Both Stand Alone Bills and Capband from Order No. PSC-96-1320-FOF-WS - (prior to Appeals)

			Former	Typer	Existing Rates as	Last Rate
	System Name	County	Owner	Service	% of Stand Alone	Increase
1	Arredondo Farms - Sewer	Alachua	ASI	Sewer		1996
2	Beecher's Point - Sewer	Putnam	FWS	Sewer	28%	1996
3	Chuluota - Sewer	Seminole	FWS	Sewer	28%	1996
4	FI Central Commerce Park - Sewer	Seminole	FWS	Sewer	82%	1996
5	Holiday Haven - Sewer	Lake	FWS	Sewer	40%	1996
6	Jasmine Lakes - Sewer	Pasco	ASI	Sewer		1993
7	Jungle Den - Sewer	Volusia	FWS	Sewer	45%	1996
8	Kings Cove - Sewer	Lake	ASI	Sewer		1995
9	Lake Gibson Estates - Sewer	Polk	FWS	Sewer		1996
10	Lake Suzy - Sewer	DeSoto	ASI	Sewer		1997
11	Leisure Lakes - Sewer	Highlands	FWS	Sewer	85%	1996
12	Morningview - Sewer	Lake	FWS	Sewer	93%	1996
13	Palm Port - Sewer	Putnam	FWS	Sewer	59%	1996
14	Palm Terrace - Sewer	Pasco	FWS	Sewer	106%	1996
15	Park Manor - Sewer	Putnam	FWS	Sewer	79%	1996
16	Rosalie Oaks - Sewer	Polk	ASI	Sewer		1996
17	Silver Lake Oaks - Sewer	Putnam	FWS	Sewer	58%	1996
18	South Seas - Sewer	Lee	ASI	Sewer		1988
19	Summit Chase - Sewer	Lake	ASI	Sewer		1999
20	Sunny Hills - Sewer	Washingto	FWS	Sewer	106%	1996
21	The Woods - Sewer	Sumter	ASI	Sewer		ь.
22	Valencia Terrace - Sewer	Lake	FWS	Sewer	92%	1996
23	Venetian Village - Sewer	Lake	FWS	Sewer	102%	1996
24	Village Water - Sewer	Polk	ASI	Sewer		1996
##	Zephyr Shores - Sewer	Pasco	FWS	Sewer	\$ 0.91	1996

Florida Water Services Systems Docket No. 950495-WS

Comparison of Final Rates Subsequent to Appeal to Stand Alone Rates Stand Alone Bills from Order No. PSC-96-1320-FOF-WS Final Rates Subsequent from Appeal Order PSC-99-0093-<u>FOF-WS</u>

		Final Post Remand			Final / SA		
Water System	County	Base Facility Charge	Gallonage	Bill at 10,000 Gals	Stand Alone Bill at 10,000 Gals	Subsidy	% of Stand Alone
· · · · · · · · · · · · · · · · · · ·					L		
Beecher's Point - Water	Putnam	\$14.90	\$3.71	\$52.00	\$91.69	(\$39.69)	56.71%
Carlton Village - Water	Lake	\$17.10	\$3.49	\$52.00		(\$2.72)	95.03%
Chuluota - Water	Seminole	\$9.50	\$3.57	\$45.20	\$43.52	\$1.68	103.86%
East Lake Harris Estates - Water	Lake	\$7.80	\$4.42	\$52.00	\$131.52	(\$79.52)	39.54%
Fern Terrace - Water	Lake	\$9.83	\$2.71	\$36.93	\$33.42	\$3.51	110.50%
Friendly Center - Water	Lake	\$14.50	\$3.75	\$52.00	\$51.19	\$0.81	101.58%
Grand Terrace - Water	Lake	\$9.15	\$1.99	\$29.05	\$66.90	(\$37.85)	43.42%
Harmony Homes - Water	Seminole	\$19.20	\$3.28	\$52.00	\$51.82	\$0.18	100.35%
Hermits Cove - Water	Putnam	\$8.70	\$4.33	\$52.00	\$52.56	(\$0.56)	98.93%
Hobby Hills - Water	Lake	\$9.15	\$1.99	\$29.05	\$31.54	(\$2.49)	92.11%
Holiday Haven - Water	Lake	\$9.50	\$4.25	\$52.00	\$64.52	(\$12.52)	80.60%
Imperial Mobile Terrace - Water	Lake	\$9.83	\$2.71	\$36.93	\$35.56	\$1.37	103.85%
Interlachen Lake/Park Manor - Water	Putnam	\$9.50	\$3.57	\$45.20	\$45.61	(\$0.41)	99.10%
Jungle Den - Water	Volusia	\$6.00	\$4.60	\$52.00	\$73.75	(\$21.75)	70.51%
Kingswood - Water	Brevard	\$9.83	\$2.71	\$36.93	\$35.83	\$1.10	103.07%
Leisure Lakes - Water	Highlands	\$7.40	\$4.46	\$52.00	\$74.31	(\$22.31)	69.98%
Morningview - Water	Lake	\$16.70	\$3.53	\$52.00	\$61.29	(\$9.29)	84.84%
Oakwood - Water	Brevard	\$9.83	\$2.71	\$36.93		\$1.55	104.38%
Palm Port - Water	Putnam	\$11.50	\$4.05	\$52.00		(\$3.64)	93.46%
Palm Terrace - Water	Pasco	\$9.83	\$2.71	\$36.93		<b>\$1.10</b>	103.07%
Palms MHP - Water	Lake	\$6.90	\$4.51	\$52.00	\$176.51	(\$124.51)	29.46%
Picciola Island - Water	Lake	\$9.83	\$2.71	\$36.93		\$0.97	102.70%
Piney Woods - Water	Lake	\$15.01	\$2.50	\$40.01		(\$1.68)	95.97%
Pomona Park - Water	Putnam	\$15.01	\$2.50	\$40.01	•	(\$8.33)	82.77%
Quail Ridge - Water	Lake	\$19.90	\$3.21	\$52.00			41.96%
River Grove - Water	Putnam	\$9.50	\$3.57	\$45.20		(\$1,19)	97.43%
Silver Lake Est/Western Shores - Water	Lake	\$7.10	\$1.21	\$19.20		\$0.62	103.34%
Silver Lake Oaks - Water	Putnam	\$14.40	\$3.76	\$52.00			65.95%
Skycrest - Water	Lake	\$13.20	\$3.88	\$52.00		(\$19.22)	73.01%
St. John's Highlands - Water	Putnam	\$8.30	\$4.37	\$52.00		(\$27.58)	65.34%
Stone Mountain - Water	Lake	\$25.10	\$2.69	\$52.00		(\$41.66)	55.52%
Sunny Hills - Water	Washington	\$10.70	\$4.13	\$52.00		(\$1.61)	97.00%
Valencia Terrace - Water	Lake	\$9.15	\$1.99	\$29.05		(\$0.36)	98.78%
Venetian Village - Water	Lake	\$9.50	\$3.57	\$45.20	•	\$2.65	106.23%
Welaka/Saratoga - Water	Putnam	\$9.40	\$4.26	\$52.00		\$2.29	104.61%
Wootens - Water	Putnam	\$8.50	\$4.35	\$52.00		(\$70.62)	42.41%
Zephyr Shores - Water	Pasco	\$5.80	\$4.62	\$52.00		(\$17.94)	74.35%

Florida Water Services Systems Docket No. 950495-WS

Comparison of Final Rates Subsequent to Appeal to Stand Alone Rates Stand Alone Bills from Order No. PSC-96-1320-FOF-WS Final Rates Subsequent from Appeal Order PSC-99-0093-FOF-WS

	Fir	nal Post Rem	Final Post Remand			Final / SA	
Wastewater System County	Base Facility Charge	Gallonage	Bill at 6,000 Gals	Stand Alone Bill at 6,000 Gals	Subsidy	% of Stand Alone	
Beecher's Point - SewerPutnamChuluota - SewerSeminolFI Central Commerce Park - SewerSeminolHoliday Haven - SewerLakeJungle Den - SewerVolusiaLeisure Lakes - SewerHighlandMorningview - SewerLakePalm Port - SewerPutnamPalm Terrace - SewerPutnamSilver Lake Oaks - SewerPutnamSunny Hills - SewerWashingValencia Terrace - SewerLakeValencia Terrace - SewerLake	\$19.88 \$20.42 \$35.90 \$15.26 \$11.48 \$15.27 \$22.70 \$18.86 \$17.82 \$27.68 \$18.68	\$7.52 \$7.43 \$4.85 \$8.29 \$8.92 \$3.51 \$7.05 \$7.69 \$4.02 \$6.22 \$7.72 \$7.77 \$3.51 \$5.81	\$65.00 \$65.00 \$65.00 \$65.00 \$36.33 \$65.00 \$65.00 \$65.00 \$65.00 \$65.00 \$65.00 \$65.00 \$65.00 \$65.00 \$65.00	\$79.70 \$161.27 \$143.37 \$40.58 \$77.91 \$110.37 \$42.92 \$82.71 \$112.42 \$79.76 \$37.45	(\$167.28) (\$167.24) (\$14.70) (\$96.27) (\$78.37) (\$4.25) (\$12.91) (\$45.37) (\$0.98) (\$17.71) (\$47.42) (\$14.76) (\$14.20) (\$14.20) (\$14.20) (\$14.20) (\$14.20) (\$14.20) (\$14.20) (\$14.20) (\$14.20) (\$14.20) (\$12.21) (\$14.20) (\$12.21) (\$14.20) (\$12.21) (\$12.22) (\$12.21) (\$12.22) (\$1	27.98% 27.99% 81.56% 40.31% 45.34% 89.53% 83.43% 58.89% 97.72% 78.59% 57.82% 81.49% 97.01% 102.35%	

	2006 CORPORATE SERVICE CHAR	IGES TO REGULATED L	JTILITIES
COMPANY	CORPORATE SERVICE CHARGES	NO. OF CUSTOMERS	APPROX. CHARGE PER CUSTOM
FERC Form 60 Companies	•		
Allegheny Energy Services	\$556,496,710	1.622 M	\$343
Ameren Services Company	\$473,551,549	1.56 M	\$304
Entergy Services, Inc.	\$739,661,761	2.71 M	\$273
Southern Company Services	\$1,031,332,599	4.52 M	\$228
American Electric Power Service Corporation	\$1,122,735,878	5.40 M	\$208
Dominion Resource Services	\$767,115,190	3.71 M	\$207
Alliant Energy Corporate Services	\$318,426,377	1.62 M	\$197
Pepco Holdings, Inc. Service Company	\$366,950,318	1.96 <b>M</b>	\$187
Duke Energy Shared Services, Inc.	\$755,781,820	4.06M	\$186
Northeast Utilities Services Company	\$333,185,674	2.19M	\$152
Excel Energy Services, Inc.	\$714,929,033	5.46M	\$131
Exelon Business Services Company	\$810,282,792	6.38M	\$127

-WS Review	COMPANY	CORPORATE SERVICE CHARGES	NO. OF CUSTOMERS	APPROX. CHARGE PER CUSTOMER
21 st F age	SCANA Services, Inc.	\$249,541,149	2.11M	\$118
<b>Š</b> 1	Progress Energy Service Company	\$406,007,433	3.63M	\$112
cet bit	First Energy Service Company	\$542,277,184	4.93M	\$110
дОщ	National Grid USA Service Company	\$456,481,276	4.23M	\$108
	NiSource Corporate Services Company, Inc.	\$317,355,560	4.07M	\$78
	KeySpan Utility Services, LLC	\$60,996,660	2.65M	\$23

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# AUA Utilities Florida.

Docket No. 080121-WS Tank Inspections Exhibit SS-19, Page 1 of 3

,	Tank Type/								
Facility	Material	Gallons	Address	City	County				
Group A									
Carlton Village	HPT/Steel	6,300	Lot 11 Oakridge Road	Lady Lake	Lake				
East Lake Harris	HPT/Steel	3,000	13319 Woodland Drive	Astatula	Lake				
Fairways	HPT/Steel	10,000	30108 PGA Drive	Mt. Plymouth	Lake				
Fern Terrace	HPT/Steel	3,000	300 North Fern Drive	Leesburg	Lake				
Friendly Center	HPT/Steel	3,000	25701 Monroe Street	Astatula	Lake				
Hobby Hills	HPT/Steel	3,000	37337 Genius Court	Lady Lake	Lake				
Imperial Terrace	HPT/Steel	3,000	11709 Magnolia	Tavares	Lake				
Morningview	HPT/Steel	5,000	1322 English Road	Leesburg	Lake				
Palms MHP	HPT/Steel	1,500	24702 Plumosa Drive	Leesburg	Lake				
Picciola Island	HPT/Steel	4,820	5133 Albert Road	Fruitland Park	Lake				
Piney Woods	HPT/Steel	5,000	2013 Silver Lake Road	Fruitland Park	Lake				
Piney Woods	GST/Steel	50,000	2038 Live Oak Drive	Fruitland Park	Lake				
Piney Woods/Spring Lake									
Manor	HPT/Steel	2,000	2013 Silver Lake Road	Fruitland Park	Lake				
Quail Ridge	HPT/Steel	5,000	37713 Quail Ridge Circle	Eustis	Lake				
Silver Lake Estates	GST/Concrete	25,000	10438 Barrington Court	Leesburg	Lake				
Silver Lake Estates	GST/Concrete	25,000	10439 Barrington Court	Leesburg	Lake				
Skycrest	HPT/Steel	5,000	36815 Skycrest Blvd	Leesburg	Lake				
Stone Mountain	HPT/Steel	1,000	1730 Lakeview Drive	Yalaha	Lake				
Summit Chase	HPT/Steel	6,000	Tavares Ridge Blvd	Tavares	Lake				
Valencia Terrace	HPT/Steel	6,500	3618 Trout Lane	Fruitland Park	Lake				
Venetian Village	HPT/Steel	5,000	31 Tammi Drive	Lake Jem	Lake				
Western Shores	HPT/Steel	15,000	41 Carl Road	Leesburg	Lake				
Tangerine	HPT/Steel	10,000	5551 Huron Street	Mt. Dora	Orange				
Chuluota Plant 1	HPT/Steel	10,000	118 7th Street	Chuluota	Seminole				
Chuluota Plant 2	HPT/Steel	10,000	118 7th Street	Chuluota	Seminole				
Harmony Homes	HPT/Steel	3,000	101 Plymouth Ave	Altamonte Springs	Seminole				

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# **\्UA** Utilities Florida.

	Tank Type/									
racility	Material	Gallons	Address	City	County					
Group B										
Hermits Cove	GST/Steel	35,000	Lot 316 Buffalo Bluff Road	Satsuma	Putnam					
Interlachen Lake Estates	HPT/Steel	5,000	Lot 30 Velvet Street	Interlachen	Putnam					
Interlachen Lake Estates	GST/Concrete	20,000	Lot 30 Velvet Street	Interlachen	Putnam					
Palm Port	HPT/Steel	5,000	East River Road	East Palatka	Putnam					
Palm Port	GST/Concrete	6,000	East River Road	East Palatka	Putnam					
Palm Port	GST/Concrete	6,000	East River Road	East Palatka	Putnam					
Pomona Park	HPT/Steel	5,000	110 Church Street	Pomona Park	Putnam					
River Grove	HPT/Steel	5,000	250 River Drive	E. Palatka	Putnam					
River Grove	GST/Concrete	18,000	251 River Drive	E. Palatka	Putnam					
Saratoga Harbor	HPT/Steel	5,000	Gibbs Ave	Satsuma	Putnam					
Saratoga Harbor	GST/Steel	40,000	Gibbs Ave	Satsuma	Putnam					
Silver Lake Oaks	HPT/Steel	1,500	7017 Silver Lake Oaks	Palatka	Putnam					
Silver Lake Oaks	GST/Concrete	6,000	7018 Silver Lake Oaks	Palatka	Putnam					
Silver Lake Oaks	GST/Concrete	6,000	7019 Silver Lake Oaks	Palatka	Putnam					
Welaka	GST/Steel	40,000	123 Hamilton Road	Satsuma	Putnam					
Wootens	GST/Fiberglass	3,000	Lot 12 Hess Rd	Georgetown	Putnam					
The Woods	GST/Concrete	5,000	CR 576	Webster	Sumpter					
Tomoka View	GST/Concrete	20,000	339 Apache Trail	Ormond Beach	Volusia					
Twin Rivers	GST/Concrete	15,000	8 Riverdale Ave	Ormond Beach	Volusia					

Docket No. 080121-WS Tank Inspections Exhibit SS-19, Page 3 of 3



Facility	Tank Type/ Material	Gallons	Address	City	County
		G	roup C		
Sunny Hills #1	GST/Steel	30,000	3810 Gables Blvd	Sunny Hills	Washington
Sunny Hills #1	GST/Steel	30,000	3810 Gables Blvd	Sunny Hills	Washington
Sunny Hills #1	HPT/Steel	10,000	3810 Gables Blvd	Sunny Hills	Washington
Sunny Hills #4	HPT/Steel	10,000	1533 Cash Circle	Sunny Hills	Washington
Sunny Hills #5	HPT/Steel	5,000	1240 Elkcam Blvd	Sunny Hills	Washington
		G	roup D		
Peace River Hieghts	HPT/Steel	5,000	Chamberlin Blvd	Wachula	Hardee
Sebring Lakes	GST/Steel	10,000	Kight Ave	Sebring	Highlands
Sebring Lakes	GST/Steel	15,000	Kight Ave	Sebring	Highlands
Leasure Lakes	GSTConcrete	17,756	Hill Crest Ave	Lake Placid	Highlands
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Docket No. 080121-WS Bad Debt Spreadsheet Exhibit SS-20, Page 1 of 1

#### AQUA UTILITES FLORIDA, INC. REVENUE AND BAD DEBT EXPENSE 2004 - 2007 SOURCE: PSC ANNUAL REPORTS

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Accounting		System		Z0 Total	Bad Debt	20			06	20	
Unit	System Name		County	Revenue	Expense	Total Revenue	Bad Debt Expense	Total Revenue	Bad Debt Expense	Total Revenue	Bad Debt Expense
6567	Arredondo Estates	Water	Alachua	154,647	13,416	152,171	13.477	63,975			
6568	Arredondo Farms	Water	Alachua	systems	s combinded	in 2004 & 200		100,558	39,624	61,945 91,469	(3,514) 30,105
6401 6402	Kingwood Oakwood	Water Water	Brevard	8,582	729	17,162	594	18,040	2,875	15,650	631
6582		Water	Brevard Charlotte & DeSoto	28,444 310,832	4,731 (4,672)	52,935 312,462	5,407 (128)	57,802 322,508	7,359	54,796	1,844
6589	Lake Josephine	Water	Highlands	124,686	6,616	125,313	452	139,471	(4,650) 1,617	330,478 126,838	2,095 2,142
6403	Leisure Lakes	Water	Highlands	25,263	2,570	59,645	189	62,285	235	57,009	(224)
6933 6597	Sebring Lakes 48 Estates	Water Water	Highlands Lake	11,790 28,019	708 944	14,456 26,755	9	19,458	195	16,177	(84)
6405	CaritonVillage	Water	Lake	46,873	3,024	110,687	1,441	29,443 128,818	6,047	30,817 123,448	271 3,006
6408	East Lake Harris Estates	Water	Lake	65,305	49,795	42,005	464	44,479	367	42.084	73
6970 6407	Fairways @ Mt. Plymouth Fern Terrace	Water Water	Lake Lake	-				•	. :	109,885	4,806
6408	Friendly Center	Water	Lake	21,667 5,556	2,314 333	49,965 11,844	694 507	51,5D4 14,271	618 199	48,745	854
6409	Grand Terrace	Water	Lake	16,162	2,345	32,285	35	34,739	306	12,347 33,480	217 507
6556	Haines Creek	Water	Lake	20,330	1,319	21,485	(185)	24,909	-	22,234	1,851
6410 6411	Hobby Hills Holiday Haven	Water Water	Lake Lake	12,536 17,288	3,071 160	26,823 37,814	1,99D 1,804	26,265	6,367	25,380	1,663
6413	Imperial Mobile Terrace	Water	Lake	22,643	2,715	51,115	131	37,568 54,369	2,124 27	37,772 52,514	367 21
6595	Kings Cove	Water	Lake	60,108	3,233	56,051	700	70,621	2,263	61,861	(474)
6414 6416	Morningview Palms Mobile Home Park	Water Water	Lake Lake	10,487	387 686	17,054	-	19,683	315	17,469	-
6417	Picciola Island	Water	Lake	4,363 22,456	1,881	10,509 46.061	100	11,628 54,297	25	11,308 53,252	178 248
6418	Piney Woods	Water	Lake	34,873	2,145	73,043	318	83,756	1,216	78,515	248
6419	Quail Ridge	Water	Lake	16,023	1,247	41,604	586	46,933	1,375	45,950	459
6561 6420	Ravenswood Silver Lake/Western Shores	Water Water	Lake Lake	12,440 223,789	510 17,657	13,147 461,513	(25)	14,395		15,137	112
6421	Skycrest	Water	Lake	24,260	2,423	461,513 49,518	1,605 2,273	577,364 55,193	2,744 4,479	536,565 52,187	2,534 1,132
6422	Stone Mountain	Water	Lake	2,377	111	4,739	612	5,443		4,996	1,132
6596	Summit Chase	Water	Lake	50,653	2,629	50,483	(152)	53,653	•	43,301	905
6423 6425	Valencia Terrace Venetlan Village	Water Water	Lake Lake	43,462 25,156	4,315 1,653	86,458 54,077	2,194 341	98,413 57,281	297	93,574	393
6577	Ocala Oaks	Water	Marion	466,788	19,475	480,551	6,353	533,738	1,047 15,096	58,474 516,793	240 8,706
6428	Tangerine	Water	Orange	39,748	2,993	79,064	8,488	84,191	3,521	74,140	2,263
6558 6574	Lake Osborne Estates Jasmine Lakes	Water Water	Paim Beach	122,862	4,700	116,465	(109)	125,718	-	111,680	73
6429	Paim Terrace	Water	Pasco Pasco	464,740 165,412	42,401 21,161	473,552 330,839	12,563 17,067	538,231 364,360	35,454 29,009	433,663 317,409	12,175 10,044
6431	Zephyr Shores	Water	Pasco	32,038	6,904	77,128	314	86,070	927	76.898	1,383
6972	Breeze Hill	Water	Polk	-	-	-	-	•	•	14,830	397
6433 6434	Gibsonia Estates	Water Water	Polk	10,759	1,913	22,465	529	33,059	1,037	18,150	732
6436	Lake Gibson Estates Orange Hill/Sugar Creek	Water	Polk Polk	66,835 24,466	10,540 2,918	135,770 48,985	4,377 568	154,382 54,510	8,818 2,714	141,451 52,040	2,926
6562	Rosalie Oaks	Water	Polk	15,522	1,139	14,504	-	16,517	2,714	14,022	1,396 (161)
6571	Village Water	Water	Palk	110,977	5,842	116,834	2,380	127,711	2,928	100,514	1,356
6438 6440	Beecher's Point Hermits Cove	Water Water	Putnam Putnam	17,680	62	42,828		19,411	410	26,142	108
6440	Interlachen Lake/Park Manor	Water	Putnam	19,437 38,568	313 3,200	43,131 81,856	647 2,899	46,762 81,780	1,501 6,494	44,083 77,166	1,262 2,077
6444	Palm Port	Water	Putnam	17,016	138	36,911	454	38,145	718	37,545	2,077
6446	Pomona Park	Water	Putnam	31,466	1,890	63,115	716	61,806	9,491	60,166	3,790
6447 644B	River Grove Silver Lake Oaks	Water Water	Putnam Putnam	16,948 6,285	244 2,670	36,686 14,326	493	40.922	(59)	36,947	538
6450	St. John's Highlands	Water	Putnam	11,017	2,870	23,481	9,677 450	15,368 24,459	12,814 991	13,240 24,755	1,192 209
6451	Welaka/Saratoga Harbour	Water	Putnam	21,387	764	45,623	1,441	46,725	4,159	46,594	1,424
6453	Wootens	Water	Putnam	2,898	37	6,600		7,099	-	7,130	44
6456 6462	Chuluota Harmony Homes	Water Water	Seminole Seminole	296,518 15,063	16,343 894	736,875 29,910	4,124 694	792,424 34,411	17,444 3,166	772,063 30,433	12,259 1,672
6564	The Woods	Water	Sumter	22,980	835	21,620	(309)	23,778	3,100	23,203	2,553
6467	Jungle Den	Water	Volusia	8,435	143	18,241	252	18,629	142	17,330	28
6469	Tomoka/Twin Rivers	Water	Volusia	20,322	568	44,840	60	52,069	1,696	47,538	257
6471	Sunny Hills	Water	Washington	82,416	1,825	209,763	4,404	295,720	3,094	285,455	656
		Water	TOTALS	3,599,653	279,395	5,461,143	113,965	6,097,113	240,180	5,787,037	122,057
6389	Arredondo Farms	Sewer	Alachua	102,967	344	99,837		105,137	-	102,046	4,455
6392	Lake Suzy	Sewer	Charlotte & DeSoto	353,835	•	361,573	•	368,016	-	374,084	1.220
6404	Leisure Lakes	Sewer	Highlands	33,775	-	75,874	•	75,964	-	69,196	40
6971 6412	Fairways @ Mt. Plymouth Holiday Haven	Sewer Sewer	Lake Lake	25,496	-	53,054	:	54,232	:	54,648 53,993	119 30
6395	Kings Cove	Sewer	Lake	74,996	214	73,583	-	78,376	-	74,077	165
6415	Morningview	Sewer	Lake	10,284		20,950	•	22,317	•	21,817	-
6396 6424	Summit Chase Valencia Terrac <del>o</del>	Sewer Sewer	Lake Lake	44,450 59,178	231	44,218 119,485	-	46,949	-	42,011	321
6424 6426	Valencia Terrace Venetian Village	Sewer	Lake	23,930		50,562	:	127,367 51,911		127,916 50,414	256
6831	South Seas	Sewer	Lee	449,006	-	248,242	-	355,172	(7,161)	452,894	968
6391	Jasmine Lakes	Sewer	Pasco	372,858	1,658	379,736	-	389,539		373,632	5,530
5430 6432	Palm Terrace Zephyr Shores	Sewer Sewer	Pasco Pasco	193,497 57,666	•	400,768 139,382	-	411,808	:	384,667 134,430	5,498
6973	Breeze Hill	Sewer	Pasco Polk	000,10	:	105,002	:	148,670	-	17,319	(14) 33
6435	Lake Gibson Estates	Sewer	Polk	45,277	-	99,782	•	104,399	•	98,681	459
6386	Rosalie Oaks	Sewer	Polk	20,965	100	21,245	-	21,393	•	26,909	35
6390 6439	Village Water Beecher's Point	Sewer Sewer	Polk Putnam	91.867 10,137	:	108,219 30,602		125,331 7,315	-	156,101 17,203	128 145
6445	Paim Port	Sewer	Putnam	27,887	-	60,487		61,231	:	61,127	6
6443	Park Manor	Sewer	Putnam	9,454	-	18,799	•	18,156	-	15,056	251
6449	Silver Lake Oaks	Sewer	Putnam	9.242	•	21,327	-	21,800	-	18,823	3,259
6457 6461	Chukuota FL Central Commerce Park	Sewer Sewer	Seminole Seminole	171,214 77,194	1,203	388,532 142,840	6	437,559 159,578	:	436,466 150,999	1,538 2,007
6388	The Woods	Sewer	Sumter	17,323	67	16,963		19,049	:	20,232	\$96
6468	Jungle Den	Sewer	Volusia	17,279	-	44,125	-	43,033	•	46,179	(49)
6472	Sunny Hills	Sewer	Washington	41,482	•	89,526		91,065	-	66,899	774
		Sewer	TOTALS	2,344,259	3,817	3,109,711	6	3,345,367	(7,161)	3,467,819	28,070
			GRAND TOTALS	5,943,912	283,212 4.76%	6,570,854	<u>113,971</u> 1.33%	9.442.480	233.019 2.47%	9,254,856	150,127 1.62%
					4./0%		1.35%		2.47%		1.62%

NOTES: Florida Water Services was acquired in June 2004, therefore 2004 revenue is significantly less than subsequent years. Fairways @ Mt. Plymouth and Breeze Hill were both acquired in 2007.

# AUF Pro Forma Adjustments Summary Test Year - 2007

isting	2				AUF Pro	Forma Ad Test Ye	justments ar - 2007	Summary
ы К	Page 1 of 중	A/C Name	Systems	Estimated Amount - Florida (H/(L))	Estimated Amount - AUF Water (H/(L))	Estimated Amount - AUF Sewer (H/(L))	Estimated Amount - Total AUF (H/(L))	Explanation of Adjustment
08 Wo	votential Pro	Forma Adjustments						
ocket No. ro Forma	- S 408110 301/701 301/701 301/701 301/701 301/701 301/701 604/704-810 408121 408121 408121 408121 408121 408121 408121 408121 408121 408121 408121 610100 710500 710500 710500 710500 711500 636/736-700 634/734-800 636/736-70	Contractual Services - Other Contractual Services - Other Transportation Miscellaneous Contractual Services - Mgmt. Fees Contractual Services - Mgmt. Fees Contractual Services - Mgmt. Fees Contractual Services - Mgmt. Fees Contractual Services - Other Contractual Services - Other Contractual Services - Other Contractual Services - Other	All All All All All All	122,190 96,289 134,916 95,000 75,000 40,040 62,627 7,366 10,321 2,838 94,443 271 55,766 16,057 13,597 22,680 8,400 (105,426) 102,276 64,021 60,000 4,996 19,413 1,485 (60,776) 13,227 8,236 630 (52,886)	31,665 48,488 65,796 45,550 30,991 40,040 30,339 3,709 5,162 2,838 94,443 22,680 4,028 (63,067) 30,696 28,768 2,396 9,308 712 (29,140) 6,342 3,949 302 (25,357)	90,524 21,607 29,369 17,005 13,425 136 15,869 271 55,766 13,597 16,057 1,504 (2,203) 102,276 11,460 10,740 894 3,475 266 (10,879) 2,368 1,474 113 (9,467)	70,095 95,166 62,555 49,385 31,127 40,040 46,208 3,709 5,162 2,838 94,443 271 55,766 13,597 16,057 22,680 5,531 (65,270) 102,276 42,156 39,508 3,290 12,783 978 (40,019) 8,709 5,423 415 (34,824)	Additional Property Taxes on 2007 Net Additions 4.0% Wage increase effective 4/1/08 Market Based Increases Rates Manager Controller Lake County Facility Operator II Sebring Lakes Facility Operator II Increase in Benefit costs/head in 2008 FICA taxes on 4.0% Wage increase effective 4/1/08 FICA taxes on Market Based Increases Palm Terrace Purchased Water rate increases Lake Suzy Purchased Water rate increases Lake Suzy Purchased Water rate increases Lake Gibson Estates Pro Forma Purchased Sewage Treatment Lake Gibson Estates Pro Forma Purchased Sewage Treatment Pasco County Sludge Hauling price increase in 2008 Pasco County Sludge Hauling price increase in 2008 Pasco County Sludge Hauling price increase in 2008 Ammonia for Chloramination in Chuluota New office rent Eliminate O/S Contractor meter reading New Contract Services for South Seas Operator Adjust fuel to \$3.36/gal New town hall meeting expense (Aqua Connects) Additional 2008 Service Co. Headcount, fully loaded (Mitch Arch, Corp Actg Mgr) Projected 4% Service Co. FICA taxes on above Wage increases (7.65%) Projected 2008 Service Co. FICA taxes on above Wage increases (7.65%) Projected 4% ACO Wage Increase effective 4/1/08 (on Salaries only) Additional 2008 Acto FICA taxes on above Wage increases Projected 4% ACO Wage Increase effective 4/1/08 (on Salaries only) Additional 2008 Acto FICA taxes on above Wage increases Projected ACO Dual Water/Sewer Customer adjustment to allocations Additional 2008 Acto FICA taxes on above Wage increases Projected ACO Dual Water/Sewer Customer adjustment to allocations Additional 2008 Acto FICA taxes on above Wage increases Projected ACO Dual Water/Sewer Customer adjustment to allocations Additional 2008 Acto FICA taxes on above Wage increases Projected ACO Dual Water/Sewer Customer adjustment to allocations Additional 2008 Acto FICA taxes on above Wage increases Projected ACO Dual Water/Sewer Customer adjustment to allocations Additional 2008 Acto FICA taxes on above Wage increases P
	636/736-700	Contractual Services - Other	All	59,362	28,462	10,626		Additional 2008 ACO employee benefits
	O&M Only			<u>1,012,399</u> 872,522	455,059	396,273 305,749	851,332	

## Pro Forma Adjustments

#### File Name Provided to OPC

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S S O		Pro Forma	Adjustments	
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	B-3/B-4 MFR Adjustment	Linked File	File Name Provided to OPC	How Provided
a D D				
0801 Workj 21, Pg	% Wage increase effective 4/1/08	Labor Analysis - 2007 Actual vs 2008 Budget xls	OPC_POD_Set3_#147_Attachment 3 of 6 (Labor Analysis - 2007 Actual vs 2008 Budget).xls	OPC IROG # 147
	CO 4.0% Wage increase effective 4/1/08	Potential O&M Expenses Adjustments.xls	OPC_POD_Set3_#147_Supplemental Attachment 2 of 3 (Potential O&M Expenses Adjustments.xis).xis	Enclosed
	CO allocation adjustment for dual Water/Sewer customers	Potential O&M Expenses Adjustments xls	OPC_POD_Set3_#147_Supplemental Attachment 2 of 3 (Potential O&M Expenses Adjustments.xls).xls	Enclosed
	ditional 2008 ACO employee benefits	Potential O&M Expenses Adjustments.xls	OPC_POD_Set3_#147_Supplemental Attachment 2 of 3 (Potential O&M Expenses Adjustments.xls).xls	Enclosed
NO NO	ditional 2008 Service Co employee benefits	Potential O&M Expenses Adjustments.xls	OPC_POD_Set3_#147_Supplemental Attachment 2 of 3 (Potential O&M Expenses Adjustments.xls).xls	Enclosed
	ditional 2008 Service Co headcount	Potential O&M Expenses Adjustments.xls	OPC_POD_Set3_#147_Supplemental Attachment 2 of 3 (Potential O&M Expenses Adjustments.xls).xls File no longer exists	Enclosed OPC IROG # 147
ket N Form by by S	ditional Property Taxes on 2007 Net Plant additions just fuel to \$3.36/gal	2008 Prop Tax Projection xls Transportation Expense Normalization xls	OPC POD Set1 #2 Attachment 2 of 20 (Transportation Expense Normalization).xls	OPC POD # 2
	menia for Chloromination in Chuluota	Chuluota Chemical Adjustment.xls	OPC_POD_Set1_#2_Attachment 12 of 20 (Chuluota Chemical Adjustment).xis	OPC POD # 2
Docket Pro For Exhibit	ntroller	Salary Normalizations.xls	OPC POD Set3 #147 Attachment 6 of 6 (Salary Normalizations) xls	OPC IROG # 147
EXI Do Do Do	minate O/S Contractor meter reading	Meter Reader Pro Forma Adjustments xis	OPC POD Set1 #2 Attachment 9 of 20 (Meter Reader Pro Forma Adjustments) xls	OPC POD #2
	CA tax on 4.0% Wage increase effective 4/1/08	Salary Normalizations.xls	OPC_POD_Set3_#147_Attachment 6 of 6 (Salary Normalizations).xls	OPC IROG # 147
	CA taxes on ACO 4.0% Wage increase effective 4/1/08	Potential O&M Expenses Adjustments xls	OPC_POD_Set3_#147_Supplemental Attachment 2 of 3 (Potential O&M Expenses Adjustments.xls).xls	Enclosed
FIC	CA taxes on Market Based Increases	Salary Normalizations.xls	OPC_POD_Set3_#147_Attachment 6 of 6 (Salary Normalizations).xls	OPC IROG # 147
FIC	CA taxes on Service Co. 4.0% Wage increase effective 4/1/08	Potential O&M Expenses Adjustments.xls	OPC_POD_Set3_#147_Supplemental Attachment 2 of 3 (Potential O&M Expenses Adjustments.xls).xls	Enclosed
	rease in Benefit costs/head in 2008	Pro Forma Employee Benefits Adj - FLA Direct.xls	OPC_POD_Set3_#147_Attachment 4 of 6 (Pro Forma Employee Benefits Adj - FLA Direct).xls	OPC IROG # 147
	ke County Facility Operator II	Salary Normalizations.xls	OPC_POD_Set3_#147_Attachment 6 of 6 (Salary Normalizations).xls	OPC IROG # 147
	ke Gibson Pro Forma Purchased Wastewater	Purchased Sewer Adjs.xls	OPC_POD_Set1_#2_Attachment 7 of 20 (Purchased Sewer Adjs) xls	OPC POD # 2
	ke Suzy Purchased Water rate increases	Purchased water Adjs.xls	OPC_POD_Set1_#2_Attachment 6 of 20 (Purchased water Adjs).xls	OPC POD # 2 OPC IROG # 147
	irket Based Increases	Salary Normalizations.xls	OPC_POD_Set3_#147_Attachment 6 of 6 (Salary Normalizations).xls OPC_POD_Set3_#147_Attachment 5 of 6 (Pro Forma Expense Adis - Contract Services).xls	OPC IROG # 147
	w Contract Services for South Seas Operator	Pro Forma Expense Adjs - Contract Services xls NO LINKED FILE	OPC_POD_Sets_#147_Attachment 3 of 8 (PIO Potinia Expense Adjs - Contract Services).xis	050 1100 # 147
	w office rent w Rates Manager & Controller	NO LINKED FILE		
	w town hall meeting expense (Aqua Connects)	Pro Forma Expense Adis - Meetings.xls	OPC POD Set3 #147_Supplemental Attachment 2 of 3 (Pro Forma Expense Adjs - Meetings.xls).xls3	Enclosed
	Im Terrace Purchased Water rate increases	Purchased water Adjs.xls	OPC POD Set1 #2 Attachment 6 of 20 (Purchased water Adjs) xis	OPC POD # 2
	sco County Sludge Hauling price increase in 2008	Sludge Hauling Expense Adjustments.xls	OPC_POD_Set1_#2_Attachment 4 of 20 (Sludge Hauling Expense Adjustments).xls	OPC POD # 2
	tes Manager	Salary Normalizations xls	OPC_POD_Set3_#147_Attachment 6 of 6 (Salary Normalizations).xls	OPC IROG # 147
Re	distribute Admin 4.0% Wage Increase effective 4/1/08	NO LINKED FILE		
	distribute FICA tax on Admin 4.0% Wage Increase effective 4/1/08	NO LINKED FILE		
	distribute FICA taxes on Market Based Increases	NO LINKED FILE		
	distribute Market Based Increases	NO LINKED FILE	ODO DOD 0-10 #117 All-sharesh -18 (Calas Manapirations) via	OPC IROG # 147
	bring Lakes Facility Operator II	Salary Normalizations.xls	OPC_POD_Set3_#147_Attachment 6 of 6 (Salary Normalizations).xls OPC_POD_Set3_#147_Supplemental Attachment 2 of 3 (Potential O&M Expenses Adjustments.xls).xls	Enclosed
	rvice Co. 4.0% Wage increase effective 4/1/08	Potential O&M Expenses Adjustments.xls Potential O&M Expenses Adjustments.xls	OPC_POD_Set3_#147_Supplemental Attachment 2 of 3 (Potential O&M Expenses Adjustments xis) xis OPC_POD_Set3_#147_Supplemental Attachment 2 of 3 (Potential O&M Expenses Adjustments xis) xis	Enclosed
	rvice Co. allocation adjustment for dual Water/Sewer customers phyr Shores Pro Forma Purchased Wastewater	Potential Oam Expenses Adjustments.xis Purchased Sewer Adjs.xls	OPC_POD_Set5_#147_Supplemental Attachment 2 of 3 (Potential Odim Expenses Adjustments.xis).xis OPC_POD_Set1_#2_Attachment 7 of 20 (Purchased Sewer Adjs).xis	OPC POD # 2
Ze	phyl Sholes Pio Polma Pulchased Wastewater	2007 Benefits Allocation %"s.xis	OPC_POD_Set1_#2_Attachment 1 of 6 (2007 Benefits Allocation %'s).xls	OPC IROG # 147
		LOUT DONOTED FITODATION // S.A.S	et of the formation the stress more than the stress of the	

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	\$	Heads	
IBC Medical Jan 2008	9,726.35	11	\$884.21
Keystone Medical Jan 2008	66,119.03	80	\$826.49
	75,845.38	91	\$833.47
Dentai/Head Jan 2008			\$75.06
Combined Medical & Dental/I	Head Jan 2008		\$908.53
IBC Medical June 2007	25,290.82	26	\$972.72
Keystone Medical June 2007	53,810.33	70	\$768.72
	79,101.15	96	\$823.97
Dental/Head June 2007			\$68.16
Combined Medical & Dental/	Head June 2007		\$892.14
\$/Head Increase			\$16.39
% Increase			1.84%
2007 Gross Medical			\$665,943
2007 Gross Dental			\$53,793
2007 Employee Medical ded	uctions		
2007 Medical capitalized			
2007 Net Co Medical/Dental			\$719,736
Pro Forma Medical/Dental A	dj		\$13,227

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	\$	Heads	
IBC Medical Jan 2008	24,035.57	29	\$828.81
Keystone Medical Jan 2008	41,777.52	64	\$652.77
· -	65,813.09	93	\$707.67
Dental/Head Jan 2008			\$69.13
Combined Medical & Dental/H	lead Jan 2008		\$776.80
IBC Medical June 2007	14,262.82	18	\$792.38
Keystone Medical June 2007	35,753.21	59	\$605.99
	50,016.03	77	\$649.56
Dental/Head June 2007			\$60.88
Combined Medical & Dental/I	lead lune 2007	-	\$710.44
			•••••
\$/Head Increase			\$66.37
% Increase			9.34%
2007 Gross Medical			\$696,415
2007 Gross Dental			\$61,377
2007 Employee Medical ded	uctions		(\$122,319)
2007 Medical capitalized		-	
2007 Net Co Medical/Dental			\$635,472
Pro Forma Medical/Dental A	dj	-	\$59,362

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			Actual Paid		2007
Systems	AU#	Milage Rate	Per Lawson	Adjustment	Distributed
48 Est - Water	6597	0.01462	790.51	0.00	790.51
Arredondo Estates/Farms - Water	6569	0.02025	8947.57	-2155.29	6792.28
Arredondo Farms - Sewer	6389	0.02025		2155.29	2155.29
Beecher's Point - Sewer	6439	0.01654		6378.38	6378.38
Beecher's Point - Water	6438	0.01654	9183.91	-6378.38	2805.53
Carlton Village - Water	6405	0.01462	5169.78	0.00	5169.78
Chuluota - Sewer	6457	0.01419		30726.32	30726.32
Chuluota - Water	6456	0.01419	84524.54	-30726.32	53798.22
East Lake Harris Estates - Water	6406	0.01462	5744	• 0.00	5744
Fern Terrace - Water	6407	0.01462	1195.38	0.00	1195.38
Fl Central Commerce Park - Sewer	6461 6408	0.01663 0.01462	25103.3	0.00 0.00	25103.3 140.67
Friendly Center - Water Gibsonia Estates - Water	6433	0.01462	140.67 89.47	0.00	89.47
Grand Terrace - Water	6409	0.01343	1141.68	0.00	1141.68
Haines Creek - Water	6556	0.01462	455.16	0.00	455.16
Harmony Homes - Water	6462	0.01443	984.5	0.00	984.5
Hermits Cove - Water	6440	0.01654	9553.43	0.00	9553.43
Hobby Hills - Water	6410	0.01462	476.84	0.00	476.84
Holiday Haven - Sewer	6412	0.01462		4879.01	4879.01
Holiday Haven - Water	6411	0.01462	5387.74	-4879.01	508.73
Imperial Mobile Terrace - Water	6413	0.01462	2155.38	0.00	2155.38
Interlachen Lake/Park Manor - Wat	6441	0.01654	3629.15	0.00	3629.15
Jasmine Lakes - Sewer	6391	0.01378		8921.86	8921.86
Jasmine Lakes - Water	6574	0.01378	25173.51	-8921.86	16251.65
Jungle Den - Sewer	6468	0.01717		5531.10	5531.10
Jungle Den - Water	6467	0.01717	5765.35	-5531.10	234.25
Kings Cove - Sewer	6395	0.01462		1978.42	1978.42
Kings Cove - Water	6595	0.01462	3433.29	-1978.42	1454.87
Kingswood - Water	6401	0.0153		0.00	42.94
Lake Gibson Estates - Sewer	6435	0.0156		41677.12	41677.12
Lake Gibson Estates - Water	6434			-41677.12	9413.53
Lake Josephine - Water	6589	0.01497		0.00	8112.83
Lake Osborne Est - Water	6558	0.02013		0.00	870.58
Lake Suzy - Sewer	6392	0.0144	18004.9	0.00	18004.9
Lake Suzy - Water	6582	0.0144	20765.61	0.00	20765.61
Leisure Lakes - Sewer	6404 6403	0.0155	1954.03	0.00	1954.03 669.54
Leisure Lakes - Water Morningview - Sewer	6415	0.01518 0.01462		0.00 1337.91	1337.91
Morningview - Water	6414	0.01462		-1337.91	1450.60
Oakwood - Water	6402	0.01402		0.00	361.59
Ocala Oaks - Water	6577	0.01467		0.00	12703.14
Orange Hill/Sugar Creek - Water	6436	0.01496		0.00	2557.5
Palm Port - Sewer	6445	0.01654			
Palm Port - Water	6444	0.01654		0.00	7141.73
Palm Terrace - Sewer	6430	0.01378		10235.47	10235.47

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Palm Terrace - Water	6429	0.01378	12869.93	-10235.47	2634.46
Palms MHP - Water	6416	0.01462	928.7	0.00	928.7
Park Manor - Sewer	6443	0.01654	126.17	0.00	126.17
Picciola Island - Water	6417	0.01462	991.35	0.00	991.35
Piney Woods - Water	6418	0.01462	3633.48	0.00	3633.48
Pomona Park - Water	6446	0.02112	7868.29	0.00	7868.29
Quail Ridge - Water	6419	0.01462	1706.77	0.00	1706.77
Ravenswood - Water	6561	0.01462	424.93	0.00	424.93
River Grove - Water	6447	0.01654	1787.81	0.00	1787.81
Rosalie Oaks - Sewer	6386	0.01654		4209.60	4209.60
Rosalie Oaks - Water	6562	0.01654	5203.52	-4209.60	993.92
Sebring Lakes - Water	6933	0.01507	4781.39	0.00	4781.39
Silver Lake Est/Western Shores - V	6420	0.01462	17550.22	0.00	17550.22
Silver Lake Oaks - Sewer	6449	0.01654		851.77	851.77
Silver Lake Oaks - Water	6448	0.01654	3457.95	-851.77	2606.18
Skycrest - Water	6421	0.01462	1913.38	0.00	1913.38
South Seas - Sewer	6831	0.01545	22838.95	0.00	22838.95
St. John's Highlands - Water	6450	0.01654	490.79	0.00	490.79
Stone Mountain - Water	6422	0.01462	179.35	0.00	179.35
Summit Chase - Sewer	6396	0.01462		879.63	879.63
Summit Chase - Water	6596	0.01462	3071.53	-879.63	2191.90
Sunny Hills - Sewer	6472	0.01489		4515.40	4515.40
Sunny Hills - Water	6471	0.01489	43534.17	-4515.40	39018.77
Tangerine - Water	6428	0.01574	3286.2	0.00	3286.2
The Woods - Sewer	6388	0.01304	164.97	0.00	164.97
The Woods - Water	6564	0.01304	1275.4	0.00	1275.4
Tomoka/Twin Rivers - Water	6469	0.0194	4144.79	0.00	4144.79
Valencia Terrace - Sewer	6424	0.01462		2697.79	2697.79
Valencia Terrace - Water	6423	0.01462	5840.32	-2697.79	3142.53
Venetian Village - Sewer	6426	0.01462		1124.05	1124.05
Venetian Village - Water	6425	0.01462	2618.37	-1124.05	1494.32
Village Water - Sewer	6390	0.01543		7078.18	7078.18
Village Water - Water	6571	0.01543	14209.47	-7078.18	7131.29
Welaka/Saratoga - Water	6451	0.01654	3945.46	0.00	3945.46
Wootens - Water	6453	0.01654	1309.52	0.00	1309.52
Zephyr Shores - Sewer	6432	0.01378		2350.55	2350.55
Zephyr Shores - Water	6431	0.01378	5039.91	-2350.55	2689.36
			<u></u>		
Тс	otal		503,289	0.00	503,289

Information below is to provide Arrendondo detail not converted to MFR A/U numbering convention.Arredondo Estates/Farms - Water65670.020258947.57

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Power Plant

AD

		PPE	PPE		Ad	ldt'l Tax on	Beg Bal
Beg Bal 1/1/07	PPE Additions	Retirements	Adjustments	End Bal 12/31/07		PPE	1/1/07
158,106	4,512	0	8,777	171,395	\$	194.29	92,679
460,568	133,005	(77,699)	.0	515,875	\$	1,119.96	268,632
309,198	0	(22,048)	0	287,150	\$	(446.46)	205,004
388,018	21	0	0	388,040	\$	0.35	63,649
199,492	981	(2,882)	0	197,591	\$	(31.44)	56,818
598,693	5,493	0	0	604,186	\$	80.30	158,053
2,690,643	4,314,085	(7,213)	0	6,997,515	\$	61,114.52	675,673
4,398,229	399,256	(148,349)	0	4,649,135	\$	3,560.37	870,250
526,255	553	(52)	0	526,756	\$ ¢	7.32	180,221
116,870	3,844	(3,863)	0	116,851	\$ ¢	(0.28) 67.16	28,900 819,091
1,531,098 20,438	4,698 0	(659) (25)	0	1,535,137 20,412	\$ \$	(0.37)	11,002
353,058	4,969	(2,161)	0	355,865	φ \$	43.32	66,419
143,102	3,969	(4,000)	0	143,070	\$	(0.46)	15,376
73,558	20,311	(4,029)	Ő	89,841	\$	238.06	39,261
81,726	3,618	(1,837)	0	83,507	\$	25.71	24,250
627,844	525	(209)	Ō	628,160	\$	5.22	159,116
59,039	1,383	(2,948)	Ō	57,474	\$	(22.89)	15,762
792,869	4,761	(4,502)		793,128	\$	3.78	346,670
72,474	5,963	(9,339)		69,099	\$	(49.35)	25,950
309,346	639	(31,846)		278,140	\$	(456.24)	97,379
159,197	439	(1,276)		158,360	\$	(13.84)	61,343
1,967,956	218,204	(122,790)	1,179,250	3,242,620	\$	17,564.87	983,211
2,506,228	(132,018)	(36,762)	(1,267,273)	1,070,176	\$	(19,788.80)	712,464
489,902	3,234	0	0	493,136	\$	55.52	138,749
28,810	0	(1,454)		27,356	\$	(24.96)	13,938
515,575	9,095	(59,905)		-	\$	(1,557.07)	241,355
349,185	(116,557)				\$	(2,279.25)	147,531
6,768	12,290	(2,475)		16,583	\$	150.17	4,598
2,549,020	58,970	(30,349)		2,577,641	\$	446.49	528,288
694,022	59,903	(38,214)		715,711	\$	338.35	237,603
557,348 142,776	341,664 2,849	(76,458) (887)	943 0	823,497 144,738	\$ \$	3,984.26 39.50	155,242 132,882
2,316,459	127,894	(6,783)	(173,434)		φ \$	(753.45)	635,945
813,456	119,967	(27,673)	•	905,750	φ \$	1,329.03	221,508
351,089	633	(475)		351,246	\$	2.44	221,821
348,648	231,351	(11,650)	Ō	568,349	\$	3,335.06	130,256
172,207	0	0	Ō	172,207	\$	-	125,572
85,216	28,224	(3,309)		110,131	\$	364.26	34,653
32,794	38,184	(8,254)		62,724	\$	457.92	22,545
2,558,784	499,756	(152,907)		2,905,633	\$	5,088.27	967,261
228,756	2,538	(1,044)		230,250	\$	22.36	50,310
297,326	962	(2,264)		296,024	\$	(21.53)	184,146
119,265	34,138	(16,889)		136,514	\$	285.30	35,487
1,095,656	288,728	(20,707)	0	1,363,677	\$	3,693.32	274,644

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324,791	54,177	(45,106)	0	333,863	\$ 125.00	113,475
117,430	834	(1,019)	0	117,246	\$ (2.70)	48,710
59,307	0	(1,028)	0	58,279	\$ (17.01)	34,460
128,223	607	0	0	128,830	\$ 8.88	65,011
383,740	5,580	0	0	389,320	\$ 81.58	152,943
426,735	12,055	(12,415)	0	426,374	\$ (7.61)	101,882
168,793	791	Ŭ Ó	0	169,584	\$ 11.56	43,053
46,227	431	(421)	0 1	46,237	\$ 0.15	18,758
137,622	2,304	(2,111)	0	137,816	\$ 3.20	75,098
255,727	45,409	(3,011)	0	298,125	\$ 701.28	12,491
81,004	7,647	(4,059)	0	84,593	\$ 59.35	23,574
410,392	37,121	(22,225)	0	425,288	\$ 224.48	71,615
2,150,475	138,241	(27,674)	0	2,261,042	\$ 1,616.49	768,989
106,574	5,283	(884)	0	110,973	\$ 72.77	79,148
116,934	2,101	(1,924)	0	117,111	\$ 2.92	33,020
161,570	711	0	0	162,282	\$ 10.40	31,308
3,206,629	453,804	(80,303)	0	3,580,130	\$ 5,770.59	1,695,236
29,347	0	0	0	29,347	\$ _	8,222
17,287	107	0	0	17,394	\$ 1.56	8,371
225,527	(12,289)	(407)	111,159	323,991	\$ 1,439.54	131,079
370,908	(116,655)	(22,879)	(101,295)	130,080	\$ (3,520.91)	135,558
630,165	3,952	(2,338)	0	631,780	\$ 24.04	481,117
2,403,476	1,019,108	(23,711)	35,273	3,434,147	\$ 15,346.68	1,115,510
292,525	664,191	(58,185)	0	898,531	\$ 9,538.53	99,859
124,647	25,227	(10,551)	0	139,323	\$ 191.38	95,021
191,604	18,551	(11,218)	0	198,937	\$ 95.62	127,109
241,152	22,057	(6,019)	0	257,191	\$ 311.14	72,624
455,828	41,322	(22,056)	0	475,094	\$ 281.67	245,005
283,650	20,333	(29,394)	0	274,590	\$ (132.46)	38,073
312,990	20,633	(1,253)	0	332,370	\$ 283.33	171,870
246,279	4,246	0	0	250,525	\$ 62.08	58,675
285,377	819,515	(16,786)	0	1,088,106	\$ 12,386.10	111,888
251,776	51,784	(286)	0	303,274	\$ 794.63	76,984
233,481	389	(408)	0	233,461	\$ (0.32)	80,149
84,493	6,509	(2,412)	0	88,590	\$ 67.77	28,662
345,017	8,363	(896)	0	352,483	\$ 102.89	143,794
237,252	8,391	(4,273)	0	241,370	\$ 56,74	7,025
47,842,021	10,115,868	(1,377,719)	(285,354)	56,294,817	 124,162	17,086,869
460,568	133,005	(77,699)	0	515,875	\$ 1,119.96	268,632

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## Power Plant

		AD				
		Adjustm			Ac	ldt'l Tax on
AD Additions	AD Retirements	ents	End Bal 12/31/07	Net UPIS-AD		AD
15,346	0	8,777	116,802	54,593	\$	(352.68)
20,464	(77,699)	0	211,397	304,478	\$	1,159.00
7,578	(22,048)	0	190,535	96,615	\$	293.01
12,502	0	0	76,152	324,369	\$	(206.79)
5,782	(2,882)	0	59,718	142,674	\$	(47.96)
17,787	0	0	175,840	440,641	\$	(260.05)
315,414	(7,213)	0	983,874	2,014,970	\$	(4,373.38)
137,897	(148,349)	0	859,797	3,527,979	\$	148.32
17,036	(52)	0	197,204	346,034	\$	(248.30)
4,197	(3,863)	0	29,234	87,970	\$	(4.88)
61,938	(659)	0	880,370	712,006	\$	(1,019.06)
716	(25)	0	11,692	9,436	\$	(10.09)
11,105	(2,161)	0	75,363	286,638	\$	(138.00)
4,150	(4,000)	0	15,527	127,725	\$	(2.20)
3,168	(4,029)	0	38,400	34,297	\$	12.58
2,842	(1,837)	0	25,256	57,475	\$	(14.51)
19,101	(209)	0	178,008	468,728	\$	(312.47)
2,008	(2,948)	0	14,821	43,277	\$	13.75
27,141	(4,502)	0	369,310	446,198	\$	(330.99)
2,153	(9,339)	0	18,765	46,525	\$	105.05
8,881	(31,846)	0	74,414	211,968	\$	335.75
5,407	(1,276)	0	65,474	97,854	\$	(68.34)
93,001	(122,790)	6,736	1,054,402	984,745	\$	317.67
91,028	(36,762)	(94,759)	571,296	1,793,764	\$	* 557.99
12,859	0	0	151,608	351,153	\$	(220.79)
933	(1,454)	0	13,416	14,872	\$	8.95
16,968	(59,905)	4,212	202,630	274,220	\$	566.15
12,871	(16,281)	(6,780)	137,341	201,654	\$	148.98
281	(2,475)	0	2,404	2,170	\$	33.56
104,169	(30,349)	0	602,107	2,020,732	\$	(1,151.58)
22,145	(38,214)	0	221,534	456,419	\$	250.68
18,320	(76,458)	943	98,047	402,105	\$	856.21
1,905	(887)	0	133,901	9,893	\$	(20.50)
98,875	(6,783)	0	728,037	1,680,514	\$	(1,326.13)
25,350	(27,673)	0	219,185	591,948	\$	33.46
13,102	(475)	0	234,448	129,268	\$	(195.72)
13,897	(11,650)	0	132,502	218,392	\$	(34.11)
6,586	0	0	132,158	46,636	\$	(96.29)
3,301	(3,309)	0	34,645	50,564	\$	0.11
908	(8,254)	0	15,199	10,250	\$	112.39
136,355	(152,907)	0	950,708	1,591,523	\$	242.83
7,497	(1,044)	0	56,764	178,445	\$	(96.55)
14,345	(2,264)	0	196,227	113,181	\$	(199.83)
3,772	(16,889)	0	22,370	83,778	\$	216.96
38,717	(20,707)	0	292,654	821,012	\$	(248.18)

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	9,408	(45,106)	0	77,777	211,317	\$	491.91
	4,510	(1,019)	0	52,200	68,721	\$	(51.04)
	2,318	(1,028)	0	35,749	24,847	\$	(21.32)
	3,914	0	0	68,925	63,212	\$	(57.22)
	12,174	0	0	165,117	230,798	\$	(177.99)
	12,266	(12,415)	0	101,734	324,852	\$	3.14
	4,992	0	0	48,045	125,740	\$	(72.98)
	2,193	(421)	0	20,530	27,469	\$	(25.91)
	4,449	(2,111)	0	77,436	62,525	\$	(38.68)
	11,802	(3,011)	0	21,282	243,236	\$	(145.40)
	3,148	(4,059)	0	22,663	57,430	\$	15.06
	15,474	(22,225)	0	64,864	338,777	\$	101.74
	94,365	(27,674)	0	835,680	1,381,486	\$	(975.03)
	4,963	(884)	0	83,227	27,425	\$	(67.47)
ķ	3,698	(1,924)	0	34,794	83,914	\$	(29.35)
	5,819	0	0	37,127	130,262	\$	(85.07)
	169,873	(80,303)	0	1,784,806	1,511,393	\$	(1,383.85)
	941	0	0	9,163	21,125	\$	(15.57)
	634	0	0	9,005	8,916	\$	(9.27)
	4,643	(407)	20,234	181,463	94,448	\$	(357.76)
	11,156	(22,879)	12,509	110,430	235,350	\$	(11.49)
	16,537	(2,338)	0	495,315	149,049	\$	(211.41)
	72,848	(23,711)	0	1,175,283	1,287,966	\$	(731.65)
	11,080	(58,185)	0	52,754	192,665	\$	741.44
	1,842	(10,551)	0	86,311	29,626	\$	113.57
	3,477	(11,218)	0	119,367	64,496	\$	100.95
	8,633	(6,019)	0	75,238	168,528	\$	(50.72)
	18,262	(22,056)	0	241,211	210,823	\$	55.4 <del>6</del>
	9,722	(29,394)	0	18,401	245,578	\$	287.60
	13,894	(1,253)	0	184,511	141,120	\$	(184.81)
	7,227	0	0	65,901	187,605	\$	(105.66)
	37,614	(16,786)	0	132,716	173,489	\$	(321.37)
	17,301	(286)	0	94,000	174,791	\$	(262.55)
	7,176	(408)	0	86,917	153,331	\$	(111.93)
	3,161	(2,412)	0	29,411	55,831	\$	(12.39)
	12,942	(896)	0	155,840	201,223	\$	(166.00)
	7,799	(4,273)	0	10,551	230,227	\$	(48.58)
							Total Pre
	2,072,055	(1,377,719)	(48,128)	17,737,283	30,849,281		(9,388)
	20,464	(77,699)	0	211,397		\$	1,159.00
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# List of all companies with both Water & Sewer systems

<b>-</b>		D		Increase in			
	al Increase	Pro Forma		Prop Tax for			
IN PI	•	Total Prop Tax		Pro Forma			<b>O</b>
•	08	(100%U&U)		Rate Base	Filing Name	Water AU#	Sewer AU#
\$	(158)	925	\$		Arredondo Estates/Farms	6569	6389
\$`	2,279	9,225	\$		Beecher's Point	6438	6439
\$	(153)		\$		Chuluota	6456	6457
\$	(206)	6,177	\$		Holiday Haven	6411	6412
\$	(79)	2,916	\$	190	Interlachen Lake/Park Manor	6441	6443
\$	(180)	5,872	\$	882	Jasmine Lakes	6574	6391
\$	56,741	88,436	\$	969	Jungle Den	6467	6468
\$	3,709	62,491	\$		Kings Cove	6595	6395
\$	(241)	6,044	\$	541	Lake Gibson Estates	6434	6435
\$	(5)	, 1,641	\$	450	Lake Suzy	6582	6392
\$	(952)	24,168	\$	17	Leisure Lakes	6403	6404
\$ \$	(10)	242	\$	112	Morningview Palm Port	6414	6415
\$	(95)	686	\$		Paim Port Paim Terrace	6444	6445
\$	(3)	1,539	\$			6429	6430
\$ ¢	251	1,158	\$		Rosalie Oaks Silver Lake Oaks	6562 6448	6386 6449
\$	11	1,216	\$	221			
\$	(307)	9,880	\$		Summit Chase	6596	6396 6472
\$	(9) (7227)	830 4,580	\$	28	Sunny Hills The Woods	6471 6564	6472 6388
\$	(327) 56		\$		Valencia Terrace	6423	6424
\$ ¢	(120)	1,047 2,925	\$			6425	6426
\$ ¢		4,539	\$		Venetian Village Village Water	6571	6390
\$ \$	(82) 17,883	4,539 33,714	\$ \$	6,909	Zephyr Shores	6431	6432
э \$	(11,816)	10,008	э \$		Zephyl Shores	0431	0432
φ \$	(11,010)	5,401		3,373			
գ \$	(103)	631	\$ \$	413			
\$ \$	(10)	1,039	\$				
\$ \$	(2,130)	70	\$	745			
¢ ¢	(2,130)	243	\$	16			
¢	(705)	41,053	\$	81			
\$ \$ \$	589	12,979	\$	2,977			
\$ \$	4,840	19,219	ŝ	6,266		•	
\$	4,040 19	2,692	\$	1,802			
\$	(2,080)	15,994	\$	69			
ŝ	1,362	22,272	\$	144			
\$ \$ \$	(193)	1,833	\$	72			
Ŝ	3,301	4,045	\$	74			
Ŝ	(96)	1,251	\$	9			6.0
\$ \$	364	1,952	\$	137			
\$	570	991	\$	59			
\$ \$ \$ \$ \$ \$	5,331	18,499	\$	464			
\$	(74)	3,336	\$	852			
\$	(221)	1,793	\$	27			
\$	502	8,027	\$	383			
\$	3,445	13,942		262			
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# Docket No. 080121-WS Pro Forma Worksheets Exhibit SS-22, Page 10 of 11

\$	617	7,485	¢	4,233	
թ \$	(54)	7,405 1,136	\$ \$	4,233 261	
		96		201	
\$ ¢	(38) (48)	1,938	\$ \$	995	
¢ ¢	• •		₽	995 46	
¢ ¢	(96)	3,583		40 597	
\$ \$ \$ \$	(4) (61)	8,461 2,005	\$		
¢ ¢	(61)	2,005	\$	359	
\$	(26)	567	\$	168	
\$ \$ \$ \$ \$	(35)	2,138	\$	385	
с Ф	556	4,790	\$	25	
\$	74	1,409	\$	341	
\$	326	5,127	\$	20	
\$	641	23,978	\$	5,786	
\$	5	868	\$	11	
\$ \$ \$ \$	(26)	2,737	\$	157	
\$	(75)	2,268	\$	430	
\$	4,387	29,187	\$	1,961	
\$	(16)	823	\$	348	
\$	(8)	208	\$	36	
\$ \$	1,082	2,017	\$	56	
\$	(3,532)	(548)	\$	792	
\$ \$	(187)	4,374	\$	46	
\$	14,615	56,327	\$	2,694	
\$	10,280	14,517	\$	951	
\$	305	488	\$	18	
\$	197	1,722	\$	250	
\$ \$	260	5,365	\$	960	
\$	337	3,124	\$	89	
\$ \$	155	4,040	\$	743	
\$	99	1,247	\$	24	
\$ \$	(44)	2,022	\$	571	
\$	12,065	24,850	\$	5,707	
\$ \$	532	8,307	\$	643	
\$	(112)	4,369	\$	536	
\$	55	1,467	\$	102	
\$	(63)	2,419	\$	132	
\$	8	4,513	\$	1,816	
ojec	ted increase	e in 2008	•		
\$	122,190	\$ 699,038	\$	73,559	-
		0			Proof

\$ 2,278.96

# Docket No. 080121-WS Pro Forma Worksheets Exhibit SS-22, Page 11 of 11

Water row	Sewer row
# in list	# in list
2	3
5	4
8	7
20	19
22	48
24	23
26	25
28	27
31	30
35	34
37	36
39	38
44	43
46	45
56	55
60	59
66	65
68	67
71	70
74	73
76	75
78	77
82	81

Docket No. 080121-WS Audit Response Exhibit SS-23, Page 1 of 59

#### **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

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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 14, 2008

#### AQUA UTILITIES FLORIDA, INC.'S RESPONSE TO STAFF AUDIT REPORT

Aqua Utilities Florida, Inc. ("AUF"), files its Response to Staff's Audit Report dated

September 18, 2008.

#### **RESPONSE**

#### Audit Findings Nos. 1, 2 and 3

Responses to Audit Findings Nos. 1, 2 and 3 will be provided in a subsequent filing not

later than Friday, October 17, 2008.

#### Audit Finding No. 4 - Plant in Service and Accumulated Depreciation

#### Response:

#### LAKE JOSEPHINE - WATER

AUF disagrees with the plant in service amounts shown in this finding. The Lake Josephine – Water plant in service balances have been properly adjusted in MFR Schedule A-5 in compliance with FPSC Order No. PSC-001389-PAA-WU, issued July 30, 2000. The plant in service amounts included in the finding are primarily comprised of the beginning utility balances shown in the June 30, 1999 audit. The June 30, 1999 beginning balances plus the Commission ordered adjustments results in the last established rate base amounts. Therefore, it is inappropriate to write off the June 30, 1999 beginning balances. Additionally, the audit work papers revealed a plant in service difference of \$203 in account 331 and a CIAC difference of \$1,801.

There are two attachments in support of the response to this finding. Attachment A is a detailed reconciliation of plant in service and Attachment B contains the remaining supporting documentation for the plant in service additions that were included in the audit sample

AUF accepts the \$17,395 accumulated depreciation portion of this finding, which is supported by FPSC Order No. PSC-00-1389-PAA-WU.

**EFFECT OF FINDING ON THE GENERAL LEDGER:** The following general ledger entries are needed to correct the utility general ledger balances as of December 31, 2007.

NARUC <u>Acct. No</u>	Account Description	Debit	Credit
108	Accumulated Depreciation	\$ 17,395	
331	Transmission and Distribution Mains	\$ 203	
271	CIAC		\$ 1,801
439	Adjustments to Retained Earnings		\$ 15,797

**EFFECT OF FINDING ON THE FILING:** The Account 101 Plant in Service year end balance should be increased by \$203, Account 108 Accumulated Depreciation year end balance should be reduced by \$17,395, and Account 271 CIAC should be increased by \$1,801. A related adjustment should be made to the 13-month averages.

## SEBRING LAKES - WATER

AUF accepts this finding, except for the proposed reduction of \$6,230 to the Meters and Meter Install Account. This reduction was recorded in December 2007

**EFFECT OF FINDING ON THE GENERAL LEDGER:** The following general ledger entries are needed to correct the utility general ledger balances as of December 31, 2007.

NARUC Acct. No	Account Description	Debit	Credit
108	Accumulated Depreciation	\$ 4,005	
439	Adjustments to Retained Earnings	\$ 10,527	
331	Transmission and Distribution Mains		\$ 10,670
333	Services		\$ 3,222
403	Depreciation Expense		\$ 640

**EFFECT OF FINDING ON THE FILING:** The Account 101 Plant in Service year end balance should be decreased by \$13,892, Account 108 Accumulated Depreciation year end balance should be reduced by \$4,005 and Account 403 Depreciation Expense should be decreased by \$640. A related adjustment should be made to the 13-month averages.

## LAKE OSBORNE ESTATES -WATER

AUF accepts this finding.

## EFFECT ON THE GENERAL LEDGER IF THE FINDING IS ACCEPTED: The

#### 080121-WS

NARUC			
Acct. No	Account Description	Debit	Credit
108	Accumulated Depreciation	<b>\$</b> 941	
439	Adjustments to Retained Earnings	\$ 2,432	
301	Organization	\$ 870	
309	Supply Mains	\$ 1,700	
339	Other Plant & Misc Equip Intangible	\$ 4,787	
302	Franchises		\$ 750
331	Transmission and Distribution Mains		\$ 3,925
334	Meters & Meter. Installations		\$ 5,245
340	Office Furniture & Equipment		\$ 726
403	Depreciation Expense		\$ 84

following general ledger entries are needed to correct the utility general ledger balances as of December 31, 2007.

**EFFECT OF FINDING ON THE FILING:** The Account 101 Plant in Service year end balance should be decreased by \$3,289, Account 108 Accumulated Depreciation year end balance should be reduced by \$941 and Account 403 Depreciation Expense should be decreased by \$84. A related adjustment should be made to the 13-month averages. Additionally, the UPIS and Accumulated Depreciation Pro Forma Adjustments for Retirement of existing meters should be revised to (23,127) to appropriately reflect the \$5,245 audit reduction to the meters account.

#### ARRENDONDO ESTATES/FARMS — WATER

AUF accepts this finding.

## EFFECT ON THE GENERAL LEDGER IF THE FINDING IS ACCEPTED: The

following general ledger entry is needed to correct the utility general ledger balances as of December 31,2007.

NARUC Acct. No	Account Description	Debit	Credit
108 439	Accumulated Depreciation Adjustments to Retained Earnings	\$16,992	\$16,992

**EFFECT OF FINDING ON THE FILING:** The Account 108 Accumulated Depreciation year end balance should be reduced by \$16,992. A related adjustment should be made to the 13-month averages.

#### JASMINE LAKES -- WATER

AUF accepts this finding.

Docket No. 080121-WS Audit Response Exhibit SS-23, Page 4 of 59

#### U8U121-WS

## EFFECT ON THE GENERAL LEDGER IF THE FINDING IS ACCEPTED: The

following general ledger entry is needed to correct the utility general ledger balances as of December 31,2007.

NARUC <u>Acct. No</u>	Account Description	Debit	Credit
108	Accumulated Depreciation	\$35,249	#75 <b>740</b>
439	Adjustments to Retained Earnings		\$35,249

**EFFECT OF FINDING ON THE FILING:** The Account 108 Accumulated Depreciation year end balance should be reduced by \$35,249. A related adjustment should be made to the 13-month averages.

#### Audit Finding No. 5 – Accumulated Amortization of CIAC

#### **Response:**

AUF agrees with this audit finding.

#### Audit Finding No. 6 - Deferred Debits - Amortization

#### **Response:**

These non-recurring expense items are recorded in a deferred debit account and amortized monthly. The practice of recording expenses over the period of benefit is a basic accounting concept.

Permit costs are amortized over the life of the permit. If a permit is renewed every 3 years, then the amortization period is 36 months. If a permit is renewed every 5 years, then the amortization period is 60 months. The same practice is used for DEP related inspections. If the DEP requires inspection every 3 years, then the amortization period is 36 months. The remaining deferred debits are for repairs. O&M type costs are amortized over a maximum of 3 years, since repairs or replacements generally recur beyond that length of time.

<u>Grand Terrace</u> – This item was an amount of \$1,090.27 paid in April, 2005 for a tank inspection. Pursuant to DEP Rule 62-555.350(2) Operation and Maintenance of Public Water Systems, Suppliers of water shall be inspected for structural and coating integrity at least once every five years by personnel under the responsible charge of a professional engineer licensed in Florida. Therefore, AUF is amortizing this expense over the 5 year period since these tank inspections are required every 5 years.

<u>Picciola Island</u> – This item was a generator repair in the amount of \$2,491.44 which was paid in October, 2005. AUF is amortizing this item over a period of 3 years. As stated above, O&M type costs are amortized over a maximum of 3 years.

#### 080121-WS

<u>Jungle Den</u> – The majority of this amount was for a wastewater permit renewal in the amount of \$6,000 which occurred in February, 2005. This permit is renewed every 5 years, thus the expense is amortized over the life of the permit.

For the reasons stated above, AUF believes that the incurred expenses and the amortization periods are appropriate, and that the expenses should be allowed in the test year as recorded and filed.

#### Audit Finding No. 7 - Accrued Taxes

#### **Response:**

The accrued tax amount of \$2,860,234 (debit) predominantly represents amounts owed to Aqua Utilities Florida, Inc. from the parent company Aqua America, Inc. for the tax benefit of the losses that were included in the 2006 and 2007 Federal Income Tax returns. The amounts will be paid by Aqua America, Inc. to Aqua Utilities Florida, Inc. when the 2007 Federal Income returns are finalized and trued up in the 4<sup>th</sup> Quarter, 2008. The Company does reconcile the accrued taxes on the balance sheet which represents the receivable and payable for each type of tax. The \$2,860,234 (debit) is the total of all of the accrued tax accounts. Please see Attachment C for the reconciliation.

#### Audit Finding No. 8 - Capital Structure

#### **Response:**

AUF disagrees with the Capital Structure, Cost Rates, and Weighted Cost Rate displayed in the audit finding. AUF presents the following response, which results in a corrected weighted average cost rate of 8.25%.

#### Capital Structure/Cost Rates per Audit Finding

		Percent	
		of	Weighted
Capital Component	Per Company	Total Cost Rate (1)	Cost Rate
Common Stock	67,049,620	3.03%	
Paid In Capital	572,050,832	25.82%	
Treasury Stock	(13,166,313)	-0.59%	
Retained Earnings	50,363,635	15.82%	
Total Common Equity	976,297,774	44.07% 11.55%	5.09%
Long Term Debt	1,238,980,341	55.93% 5.10%	2.85%
Total Capital	2,215,278,115	100.00%	7.94%

#### 080121-WS

The cost rate of long-term debt for Aqua America, Inc. and Subsidiaries as of December 31, 2007 is 5.58%. The cost rate of 5.10% represents only Aqua Utilities Florida, Inc. With the corrected cost of long term debt, the weighted cost rate is as follows:

		Percent			
,		of		Weighted	
Capital Component	Per Company	Total	Cost Rate (1)	Cost Rate	
Common Stock	67,049,620	3.03%			
Paid In Capital	572,050,832	25.82%			
Treasury Stock	(13,166,313)	-0.59%			
Retained Earnings	350,363,635	15.82%			
Total Common Equity	976,297,774	44.07%	11.55%	5.09%	
Long Term Debt	1,238,980,341	55.93%	5.58%	3.12%	
Total Capital	2,215,278,115	100.00%	)	8.21%	<u></u>

#### Capital Structure Per Audit Finding with Corrected Debt Cost

In addition, the long term debt balance as of December 31, 2007 includes \$65,000,000 drawn from the company's short term credit facilities, which is used to fund working capital. These short term loans renew monthly at the company's option, and are based on a 1-month LIBOR rate. This credit facility matures on May 23, 2012. The long term debt classification is a requirement of Generally Accepted Accounting Principles.

If the long term debt balance shown above is appropriately reduced by this short term debt, the cost of long term debt is 5.61% and the weighted cost rate would be as follows:

#### AUF Corrected Capital Structure and Cost Rates

		Percent of		Weighted	
Capital Component	Per Company		Rate (1)	Cost Rate	
Common Stock	67,049,620	3.12%			
Paid In Capital	572,050,832	26.60%			
Treasury Stock	(13,166,313)	-0.61%			
Retained Earnings	350,363,635	16.29%			
Total Common Equity	976,297,774	45.40% 1	1.42%	5.19%	
Long Term Debt	1,173,980,341	54.60%	5.61%	3.06%	
Total Capital	2,150,278,115	100.00%		8.25%	

(1)- Common Equity cost rate is 7.1% + 1.961/Equity Percentage, per Commission Order.

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080121-WS

## Audit Finding No. 9 – Customer Deposits

#### **Response:**

AUF agrees that the customer deposits should be adjusted. However, the total adjustment should be \$62,455.07 instead of \$62,377.73 listed in the Audit Report.

The correct 13 month average is as follows for three individual systems:

		13-month Average	Corrected	
AU #	System	Per Audit	13-month Average	
6561	Ravenswood	\$45.00	\$42.00	
6562	Rosalie Oaks	\$186.67	\$172.00	
6596	Summit Chase	\$771.67	\$712.00	

#### Audit Finding No. 10 – Prior Period Expenses

#### **Response:**

AUF agrees with this audit finding, which includes amounts allocated to all Aqua Utilities Florida systems.

#### Audit Finding No. 11 – Capitalization

#### **Response:**

AUF agrees with this audit finding.

#### Audit Finding No. 12 – Shareholder Services Expenses

#### **Response:**

AUF agrees with the amount of shareholder services expenses included in the audit finding. However, AUF notes that in FPSC Order No. PSC-96-1320-FOF-WS, the Commission stated that the ROE leverage formula recognizes an "additional 25 bases points to the otherwise determined cost of equity to provide for these [shareholder services] costs." Therefore, if there is a determination in this or any other proceedings regarding ROE that does not include a 25 basis point allowance for shareholder services expenses, AUF submits that these expenses must be included in the final approved revenue requirement.

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#### 080121-WS

#### Audit Finding No. 13 - Fines and Penalties

#### **Response:**

AUF agrees with this audit finding.

#### Audit Finding No. 14 - Letter of Credit Expense

#### **Response:**

The company disagrees with the audit analysis that states that the standby letters of credit expenses were used to obtain various loans for the company.

The letters of credit are issued to various insurance companies as collateral for the beneficiary in the event that the claims made against various insurance policies cannot be paid by the company. The fees are charged to the company quarterly by the issuing banks, based on the outstanding amount of the issued letters of credit.

The letters of credit are not debt and the fees charged on them should not be classified as debt issuance costs. They are appropriately recorded by the company in account 675, Miscellaneous Expenses.

#### Audit Finding No. 15 - Preliminary Study

#### **Response:**

AUF accepts the finding's effect on the filing; however, AUF disagrees with the necessity for a general ledger entry. Since all income statement accounts, including the expense accounts in this finding, have been closed to retained earnings in 2007 there is no reason to record a reclassification entry in the current year.

#### Audit Finding No. 16 - Out of Period expenses

#### **Response:**

AUF agrees with this audit finding. However, it should be noted that the top part of the table shows \$20,531 recorded to Account 610 – Purchased Water for Lake Suzy. The second portion of the table indicates that a credit should be made to Account 610 Contractual Services – Testing for this amount. AUF agrees with the summary that the appropriate account to be reduced would be Account 610-Purchased Water.

Docket No. 080121-WS Audit Response Exhibit SS-23, Page 9 of 59

#### 080121-WS

## Audit Finding No. 17 – Preliminary Survey Expenses

#### **Response:**

AUF agrees with this audit finding.

## Audit Finding No. 18 – Lake Suzy Wastewater Land Transfer

#### **Response:**

#### Land Value

AUF agrees that an adjustment should be made to reflect the Commission's previously established land value of \$262,581. However, AUF disagrees with the audit recommended 13-month average balance of \$200,200. The MFR 13 month average calculation requires the use of the Commission approved land value of \$262,581 for the 12 months from December 2006 through November 2007 and the post-sale land value of \$200,200 in the month of December 2007, which reflects the proper timing of the land sale. Therefore, the resulting 13-month average balance is \$257,782.

#### Gain/Loss on Sale of Land

AUF is in agreement with the audit treatment of the gain on sale of land.

#### Rental of Building/Real Property

AUF is in basic agreement with this finding, with the following noted exceptions:

- AUF disagrees with removal of rental effect on the general ledger and on the filing. The rental should remain on the general ledger, since the expense is properly associated with a prior period. Additionally, there is no effect on the filing, since AUF adjusted rental expense in the MFR to remove the prior period rental expense of \$15,833.
- AUF disagrees with the audit amount for removal of amortization effect on the filing. AUF adjusted rental expense in the MFR to remove \$6,782 of prior period amortization.

#### Land Lease

AUF disagrees with the assertion that there is a violation of Commission Rule 25-30.433 (10), Florida Administrative Code. AUF possesses the right to continued use of the land until the lease expiration date of June 1, 2025. Additionally, AUF currently owns 19.55 acres, which is 35 acres more land than the 19.20 acres required for the existing treatment facilities, as outlined in Commission Order No. PSC-97-0540-FOF-WS, issued May 12, 1997, in Docket No. 960799-WS.

## AUF Proposed Adjustments and their Effects on the General Ledger and on the Filing:

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Account	Account Description	De	bit (Credit)
Adjustment #1	To record Commission Adj's to land 960799-WS. Reflect adjustment in De		
101	Land (Acct 353)	\$	(180,219)
103	Property held for Future Use	\$	94,656
439	Adjustments to Retained Earnings	\$	85,563
Adjustment #2	To reverse land sale recorded in Decem	ber 2	2007
101	Land (Acct 353)	\$	173,434
131	Cash (Net proceeds )	\$	(66,352)
186.210	Deferred loss on sale of land	\$	(107,083)
Adjustment #3	To properly record sale of land		
101	Land (Acct 353)	\$	(62,381)
131	Cash (Net proceeds )	\$	66,352
414	(Gain) loss from disp of Utility prop.	\$	(3,971)
Adjustment #4	To reverse amortization of loss in 2007		
186	Deferred loss on sale of land	\$	11,066
741.5	Rental of Building/Real Property	\$	(11,066)
Effect of Adjus	tments on General Ledger:		
101	Land (Acct 353)	\$	(69,166)
103	Property held for Future Use	\$	94,656
186.210	Deferred loss on sale of land	\$	(96,017)
741.5	Rental of Building/Real Property	\$	(11,066)
414	(Gain) loss from disp of Utility prop.	\$	(3,971)
439	Adjustments to Retained Earnings	\$	85,563
		\$	-
Effect of Adjus	tments on Filing:		
101	Land (Acct 353)	\$	(171,677)
103	Property held for Future Use	\$	94,656
186.210	Deferred loss on sale of land	\$	(96,017)
741.5	Rental of Building/Real Property	\$	(4,283)
414	(Gain) loss from disp of Utility prop.	\$	(3,971)
439	Adjustments to Retained Earnings	\$	181,291

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## Audit Finding No. 19 – Depreciation Expense

#### **Response:**

AUF disagrees with the audit finding amount of depreciation expense allocated to Aqua Utilities Florida. The depreciation expense included in response to audit request #35 represents the budgeted amount of depreciation expense to be allocated. The actual amount of depreciation expense allocated by Aqua Services, Inc, to Aqua Utilities Florida in 2007 is \$383,087.38, and the actual amount charged to all Aqua Utilities Florida systems is \$15,939.24. These amounts are shown on Attachment D.

Respectfully submitted this 14th day of October, 2008.

#### HOLLAND & KNIGHT LLP

D. Bruce May, Jr. Florida Bar No. 354473 Gigi Rollini Florida Bar No. 684491 Holland & Knight, LLP Post Office Drawer 810 Tallahassee, Florida 32302-0810 (850) 224-7000 (Telephone) (850) 224-8832 (Facsimile)

-and-

Kimberly A. Joyce, Esquire Aqua America, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010 (610) 645-1077 (Telephone) (610) 519-0989 (Facsimile)

Attorneys for Aqua Utilities Florida, Inc.

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#### **CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing was furnished by hand delivery to Charles Beck, Esq., Office of Public Counsel, 111 West Madison Street, Room 812, Tallahassee, Florida 32399-1400; Ralph Jaeger, Katherine Fleming, Caroline Klancke and Erik Sayler, Esq., Office of General Counsel, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, and to Cecilia Bradley, Esq., Office of the Attorney General, The Capitol–PL01, Tallahassee, FL 32399-1050, this 14th day of October, 2008.

Attorney

# 5695212\_v2

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#### Audit Finding No 4 response - Attachment A (reconcile plant) xis

	······	Aque Floride, Inc. Asset Detail - Utility Plant In Service	· · · · · · · · · · · ·										
		As of 12/31/07	Work Order Number	Quantity	12/31/2007 Amount	Comm Audit Adi 92/08	MFR 12/31/2007 Adjusted	12/31/2003 Amount per Utility	included in Audit finding	6/30/99 Per Utility	Aquasource changes (6/30/99 to 12/31/2003)	Commission	6/30/95 Comm. Auc adj
n Service	Utility Account				20,100.00		20,100.00	25,000.00		25,000		20,100	(4,90
	30330 - Land & Land Rights - Treat Tota	A car and a second process and a second		• •	334,215.34	(260.667.27)	53.548.07	48,194 33	45,194	48,255	1,936	13,105	(33,15
	30430 - Struct and Imp - Treat Total	مستعر المحاج المراجع المراجع المستعر والمحاج المراجع المراجع المراجع المراجع المراجع المراجع المراجع المراجع			37,146.75	65 314 61	102.461.36	30,455.30	27,279	27,279		92,594	65,31
	30720 - Wells and Springs Total	the second second second second second second second second second second second second second second second se	•		50,431,18	11,909.07	62,340,25	49,415.22	47.319	47,319		59,228	11,90
	30920 - Supply Mains Total	and a second second second second second second second second second second second second second second second	terrar de la companya de la companya de la companya de la companya de la companya de la companya de la companya	1	41,570.02	7.368.26	48,938 28				1	7,388	7,38
	31020 - Power Generation Equipment 1	lotal	• · · · · · · • • · · · •	÷	7,361.04	20,021.65	27.382.69	7.381 04	3,467	3,467		23,489	20,02
	31120 - Pumping Equip - Source Total	and a second second second second second second second second second second second second second second second	i waa da ahaa		1,314.60	20,021.00	1,314.80				1		
	31130 - Pumping Equip - Treatment To	tal	33696499999	÷ .	(206.89)	÷ ;	1014.00		(207)		,	I	
/2001 0:00	32030 - Water Treatment Equipment	Retrement due to replacement by 33656803323 per Joan Maler.	CX000432320		563.31	4 <u>.</u>		553.31		•	1	1	• •
/2001 0:00	32030 - Water Treatment Equipment	Press Rec 4" Pollard Model PW454 7/Day 200 PS	CX000432320		2.250.98	Acres 1. A		2,250.98	•	•			
/2001 0:00	32030 - Water Treatment Equipment	Water Treatment Equipment (add to)			67,703.00	1		67,703.00	67,703	<b></b>		1	
/2001 0:00	32030 - Water Treatment Equipment	Asset Original Cost	W0048 33658903323	4	391.55	4		01,103.00	07,700	4 C 4 C 1 C 4 C 4 C 4 C 4 C 4 C 4 C 4 C	• · · · · ·		
/2006 0:00	32030 - Water Treatment Equipment	5 - Oakton Chlorine Colorimeter	33658903323	1		in the second	17,258.96	70,507.29	67.496	67.703		14,270	(53,4
	32030 - Water Treatment Equipment To				70,892.05	(53,433.09)	13,268.20	10,507.29	01.495	1 07,703	1	12,138	12.1
	33040 - Distr Reserv and Standpipes T		A CONTRACTOR OF A CONTRACTOR O		1,150.68	12,135 52	13,268.20	502.94	- 6.041		in en en en		
2001 0.00	33140 - Mains	Equipment : Gale Valve 3"	CX000345331	لي مد	502.94 5,837.44					1	a 1 mm		
	33140 - Maine	Piping : Diametar 3; Type PVC,	CX000346331	520	5,837.44	4		5,837.44	(24,583)	1	· · ·	1 .	é
	1.33140 - Mains	Retrament due to replacement by 33656905601 per Joan Miller.	33896499999	1	(24,562.72	9,			(24,003	,	4		ł ·
	33140 - Mains	Retirement due to replacement by 33658938266 per J. Miller CWIP as of 11-06.	33696499999		(1,838 28	9:		And American State	[1,638	4	4		•
	33140 - Mains	Asset Onginal Cost	WOO48		140,992.21			140,992.21	140,992		A	1	1
	33140 - Mains	2" VALVES LAKE JOSEPHINE	33658900693		3,058.28				1 .			1	1
		1" WATER MAIN LAKE JOSEPHINE	33658923088	100					1	:		1 .	1
	33140 - Mains	REPLACE 3' PRODUCTION METER LAKE JOESPHINE	33658933065		772 82	1						1.	÷ .
		12' of 2" water main	33656938256	1	3,424.59							1000000	
/2008 0:00	33140 - Mains	12 OF 2 WINNER FINANCE			129,619.00	211,420.25	341,039.25	147,332.59	114,791	13,500		224,717	211.
	33140 - Mains Total	A company of the second s			16,999.15	(646.69)	16,352,45	13,940.40	11,100			10,453	9,
	33340 - Bervices Total	na an an an an an an an an an an an an a	den en en en en en en en en en en en en e	1	101 450.49	9.925.17	111,385 65	53,903.79	1	48,145		58,070	9,
	33440 - Meters and Installations Total	Anness of a second second second second second second second second second second second second second second s	the second second second second second second second second second second second second second second second se	1	4,037.25		2,094 25	3,190.95	3,191		3,191		
	34350 -Tools, Shop and Garage Equip		sine and the second second second second second second second second second second second second second second	•••••		and a strategy of		1,943.00		1,943			1 (I,f
	34650 - Power Operated Equipment To		prove terror and the second second second second second second second second second second second second second		7,399.51	1 (1,405,48)	5,994 03	6,834.00	6.834	6,834		5,429	
	34750 - Miscellaneous Equipment Tob	Manager and the second se	And the second s		823,497.26			458.077.91	329.672	298,548	105,418	540,959	
	Grand Total	and a second second second second second second second second second second second second second second second		1	A. 20-01-01	-,		(212.91		(203	0		- 1 B
	Unknown Difference	And a second second second second second second second second second second second second second second second	has a second second			··• · · ·				-1			
	12/31/2003 Amount	la contra e contra contra e contra e contra e contra en entre en entre en entre en entre	والمتعاصين والمتعادين			en or e e e	34,173.00	it		1. A . A . A . A . A . A . A . A . A . A		1	
	34051 Allocations (not in CPR details)		and a construction of				3 384 00		1	•			
	30450 Allocations (not in CPR details)	and the second to prove the second second second second second second second second second second second second	Annes and the second second		823 497 20	6 (0.00		457 845.00	329.672	298.34	106.41	540,959	242.6
	Total				623,497.20	0 (0 00	). 001,034.20		328,014	200,.94	100,111		

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Audit Finding No 4 response - Attachment A (reconcile plant) xis

AQUA UTILITIES FLORIDA, INC LAKE JOSEPHINE Bate Case Dia 080121-WS ACN 08-093-1-1 Certificate 422-W Plant Additions & Retirements - Water

Description	Test Period	Additions	Retirements	12/31/1999	Additions	Retiremen14	12/31/2:000	Additions	Retirements	12/31/20/1	Additions	Retirements	12/31/2002	Additions	Retirements	12/31/2003
Distiguis	0/3121-249				9,115		28,432			28,432			28.432		28,412	
(ii) Organization		19,297		19 297	a'i'ii					•						
3/12 Franchiser				•			26,146			20 100			20,100			20,100
03 Land	20.100			26, 1681			13,105	1,936		15(41)			15.041			15,041
14 Senatores & Improvements	13 004			13 105			13,003	1,936								
115 Collecting & Improveding																
In Lake River & Other							95,770			\$5,770			15,770			95,770
117 Wells & Smage	92,594			92,594	3 176		95,770			33.144						
13 Infiltration Gallerins and Junnole										59 228		12096	61,324			61,324
Krs Supply Maine	59.228			\$9.22M			59.228	•		7,368			7.368			7.362
10 Poster Generation Four	7.308			7,308			7.368			27,383			27.383			27.383
11 Pener Generation Four	23,489			23,489			23,489	3,894		16.521	:		16.521	553		17 117-
11) Peripang Dalap 120 Water Tenatawat Equip	14.270			14.270			14.270	2,251					12,136	2,4.7		12.130
	12.130			12.136			12 136			12,136	•	7 673		127,182		358.54
335 Distribution Reversion	224.717			224,717	5.577		130.294	8 437		238 731			10,453	2,640		13.295
331 Transmission and Distribution Manua	10 453			10.453			10,453			10.453	:		63,829			63.825
113 Services	58/070			\$5 070			58.070	5.759		c1.829	-		0.0.0			51,51,51
34 Meters and Meter Install	<b>M</b> 3/11									•						
135 Lindrants																
316 Backflow Prevention Devices											•					
339 Other Plan Ani Mino			,		3.364	3 364				•						
Mit Office Furniture & Hump					27 \$75	27.875										
341 Trans. Equip																1,19
342 Skees Fapip					35.235	35.23	· ·				3 141		1.191			4,75
343 Tuula, Shop and Garage Equip																
344 Lab Equip																
345 Power Operated Equip																5.42
346 Communication Paulp				5.429			5.427			5,429			5 429			5.42
347 Music Future	5,431	,														
345 Other Tanpible Plant																
												1 5.57	7 598.03	5 130. <b>87</b> :	( 28-43	2 76644
Walks Pluni	\$41.95	) (9,297		560.25	54.3n3	ón.47	4 57N 14	22.27	1	• 0+KL12	1.19	. 3.57	7 598 313	1 1 10.47		
					17.888											
Source: Duckut 991001-WZ; PSC-001389-PAA-HZ	nk.				17.884						Hand annulleators of second value had	152,094)# Lanates ance(\$3,577)	•			
Jaconed 7711/2008)			as per utility Variani													

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334 Meter 334 Meter 343 Tooli 347 Misc

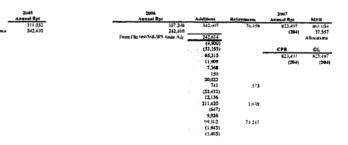
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Audit Finding No 4 response - Attachment A (reconcile plant).sts

Additions	Retiremente	12/31/2004	Additions	Ratirements	12/31/2005	Additions	Retirements	12/31/2046	Additions	Ratirements	12/31/2007	MFR	Variance	CPR	Variance
		20 (16)			20,600			20,100			20.100	20,100		20.100	
KJ 837		45.878	540		51.444	2.064		\$3.548			51,548	53 548		334,215	1284002
		45.770			95,770	6.692		25/2,462			02,462	102,462		37,147	65,515
1.916									•						
1.946		62,340			62,340			62 340			62,340	62,340		50.411	1 9479
:		7.368	1146		7.3n8	41,420		48,7KB	150		48,978	48.938		41.570	7 1418
:		17,074	1 146		28.529	392	207	28.529	741	573	28.697	28 698	(1)	8.676	20.021
		12,136			12.136	1.151	207	13.257			17,250	17.259		70.692	(51.473)
3 1358		161,6818	2 (8)4		163,612	1 424	34.562	342.474		1.638	13,287	13.287 341.039	. 203.	1,151	12.136
1019		16,352			16 352			16,352		1.000	10.352	16,352	1,20151	16,999	211 217
		61,829	6182		70 (91 1	1X 45K	1.939	80.511	97 102	74 247	111.184	£11.3No	11.	101.460	1921
		-													
		-								•					
		-			-										
					•				•						
		3,141			3.191	846		4,037							
						0411		4,047			4.017	2,494	1 441	4.4137	105
							1.941	(1.943)			1.9411		11 1411		1 1415
								11.000			11.9411		11 24 44		11,0433
		5.429	500		3.545			5.995			5.995	5 994	i	7.44)	1 105.
		· · ·	_											1.4-47	
															n
															n/3
															. 19

CPR records by account war otherical from CPR records by account were inherital from Aquassance on aquestion in July 2001 therefore pre-acquisition differences of the prim money entity



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Audit Finding No 4 response - Attachment A (reconcile plant).xla

AQUA UTILITIES FLORIDA, INC LAKE JOSEPHINE Rate Case Dit 080121-WS ACN 08-093-1-1 Certificate 422-W Plant Additions & Retirements - Water

	Disclar 991001-WU	Per			Retireme						Retireme							
Description	Comm, Aud Adj	Commission	Per Utility	Additions	uts 12/3	1/1999	Additions	Reticements	12/31/2000	Adulitions	<u>nts</u>	12/31/2001	Additions	Retirements	12/31/2003	Additions	Retirements	13/31/2003
301 Organization		6/30/(99)	6/30/1999	19.297		19,297	9,135		28,432			28,432			28,432		28,432	
302 Franchises		:		19.227		19,297	9,155		28,432			18,431			28,432	•	28,432	
303 Land	(4,900)	20,100	25,000			25.000			25,000			25,000			25,000	;		15,001
304 Serucheres & Innerovements	(33.113)	13,195	46 258			+6.258			46,258	1936		18,194			48,194	•	•	48.194
385 Collecting & Impounding						•												-
306 Lake. River & Other						•						-						
307 Wells & Springs	61,325	92.594	27,279			27.279	3.176		34,455			30,411			30,415			30,415
308 Infiltration Galleries and Tennels	•					•			•			•			•			-
309 Supply Maina	11,909	59,228	47.319			47.319			47.319	•		47.319	•	(2,096)	49,415	•		49,415
310 Power Generation Equip	7,368	7.368											•			. •		•
311 Pumping Equip.	10,622	23,489	3,467 67,703			3.467 67.703			3.467	3,894		7.361 69.954	•		7.361	553		7.364
320 Water Treatment Equip. 330 Distribution Reservoirs	(53.433) 12.136	(4.270 12.136	47,703			67.703	-		67.703	2,251		49,954	:		69,954	351		78,507
331 Transmission and Distribution Mainte	211.217	224.717	13.500			13,500	5.577		19.077	8.437		27.514		7.673	19,841	127,482		147,323
333 Service	(647)	10.453	11,100			11,100			11,100	0.477		11,109		1,012	11,100	2.840		13,940
334 Meters and Meter Install	9,923	58,070	48,145			48,145			48,145	5,754		53,904			53,904			\$3,904
335 Hydrania		•										-						
336 Backflow Prevention Devices		-										-						
339 Other Plant And Misc.	•	•					•		-	•		•	•		-			•
340 Office Furniture & Equip	•	•				•	3.364	3.344	-			•			•			•
341 Trans. Equip	•	•	•			•	27.875	27.875	•	•		•			•			-
342 Stores Equip	•	•	-			•	35.235	34 235	•			-	3,191		3,191			3 191
343 Tools, Shop and Gurage Equip. 344 Lab Haulp	:	•	-				35.235	1.732	:			•	3,191		3,191			3 191
344 Lab Equip 345 Power Operated Equip	d.945		1,943			1,943			1,943			1.943			1.943			1,943
346 Communication Equip	(1.942)	:	1,745									1.743			1.140			1.44
347 Mise, Equip.	(4,405)	5,429	6.834			6,834			6,834			6,834			6,834			6,834
34H Other Tangible Plant	203		(203)			(293)			(293)			(203)			(203)			(203)
Water Plant	242,614	540 959	<u>248</u> ,345	19,297		317.641	81,362	<u>6h.474</u>	335,530	22,277	<u> </u>	3.57,807	3 191	\$ 177	355,421	130,675	28,432	457.865
Silurce: Ducket 94/001-WU, PS(*.001.389-P4A-WT) Imucit 7731/2014)		Dk.	ok.		as por sun Vanance	317,845 (203)	(7.8Ka						Kacle attactors ni sece vae tele	52,0963 dt Cotteglicae ena (35,977)				

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#### Audit Finding No 4 response - Attachment A (reconcile plant).xis

Aqua Florida, inc. Lake Josephne Water - Asset Detail - Utility Plant in Service

,

				As of 12/31/07					
10 - A/I	Business Segment	in Service	Utility Account	Asset Long Description	Work Order Number	Quantity	Finding Amount	12/31/2003	Diff
	Lake Josephine Water		30430 - Siruct and Imp - Treat	Asset Original Cost	W0048	1	48,194.33	5 120 112000	011
			30430 - Struct and Imp - Treat Total			•	48,194.33	48,194	(0.33)
3-6589	Lake Josephine Water	12/1/2001 0:00	30720 - Wells and Springs	Asset Original Cost	W0048	1	27,279.00		
			30720 - Wells and Springs Total				27,279.00	30,455	3,176.00
3-6589	Lake Josephine Water	12/1/2001 0:00	30920 - Supply Mains	Asset Original Cost	W0048	1	47,319.00		
			30920 - Supply Mains Total				47,319.00	49,415	2,096.00
3-6589	Lake Josephine Water		31120 - Pumping Equip - Source	Asset Original Cost	W0048	1	3,467.00		
			31120 - Pumping Equip - Source Total			_	3,467.00		3,894.00
.3-6589	Lake Josephine Water	12/1/2001 0:00	32030 - Water Treatment Equipment	Retirement due to replacement by 33658903323 per Joan Miller.	33696499999	0	(206.89)	)	
3-6589	Lake Josephine Water	12/1/2001 0:00	32030 - Water Treatment Equipment	Asset Original Cost	W0048	1	67,703.00		
			32030 - Water Treatment Equipment T	otal			67,496.11	70,507	3,010.89
3-6589	Lake Josephine Water	12/1/2001 0:00	33140 - Mains	Retirement due to replacement by 33658905601 per Joan Miller.	33696499999		(24,562.72		
13-6589	Lake Josephine Water	12/1/2001 0:00	3314D - Mains	Retirement due to replacement by 33658938266 per J. Miller CWIP as of 11-06.	33696499999	0	(1,638.28	>	
13-6589	Lake Josephine Water	12/1/2001 0:00	33140 - Mains	Asset Original Cost	W0048	1	140,992.21		
			33140 - Mains Total				114,791.21	147,323	32,531.79
3-5589	Lake Josephine Water		33340 - Services	Asset Original Cost	W0048	1	11,100.00		
			33340 - Services Total			-	11,100.00		2,840.00
	Lake Josephine Water		34350 -Tools, Shop and Garage Equip	Asset Original Cost	W0048	0	(32,044.05 35,235.00		
13-6589	Lake Josephine Water		34350 -Tools, Shop and Garage Equip 34350 -Tools, Shop and Garage Equip	Asset Original Cost	W0048	1	3,190.95		0.05
1.6590	Lake Josephine Water		34550 - Hiscellaneous Equipment	Asset Original Cost	W0048	1	6,834.00		0.05
	Cane Descaring Trates		34750 - Miscellaneous Equipment Tot				6,834.00		-
			Grand Total				329,671.60	377,220	47,548.40

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Audit Finding No 4 response - Attachment A (reconcite plant) xts

AQUA UTILIFIES FLORIDA, INC LAKE JOSEPHINE Rate Case Distribulit-WS ACN Certificate 422-W Accumulated Depreciation - Water

Description	Test Period	Additions	Raticements	12/31/1999	Additions	Retirements	12/31/2000	Additions	Retirements	12/31/2001	Additions	Retirements	12/31/2002	Additions	Retiromants	12/31/2003	Additions
	6/311/1999																
301 Cirganitation		(241)		(241)	(597)		(834)	(7) ()		11.5491	(710)		(2,259)		(2.259)		
302 Franchmark																	
303 Land																	
NAI Structures & Improvements	(1.906)	(1.157)		(3.063)	1.156		(4.219)	(1.181)		(3 4(#))	0.360		(6.860)	(1.721)		(8581)	(1.812)
305 Collacing & Impounding	-			· ·												•	
306 Laka Hiver & Other																	
307 Wells & Springs	(36)(4)	(082)		(36,783)	(732)		(37.505)	Póli		139 2001	(11)4)		(39.2865)	(1.127)		(46) 4075	(§ 127)
3404 Inditration Galleries and Lunnels																	
309 Supply Massa	(10)(41)	(1)83)		(11,224)	11 1837		(12,407)	(1.183)		(13.590)	11 4132		1104011	d.\$47)		(16,350)	(1.578)
310 Power Committee Fulset	(3.55)			(3.551)			(3 551)			(3.551)			(3,551)			(3.551)	
311 Pemping Equip	(13,462)			(11.549)	Lilling		(11.635)	(136)		411.7711	(308)		(12, (19)	(-191)		(12.639)	(491)
325 Water Treatment Ecourt	10 9631			(10,348)	13 3853		(13,733)	12,4995		(16.224)	12.1451		(18 119)	(13)		(18,432)	1540
330 Distribution Reservices	14,3564			14,3601			(4 366)			(4.366)			(4.366)			14,3663	
331 Transmission and Distribution Mains	176,7931	1318,		(77.131)	(44)7)		177,5381	(5%2)		(70,120)	(441)		(78.561)	(2.19%)		180.75%	(3.922)
333 Services	(3.689)	(434)		(4.124)	(444)		(1.50%)	(444)		(5.012)	(278)		15,2901	13581		(5.048)	(450)
334 Matern and Meter Install	(26,664)	(2-407)		(29.067)	(2.408)		(31, 175)	12 5511		(34,02m)	12.044		(36,721)	(3.170)		(39.991)	(3 1769
335 Undrants																	
136 Hackflow Prevention Devices				-													
339 Other Plant And Mine	•			-												•	
340 Office Purniture & Equar	1.120		(3.364)				4 484			4,484			1.484			4.484	
141 Trans Equin	21.877		127 8751	19.752			49 752			49,752			49,752			49,752	
342 Stones Liquip			•	-						•							
343 Tools, Shop and Garage Equip	23 173		(35.235)	SH MIN			<b>18 608</b>			\$8,664	(1146)		58 51 C	(213)		58,289	(213)
344 Lab Kamp				•			•						-				
345 Power Operated Lajap	577	1971		181	(97)		383	(97)		2346	(162)		124	(1941)		(70)	+ 1941
346 Communication Equip							•			•						•.	
147 Mise Equip	1901	(661)		(773)	(484)		17 4571	inik3;		12.14%	(456)		(2,596)	64.564		(3)(52)	1456
348 Ching Tangahia Plant																	
Water Plant	(174 pile)	(10.764)	(hn.474)	174,8961	([].169)	-	(90,065)	(10.820)		r (00.895)	(11.298)		(112.183)	(11,486)	(2 259)	(124.412)	(13,953
	is a																

Source: Docket \$91001-W71, PSC-601389-PAA-WU

Isonad 7/31/2003

as par sadity: (96.2913 Variance: 17.395

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Audit Finding No 4 response - Attachment A (reconcile plant) da

irementa	12/31/2004	Additions	Retirements	12/31/2005	Additions	Retfrements	12/31/2006	Additions	Retirements	12/31/2007	Schedule A-9 MFR	Variance	CPR	Vations
(3 259)	3.259			2,259			2,359			2.259		2.25%		2.2
	•			•			•							
										•				
	(10.393)	(2.955)		(11 348)	(3.027)		(16.375)	(2.618)		(18.993)	(51.807)	33 X 4	(51,807)	32.8
	:			:			•			•		•		
	(4) \$341	(1.127)		(42,061)	0.207		(43.872)	(3.412)		(47 284)	(11).(5)	• • •		
							(44,472)	(3475)		(4. 284)	111113)	110,000	(11,115)	( <i>H</i> . )
	(18.128)	(1 579)		114 71/7)	(1.578)		121 2851	(1.783)		(23.068)	(16,440)	m.c.*#.	(18,440)	
	(3.55H)			(1.551)	(255)		0.86	(2.447)		(6.253)	(1.793)	1466		14.4
	(13.(21)	(491)		(13.612)	(491)		(14,403)	(1.427)	(571)	(14,957)	(3014)	11 943		
	(18,972)			(18.972)	(393)	(207)	(19.157)	(785)		(19942)	(70 692)	311 7512	(70,692)	50.3
	(4 36ń)			(4,366)			(4,366)	(180)		(4 746)	(15)	14.711	(35)	(4.7
	(84 681)	£1.9961		(194,677)	(3,961)	(24 202)	(66,076)	(7,931)	11.6781	(74 369)	5.428	+79.7975		.797
	(6.098) (47.061)	(5/17)		(6.603)	(486)		(7,091)	1-969-01		(7,500)	(n.¥47)	11.57,		IĞ
	(411001)	(3490)		140 151)	(4,173)	(1,939)	(46.385)	14 5341	(74.247)	21.328	23.678	12 1702	23,698	(23
				•			•			•		-		
							•					•		
	4,484			1.484			1,184			+ 184	467	4757	467	
	49,712			49 752			49,752			49,752	20,000	29752	20.000	19 247
											203640	20 52	20.000	
	58,076	(213)		\$7 863	(26%)		\$7,594	(11)		57 463	21,2%	36 107	21,266	100
	-													
	(264)	(195)		(459)	(178)	(1.943)	1.306			1.306	168	1,138	168	1.3
										•				
	(3.5KW)	(465)		(3,973)	(494)		(4,467)	(399)		(4,800)	(7.130)	2 4/4	(7,330)	2.1
12.259)	(133,166)	(14.618)		(147.724)	110.5151	(28,651)	(115,588)	(26.255)	(76.458)	(85.3%6)	(99(046)	12,660	(95,047)	12.4
				2045			2006			2997				,
				2043			4111 M			2007	Schedule A-A			

4307\_378) 4307\_378) 19,654

125.242) (125.242) 19.654

MFR (111,957) (6,917) Allocations 19.654 GL (98,047) 12,661 (98 047) (98 047) 12,661 (6.993) Adjustments

Original virtune class back to the (VMM) audit. The virtunes aus) for anised by using the samul report address on a prioriterity of relially gar in the schedule, which he address was completed in milly very which evold 17 Post presentally causes on relian. 22 Post 2014 Audit auses on relian. 22 Post 2014 Audit Report contained at attraction relationer. 2016;54

Adjust test year dept to be an compliance with PNC dept rates = GL/CPR (0.993) adjustments are processed in 2008 [2,001] Varianoa

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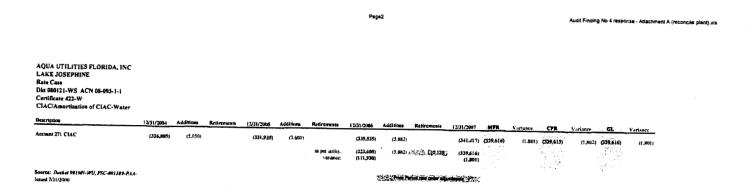
Audit Finding No 4 response - Attachment A (reconcile plant) xis

AQUA UTILITIES FLORIDA, INC LANE JOSEPHINE Rate Case Dkt 080121-WS ACN 08-093-1-1 Certificate 422-W CIAC/Amortization of CIAC-Water Refrements 12/31/2001 Additions Refrements 12/31/2002 Additions Refrements 12/31/2003 Additions Retirements 12/31/2008 Additions Test Period 6/30/1999 (298,434) ok 12/31/1995 Additions Retiren Retirements Description (5,400) (319,085) (7.800) (313,645) (291,234) (12.600) 1 (303,835) (9,850) (2941,634) (600) Account 275 CIAC (179,304) (111,**530**) as per unlity. variance.

Page1

Source: Ducket 991001-WU, PSC-001389-PAA-WU Issued 7/31/2000

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			CA	PITAL PRO	OJECT					
COMPANY:	Lake Josephine			ELine Item#	C-8-01-0009	CAPIT	AL NUMBER:	CX002306-3	ng	Ivaren eranete
	ake Josephine			Complete Date	11/30/2002		T MANAGER:			
CO#: (				Status	CLOSED	ACCOL	INTING UNIT:	6591		
PROJECT:	nterconnect Into Sel	bring Lakes WTP								The second second
CATEGORY						I		PLANT	1	ACCT.
GATEGORT	BUDGET COST	INVOICE/JE AMT	BALANCE	VENDOR	INVOICE/JE #	Invoice Date	G/L #	CLASS	ACTIVITY	CATEGORY
CHARGES:	122,475.00	300.00	122,175.00	Highlands Co. BOC	Permit	04/10/02				
	144,410.00	500.00	(500.00)	FLDEP	Permit		12030	2	309	945
·		104,747,48				04/10/02	12030	2	309	945
		104,747,40	(104,747.48)	PughUtilities	62102	11/01/02	12030	2	309	946
SUB-TOTAL:	122,475.00	105.547.48	16.927.52			· · · · · · · · · · · · · · · · · · ·				
									· · · · · · · · · ·	· · · · · · · · · · · · · · · ·
ENG SUPPORT:		8,172.50	(8,172.50)	Poiston Engineering	4806	04/02/02	12030	2	309	919
		532.50	(532.50)	Poiston Engineering		05/01/02	12030		309	919
		1,235.00	(1,235.00)	Poiston Engineering		10/04/02	12030		309	919
No invoice copy in loca	files - Pitts	2,551,60	(2,551.60)	Eckert Seamans Ch		08/14/03	12030	1		919
(15% OF SUB-			(4,00 1,00)				12030	···· ··· · · · · · · · · · · · · · · ·	309	919
TOTAL IF NEEDED)		12,491.60	(12,491.60)	*****		· · · · · · · · · · · · · · · · · · ·			· · · · · · ·	
TOTALS	122,475.00	118.039.08	4.436.92			•			·	· · · · · · ·
				+				<u>.</u>		<u> </u>
AFUDC	· ·							1	+	1
						1		· ·····	•	· · ·
	SUB-TOTAL	•			and the second second	T.L. 12	1	1	h tu an an an	<u> </u>
										1
OVERHEAD		717.80	(717.80)	PAAM	Apr-02	4/1/2002	12030	2	309	961
		42.60	(42.60)	PAAM	May-02	5/1/2002	12030	2	309	961
		302.93	(302.93)	PAAM	Oct-02	10/1/2002	12030	2	309	961
		8,379.80	(8,379.80)	PAAM	Nov-02	11/1/2002	12030	2	309	961
	SUB-TOTAL	9,443.13	(9,443.13)	No Island Constraint		deserver a terres a		1 	N	<u>+</u>
CIAC	·····							+	+	· · · · · ·
	SUB-TOTAL				k-spensormos	de server e		<u> </u>  -	a se contra	
GRAND TOTAL:	122,475.00	127,482.21	(5,007.21)			+			+	

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293 Date ( Time (		03			1	Project Cost Repor	c					
					Activity Grou	P: CAPITALPROJECTS	Capital Project:					
•				Descr	iption	Vendor		Invoice #	Post Dt	Trx Dt	Tro.	Ant
ACC		By B										
Stem: CAP Stem: CAP Project:	-65A9		0	Сар-71 1.ЛК	orida E JOSEPHINE Interconnect Lake Jo	seghine						
TASK	CX002	1061	9	End	gineering, Piping/Pipe,	Trench						
TASK	CA004	3463						4806	04/10/02	04/02/02		172.50
919		22			\$597Polaton	POLSTON		4314	05/16/02	05/01/02		532.50
915		AP			6597 Polacon 1209 Eckert Stammans C	POLETON	NS CHERTN-MELLOT	310884	10/15/02	08/14/02		551.6D 235.00
91		AP.			1208Eckert Seamans C	polston		5146	10/15/02	10/04/02	1,	
91		AP	ND		6597Polston	POLATON					12	491.60
т	OTAL :	ACCT	CAT	919	Engineering					A4/10/02		500.00
94	5	AP	٨D		2885Florida Departme 10412Highlands County	Int of FLORIDA DEP	NETMENT OF ENVIR	LAKE JO/S	04/11/02	04/10/02		300.00
94		AP	AD.		10412Highlands County	BOAT ALGINALIUS C						800.00
т	OTAL	ACCT	CAT	945	Permits			062102	11/18/02	11/01/02	104	,747.48
94	6	٨P	٨D		4769Pugh Utilities 4	Servic PUGH UTILIT	IES SERVICE	001100		-		,747.48
_	OTAL		~	045	Piping/Pipe/Trench							717.8
	OTAL	ACCT	CA1	740				062102	04/01/02	04/01/02		42.6
96		PM	01	PAN	M GL OH Trans			062102	05/01/02	05/01/02		302.9
	51 61	204			N GL OH Trans			062102	10/01/03	10/01/02		379.8
	61	PN	OH	PAA	M GL OH Trans			062102	11/01/02	11/01/02		,,,,,,,,,,
	61	PH	03	PAN	M GL OH Trans					-		9,443.1
	TOTAL	ACCT	CAT	961	Overhead							
											12	7,482.2
TOTAL	TASK	CXO	2304	\$309	Engineering, Piping	g/Pipe/Trench				•		
10110											13	7,482.3
	-		7104		Interconnect Lake	Josephine						
TOTAL PRO	DECT	CLUU	A.900									

Audit Finding #4 Attachment B Page 2 of 21

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Aquasource Work Order Number: CX002306309		Detail Charge Report		3/31/2003
		In Service Date:	Status: Open	s: Open
Charge Month	Charge Description	Vendor Information	Totai Amount	Total Quantity
Additions				
Apr-02	10412Highlands County Boar	10412Highlands County Boar	\$300.00	0.00
Apr-02	2885Florida Department of	2885Florida Department of	\$500.00	0.00
Apr-02	6597Polston	6597Poiston	\$8,172.50	0.00
May-02	6597Polston	6597Poiston	\$532.50	0.00
Oct-02	1208Eckert Seamans Cherin	1208Eckert Seamans Cherin	\$2,551.60	0.00
Oct-02	6597Polston	6597Poiston	\$1,235.00	0.00
Nov-02	4769Pugh Utilities Servic	4769Pugh Utilities Servic	\$104,747.48	0.00
		Total for Outside Services :	\$118,039.08	0.00
Apr-02	Aquasource Clearing		\$717.80	0.00
May-02	Aquasource Clearing		\$42.60	0.00
Oct-02	Aquasource Clearing		\$302.93	0.00
Nov-02	Aquasource Clearing		\$8,379.80	0.00
		Total for Overheads-T&D ;	\$9,443.13	0.00
		Total for Exp Type :	\$127,482.21	0.00
		Total for Work Order :	\$127,482.21	0.00
		Total for Report :	\$127,482.21	0.00

Audit Finding #4 Attachment B Page 3 of 21

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Docket No. 080121-WS Audit Response Exhibit SS-23, Page 25 of 59

# POLSTON ENGINEERING, INC.

P.O. BOX 588 SEBRING, FLORIDA 33871-588 863-385-5564 / 385-2462FAX FEDERAL IDENTIFICATION NO. 59-2949994

# INVOICE

GLENN LABRECQUE AQUASOURCE 6960 PROFESSIONAL PARKWAY EAST, SARASOTA, FL 34240 Invoice#: 4806 April 02, 2002 Job#: 2014. SEBRING LAKES TO LAKE JOSEPHINE SEBRING

WORK TO DATE: FDEP PERMIT APPLICATIONS FOR THE TWO WATER SYSTEMS CONNECTION

Description of Labor	Hours	Rate	Fee
***SEE ATTACHED*** GERMAINE SURVEYING, INC. INVOICE	0.00	0.	\$3,000.00
CLERICAL	1.75	30.	\$52.50
DRAFTSMAN	54.50	70.	\$3,815.00
DATA PROCESSOR	25.50	40.	\$1,020.00
CIVIL ENGINEER	3.00	95.	\$285.00
	Si	ib-Total:	\$8,172.50
	Credit for ]	Retainer:	\$0.00
			\$0.00
	Amo	unt Due:	\$8,172.50

A service charge will be applied to all bills 30 days past due. The rate is 1.5% per month based upon an annual percentage rate of 18%

Engune und Capital Johen to 4597 Trie July Johen to 2304301 9735

Audit Finding #4 Attachment B Page 4 of 21

Docket No. 080121-WS Audit Response Exhibit SS-23, Page 26 of 59

Audit Finding #4 Attachment B Page 5 of 21

## AquaSource Inc. 200 Corporate Center Drive Suite 300

Coraopolis, PA 15108

Accounts Payable Check Request Support Documentation must be attached to all check requests. Date needed at destination: 4/15/02 Note: Express mail requires a street address and a phone number. Receipient address (if other than vendor Vendor Remit Address: Mailing Instructions address): Highlands County Board of Recipient Is a separate check per invoice Vendor Name: County Commissioners Name: Julie Avins needed? 6960 Professional Parkway Address 1: Address 1: East YES NO Address 2: Suite 400 Address 2: Is overnight mail needed? Address 3: Address 3: YES X NO City: Sarasota Co# & Acct unit for postage City: State/Zip: FL 34240 State/Zip: Phone: 941-907-7400 Phone: Coding (You may leave vendor # blank) **Discount Due** Invoice Total Vendor # Invoice Date Invoice Number Discount Vendor Name Date Amount Highlands County Board of Lake Jo/Sebring Interconnect County IN/12 4/10/02 Permit 300.00 Commissioners Account Accounting User Account SA Dollar Amount Activity Company Unit Analysis Category (X,X) (XXXXX) (XXXXX) (not used) (XXXX) (XX) 12030 0.2 s 300.00 CX002306309 945 6591 60 Permit to begin interconnect Reason for Request: Approved An alin by: Completed by: Julie Avins Phone: Phone: 941-907-7450 941-907-7450 Date: 04/10/02 Date: 04/10/02

utility construction and maintenance within the named public right-of-way(a) as deacribed in this application and detailed on accompanying drawings. Any permit issued pursuant to this application will be issued to and in the name of the application. In according this permit, the applicant agrees to be bound by the Highlands County Land Development Regulations including, but not limited to the following conditions:

-	C. NO. 24. T. 35s, R 29 E	AQUA SOUR	<u>^</u>	DATE:
of				for the construction and
	Intenance of EXTENSION OF	Ano wareling	- LOODING	
č	on Twith Rd. Surfre		m. The, ich	The Line will be wan
Subj	ject to the following conditions:	S BUT, WEITEN COM	SSIMILLE OF	U.S.27 S.C. 25 TO SPOOL
3.	ject to the following conditions: UP( TO IF The construction and maintenance and rights of anyone else:	of the utility improvements shown of	on the attached drawin	is shall not interfere with the property
				subject to the approval of the County
	All materials and equipment shall Florida.	be subject to inspection by the C	ounty Engineer, or its	representative, localed in Sebring.
	All County property shall be restore	ed to its original condition as far as	s practical, in the opin	ion of the County Engineer.
.'	All construction shall comply with t Development Regulations. If at an conditions have been violated the C in effact until the operation is brough in the County's not lasuing addition	he standards and requirements o y time during the utility installation younty Engineer may fissue an imm i into compliance with the permit. I al permits to the applicant until de	of Article Shr. Section a/construction, the Co mediate Stop Work C Failure to perform sail Aciencies are correct	Four of the Highlands County Land ounty Engineer finds that the permit refer. The Slop Work Order shall be stactory construction may also result ed.
	crossing installations shall control crossing installations shall be laid at ditch grade. Exceptions may be mi	orm to clearance standards of the f a minimum depth of thirty-aix (36) is Ide in special cases by authority fi	Florida Department of nches below payement rom the County Engin	Transportation, and all underground and at least thirty (30) inches below teer,
	The attached aketch covering the d	etails of this installation shall be m	hade a part of this per	ma
	The applicant expressly acknowled facilities upon public property pursus permit.	les and agrees that the permit is ant to this permit shall not operate	a license for permiss to create or to vest a	ive use only and that the placing of ny property right in the holder of the
7	The permit may be granted in perpe Board of County Commissioners v discontinued, or reconstructed.	tuity but whether or not issued in p without compensation in the ever	expetulty the permit s at the road or highwa	hall be subject to termination by the ay is closed, abandoned, vacated,
	Whenever necessary for the constru- as determined by the County Engin- hereunder, shall be immediately re- Engineer, at the expense of the hold	iction, repair, improvement, altera aer, any or all of the poles, wires, moved from that road or street, o lar of the parmit.	ition, or relocation of ( , cables or other facili or reast or relocated (	all, or any portion of a road or streat Mea and appurtenznoss authorized thereon, as required by the County
	The permittee shall commence act complete permitted construction will	ual construction in good faith with hinworking days.	nin sixty (60) days fro	im the date of the permit and shall
	Applicant declaras that prior to filing and underground. Applicant also d involved and that copies of latters ac	this application the applicant has a sciares that due notice of work u idressed to each such utility are a	accertained the local inder this application/ stached.	on of all existing utilities, both serial permit was furnished to each utility
	The applicant understands and agree title and interest in the land to be ent	as that the rights and privileges her ared upon and used by the permi	rain aet out are grante It holder.	d only to extent of the County's right,
1	The applicant further agrees that the defend, and save harmless Highland account of the exercise or attempted to this application. The permittee sha to protect <u>Highlands County</u> . Failure	applicant will at all times assume s County from and spainst any an axercises of the aloresaid rights a firméintain adequate insurance an to maintain adequate insurance to	all risk of damage au d all damages, cost o ad privilages by the h d provide proof of ins: will result in revocatio	nd loss and does hereby indemnity, If expense ansing in any manner on clicker of any permit issued pursuent urance during the term of this permit of this permit.
	During construction of the permit, the Transportation and the Manual of Um including placing and deplay of safety	holder of the permit shall comphilionn Traffic Control Devices cum devices, as may be recessary in c	y with all safety regul ant edition, The perm order to safety conduc	ations of the Florida Department of hit holder must take such measures, t the public through the project area.
	The office of the County Engineer sh			
	The applicant hereby accepts respon after the County Engineer's office is a	sibility for maintenance of any roa	id out of subterranear	crossing for a period of 36 months
	The undersigned certifies that he has concerning requesting as pipeline i Florida Statues, by notifying pipeline	s complied with the provisions of ocation information and will comp owners 48 hours prior to any exc	Section 553.851 (2) by with the provisions cavation .	(a), Florida Statues, as amended, s of Section 553.851 (2) (o) and (f),
		•		
Ŀ	(Wilness Signature)	Su	ibmitted by: C117	Ilcanita Name - Type dePrint)
	(Print Name)		-9	grature of Applicant or Officer)
2	(Witness Signature)	8	6	Applicants Mailing Address)
2	inda A. Moody	•	(Seal) Sag	(City, State, Zp)
m	nit Approved by:		(0	(Cny, Since, 2p) 741 )907-7420 (Telephone Number)
	(For County Engineer)	-	Attest: //	AND CALL
	(Date)			Notary

Audit Finding #4 Attachment B Page 6 of 2

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Docket No. 080121-WS Audit Response Exhibit SS-23, Page 28 of 59

1	300 , PA 15108	1 <b>0</b>		
Accounts Payable Support Documentation must be	e Check Requi	est I check requests.	 	
Date needed at destination:			4/15/	02
Note: Express mail requires a street address and a phone numb	er			
Vendor Remit Address: Receiplent add	dress (if other address):	than vendor	Malling inst	ructions
Florida Department of Recipient Vendor Name: Environmental Protection Name:	Julie Avins		ls a separate chec needed?	k per Invoice
	6960 Professio East		YES	NO
Address 2: Address 2:	Suite 400		is overnight mail r	needed?
Address 3: Address 3:			YES_X	NO
City:	Sarasota		Co# & Acct unit fo	er postage
State/Zip: State/Zip:	FL 34240			
	941-907-7400	<b>.</b>		
Coding (You may leave vendor # blank)		•		
Vendor Name Vendor # Discount Due Invoice Date	Invoice	Number	Discount	invoice Total Amount
Florida Department of Environmental · Protection 2885 4/10/02		ing Interconnect		\$ 500.00
Company Unit Account SA	User Analysis	Dollar Amount	Activity	Account Category
(not used) (20000) (not used)	(X,X)			(x00000)
60 6591 12030	0,2	\$ 500.00	CX002306309	945
			·	· · · · · · · · · · · · · · · · · · ·
			+	
			+	
Reason for Request: Permit to begin Interconnect		l		
Completed by: Julia Avins	Approved	Julie J	Aven	· · · · · · · · · · · · · · · · · · ·
Phone: 941-907-7450 (	Phone:	941-907-7450	-	
Date: 04/10/02	Date:	04/10/02		

Audit Finding #4 Attachment B Page 7 of 21



#### Department of **Environmental Protection**

#### Application for a Public Drinking Water Facility Construction Permit

INSTRUCTIONS: This form shall be completed and submitted by persons proposing to construct new, or after existing, public driaking water facilities unless such proposed construction or alteration is permitted under the "General Permit for Construction of an Edension to a Public Drinking Water Distribution System," in which case Form 62-555,900(7) is to be completed and submitted. Complete this form and submit it in quadruplicate to the appropriate district office of the Department or the appropriate Approved County Public Health Unit (ACPHU) along with a check for the proper application processing fee and the following supporting documents: a signed and saaled engineering report (including design data); signed and scaled engineering plans and specification; a certificate that the project has been approved by the governing body of the applicant (city commissioners, corporation, board, etc.); and, for each project involving the construction of a new drinking water treatment plant in a county regulated by the Florida Public Service Commission (PSC), a copy of the PSC regulation. All supporting documents, as well as this form, shall be submitted in quadruplicate. All information provided on this form shall be typed or printed in ink. Complete Parts 1, II, IV, V, and VLA of this form for all projects, and complete Parts III and VLB through VLE of this form when explicable. A algonature page or cover letter for engineering reports, each ateet of engineering plans, and a cover or index sheet for engineering specifications shall be application, each steet of engineering plans, and a cover or index sheet for engineering specifications shall be application explication processing fees and fits construction end shall ing be stamped otherwise (e.g., "For Permitting Only." "For Review Only," etc.). Application processing fees are listed in Rule 62-4.050, Florida Administrative Code (FAC.). Checks for application processing fees and the payles as the stamped otherwise (e.g., "For Permitting Only." For Review On

#### 1. NAME, DESCRIPTION, AND LOCATION OF PROJECT; APPLICANT; ETC.

•Project Name: Lake Josephine Water System and Sebring Lakes Water System Connection.

•Project Description: \_\_\_\_\_ Retension of an &" water line looping Lake Josephine Water System and Sebring Lakes Water System. An 8" water line will be installed from Twitty Road southerly along the northe right of way of U.S. 27/8.R. 25 to Sebring Lakes Boulevard, wester by crossing Highway 27 along Sebring Lakes Boulevard to Tangelo Street as shown on the plans. This is Tying two existing 6" water lines together (looping).

roject Location	and 3		36 Sø	uth		291	Cast.	
County: Highlands	Section:24_	Township:	35 So	uth	Ran	ge: 29	East	
atitude and Longitud	le of Each New Treatment F	Plant and Each New Ray	w Water	Source	e (attach a	dditional	sheets i	
		To per des main and and	1.1.2	S . S	A Dimite I it	1.1.1		-23-4-
Nat Applicable			Q	•	*N	0	•	"W
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			0	•	*N	0	•	" W
oplicant Utility/Company Nam Address:	e: <u>AquaSource</u> 6960 Professional Pa	rkwav East Suite 400			none No.:			
City:	Sarasota			State:	FI Z	Code:	4240	
	Supplying Water for Project	(complete for distributio	an syste			-		
System Name: Sebr	ing Lakes and Lake Jos	ephine Water System	15	PWŚ	Id No.:	Sebrin	z Lake	5 528
System Owner:	AquaSource			Telepi	hone No.:	<u>941-90</u>	7-7 <b>49</b> 0	<u>!</u>
Address:	6960 Professional Par	kway East Suite 400						
City:	Sarasota			Manl-	FL Z	- Andres	44240	

EP Paras 63-863.900(1)

Page 1 of 10

Audit Finding #4 Attachment B Page 8 of 21

### Docket No. 080121-WS Audit Response Exhibit SS-23, Page 30 of 59

Project Name: Lake Josephine Water System and Schring Lakes Water System Connection. Applicant: <u>AquaSource</u>

. Owner/Operator of Project After It is Placed into Service

Utility/Company Na	me: AquaSource	Telephone No.: 941-907-7400
Address:	6960 Professional Parkway Rast Suile 4	00
City:		State: FI Zip Code: 34240
	er in Responsible Charge of Designing Project	The second s
	Roger Dale Polyton	
	n Rusineering Inc.	Telephone No.: 863-385-5564
Address:B		
City: Sebring	g	State: FI Zip Code: 33871-0588
IL STATEMENT BY		

I, the undersigned owner or authorized representative' of <u>AquaSource</u>

carity that all components that will be installed under this project and that will come into contact with drinking water or drinking water treatment chemicals (except components that will come into contact with raw water prior to its treatment by reverse comosite) conform, or will conform, with American National Standards institute/NSF International (ANSUNSF) Standard 61. Also, I certify that all drinking water beatment chamicals that will be supplied under that project except fluoridation chemicals conform, or will conform, with ANSI/NSF Standard 60 and that all fluoridation chemicals that y . st will be supplied under this project conform, or will conform, with ANSI and American Water Works Association Standard B701, B702, or B703 as applicable.

I agree that we will require the contractor to furnish us with record drawings for this project. Also, I agree that we will relain a professional engineer registered in Florida to inspect construction of this project for the purpose of determining if work proceeds in compliance with the construction permit and approved engineering plane and specifications.

I am fully aware that we must obtain a letter of clearance from the Department before we place this project into service for any purpose other than disinfection, testing for leaks, or testing equipment operation. Also, I am fully aware that, if we sail or legally transfer ownership of this project before obtaining a letter of clearance from the Department, we must submit to the Department an "Application for Transfer of a Public Water System Construction Permit" within 30 days after such sale or legal transfer for ownership legal transfer for ownership of this project before obtaining a letter of clearance from the Department, we must submit to the Department an "Application for Transfer of a Public Water System Construction Permit" within 30 days after such sale or legal transfer for ownership 45.600. Glen LaBrecove. Vice President

d Oat Slonature Attach a l ter át authórization

Glen LaBrecque, Vice President Name and Title (please type or print)

STATEMENT BY PUBLIC WATER SYSTEM SUPPLYING WATER FOR PROJECT (complete for distribution system projects)

15/02

I, the undersigned owner or authorized representative" of <u>AquaSource</u> certify that we will provide the potable water supply required by this project. As indicated below, the water treatment plant to which this project will be connected has the capacity to provide the potable water supply required by this project, and i cartify that said plant is in compliance with the standards and criteria sate forth in Chapters 62-550, 62-555, and 62-560, FA.C. Also, said plant was constructed under one or more valid Department construction permits as indicated below, and I certify that connection of this project to said plant will not be a violation of any condition of this (these) construction permit(s).

Name of Water Treatment Plant to Which this Project Will Be Connected: AquaSource ownes both of the plants that will be connected, Sebring Lakes (SL) and Lake Josephine (LJ).
 Construction Permit Number(s) for Plant and Dele(s) Permit(s) Issued: Sebring Lakes 5284137 and Lake Josephine 5280162.

 Permitted Maximum Day Capacity of Plant: <u>Sebring Lakes 180,000 gpd and Lake Josephine 300,000 gpd</u>
 Maximum Day Flow at Plant as Recorded on Monthly Operating Reports During Past 12 Months: <u>SL - 423,000 gal 01/05/02</u>
 Glen LaBrecove, Vice President Glen LaBrecque, Vice President Name and Title (please type or print)

Signat • Atta noitzation.

DEP Form C2-855.800(1) Effective December 10, 1914

Page 2 of 10

Audit Finding #4 Attachment B Page 9 of 21

Application for a Public Drinking Water Facility Construction Permit Project Name: Lake Josephine Water System and Sebring Lakes Water System Connection. Applicant: <u>AquaSeurce</u>

### IV. STATEMENTBY OWNER/OPERATOR OF PROJECTAFTER IT IS PLACED INTO SERVICE

I, the undersigned owner or authorized representative' of <u>AquaSource</u> certify that we will be the owner/operator of this project after it is placed into service. I agree that we will operate and meintain this project in a manner that will comply with Chapters 82-550, 62-560, and 62-699, F.A.C.; and i certify that all drinking water treatment chemicals that we will use scopi fluoridation chemicals conform, or will conform, with American National Standards institute/NSF International (ANSINSF) Standard 60 and that all fluoridation chemicals that we will use conform, or will conform, with ANSI and American Water Works Association Standard B701, 8702, or 8703 as applicable. Itso, traine there will promptly notify the Department if we sell or legally transfer ownership of this project. Stonature and Data

Name and Title (please type or print) Oate Signature a · Attach a fatt

#### V. STATEMENT BY PROFESSIONAL ENGINEER IN RESPONSIBLE CHARGE OF DESIGNING PROJECT

I, the undersigned professional engineer registered in Florida, certify that I am in responsible charge of the preparation and production of angineering documents for this project; that I have expentise in the design of water treatment, storage, and distribution facilities; and that, to the best of my knowledge and belief, the engineering design for this project complies with Chapter 62-555, F.A.C., and provides reasonable assurance of compliance with Chapter 62-550, F.A.C.

The plans and specifications for this project require that all new and relocated project components that will come into contact with dividing water or dividing water treatment chemicals (avcept components that will come into contact with raw water price to its treatment by reverse osmosis) be in conformance with American National Standards Institute/NSF international (ANSINGF) Standard 61. Also, the plans and specifications for this project require that all dividing water treatment chemicals supplied under this project except fluoridation chemicals be in conformance with ANSI/NSF Standard 60 and that all fluoridation chemicals supplied under this project be in conformance with ANSI and American Water Works Association Standard 8701, B702, or B703 as applicable.

#### Signature, Date, and Seal

#### Roger Dale Polston, P.R. #33222 Name and License Number (please type or print)

# VI. SUMMARY OF DESIGN DATA FOR PROJECT

A. General

System PWS Identification Number, Name, Owner, and Type 1. System PWS Identification Number (if existing system): Sebring Lakes 5284137 and Lake Josephine 5280162 2. System Name: <u>Sebring Lakes Water System and Lake Josephine Water System</u> 3. System Owner: <u>AquaSource</u>

- System Type: Community; a non-transient non-community; a non-community; a consecutive 4.

System Savice Area 5. Hotm and Exters of Edgeting Service Area and Deskn/Projected Service Area: Currently Sebring Lakes Water System is serving 40 Residential connections. Currently Lake Josephine Water System is serving 508 Residential connections, 6 Commercial connections and one Church. No new connections will be added due to this permit.

DEP Furth E-581.390(1)

Page 3 of 10

Audit Finding #4 Attachment B Page 10 of 21

Application for a Public Drinking Water Facility Construction Permit Project Name: Lake Josephine Water System and Sebring Lakes Water System Connection. Project Name: Lake Jose Applicant: AquaSource

Number of Existing Service Connections: <u>Sobring Laker has 46 and Lake Josephine has 515 existing connections</u>.
 Existing Significant industrial Water Users (Industries with an average or maximum daily water demand that is 2 1%).

None	ar demand on the system) (attach additio	5.85 S. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	and a star a the

8. Regulated Consecutive Public Water Systems Presently Connected to this System (attach additional sheets if necessary);

None	
	•
	Name and Address of the Owner

FYES, PROVIDE ON AN ATTACHMENT THE NAMES OF THE USERS AND THEIR PRESENT AVERAGE AND MAXIMUM DAILY WATER DEMANDS.

- Present Population Served by System and Present Water Demand 9. Present Population Served Directly (excluding all regulated consecutive public water systems): Lake Josephine 1,211 10. Present Total Population Served (including all consecutive public water systems): Lake Josephine 1,211 10. Present Total Population Served (including all consecutive public water systems): Lake Josephine 1,211 11. Present Annual Average Day Water Demand: Lake Josephine 148,446 gallons & Sebring Lakes 112,158 gallons 12. Present Per Capita Annual Average Day Water Demand: Lake Josephine 148,446 gallons # Sebring Lakes 112,588 gallons 13. Present Marine Day Water Demand: Lake Josephine 148,446 gallons # Sebring Lake 112 gallons 14. Present Marine Day Water Demand: Lake Josephine 148,446 gallons # Sebring Lake 112 gallons

- 12. Present Per Capita Annual Average Day Water Demand: <u>Lake Josephine 123 guillans & Sebring Lakes 112 guillans</u> 13. Present Maximum Dey Water Demand: <u>Lake Josephine 194,000 gallons on 02/02/02 & Sebring Lakes 15,000 gallons 02/22/02</u> 14. Present Maximum Hour Water Demand: <u>Lake Josephine 2,034 gallons & Sebring Lakes 642 gallons</u>

- Projected Maximum Day Water Demand in Design Year and Basis of Projection: 255,000 based on estimated annual 4% increase. 18. Projected Maximum Hour Water Demand in Design Year and Basis of Projection: 10,700 gallons per hour based on estimated annual 4% increase. 19. Design Fire Demand (flow rate and duration) and Basis of Design: Not designed for fire flow.

# System Raw Weter Sources and Collection Facilities 20. Edsting Ground Water Sources and Wells (attach additional sheets if necessary):

	and a set of		
Not Applicable	No Change		
		 L	

na 12-055.900(1

#### Page 4 of 10

Audit Finding #4 Attachment B Page 11 of 21

Application for a Public Drinking Water Facility Construction Permit Project Name: Lake Josephine Water System and Sebring Lakes Water System Connection. Applicant AquaSource

21. Existing Surface Water Sources and Raw Surface Water Pumps (attach additional sheets if necessary);

		nest Dump
Not Applicable		

22. Existing Purchased Water Sources (attach additional sheets if necessary); Not Applicable

23. Will existing raw water sources and collection facilities (including raw water pumping facilities) be altered under this project, or are new raw water sources or collection facilities (including raw water pumping facilities) proposed under this project? <u>No</u> IF YES, COMPLETE PART VLB BELOW.

System Treatment Facilities 24. Existing Treatment Plants (attach additional sheets if necessary):

1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2				. Site and Transford at Plant
Lake Josephine	300,000	+	pump size	Acration and Chloringtion
Sebring Lakes	280.000	*	pump size	Acration and Chloringtion

System Finished Water Storage Facilities

Lake Josephine	round	15.960
Sebring Lakes	hydropneumatic	9,500
Sebring Lakes	ground	15,000
상품은 방법이 가격 관련 것 같아요. 것 같아요. 것 같아요. 것 같아요.		

27. Will existing plant or distribution system finished water storage facilities be altered under this project, or are new plant or distribution system finished water storage facilities proposed under this project? \_\_\_\_\_\_ IF YES, COMPLETE PART VI.D BELOW.

System Distribution Facilities 28. Will excerning distribution facilities (including booster pumping facilities) be altered or extended under this project, or are new distribution facilities (including booster pumping facilities) proposed under this project? <u>Yes</u> F YES, COMPLETE PART VI.E BELOW.

Interconnections with Other Public Water Systems that Have Separate Water Supply Sources 29. Names of Edding Interconnected Public Water Systems and Purpose of Each Existing Interconnection: None Existing

OEP Form E2-855,500(1) Filester December 30, 2016

Page 5 of 10

Audit Finding #4 Attachment B Page 12 of 21

Application for a Public Drinking Water Facility Construction Permit Project Name: Lake Josephine Water System and Sebring Lakes Water System Connection. Applicant: <u>AquaSource</u>

- B. Proposed Altered/New Raw Water Sources and Collection Facilities (including raw water pumping facilities)
  - Ground Water Sources Not Applicable 1. Name of Treatment Plant to Be Supplied with Raw Water from Proposed Altered/New Wells:
  - 2. Name of Aquifer from Which Raw Water Will Be Withdrawn by Proposed Altered/New Wells:
  - 3. Existing and Proposed Altered/New Wells Supplying Raw Water to the Treatment Plant Named in Part VI.B.1 Above (attach additional sheets if necessary):

	·		 
			· .

ty of P-Total C ng and P 4 8 ile When Ler I to Out of 5

- Provide this only for proposed alteredinew webs. ATTACH PLMP AND SYSTEM HEAD CURVES FOR PROPOSED ALTEREDINEW WELLS. Water Management District Construction Permit Number(s) (if applicable) for Proposed Altered/New Well(s) and Date(s) Permit(s) Issued:
- 5. ATTACH & COPY OF THE LOG COMPLETION REPORT (If applicable) FOR EACH PROPOSED ALTERED/NEW
- ATTACH A MAP OF THE AREA WITHIN 500 FEET OF EACH PROPOSED ALTERED/NEW WELL INDICATING SANITARY HAZARDS.
- 7. ATTACH RESULTS OF LABORATORY ANALYSES OF RAW WATER FROM NEW GROUND WATER SOURCES (analyses shall be conducted for each applicable water quality standard in Part III of Chapter 62-550, F.A.C., and for new sources in delineated areas, analyses shall be conducted pursuant to Rule 62-524.600, F.A.C.).
- Standby Power Source for Wall Pumps: 8 Well Pumps Connected, or Proposed to Be Connected, to Standby Power:
- 9. 100-Year; or Highest Known, Flood Elevation in Area of Wells:

Surface Water Sources Not Applicable 10. Name of Treatment Plant to Be Supplied with Raw Water from Proposed Altered/New Facilities:

- 11. Name of Surface Water from Which Raw Water Will Be Withdrawn by Proposed Altered/New Facilities:
- 12. Estimated Dry-Weather Flow at Surface Water Intake and Basia of Estimate;
- 13. Description of Existing and Proposed Altered/New Diverting Dams, Impounding Reservoirs, Intake Structures, and/or infiltration Galieries (attach additional sheets if necessary):
- 14. FOR A PROPOSED NEW OR RELOCATED SURFACE WATER INTAKE, ATTACH A DESCRIPTION AND MAP OF THE WATERSHED AREA ABOVE THE INTAKE INDICATING SANITARY HAZARDS.

06P Ferm 82-991.900(1)

Page 6 of 10

Audit Finding #4 Attachment B Page 13 of 21

Application for a Public Orinking Water Facility Construction Permit Project Name: <u>Lake Josephine Water System and Sebring Lakes Water System Connection.</u> Applicant: <u>AquaSource</u>

15. ATTACH RESULTS OF LABORATORY ANALYSES OF RAW WATER FROM NEW SURFACE WATER SOURCES (analyses shall be conducted for each applicable water quality standard in Part III of Chapter 62-550, F.A.C.).

 FAC).
 Existing and Proposed Altered/New Raw Surface Water Pumps for the Treatment Plant Named in Part VI.8.9 Above (attach additional shoets if necessary):

•		en oppenden oppenden geboernen sollen. In oppenden om indere geboernen sollen. In oppenden oppenden sollen oppenden sollen.		
	Total Cepacity of Existing and Proposed A	Kered/New Pumps When Largest Pum	o is Out of Service;	والخود ويتقالون والم
	ATTACH PUMP AND SYSTEM HEAD		CINEW PUMPS.	
17	<ol> <li>Standby Power Source for Raw S Raw Surface Water Pumps Conne</li> </ol>	urlace Water Pumps: scied, or Proposed to Be Conn	ected, to Standby Pow	ver:
18	I. 100-Year, or Highest Known, Floo	d Elevation in Area of Intake:		······································
Pn	oposed Altered/New Treatment Fac	lities (including in-plant and fin	ished water pumping i	acilities) Not Applicabl
	Name of Proposed Altered/New T			
2.	Previous Construction Permit Num	nber(s) for Plant and Date(s) P	ermit(s) issued:	
	· · · · · · · · · · · · · · · · · · ·		•	
3.	Design/Projected Annual Average	Day Water Demand for Plant	and Basis of Design/P	rojection;
4.	Design/Projected Maximum Day V	Vater Demand for Plant and B	asis of Design/Projecti	ion:
5.	Design/Projected Madmum Hour			
	Plant and Basis of Design/Projecti capacity will be provided in liau of			
6.	Design Daily Operating Period for	Plant		
7.	Design Daily Operating Period for Design Peak Sustained Operating	ransmed vyater Pumping Faci	11062:	
	ATTACH RESULTS OF LABORA	TORY ANALYSES OF RAW V	WATER FOR THE PL	NT (analyses shall be
	conducted for each applicable wa			
9.	ATTACH A FLOW DIAGRAM SH	OWING ALL EXISTING AND F	PROPOSED ALTERE	DINEW TREATMENT
	PROCESSES (Including waste ha AND TREATMENT BYPASS ARE			ito, fumping facili he

AND TREATMENT BYPASS ARRANGEMENTS FOR THE PLANT. 10. ATTACH A SUMMARY OF DESIGN CRITERIA FOR EACH EXISTING OR PROPOSED ALTEREDNEW TREATMENT PROCESS (including waste handling processes) AND FOR EACH EXISTING OR PROPOSED ALTEREDNEW CHEMICAL TO BE APPLIED AT THE PLANT (design criteria should include basin capacities, retention times, unit loadinge, surface loading rates, backwash rates, feeder capacities and ranges, etc.).

DEP Form 62-635.300(1) Effective Determiner 10, 199

Page 7 of 10

Audit Finding #4 Attachment B Page 14 of 21 Application for a Public Drinking Water Facility Construction Permit Project Name: <u>Lake Josephine Water System and Sebring Lakes Water System Connection.</u> Applicant: <u>AguaSource</u>

11. Existing and Proposed Altered/New In-Plant and Finished Water Pumps (attach additional sheets if necessary)

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Intel Canadity of Evision and I	Propaged Alternativities Propage With	en Largest Pump is Out of Service:	
Pump Function/Flow Stream Pr	meet		
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<u>محمد ما زاده دا کردی تورید مدادا</u> ه			

Total Capacity of Edialing and Proposed Altered/New Pumps When Largest Pump is Out of Service. • ATTACH PLAYP AND SYSTEM HEAD CLRYVES FOR PROPOSED ALTEREONIEW PLAYES. 12. Method of Disposal of Plant Wastes (Aluminum/Iron Coaguiant or Lime Softening Sludge from Clarification, Waste Backwesh Water from Filtration, and/or Waste Brine from Ion Exchange or Membrane Processes): \_\_\_\_\_\_

13. Standby Power Source for Plant Plant Equipment Connected, or Proposed to Be Connected, to Standby Power:

14. 100-Year, or Highest Known, Flood Elevation in Area of Plant:

D. Proposed Altered/New Plant and Distribution System Finished Water Storage Facilities Not Applicable

Existing and Proposed Altered/New Plant and Distribution System Finished Water Storage Facilities (attach additional sheets if necessary):

and the second se	in an an an an an an an an an an an an an		Unally Volume of Storige Facility

DEP P n 62.565

#### Page 8 of 10

Audit Finding #4 Attachment B Page 15 of 21

# Docket No. 080121-WS Audit Response Exhibit SS-23, Page 37 of 59

Application for a Public Drinking Water Facility Construction Permit Project Name: <u>Lake Josephine Water System and Sebring Lakes Water System Connection.</u> Applicant: <u>AquaSource</u>

E. Proposed Altered/New Distribution Facilities (Including booster pumping facilities)

Distribution Facilities 1. Design/Projected Annual Average and Maximum Day Water Demands for Proposed Altered/New Distribution

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Single Family - Phase 2	1		1	1			
Single Family - Phase 3	1		1				
Single Family - Phase 4							
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These Fection Fram Manthly (							
Explanation of Mathed () From Monthly (	sed to Estimate M Inerating Rep	aximum Day Wate corfs	er Demand:				
· · · · · · · · · · · · · · · · · · ·							
		ater Demand 1	or Proposed Al	tered/New Di	stribution Fac	silities Ur	ider this Projec
and Basis of Design/i	Protection:		•		stribution Fac	alities Ur	ider this Projec
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and Basis of Design/I 10,000 gallons per	Projection: hour based of	on estimated	4% increase	annually			
and Basis of Design/ 10,000 gallons per Design/Projected Fire	Projection: hour based of	on estimated	4% Increase .	annually	rater demand	) for Pre	
and Basis of Design/ <u>10,000 gallons per</u> Design/Projected Fire Altered/New Distribut	Demand Plus	on estimated Coincident Dr nder this Proje	<b>4% increase</b> raft (usually ma lot and Basis of	annually	rater demand	) for Pre	
and Basis of Design/ 10,000 gallons per Design/Projected Fine Altered/New Distribut	Demand Plus	on estimated Coincident Dr nder this Proje	<b>4% increase</b> raft (usually ma lot and Basis of	annually	rater demand	) for Pre	
and Basis of Design/ 19,000 gallons per Design/Projected Fin Altered/New Distribut Nat designed for fi	Projection: hour based of Demand Plus on Facilities U ine flow	on estimated Coincident Di nder this Proje	<b>4% increase</b> raft (usually ma ict and Basis of	annually odmum day w Design/Proje	rater demand	) for Pre	posed
and Basis of Design/ 10,000 gallons per Design/Projected Fire Altered/New Distribut <i>Not designed for fi</i> Operating Pressure F	Projection: hour based of Demand Plus ton Facilities U ine flow	on estimated Coincident Dr nder this Proje osed Altered/N	<b>4% increase</b> raft (usually ma ct and Basis of lew Distribution	annually odmum day w Design/Proje Facilities Un	ater demand scilon: der this Proje	) for Pro	pased
Design/Projected Max and Basis of Design/ 10,000 gallons per Design/Projected Fire Altered/New Distribut <i>Nat designed for fi</i> Operating Pressure Fi Will any proposed alto there is existing docu concentrations excee	Projection: hour based of Demand Plus ion Facilities U ice flow. lange for Propu- sred/new distri mentation of the ding cround we	on estimated Coincident Dr nder this Proje Doced Altered/N bution facilities he presence of eler standards	4% Increase aft (usually ma lot and Basis of lew Distribution under this pro- icummentian	annually odmum day w Design/Prok Facilities Un Facilities Un ject be install weicht setm	rater demand action: der this Proje ed in areas o eum product	) for Pro	posed
and Basis of Design/ 10,000 gallons per Design/Projected Fin Altered/New Distribut <i>Nat designed for fi</i> Operating Pressure F Will any proposed alth have is entition docu	Projection: hour based of Demand Plus ion Facilities U ice flow. lange for Propu- sred/new distri mentation of the ding cround we	on estimated Coincident Dr nder this Proje Doced Altered/N bution facilities he presence of eler standards	4% Increase aft (usually ma lot and Basis of lew Distribution under this pro- icummentian	annually odmum day w Design/Prok Facilities Un Facilities Un ject be install weicht setm	rater demand action: der this Proje ed in areas o eum product	) for Pro	posed

CEP Form #2-455.900(1)

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Audit Finding #4 Attachment B Page 16 of 21

Application for a Public Drinking Water Facility Construction Permit Project Name: <u>Lake Josephine Water System and Sebring Lakes Water System Connection.</u> Applicant: <u>AquaSource</u>

6. Will the proposed altered/new distribution facilities under this project be part of a community water system or a public water system that has a service area also served by a reclaimed water system? <u>No</u> if yes, document that the system has a routine cross-connection control plan, including a written plan, in accordance with Rule 62-555.360, F.A.C.: \_\_\_\_\_\_\_

#### Booster Pumping Fecliities Not Applicable

8

7. Name/Location of Proposed Altered/New Booster Pumping Station:

			n an an an an an an an an an an an an an		
Single-Family House					
Mobile Nome	1			 	1
Apartment	1	1			
Commercial, Institutional, or industrial Facility*					
Total	1				1

1	Explanation of Method Used to Estimate Maximum Day Water Demand:
۱	Explanation of Method Used to Estimate Maximum Day Water Demand:
•	Explanation of Method Used to Estimate Moutinum Day Water Demand

 Design/Projected Maximum Hour Water Demand and Design/Projected Fire Demand Plus Coincident Draft (usually maximum day water demand) for Booster Pumping Station and Basis of Design/Projections (provide this only when increased pumping capacity will be provided in lieu of sufficient downstream/distribution storage volume to meet peak water demands):

10.	Existing and Propose	ad Altered/New Pr	umps at Booster Pump	ing Station (attach add	litional sheets if necessary):
			estre unter sou datae with all all the south		
				┉┉╼┨┈┈┈╷┈	
			New Pumps When Largest		
	<ul> <li>ATTACH PUMP AND S Standby Power Sour</li> </ul>		VES FOR PROPOSED ALT	EREDINEW PUMPS.	
	Pumps Connected, o	reposed to Be	Connected, to Slandi	y Power:	······

12. 100-Year, or Highest Known, Flood Elevation in Area of Booster Pumping Station:

OEP Form 82-666.900(1) Effective Operation 10, 1988

Page 10 of 10

Audit Finding #4 Attachment B Page 17 of 21

Docket No. 080121-WS Audit Response Exhibit SS-23, Page 39 of 59

# POLSTON ENGINEERING, INC.

P.O. BOX 588 SEBRING, FLORIDA 33871-588 863-385-5564 / 385-2462FAX FEDERAL IDENTIFICATION NO. 59-2949994

# INVOICE

GLENN LABRECQUE AQUASOURCE 6960 PROFESSIONAL PARKWAY EAST, SARASOTA, FL 34240 Invoice#: 4314 May 01, 2002 Job#: 2014. SEBRING LAKES TO LAKE JOSEPHINE SEBRING

#### WORK TO DATE ON WATER LINE PERMITTING

Description of Labor	Hours	Rate	Fæ
CLERICAL	0.50	30.	<b>\$</b> 15.00
DRAFTSMAN	4.00	70.	\$280.00
CIVIL ENGINEER	2.50	<del>9</del> 5.	\$237.50
	Si	ib-Total:	\$532.50
	Credit for	Retainer:	\$0.00
			\$0.00
	Алос	unt Due;	\$532.50

A service charge will be applied to all bills 30 days past due. The rate is 1.5% per month based upon an annual percentage rate of 18%

Grand Start

MAY 0 3 2002

Audit Finding #4 Attachment B Page 18 of 21

Docket No. 080121-WS Audit Response Exhibit SS-23, Page 40 of 59

# POLSTON ENGINEERING, INC.

P.O. BOX 588 SEBRING, FLORIDA 33871-588 863-385-5564 / 385-2462FAX FEDERAL IDENTIFICATION NO. 59-2949994

# INVOICE

GLENN LABRECQUE AQUASOURCE 6960 PROFESSIONAL PARKWAY EAST, SARASOTA, FL 34240 Invoice#: 5146 October 04, 2002 Job#: 2014. SEBRING LAKES TO LAKE JOSEPHINE SEBRING

INSPECTIONS AND AS-BUILT PLANS, FINAL DRAW ON PROJECT PER PROPOSAL

Description of Labor	Hours Rate	Fee
CIVIL ENGINEER	0.00 95.	\$1,235.00
	Sub-Total: Credit for Retainer:	\$1,235.00 \$0.00 \$0.00
· · · · · · · · · · · · · · · · · · ·	Amount Due:	\$1,235.00

A service charge will be applied to all bills 30 days past due. The rate is 1.5% per month based upon an annual percentage rate of 18%

Audit Finding #4 Attachment B Page 19 of 21

## Docket No. 080121-WS Audit Response Exhibit SS-23, Page 41 of 59

Pugh Utilities Service, Inc. 760 Henscratch Road Lake Placid, Florida 33852 (863) 465-6911

June 21, 2002

AquaSource 6960 Professional Parkway East Suite 400 Sarasota, Florida 34240 Attention: Hugh Sumrall

Dear Mr. Sumrail:

The following is a price quote for looping Lake Josephine and Sebring Lakes water systems.

...

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Parts:

7960' - 8" PVC pipe

8 - 8" DR11 sufferers

- 6 8" MJ sleeves w/ megalugs
- 5 8" MJ gate valves w/ megalugs
- 2 8" x 8" MJ tees w/ megalugs
- 5-8" 45 MJ w/ megalugs

- 2 6" x 6" MJ tee w/ megalugs 2 8" x 6" PE x PE reducers 2 6" MJ sleeves w/ megalugs
- 1 8" x 2" tapped plug.
- 1-8" x 4" MJ reducer w/ megalugs
- 1 2" R & W gate valve
- $2 2^{*}x 4^{*}$  galvanized nipples  $1 2^{*}90$  elbow

1 - 2" x 6" galvanized nipple

1-4" MJ gate valve w/ megalugs

4 - Directional Bores, Estimated 350'

Seed & Sod Allowance

Labor & Tractor time

Audit Finding #4 Attachment B Page 20 of 21

## Docket No. 080121-WS Audit Response Exhibit SS-23, Page 42 of 59

This price includes excavation and installation of all parts and materials.

Total using DR 25 C-900 PVC Pipe

\$104,747.48

۰.

- -----

This quote is only good for 30 days. If you have any questions, please feel free to contact this office at the number above.

Sincerely,

Daniel M. Holmes, as President Pugh Utilities Service, Inc.

NOVEMBER 1, 2002 THIS WORK IS NOW COMPLETE AND THE TOTAL BALANCE IS DUE.

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Audit Finding #4 Attachment B Page 21 of 21

# Docket No. 080121-WS Audit Response Exhibit SS-23, Page 43 of 59

AUF Docket 080121-WS Accrued Tax Detail ( ) = Credit balance														At	tech	t 080121-WS Iment C Itaff Audit Finding i	87		•,
<u>Account</u> Accrued Property Tax Totai Accrued - PUC Assessment Totai Accrued - ST-CN Income Totai Accrued Federai Tax Totai Accrued Federai Tax-Options Totai Accrued Federai Tax-Options Totai	<b>5</b> 5 5 5 5 5 5	FY07 Jan (70,619) \$ (31,682) \$ 185,994 \$ 784,873 \$ 16,648 \$ (90,309) \$	FY07 <u>Feb</u> (141,237) (66,091) 185,994 888,210 16,648 (99,490)	\$ \$ \$ \$	FY07 Mar (211,856) (100,010) 355,094 933,727 16,648 (107,610)	\$ \$ \$ \$	FY07 <u>Apr</u> (282,475) \$ (141,387) \$ 355,094 \$ 882,504 \$ 18,848 \$ (99,998) \$	FY07 May (353,093) \$ (191,919) \$ 355,094 \$ 851,477 \$ 16,648 \$ (114,877) \$	FY07 Jun (423,712) \$ (236,811) \$ 360,094 \$ 870,947 \$ 16,648 \$ (120,285) \$	5 5 5 5	FY07 Jul (494,330) \$ (46,938) \$ 360,094 \$ 1,010,508 \$ 16,648 \$ (111,477) \$	1	FY07 Aug (586,264) \$ (90,720) \$ 360,094 \$ 1,185,807 \$ 16,648 \$ (121,347) \$	FY07 <u>Sep</u> (678,198) \$ (125,643) \$ 380,694 \$ 2,221,489 \$ 18,424 \$ (128,123) \$		FY07 Qcs (770,132) \$ (158,319) \$ 272,480 \$ 2,342,542 \$ 18,424 \$ (118,991) \$	FY07 Nov 92,817 \$ (187,441) \$ 272,480 \$ 2,497,633 \$ 18,424 \$ (115,049) \$	12	Total 2/31/07 (180,707) 264,246 2,884,818 18,424 (126,546)
Grand Total (1)	\$	794,905 <b>\$</b>	784,033	\$	885,992	\$	730,385 <b>\$</b>	563,329 \$	466,880	\$	734,504 \$	i	764,217 \$	1,668,644 \$		1,586,005 \$	2,578,865 \$	i	2,860,236

(1)- Minor differences in totals from "Totals Per MFR schedule A-19" provided in response to rate base audit request 29 dated July 11, 2008 are due to rounding.

Docket No. 080121-WS Audit Response Exhibit SS-23, Page 44 of 59

Company - Aqua Services Inc I/S - Sundry cost billings by GL account For Period 12 Ending December 31,2007

Docket 080121-WS Attachment D PSC Staff Audit Finding #19

<u>A/U#</u>	Expense detail	Date	GL Account - GL account description	FY07 <u>Total</u>				Amount Charged To Florida
422	Depreciation Accrual	2/6/2007	403010.0000 - Deprec Exp-IS	28,345.10	Depreciation	January	4.24%	1,201.83
422	Depreciation Adjustment	2/6/2007	403010.0000 - Deprec Exp-IS	(340.14)	Depreciation	January	4.24%	(14.42)
422	Correct Deprec entry from	3/1/2007	403010.0000 - Deprec Exp-IS	7,117.67	Depreciation	February	4.26%	303.21
422	Depreciation Accrual	3/1/2007	403010.0000 - Deprec Exp-IS	35,462.77	Depreciation	February	4.26%	1,510.71
422	Depreciation Accrual	4/3/2007	403010.0000 - Deprec Exp-IS	35,462.77	Depreciation	March	4.26%	1,510.71
422	Depreciation Adjustment	3/22/2007	403010.0000 - Deprec Exp-IS	340.14	Depreciation	March	4.26%	14.49
422	Depreciation Accrual	5/2/2007	403010.0000 - Deprec Exp-IS	35,462.77	Depreciation	April	4.26%	1,510.71
422	Depreciation Accrual	6/11/2007	403010.0000 - Deprec Exp-IS	35,462.77	Depreciation	June	4.26%	1,510.71
422	Depreciation Accrual	6/11/2007	403010.0000 - Deprec Exp-IS	35,462.77	Depreciation	June	4.26%	1,510.71
422	Depreciation Accrual	11/1/2007	403010.0000 - Deprec Exp-IS	35,462.77	Depreciation	October	4.04%	1,432.70
422	Depreciation Accrual	8/9/2007	403010.0000 - Deprec Exp-IS	35,462.77	Depreciation	July	4.04%	1,432.70
422	Depreciation Accrual	8/31/2007	403010.0000 - Deprec Exp-IS	35,462.77	Depreciation	August	4.04%	1,432.70
422	Depreciation Accrual	9/26/2007	403010.0000 - Deprec Exp-IS	35,462.77	Depreciation	September	4.04%	1,432.70
422	Depreciation Accrual	12/4/2007	403010.0000 - Deprec Exp-IS	35,462.77	Depreciation	November	4.04%	1,432.70
422	Depreciation Accrual	12/22/2007	403010.0000 - Deprec Exp-IS	35,462.77	Depreciation	December	4.04%	1,432.70
422	Corr for Activity	1/7/2008	403010.0000 - Deprec Exp-IS	(7,003.09)	Depreciation	December	4.04%	(282.92)
422	Corr for Activity	1/7/2008	403010.0000 - Deprec Exp-IS	(35,462.77)	Depreciation	December	4.04%	(1,432.70)
			Total Depreciation	383,087.38	-		•	15,939.24

## Docket No. 080121-WS Audit Response Exhibit SS-23, Page 45 of 59

# Holland+Knight

Tel 850 224 7000 Fax 850 224 8832 Holland & Knight LLP 315 South Calhoun Street. Suite 600 Tallahassee, FL 32301-1872 www.hklaw.com

PH 12: 2

D. Bruce May, Jr. 850 425 5607 bruce.may@hklaw.com

October 17, 2008

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

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

Dear Ms. Cole:

On behalf of Aqua Utilities Florida, Inc. ("AUF"), enclosed for filing are an original and seven copies of AUF's Supplemental Responses to Audit Control No. 08-093-1-1, which includes responses to Findings 1 through 3. AUF filed responses to Findings 4 through 19 on October 14, 2008.

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

COM ECF Sincerely. OPC HOLLAND & KNIGHT LLP RCP FPSC-COMMISSION CLERK SSC DOCUMENT MIMBER-CAT SGA Bruce May, Jr. 1100 00660 ADM CLK Encls. Ralph Jaeger, Esq. (w/enc.) cc: Katherine Fleming, Esq. Caroline Klancke, Esq. Erik Sayler, Esq. Denise Vandiver (w/enc.) Charles Beck, Esq. (w/enc.) Cecilia Bradley, Esq. (w/enc.) Kimberly A. Joyce, Esq. Atlanta • Bethesda • Boston • Chicago • Fort Lauderdale • Jacksonville = Los Angeles Miami • New York • Northern Virginia • Orlando • Portland • San Francisco Tallahassee • Tampa • Washington, D.C. • West Palm Beach

Docket No. 080121-WS Audit Response Exhibit SS-23, Page 46 of 59

## **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

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 17, 2008

### AQUA UTILITIES FLORIDA, INC.'S <u>SUPPLEMENTAL RESPONSE TO STAFF AUDIT REPORT</u> (Findings 1, 2 and 3)

Aqua Utilities Florida, Inc. ("AUF"), files its Supplemental Response to Findings 1

through 3 of Staff's Audit Report dated September 18, 2008.<sup>1</sup>

#### <u>RESPONSE</u>

Audit Finding No. 1

#### **Response:**

#### LAKE SUZY - WATER

AUF acquired the Lake Suzy system in 2003, and does not possess detailed supporting documentation of investments for periods prior to its ownership, which includes years 1997 and 1998. Lake Suzy was regulated by Desoto County during 1997 and 1998, and there were no annual report filing requirements during that period. Annual Reports would have shown details of rate base activity during 1997 and 1998.

AUF disagrees with the wholesale exclusion of investments made in 1997 and 1998, and furthermore disagrees with the adjustment amounts proposed in this finding for the following reasons:

The proposed reduction to UPIS in the amount of \$534,219 is incorrect because it represents UPIS balances since the last established rate base (June 30, 1999) plus additions through the acquisition in 2003, not just from years 1997 and 1998. Although AUF believes that it previously provided the auditors with all documents responsive to their specific requests, AUF is now supplying the auditors with additional information for all relevant periods The actual UPIS additions for years 1997 and 1998 were \$190,351. Therefore, AUF believes the maximum UPIS reduction that should appear in this finding is \$190,351.

09900 OCT 17 8 FPSC-COMMISSION CLERK

<sup>&</sup>lt;sup>1</sup> AUF filed its Response to Findings 4 – 19 on October 14, 2008.

Docket No. 080121-WS Audit Response Exhibit SS-23, Page 47 of 59

#### 080121-WS

The proposed reduction to Accumulated Depreciation in the amount of \$108,901 is incorrect because it also represents Accumulated Depreciation balances since the last established rate base (June 30, 1999) plus additions through the acquisition in 2003, not just from years 1997 and 1998. The actual Accumulated Depreciation reduction for years 1997 and 1998 was \$36,122. Therefore, AUF believes the maximum Accumulated Depreciation reduction in this finding should be \$36,122.

The Depreciation Expense reduction in the finding is also incorrectly stated as \$10,229, since it is based upon the incorrect reduction to UPIS balances. Depreciation expense needs to be adjusted downward to reflect the revised UPIS reduction. Based on the Company's response to the proposed reduction in UPIS, the Depreciation Expense reduction should be approximately \$3,650.

The proposed reduction to CIAC in the amount of \$137,077 is incorrect because it represents CIAC balances since the last established rate base (June 30, 1999) plus additions through the acquisition in 2003, not just from years 1997 and 1998. The actual CIAC reduction for years 1997 and 1998 was \$189,596. Therefore, AUF believes the maximum CIAC reduction in this finding should be \$189,596.

The proposed reduction to Accumulated Amortization of CIAC in the amount of \$8,891 is incorrect because it also represents Accumulated Amortization of CIAC balances since the last established rate base (June 30, 1999) plus additions through the acquisition in 2003, not just from years 1997 and 1998. The actual Accumulated Amortization of CIAC reduction for years 1997 and 1998 was \$14,595. Therefore, AUF believes the maximum Accumulated Amortization of CIAC reduction in this finding should be \$14,595.

**EFFECT ON THE GENERAL LEDGER IF THE FINDING IS ACCEPTED:** While AUF disagrees with the proposed adjustments, based on the revised data presented above, the following journal entries would be needed to adjust the utility general ledger balances as of December 31, 2007.

NARUC Acct. No	Account Description	Debit	Credit
108 271 439 272 101	Accumulated Depreciation CIAC Adjustments to Retained Earnings Accumulated Amortization of CIA UPIS	\$ 36,122 \$189,596 C	\$20,772 \$14,595 \$190,351

**EFFECT ON THE FILING IF THE FINDING IS ACCEPTED:** The Account 101 Plant in Service year end balance would be reduced by \$190,351, Account 108 Accumulated Depreciation year end balance would be reduced by \$36,122, Account 271 Contributions in Aid of Construction year end balance would be reduced by \$189,596, Account 272 Accumulated Amortization of CIAC year end balance would be reduced by \$14,595. A related adjustment would also be made to the 13-month averages.

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#### Audit Finding No. 2

**Response:** 

#### LAKE SUZY - WASTEWATER

AUF acquired the Lake Suzy system in 2003, and does not possess detailed supporting documentation of investments for periods prior to its ownership, which includes years 1997 and 1998. Lake Suzy was regulated by Desoto County during 1997 and 1998, and there were no annual report filing requirements during that period. Annual reports would have shown details of rate base activity during 1997 and 1998.

AUF disagrees with the wholesale exclusion of investments made in 1997 and 1998, and furthermore disagrees with the adjustment amounts proposed in this finding for the following reasons:

The proposed reduction to UPIS in the amount of \$1,119,520 is incorrect because it represents UPIS balances since the last established rate base (June 30, 1999) plus additions through the acquisition in 2003, not just from years 1997 and 1998. The actual UPIS additions for years 1997 and 1998 were \$504,909. Therefore, AUF believes the maximum UPIS reduction that should appear in this finding is \$504,909.

The proposed reduction to Accumulated Depreciation in the amount of \$359,506 is incorrect because it also represents Accumulated Depreciation balances since the last established rate base (June 30, 1999) plus additions through the acquisition in 2003, not just from years 1997 and 1998. Although AUF believes that it previously provided the auditors with all documents responsive to their specific requests, AUF is now supplying the auditors with additional information for all relevant periods. The actual Accumulated Depreciation reduction for years 1997 and 1998 was \$46,122. Therefore, AUF believes the maximum Accumulated Depreciation reduction in this finding should be \$46,122.

The Depreciation Expense reduction in the finding is also incorrectly stated as \$36,147, since it is based upon the incorrect reduction to UPIS balances. Depreciation Expense needs to be adjusted downward to reflect the revised UPIS reduction. Based on the Company's response to the proposed reduction in UPIS, the Depreciation Expense reduction should be approximately \$16,300.

The finding did not include a proposed reduction to CIAC. A significant portion of the proposed reduction in plant additions resulted from contributed property. Therefore, any adjustment to plant additions must be accompanied by an adjustment to CIAC. For the reasons stated above, AUF does not possess supporting documentation for CIAC activity in years 1997 and 1998. The actual increase in CIAC for years 1997 and 1998 was \$733,536. Therefore, AUF believes the maximum CIAC reduction in this finding should be \$733,536.

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#### 080121-WS

The finding did not include a proposed reduction to Accumulated Amortization of CIAC. For the reasons stated above, AUF does not possess supporting documentation for CIAC activity in years 1997 and 1998. The actual reduction in Accumulated Amortization of CIAC for years 1997 and 1998 was \$52,113. Therefore, AUF believes the maximum Accumulated Amortization of CIAC reduction in this finding should be \$52,113.

## EFFECT ON THE GENERAL LEDGER IF THE FINDING IS ACCEPTED:

While AUF disagrees with the proposed adjustments, based on the revised data presented above, the following journal entries would be needed to adjust the utility general ledger balances as of December 31, 2007.

NARUC Acct. No	Account Description	Debit	Credit
108	Accumulated Depreciation	\$ 46,122	
271	CIAC	\$733,536	
272	Accumulated Amortization of C	IAC	\$ 52,113
439	Adjustments to Retained Earnin	gs	\$222,636
101	UPIS	-	\$504,909

**EFFECT ON THE FILING IF THE FINDING IS ACCEPTED:** The account 101 Plant in Service year end balance would be reduced by \$504,909, Account 108 Accumulated Depreciation year end balance would be reduced by \$46,122, Account 271 CIAC would be reduced by \$733,536 and Account 272 Accumulated Amortization of CIAC would be reduced by \$52,113. A related adjustment would also be made to the 13-month averages.

### <u>Audit Finding No. 3</u> - <u>ROSALIE OAKS – WATER/WASTEWATER & VILLAGE</u> WATER – WATER/WASTEWATER

#### Response:

#### Summary

The Company acknowledges filing Original Cost Studies for the Rosalie Oaks Water and Wastewater and Village Water- Water and Wastewater systems. The Original Cost Studies were requested by the Florida Public Service Commission Auditors during 2006, at the time of the previous rate case. The four Original Cost Studies were filed with the Auditors in 2006 as a reply to the Audit report and also in 2008 as a reply to discovery questions in the present rate case. In both cases, the Company clearly communicated that variances between the Original Cost Study balances and AUF general ledger balances for these systems were not recorded by AUF on the books and records of the Company. Instead, AUF maintained the "as booked" general ledger amounts, which in all cases were lower than the balances included in the Original Cost Studies (Studies).

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#### 080121-WS

The schedule included in the audit report compares the 12/31/07 as booked UPIS balances (excluding allocations) to the 12/31/04 (Rosalie Oaks) and 12/31/05 (Village Water) Original Cost Study balances. It appears the audit assumed that the higher balances from the Studies were recorded on the books and records of the Company. Since the higher balances from the Original Cost Studies were not recorded, the audit finding schedule is based on an incorrect starting balance for UPIS, and compares year end balances at two different points in time, both of which are invalid for purposes of evaluating the Company's filing.

#### Rosalie Oaks - Water & Wastewater

See Attachment 1 for supporting documentation for the Rosalie Oaks – Water and Wastewater Original Cost Studies. Note again that AUF did not record these balances in the AUF general ledgers. (AUF also notes that there is a difference between the "Booked Cost" amounts as of December 31, 2005 on page 1 of Attachment 2 for Water (\$79,987) and Wastewater (\$52, 360), and the 12/31/05 balances for Water (\$78,904) and Wastewater (\$51,278) on page A-4, 2 of 2 in the MFR (Attachment 2, page 5). The differences represent allocated plant balances of \$1,083 and \$1,082, respectively, that are included in the original cost study amount but are not included in the MFR; and are therefore not pertinent to the evaluation of the Company's filing

#### Village Water - Water

Attachment 2, Pages 1, 3 and 4 of 5 are provided as a response to the statement in this finding that, "there was no available source documentation". (AUF also notes that there is a \$758 difference between the "As booked" amount of \$101,628 as of December 2004 on page 1 of Attachment 2 and the 12/31/04 balance of \$102,386 on page A-4, 2 of 2 in the MFR (Attachment 2, page 5), representing the amount of land included in the MFR and excluded in the Study.)

#### Village Water - Wastewater

Attachment 2, pages 2, 3, and 4 of 5 are provided as a response to the statement in this finding that, "there was no available source documentation." (AUF also notes that the "As booked" amount as of December 2004 on Attachment 2 page 2 agree within \$1 rounding to the 12/31/04 balance on page A-4, 2 of 2 in the MFR (Attachment 2 page 5.)

**EFFECT ON THE GENERAL LEDGER IF THE FINDING IS ACCEPTED:** This finding is inaccurate. As previously stated, AUF did not record the higher plant values from the Original Cost Studies. The "Booked Cost" and "As booked" values as of December 31, 2004 shown on Attachment 1, page 1 and Attachment 2, pages 1 and 2, agree to the applicable MFR schedules for these systems, with minor exceptions as noted above.

**EFFECT ON THE FILING IF THE FINDING IS ACCEPTED:** This finding is not applicable to the AUF filing, and should not affect the "as filed" values presented by AUF. Respectfully submitted this 17th day of October, 2008.

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#### HOLLAND & KNIGHT LLP

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-and-

Kimberly A. Joyce, Esquire Aqua America, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010 (610) 645-1077 (Telephone) (610) 519-0989 (Facsimile)

Attorneys for Aqua Utilities Florida, Inc.

#### **CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing was furnished by hand delivery to Charles Beck, Esq., Office of Public Counsel, 111 West Madison Street, Room 812, Tallahassee, Florida 32399-1400; Ralph Jaeger, Katherine Fleming, Caroline Klancke and Erik Sayler, Esq., Office of General Counsel, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, and to Cecilia Bradley, Esq., Office of the Attorney General, The Capitol–PL01, Tallahassee, FL 32399-1050, this 17th day of October, 2008.

orney

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### Audit Finding #3 Attachment 1

Page 1 of 3

			instaliation			Pricing		Pricing			Pricing	index			ing Cost
Account		Asset Description	Date		Pricing	Unit	Cuantity	Year		Cost	India: 2005		Ratio		2005
Number	Account Description	Frenchises and consents	1999		251	EA	1	1960	Т	251	Original	Cost	1.00		251
			1999		4,022	EA		1998	÷.	4,022			1.90	\$	4,022
	Land and Land Rights	Treatment		•		EA		2003		4,500			1.00		4,500
309.2	Supply Mains	Plant Piping	2003		4,500			2004		11.080			1.00		11,060
304.3	Structures & Investorments Treat	Fectiv	2003		11,080	EA	1						1.00		3,973
311.2	Pump Equipment	Pump CL2, Stenner P1000, 85MHP17	2003	\$	3,873	ĘA	1.	2003		3,973			1.00		6,014
311.4		Motore: 26 hp	1999	\$	5,014	EA	1	1999	- 5	5,014	Original				
	Pump Equipment	Purry, Chemical Fand Sterner, 85MH	2002		1,018	EA	1	2002	- \$	1,018			1.00		1,018
320.3	Water Treatment Equipment	Hydropheumatic Tank	2002	ŝ	12,500	EA	1	2005	- 8	12,600	Original		1.00		12,500
		Hydropring made i wak	2003		22	15	800	2005		13,200	270	242	0.90		11,831
331.4	T&D Mains	2"PVC	2003	-	25	ÚF.	850	2005		23,800		242	0.90	5	21,332
331.4	TAD Mains	C PVC				- UF	220	2005		7,920		242	0.90		7,099
335.4	TED Mains	6" PVC	2003	3	36		1,000	2005	- 2	46,000		242	0.90		40,333
331.4	TAD Mains	8"PVC	2003		45			2005		87,400		360	0.87		75,369
333.4	Services	1" Service	2003	\$	860	EA	\$2		- 1			310	0.95		24,781
334.4	Maters	3/4" Residential	2003	3	285	EA	92	2005	•	28,220					10,505
		Hydrania	2003	5	2,800	EA	4	2005	. 8	11,200	584	563	0.95	<u> </u>	10,000
330.4	Hydrania	- House Mar												-	
		Total							- 1	267,078	•				234,688
		Boolest Cost as of 12/31/05			•									1	79,957
		BOOKING COUL ON OF 12/51/00												- 1	154,701

251 5,500 56 2,200 1,800 8,963 7,642 240,800 246,800 28,500 196,500 8,963 7,642 8,963 364.2 361.2 361.2 363.2 371.3 360.4 369.4 60 112 1.0 Services Pumping Equ Transment & w Pla \$ 496,519

Total Book Differ at as of 12/31/05

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## Audit Finding #3 Attachment 1

Page 2 of 3

and Usiky Account	Major location	guant (Property Group	long description	year'		accuse convort order numb
021 20210 - Franchises and conserts	Rosalis Care - Weigr		1900 Opening Balance	2008	Unclessified	251.00
IOS S 90830 - Land & Land Rights - Treat	Rossie Oets - Water		1999 Opening Balance	2005	Undersified	4,022,00
04 5 30430 - Shuct and imp - Treat	Roselle Calis - Water		1999 Opening Balence	2009	Uncleasified	11,061.00
108 2 30920 - Bupply Mens	Rosalie Oaks - Water		1999 Opening Belance	2003	Uncleasified	4,500,00
11 2 81120 - Pumping Equip - Source	Rosalle Calie - Weier		1999 Opening Balance	2003	Unchapilled	8,767.00
30 & \$2030 - Walke Transment Edulpment	Rosale Cais - Whier		1999 Opening Belance	2005	Unclessified	778.00
53.4 23540 - Bervices	Rougile Otics - Weter		1988 Opening Balance	2003	Understied	850.00
40 5 54050 - Ottoe Pamilure and Equip	Rosaile Celus - Weter	1 Uncleasified	1999 Opening Belence	2005	Uncleasified	129.00
04 \$ 50430 - Bruck and Imp - Treet	Roselle Calis - Webr	1 Sile enproyements	FENCE AT PLANT ROBALLE OAKS	2004	Fonce of Well waters	14,893,64 33675400852
54 4 33440 - Meters and Installations.	Roadle Calis - Water	1 Unclassified	Meters CIAC	2003	Uncleasified	-800.00
d3 4 33340 - Serviese	Roselle Calus - Weller	1 Undemited	Services CIAC	1999	UncleaseRiest	-1.400.00
35 4 33340 - Services	Rouels Oaks - Water	1 Undermitted	Services CIAC	2001	Linchanified	-1,000.00
153.4 33340 - Services	Rossie Oaks - Water	1 Unclassified	Services CIAC	2005	Uncleasified	-50.00
H1.2 31120 - Pumping Equip - Genera	Rossin Cole - Weinr	1 Water Treatment Equipment	Pump CL2, Stenner P1000, MMHP17,sh	2001	Water Transmont Equipment	216.37 (2)(0)1780311
11.4 31140 - Pumping Equip - T & D	Rovalle Cale - Weter	1 Pumping Equipment	Motors: 25 hp	1999	Motors:	5.014.24 Z3211WT8
20.3 32030 - Weler Treatment Equipment	Rossile Cele - Water	1 Weber Treatment Equipment	Period Chamical Feed Stenner, 06MHP11	2002	Whiter Treatment Eculorment	240.41 (20003009520
30.4 33040 - Disk Reserv and Standplose	Rousie Cale - Waler		Regioe from Well to Hydrotank	2002	Equipment :	4.860.00 (20001982309
33.4 33340 - Services	Rosale Onle - Weler	2 Selvices - Water	Services .	2001	Services :	2,027,02 (20000042353
34.4 33440 - Meters and Installations	Rosala Oaks - Water	5 Meters and Installations - Weise	Maters, customer consumption, Size 3/41	1990	Meters, cystomer consumution: 1	
36.4 33540 - Hedrania	Romin Outs - Weter	2 Hydrania	Hydranta.	2001	Hydrania :	6,454,19 (2)(200927235
52.1 35210 - Franchine	Rossie Oaks - Sever		1999 Opening Belance	2005	Uncleasified	251.00
71.3 37130 - Purnaina Baula - Paradina	Roselin Ceixs - Sever		1999 Opening Balance	2003	Uncleasified	2.379.00
80.4 38040 - Treat & Disc State - Class	Rounds Calus - Sever		1000 Opening Balance	2005	Uncleasefled	1,639.00
00.7 30070 - Office Furn and Easth	Russile Only - Sever		1999 Opening Salarica	2005	Uncleanting	31.00
IB.5 39900 - Other Miss Plant - Treat	Results Oaks - Sever		AERATION BLOMERS & SWITCHES RC	2004	Other Minositerancus Plant:	12.391.77 33030614507
98.7 39970 - Other Tangible Property	Rossie Oale - Sever		PREPARE OAM MANUAL ROSALIE GAL	2004	Other Tanzible Property :	2.644.41 53666226002
61.2 36120 - Collection Severs - Gravity	Rounde Calus - Sever	1 Cultof Same Lines	Sever talent	2005	Picine (annual)	1,769,78 99122407961
64.2 36420 - Skurt & Improv - Collect	Romits Only - Sever	1 She improvements	Site improvement	1090	Site Improvement	3.567.39 Z3211WA6
64.2 36420 - Birust & Impror - Collect	Romie Osle - Sever	1 Structures	Electric Service	2002	Site Improvement	1.432.47 (30003259354
64.2 35420 - Skudt & Improv - Collect	Romile Onine - Sever		Electric Service	1996	Site Improvement	1.601.00
64.2 36420 - Struct & Improv - Collect	Romin Onin - Sever	1 Sinching	Encirit Service	2008	Site Improvement	400.00
81.2 30120 - Collection Severa - Gravity	Rosala Cais - Savar		Piping (By Size), Diameter 06:	2001	Picks By Skel; Demeter 05:	7.464.40 C2001846361
01.2 30120 - Collection Severa - Gravity	Rossia Cata - Sever		Pbs. PVC 6"	2007	Piping (ity Size): Diamater OC.	1,086,94 (20003010361
01.2 38120 - Collection Severs - Gravity	Rosale Oaks - Sever		Pipe PVC 6"	1909	Piping (by Size): Clemeter 00:	1,200.00
81.2 JE120 - Collection Severs - Gravity	Rossie Onice - Sever		Plan PVC 8"	2001	Ploing (by Size); Diemeter 02; Ploing (by Size); Diemeter 02;	-3.800.00
1.2 Jil 20 - Collection Seven - Gravity	Romis Onis - Sever		Pipe, PVC 6	2009	Ploing (by Size): Diamater 05; Ploing (by Size): Diamater 05;	-1,200.00
188.2 38320 - Services to Customer	Rosalie Oske - Sever	2 Services - Vibrimenter	Services.	2001	Services :	-1,200.00 1.599.31 CX021044363
71.3 37130 - Penging Eugip - Pemping	Romin Oski - Sever		Piping (general); (* PVC	1966		
80.4 38040 - Treat & Diso Equip - Diso	Romin Cals - Sever		Equipment, Blower and Blower Motor	1999	Piping (general)	6,563.94 Z3211WW8
80.4 38040 - Treat & Diap Equip - Diap		1 Treatment and Disposel Equipment			Equipment :	4,196.70 Z3211WW6
	Romin Cale - Sever			2002	Equipment :	1.047.49 C0003487380

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#### Schedule of Water and Sewer Plant In Service Annual Balances Subsequent to Last Established Rate Base

#### Florida Public Service Commission

Rosalie Oaks Docket No. 080121-WS Projected Test Year Ending 12/31/07

Schedule: A-4 Page: 2 of 2 Preparer: R Griffin

Explanation: Schedule A-4 continued

	(1)	(2) Water	(3) Sewer
Line No.	Description	Year End Balance	Year End Balance
140.			Deterio
	2002	40.004	40.474
26	Additions	10,201	16,174
27	Retirements	0	0
28	Adjustments	58,382	33,704
29	12/31/02 Balance	50,302	33,704
	2003		
30	Additions	(2)	2,980
31	Retirements	(14,135)	(3,947)
32	Adjustments	0	0
33	12/31/03 Balance	44,245	32,737
	2004		
34	Additions	14,893	16,806
35	Retirements	0	0
36	Adjustments	0	0
37	12/31/04 Balance	59,138	49,543
	2005		
38	Additions	20,006	1,735
39	Retirements	(240)	0
40	Adjustments	0	0
41	12/31/05 Balance	78,904	51,278
	2006		
42	Additions	2,100	204,449
43	Retirements	0	0
44	Adjustments	0	(0)
45	12/31/06 Balance	81,004	255,727
	2007		
46	Additions	7,647	45,409
47	Retirements	(4,059)	(3,011)
48	Adjustments	0	0
49 50	Allocations 12/31/07 Balance	6,358	<u>6,358</u> 304,483
50		90,950	304,403

Supporting Schedules: A-5, A-6

Audit Finding #3 Attachment 1

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Audit Finding #3 Attachment 2

Page 1 of 5

Per Original

Aque Utilites Florida, Inc. Villege Weter - Weter Original Cost Comparison 2004

Utility Account	Work Order Number	Detail	Year	<b>A</b> 41	Booked	Coe	t Analysia	D	ifierence -
30210 - Franchises and consents	W0051	Aquasouros Conversion	1972	\$	1,583	\$	1,583	\$	-
30720 - Wells and Springs	W0061	Well-26"7700" casing 1300" depth 1L8	1979	8	3,000	\$	59,300	\$	56,300
33140 - Meins	99123408025	4" valve in distribution system	2003	\$	2,719	\$	2,719	\$	•
33140 - Mains	99123408158	10' poly 3/4" evo, from main to meter	2003	\$	781	8	781	Ś.	-
33140 - Mains	99123407956	5 of 2' water main & driveway	2003	\$	4,502	\$	4,502	\$	-
33140 - Mains	W0081	Piping : Diameter 2; Type PVC;	1979	\$	28,876	\$	317,300	Ś	268,724
33140 - Maine	33657100156	WATER LINE BLANKET VILLAGE WATER	2004	ŝ	6,230	\$	6,230	Ś.	
33140 - Mains	99123407954	Water main & valve at hydrant (5' of 2")	2003	Ś	803		803	Ś.	
33340 - Services	W0051	Services ;	1979	\$	4,236	\$	22,600	\$	18,364
33440 - Meters and Installations	33657100050	METER BLANKET VILLAGE WATER	2004	Ś	2,745	\$	2,745	Ś.	
33440 - Meters and Installations	99123407631	Meters, customer consumption: Type Unknown; Size Unkn	2001	\$	7,216	\$	7,216	\$	•
33540 - Hydnanta	CX001874335	Hydrants :	2001	\$	6,264	\$	6,254	\$	-
33540 - Hydrants	99123407955	Water main & valve at hydrant	2003	\$	2,082	\$	2,082	\$	-
33940 - Other Misc Plant - T & D	CX001428339	Metal Detector	2002	\$	760	\$	760	\$	-
34550 - Power Operated Equipment	33657125955	PURCHASE 1 TON TRUCK VILLAGE WATER	2004	\$	30,890	\$	30,890	Ś	
33440 - Meters and Installations	9912340763	CXD00545334(old wo) : Maters and installations	2002	\$	342	\$	342	\$	-
33140 - Maine	99123408124	New Detail	2001	5	(400)	\$	(400)	\$	-
33440 - Meters and Installations	99123408124	Aquasource Convension	1979	\$_	(700)		(700)		•

Total

Conversion Amounts, See Village Water - Water & Sever Original Cost Calculations Workpaper For Detail.

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101,528 \$

465,016 \$ 3

363,388

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## Audit Finding #3 Attachment 2 Page 2 of 5

Per Oricit

281,132 \$ 814,309 \$ 533,178

#### Aque Utilities Florida, Inc. Village Weter - Sewer Original Cost Comparis 2004

Utility Account	Work Order Number	Detail	Year	A	Booled	Cost	Analysis	Differenc	•
35110 - Organization		Aquasouros Conversion	1997	\$	1,417		1,417		
35340 - Land & Land Rights - Dispose	'W0051	Sever Plant Sta	1979	8	19,000		19,000		
35420 - Struct & Improv - Collect	33839017393	10' FENCE VILLAGE WATER	2004	8	2,117		2,117		
35420 - Struct & improv - Collect	Z32014446	IMPROVEMENTS VILLAGE WATER	2000		251	8	251	<b>8</b> -	
35440 - Struct & Improv - Chipose	CX002999354	Roadways, Driveways, Parling sys	2002	8	13,932	8	13,832	S -	
35470 - Struct & improv - Gen	99123408124	Returb to WWTP	2003		7,189	8	7,189	<b>8</b> -	
38020 - Collection Sewers - Force	39857100158	FORCE BENER BLANKET VILLAGE WATER	2004	\$	7,757	8	7,757	\$ -	
30030 - Collection Sewers - Porce	W0051	Piping (By Stat): Diameter 63;	1879		18,332		81,808	\$ 73,00	3
36120 - Collection Severa - Gravity	CX002002361	Cleandults	2002	\$	12,768	8.	12,768	8 -	
36120 - Opliection Servers - Genrity	W0051	MANNACE, distribution:	1979		34,505		271,000	\$247,083	2
36120 - Collection Gewers - Gravity	33657100003	REPLACE MANHOLE RINGS & COVER VILLAGE WATER	2004	8	898	\$	666	8 -	
36320 - Bervices to Customer	W0001	Services :	1878		1,188	8	11,300	\$ 10,01;	2
37030 - Receiving Walks	\$912340817C	Lift station maintainence	2003	8	1,922	\$	1,922	8 -	
\$7130 - Pumping Liquip - Pumping	33639017392	HYDROMATIC PUMP VILLAGE WATER	2004	\$	1,105	8	1,166	8 -	
S7130 - Putrying Signip - Putrying	W0051	Lift Station	1962		15,838		46,100	6 34,272	2
37130 - Puncing Equip - Puseing	99123408088	Lift elution pump	2003		1,811	8	1,811	8 -	
37130 - Pumping Equip - Pumping	33636025703	REBUILD LIFT STATION PUMP VILLAGE WATER	2004		835	8	836	8 -	
37130 - Pumping Equip - Pumping	33657100755	REPLACE PARTS & PIECEB TO MAIN LIFT STATION PUMP VILLAGE W	2004		36,062	8	35,082		
37130 - Pumping Equip - Pumping	33657100754	REPLACE PARTS IN LIFT STATION VILLAGE WASTE WATER	2004		42,362	8	42,362		
37150 - Pumping Baulp - Treat	C3001021371	Pumps : Berney, 40HP, Model #B2EPBL8	2001		3,171		3,171		
38040 - Treat & Dep Equip - Diep	CX000029371	Biower	2001		2,813	8	2,613		
38148 - Plant Bernits		Aquantoures Conversion	1997		33,367	8		\$ 105,23	5
36240 - Quital Sever Lines	CX002991362	Connection Spray Integration	2002	8	282	\$	262	<b>\$</b> •	
36240 - Outled Sever Lines	CX002340362	Piping (general) Ethuant Spray Pump Line	2001	8	437	8	437	<b>8</b> -	
39570 - Other Targible Property	99123406770	I & I STUDY VILLAGE WATER	2004	8	36			<b>\$</b> •	
39570 - Other Tangible Property	Z3201WW8	OTHER TANGIELE PROPERTY VILLAGE WATER	2000	\$	34,064	8	34,064	8 -	

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coversion Amounts, See Village Webs - Water & Sewer Original Cost Calculations Workpaper For Delail.

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		•	•										it Finding achmen	
												Ρ	age 3 of	5
	is Florida, Inc. er - Vister & Sewer Original	l Cost Calculations		•									Workpaper	
Account Number	Account Description	Asset Description		Unit Cost	Pricing Unit	Quantity	Pricing Year		Cost	Pricing Index	Original Index	index Ratio	Original Cost	
	Aile & Springe	Well-267700' casing 1300' depth 1L8	\$	84,900.00	La	-1	1990		84,900	234.75	164	0.70		
	ains	SI4" PVC	÷.	6.50	LF	1,150	1990		7,475	197.75	122	0.62	\$ 4,800	
	iains Iains	2 PVC	3	8.50	년 년	19,800	1990	- 1	166,300	197.75		0.62	\$ 103,800	399.70
	ians Iains	4" PVC 8" PVC		10.00 15.00	ւր Մ	12,050	1990	- 1	120,500	197.75	122	0.62	بملاجه و	•
	ervices	1" Service		225.00	ĔĂ	14,550 120	1990 1990	- 1	218,250 27,000	197.75 226.50	122 156	0.62	\$ 134,600	
	ervices	2" Service	1	575.00	EA	10	1990	- 1	5,750	226.50	156	0.00		
	allection America - Force	3" Force Main	-	9.00	ËĂ	1,750	1990		15,750	197.75		0.62		
	oliaction Bawars - Force	4" Force Main	ŝ	- 11.00	ËA	7,800	1990	- 1	63,600	197.75		0.62		
	ollection Severa - Force	6" Force Main	š	15.50	EA	3,200	1990	ž	49,800	197.75	122	0.62		. 40
	allection Sewers - Gravity	8" Gravity Main	š	20.00	EA	19,700	1990	š	394,000	197.75	122	0.62		6244
	ollection Sewers - Gravity	Manhoise	\$	1,400.00	EA -	33	1990	ŝ	46,200	197.75	122	0.62		•
353.2 8	ervices	Services	- <b>\$</b>	405.00	EA	40	1990	- \$	16,200	228.50	158	0.69		
371.3 P	umping Equipment	Lift Station		38,000.00	EA	2	1990	- ¥	78,000	291.75	184.5	0.83	\$ 48,100	
	tant Sewar	Treatment		5.00	GPD	75,000	1994		375,000	343.25	184.5	0.54		

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> Audit Finding #3 Attachment 2

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Aque America - Village Weber

As of 1201/04

				1			
Utility Account	Assert Location	Description	-		-1478		Year
30210 - Franchises and conserts	Vilinge Water	Aquessurge Conversion		Land in Perc	Weter		1572
30726 - Weile and Springs	Village Water	Aquessurce Conversion		Wele-Weler	Weter		1879
20140 - Maine	Village Water	Aquasource Conversion		Piping : Diameter 2; 1		Piping : Diamater 2, Type Pvc; Water Main & Valve At Hydrant (2 Cit 2)	2005
33140 - Maine	Where Weter	Vinter Main & Velve		Equipment :	Webs		2005
33140 - Maine	Village Weter	8" Of 2" Weier Mein & Driveney		Beptement :	Water	5" Of 2" Weber Main & Driveway 4" Value in Distribution System	2003
33140 - Mains	Village Weller	4" Value in Distribution Byellins		Ep.loment :	Weber	10 Poly 34" See, Fran Main To Meter	2003
33140 - Mains	Village Water	10 Poly 34" Svs. From Main To Mat		1 Equipment :	Weter	Water Line Blanket Village Water	2004
33140 - Maine	Village Weber	Water Line Hurdut Village Weter		t Endprinent :			1979
23240 - Bervices	Villing a Water	Aquessures Conversion		Services :	Weber	Sarvies: Mater, Customer Commendion: Type Unincom; State	
23440 - Metana and Installations	Village Weter	Work Order Addition		2 Melers, customer com		Materia, Customer Consumption: Type Crestow, and Mater Baniat Vilane Water	2004
35440 - Maximum and Installations	Village Wilder	Maler Blankst Vilage Weler		1 Meters, cuelonner con	Winter	Honor Departure Villager Villager	2001
33540 - Heritaria	Village Water	Work Online Addition		1 Hydraette :	Vision	Vision Main & Value At Hydrast	2005
33540 - Hydranta	Village Water	Water Main & Valve At Hydrant		1 Hydrandis :		Metal Delector	2002
33840 - Other Mass Plant - T & D	Village Water	Work Order Addition		C Other Miscellaneous		Purchase 1 Ton Truck Village Water	2004
34550 - Pewer Conneted Equipment	Village Vilater	Purchase 1 Tan Truck Village Weter		1 Power operated wavip			1997
30110 - Orean Ization	Village Water	Aquaseuros Cenversion		1 Lond in Peac	Server	Aqualitation Conversion Securit Final Sile	1078
38340 - Land & Land Rights - Dispose	Village Water	Aquasourse Cerversion		S Land in Peec	Samer	Jernerer Printe State	3000
36420 - Struct & Improv - Collect	Village Water	Improvements Village Water		1 Sile Improvement	Server	Readinging, Onlynomia, Parking Sys.	2002
36440 - Struet & Inventor - Dispose	Village Welst	Wark Criter Addition		1 Roadways, Driveways		Retab To Web	200
26470 - Stinut & Improv - Gent	Village Weter	Return To Www		1 Machinery and Explan		10 Percer Vilige Water	204
35(2) - Struct & Improv - Collect	Village Water	10' Fence Village Water		1 Fence or Web system		Piping (By Size) Diamotor OK	1975
Statte - Collegiton Barrers - Parte	Village Water	Aquanourse Carversion		O Piping (By Stat): Dis		Force Sever Medal Village Weter	2004
20020 - Coluction Among - Force	Village Water	Force Sever Blanket Vilage Weier	_	1 Piping (general) MANHOLE, distribut	Bewer	Manhele, Disblowlont	1973
30120 - Delivethen Servers - Gravity	Village Water	Accusation Conversion				Chandolin	2002
30120 - Collection Servers - Gravity	Village Water	Work Order Addition		1 Cleanoute	Sever	Replace Marhole Rings & Cover Vilage Water	2004
Stri20 - Callection Sevens - Gravity	Village Water	Replace Manhola Hings & Cover Vills		2 MANHOLE:	Same	Subject State of the second state and	1575
36230 - Berviewe in Customer	Village Woln'	Aquasterios Conversion		15 Services : 1 Wale - Weter	Seven	Lit Shite Maintenant	2003
37030 - Receiving Viele	Village Weter	Lit Station Maintainance			Concerned with the second	Lit Sinia	1992
\$7130 - Purseing Seein - Punping	Village Water	New Addition		2 Piping (general) 1 Pumps : Type Unino		Puerges ; Barney, 40Hp, Model #ECEphia	2001
37180 - Putreire Eavis - Treat	Village Wetter	Spary Infigution System		1 Pumps : Honestower	1 Convert	Lit Station Putter	2003
37130 - Pumping Eaulo - Pumping	Village Weter	Lit Station Pump		1 Pumps : Homepower		Hydromatic Purno Villace Weter	2004
37130 - Purrying Sould - Purrying	Village Water	Hydromatic Pump Village Water		1 Pumps : Horsepower	Carver	Robuld Lift Station Pump Wileye Water	2004
\$7130 - Purping Equip - Purping	Village Winter	Rebuild Lift Station Pump Village W		28 Pumps : Type Acces		Register Parts in LR Station Village Waste Water	2004
\$7130 - Permise Souls - Pumping	Village Water	Replace Parts In Lik Station Villa		12 Pumps : Homepower		Replace Pade & Places To Main Lit Station Pump VI	
37130 - Purping Sprin - Pumping	Village Weller	Replace Parts & Pieces To Main Lift		1# Pumps : Horespower 1 Eculoment :	Savar	Repair Films a Partie to Main Cit Sauch Party P	3001
SEC40 - Treat & Diep Boule - Diep	Village Water	Work Order Addition		1 Equiprismit : 1 Land in Poit	Server	Aduatiource Cenversion	1397
38140 - Plant Burrers	Village Weinr	Aquesource Conversion		1 Picing (general)	Sever	Piping (General) Eliturat Spray Pomp Une	2001
36240 - Cuilel Suner Lines	Village Water	Wark Order Addition				Conversion Spary Intention	2002
38240 - Outlet Sever Lines	Village Weter	Work Order Addition		1 Picing (general)		Other Tary bis Property Village Weter	2000
30570 - Other Turnible Property	Village Weier	Other Tangible Property Village Wat		1 Other Tangible Prop		1 & I Study Village Weter	2004
10070 Other Trunchis Security	Villean Weiter	I & I Skuly Village Water		1 Other Tangible Prop	IT SERVICE	1 BY I CHIMIN A MARRIE & AMARRIA	_

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#### Schedule of Water and Sewer Plant In Service Annual Balances Subsequent to Last Established Rate Base

#### Florida Public Service Commission

Village Water Docket No. 080121-WS Projected Test Year Ending 12/31/07 Schedule: A-4 Page: 2 of 2 Preparer: R Griffin

Explanation: Schedule A-4 continued

·	(1)	(2) Water	(3) Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
	2002		
26	Additions	11,805	37,186
27	Retirements	(28,268)	(26,760)
28	Adjustments	0	0
29	12/31/02 Balance	58,016	162,668
	2003		
30	Additions	0	0
31	Retirements	(6,723)	(17,625)
32	Adjustments	. <u> </u>	0
33	12/31/03 Balance	51,293	145,043
	2004		
34	Additions	51,093	136,090
35	Retirements	0	0
36	Adjustments	0	0
37	12/31/04 Balance	102,386	281,133
	2005		
38	Additions	105,631	3,740
39	Retirements	0	0
40	Adjustments	0	0
41	12/31/05 Balance	208,017	284,873
	2006		505
42	Additions	43,765	505
43	Retirements	(6)	0
44 45	Adjustments 12/31/06 Balance	251,776	(0) 285,378
40		201,110	200,070
40	2007 Additions	51,784	819,515
46 47	Additions Retirements	(286)	(16,786)
47 48	Adjustments	(200)	(10,700)
40 49	Allocations	12,060	2.294
50	12/31/07 Balance	315,335	1,090,400
00			

Supporting Schedules: A-5, A-6

Audit Finding #3 Attachment 2 Page 5 of 5

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