

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

Dated: November 19, 2008

REDACTED

REBUTTAL TESTIMONY

OF

STAN SZCZYGIEL

on behalf of

Aqua Utilities Florida, Inc.

DOCUMENT NUMBER-DATE

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AQUA UTILITIES FLORIDA, INC.

REBUTTAL TESTIMONY OF STAN SZCZYGIEL

DOCKET NO. 080121-WS

1 **Q. What is your name and business address:**

2 A. 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 A. 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 A. 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 you reviewed the direct testimony of Ms. Dismukes in this docket?**

17 A. Yes.

18 **Q. Do you have any concerns with respect to Ms. Dismukes testimony?**

19 A. Yes. These concerns are addressed below by heading.
20
21

1 **Revenues**

2 **Street Lighting and Garbage Collection**

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

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

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

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

22 **Q. Can you please elaborate?**

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

1 attached a composite Exhibit SS-5, which reflects the monthly invoices for the test
2 year 2007. These expenses were not included in the utility related expenses contained
3 in the MFRs. Had those expenses been included the net effect would be a net loss of
4 \$34,569. AUF was charged more for these services than what was collected.
5 Therefore, these expenses must also be considered if the revenues are considered.

6 **Home Services – Non Utility Revenues**

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

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

20 **Expenses**

21 **Company Normalization Adjustments**

22 **Q. Ms. Dismukes has recommended normalization adjustment for Lake Suzy that**
23 **differs from the normalization adjustment proposal by AUF. Do you agree with**
24 **the adjustment?**

25 A. Not in its entirety. Ms. Dismukes' testimony and schedule are mismatched. The

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

13 **Q. On page 96 of her testimony, Ms. Dismukes also recommends three other**
14 **normalization adjustments based on what she claims is inadequate support.**
15 **These recommended relate to : 1) allocated payroll taxes from the administrative**
16 **department; 2) normalized service company's headcount; and 3) normalize**
17 **ACO costs. Do you agree?**

18 A. No. First, I disagree with Ms. Dismukes' claim that AUF did not provide support for
19 these adjustments. In fact, AUF supplied OPC with workpapers for all of the
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
23 outlines AUF's normalization adjustments and the supporting workpapers. This
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

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

3 **Q. On page 96, Ms. Dismukes recommends removal of the normalization**
4 **adjustment to recognize allocated payroll taxes from the administration**
5 **department. Do you agree with Ms. Dismukes' recommendation?**

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

25 **Q. Ms. Dismukes recommends that AUF's normalization adjustment to recognize**

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

3 A. No. To be clear, Ms. Dismukes does not challenge the prudence of the adjustment,
4 but recommends an adjustment due to the fact she erroneously believes that there
5 were no supporting workpapers. This adjustment is necessary to recognize the
6 change in the service Company's headcount that occurred during the test year 2007.
7 This adjustment recognizes any additions and/or terminations that may have occurred
8 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?**

11 A. No. This is a legitimate adjustment needed in order to recognize the ACO costs
12 incurred in 2007 to a normal level. This adjustment is accomplished by taking the
13 fourth quarter ACO charges and normalizing them for the test year 2007. This would
14 recognize any changes in not only the headcount, but the actual services billed. I have
15 attached a printout of the supporting workpaper as Exhibit SS-10.

16 **Salary Adjustments**

17 **Annual increase**

18 **Q. Ms. Dismukes believes that AUF did not properly calculate its normalization of**
19 **its 2007 wage increase. Do you agree?**

20 A. I do to a certain extent. My agreement is limited to Ms. Dismukes' methodology for
21 the 2007 normalization adjustment for the wage increase because her methodology
22 provides more precision. Please see attached Exhibit SS-11, which illustrates the
23 correct calculation.

24 **Q. Ms. Dismukes further believes this improper calculation was carried over**
25 **through the pro forma 2008 wage increase. Do you agree?**

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

7 **Market Base Increase**

8 **Q. On page 100, Ms. Dismukes recommends the standard merit increase of 4% for**
9 **AUF’s operational staff instead of AUF’s recommended 10% percent increase.**
10 **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?**

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

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 **Controller**

10 **Q. In her testimony on page 103, Ms. Dismukes recommends a disallowance for**
11 **AUF's controller position. Do you agree?**

12 A. 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 A. 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

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

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

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

17 Rates Manager

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

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

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

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

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

21 **Q. Ms. Dismukes refers to AUF's response to OPC's Interrogatory No. 165, in**
22 **which AUF indicated that the Rates Manager's salary was originally proposed to**
23 **be recorded to deferred rate case expense. Could you explain that response?**

24 A. Yes. Simply put, the accounting for this position was not fully developed when the
25 budget was prepared. Also, it is my understanding that if an employee of a utility, as

1 part of his duties and responsibilities, works on a rate case, then it is recovered
2 through the salary expense and not through rate case expense. See Order No. PSC-
3 07-0609-PAA-WS, issued on July 30, 2007 in Docket No. 060246-WS, (“It is our
4 practice to disallow salaries and wages from rate case expense as these amounts are
5 already included in O&M expenses.”)

6 **Q. Do you agree with Ms. Dismukes disallowance on the related lease associated**
7 **with the Rates Manager position?**

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**

13 **Q. On page 111, Ms. Dismukes asserts that the Commission should disallow salaries**
14 **and wages associated with acquisitions. Do you agree?**

15 A. No. Ms. Dismukes claims that the functions performed by the AUF Corporate
16 Development position and Aqua Services Corporate Development position are “not
17 normal functions, but instead are associated with acquisition efforts which should be
18 considered nonutility.” Ms. Dismukes' reasoning is flawed and overlooks the
19 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?**

22 A. As Ms. Dismukes recognizes on page 119 of her testimony, acquisitions allow utility
23 costs to be spread over a greater customer base. In fact she advocates the addition of
24 newly acquired customers to AUF's customer count that should be accounted for in
25 AUF's next rate case. I find it interesting that she tries to utilize the benefit of

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

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

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

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

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

21 **Affiliated Transactions**

22 **Q. Do you have comments on Ms. Dismukes' testimony regarding affiliated**
23 **transactions?**

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

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

10 **Q. Do you agree with Ms. Dismukes' recommendation to reduce test year expenses**
11 **by \$6703.**

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

18 **Q. Please generally describe the corporate structure of Aqua America and its**
19 **subsidiaries.**

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

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

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

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

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

7 A. On page 61 of her testimony, she states that the AUF's allocation methodology is
8 generally acceptable. Ms. Dismukes does not offer an alternative allocation
9 methodology in her testimony. Moreover, Ms. Dismukes does not identify any
10 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?**

13 A. Yes. She erroneously suggests that Aqua America had failed to allocate common cost
14 to an unregulated affiliate—Aqua Wastewater Management. However, as explained in
15 AUF's discovery responses to OPC, allocations of common costs to Aqua Wastewater
16 Management began January 1, 2008.

17 **Q. On page 69 of Ms. Dismukes' testimony she refers to two Schedules (9&10)**
18 **which she claims show that contract systems that Aqua America does not own**
19 **receive a number of services from AUF affiliates. Does Ms. Dismukes' reference**
20 **to Schedules 9 and 10 accurately reflect the information that AUF provided to**
21 **her in discovery?**

22 A. No. As stated in the discovery responses that AUF provided to OPC, the references
23 on Schedule 9 to “description of services provided” refer to the services that the local
24 affiliate is providing as a contract operator – not services received from the Service
25 Company. In addition, Ms. Dismukes seems to suggest that the contract operations

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

6 **Q. Has AUF made available to Staff and OPC all documentation of costs and charges**
7 **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.

12 **Q. Can you please describe the degree and amount of discovery that OPC served on**
13 **the Company in regard to affiliated interest agreements and the allocation of**
14 **Service Company costs?**

15 A. Yes. I participated in the discovery phase and can attest that AUF answered 1,561
16 interrogatories and provided 625 production of document requests served by OPC. The
17 amount of discovery was extremely comprehensive in regard to allocation of Service
18 Company charges. Information that was provided to OPC included organizational
19 charts on employees and positions for Aqua Services, compensation, benefits, wage
20 increases, types of services for allocations and time assignments. Providing this
21 information took an enormous amount of time to assemble and produce.

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

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

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

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

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

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

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

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

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

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

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

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

1 **sundry. Do you think these costs are just, reasonable and necessary?**

2 A. Yes. These charges include all necessary non-employee expenses to perform the
3 service to the subsidiary supported by the Service Company. These costs range from
4 outside lawyer fees, business traveling expenses, and other miscellaneous expenses to
5 perform regular duties. Regarding business traveling expenses, the Company has
6 issued a policy that addresses appropriate spending per day and these expenses are
7 reviewed by management. For outside consultant fees, Aqua Services will bid out for
8 these services, where appropriate. Other expenses are included in the sundry category
9 to support and allow the employees to conduct business as efficiently and effectively
10 as possible. In addition, the Company provided the staff and OPC detailed
11 transactional listings of every invoice of service and sundry. Both parties performed
12 sampling of those invoices. Neither party challenged these invoices as being
13 excessive, imprudent or above market prices.

14 **Q. Did the Company perform an analysis of the reasonableness of the costs allocated**
15 **to AUF from the Service Company?**

16 A. Yes. Based on our analysis which is set forth in Exhibit SS-15, if AUF did not receive
17 any services from the Service Company, we estimate that AUF would need to spend
18 approximately \$1,025,000. More specifically, this schedule shows our estimate of the
19 costs that AUF would have to incur if it did not receive the benefits provided by the
20 Service Company. This amount does not include some services like fleet services,
21 purchasing, water quality, risk management, and engineering.

22 **Q. Has Ms. Dismukes challenged any specific allocated costs and charges as**
23 **unreasonable or unnecessary?**

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

1 adjustment in her fall back position. Other than that, Ms Dismukes did not challenge
2 any specific costs as unreasonable or unnecessary, nor did she propose any specific
3 adjustments.

4 **Q. If Ms. Dismukes is not challenging specific allocated costs as unreasonable or**
5 **unnecessary, then what is Ms. Dismukes recommending?**

6 A. Instead of recommending an adjustment based on a challenge to specific allocated
7 costs, she proposes what I call a "blanket" cost adjustment" of \$970,802 for the salaries,
8 benefits, and management fees that are being allocated by the Service Company to
9 AUF.

10 **Q. Is the blanket adjustment she is recommending based on any showing that a**
11 **specific charge is unreasonable?**

12 A. No. Instead of basing the recommended adjustment on a specific allocated charge, she
13 argues for a blanket reduction to lower AUF's test year expenses to a cost level that she
14 claims is "consistent" with some other water and wastewater systems.

15 **Q. Is it appropriate to use Ms. Dismukes' comparative analysis to address whether**
16 **reduce AUF's test year expenses in this rate case?**

17 A. Absolutely not. It would be irresponsible and unlawful to reduce test year expenses
18 bases on the weak analysis put forth by Ms. Dismukes. Setting rates based on the
19 purported cost structures of other business entities, while ignoring the actual costs of
20 the utility, violates fundamental principles of cost-of-service regulation and could easily
21 result in confiscatory rates. Essentially what Ms. Dismukes is proposing is for the
22 Commission to set AUF's rates based on her bald assertion of what the costs are for a
23 group of other utilities that are not related to AUF. There is no showing that the cost
24 structures or the operational characteristics of Ms. Dismukes' "peer group" are the
25 same as AUF's nor can there be. The fact is that different utility companies have

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

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

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

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

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

1 difference between AUF and comparison group. In addition, Ms. Dismukes does not
2 pull the ERC amounts from a consistent location on the annual reports for the
3 comparison group which calls her comparison into question. Another significant
4 problem is Schedule 13, which compares a total of all the comparison group to AUF
5 on a line by line O&M expense listing. In that schedule, Ms. Dismukes takes the total
6 O&M expense from all companies and divides by the total ERCs for all companies,
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
14 for water per ERC of the Comparison Group increases by 21% and the water O&M
15 per ERC of the Comparison Group increases by 26%.

16 **Q. On page 77, Ms. Dismukes claims that when comparing AUF to the individual**
17 **companies, AUF's costs are significantly higher than the other companies. Do**
18 **you agree?**

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

1 **Q. Ms. Dismukes is recommending an adjustment to affiliated transactions based**
2 **on a ratio of expense to revenues. Do you agree with this methodology, and if**
3 **not, why not?**

4 A. No. As stated on page 61 of her testimony, Ms. Dismukes does not take issue with
5 the allocation methodology. However, while she finds no fault with the
6 methodology, she proposed a different approach in order to calculate an adjustment.
7 Ms. Dismukes analyzed the level of operation and maintenance expense (O&M) to
8 revenues. This approach is seriously flawed, due to the fact that the systems owned
9 by AUF have not received rate increase for approximately 12 years. Since these
10 systems have not been receiving compensatory rates or revenues, an analysis of
11 today's costs compared to revenues established 12 years ago is not logical. There is
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. Could you explain?**

17 A. Yes. I have prepared a schedule that outlines the current rate structure as a
18 percentage of the stand alone rates. The data in the attached Exhibit SS-14 was taken
19 straight from Attachment F of Order No. PSC-96-1320-FOF-WS. This schedule
20 shows that 26 water systems and 12 wastewater systems are being charged below
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 A. 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 A. 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 **Aqua Connects 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 A. 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 **Fuel Expense**

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 A. 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

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

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

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

17 **Severn Trent**

18 **Q. Ms. Dismukes recommends that the incurred expenses paid to Severn Trent be**
19 **removed as being duplicative. Do you agree with this statement?**

20 A. No. These expenses should not be removed because there is important information
21 on the old system that should be maintained.

22 **Q. Are there any rules which would prohibit discontinuing the services of Severn**
23 **Trent?**

24 A. Yes. It is my understanding that this is a requirement under Florida regulations.
25 Severn Trent provided the services for the previous billing system. This system was

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 **Directors 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 A. 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 A. 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
14 any covered wrongful act. Wrongful acts under the Policy means any error,
15 misstatement, misleading statement, act, omission, neglect or breach of duty by the
16 directors and officers in their insured capacity or in any manner claimed against them
17 solely by reason of their serving as a director or officer. Thus, the Policy provides
18 coverage for claims that may be made by various persons or entities, not just
19 shareholders, relating to the acts of the Company's directors and officers, or arising
20 from their service as a director or officer of the Company. It is not uncommon for
21 lawsuits that are brought against a company to also include claims against the
22 directors and officers of the company. If there was no protection for individuals who
23 serve as directors and officers of a company from such claims, it would be difficult or
24 impossible to get qualified people to serve in that capacity.

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 A. 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?**

1 A. Yes. On Schedule 24 in Exhibit KHD-1, Ms. Dismukes identifies deferral of expense
2 related to permit renewals for Rosalie Oaks Wastewater and Summit Chase
3 Wastewater. The practice is to amortize these costs over the life of the permit, based
4 on the issuance date. Although these expenses may have been incurred several
5 months prior to issuance, they are not amortized until the permit is actually issued.
6 The initial costs may include upfront costs, however, during the review of the permit
7 application from DEP, there may be additional requests for information (RAI) which
8 may require additional costs. It is not until the final issuance of the permit by DEP
9 that the full cost of the permit is not realized and thus can begin amortization.
10 Additionally, it is not until the permit is issued by DEP that the correct amortization
11 period can be determined.

12 **Q. On Schedule 24, Ms. Dismukes recommends that the costs of O&M manuals be**
13 **removed since they will be fully amortized in 2008. Do you agree?**

14 A. No. Her suggestion of excluding multiple period expenses does not make practical
15 sense. On Schedule 24 in Exhibit KHD-1, Ms. Dismukes identifies the amortized
16 costs for operations manuals be removed for Jungle Den Wastewater, Rosalie Oaks
17 Wastewater, and Summit Chase Wastewater, due to the fact these will be fully
18 amortized in 2008. However, these operational manuals must be reviewed and
19 updated on an annual basis. These manuals are required by DEP, must be maintained
20 at the field plants, and be kept current. For the year 2009, AUF has budgeted \$1,000
21 in costs for the addition of revised manuals. Further, Kings Cove will be required to
22 purchase a new manual at an approximate cost of \$5,000. Although the costs of these
23 specific O&M manuals may be fully amortized in 2008, there will continually be
24 manual updates and purchases each year at various systems that will replace any
25 previously amortized amounts.

1 **Q. On page 118, Ms. Dismukes also recommends that the amortization period for**
2 **several of the items on Schedule 24 be changed from three years to five. Do you**
3 **agree?**

4 A. No. I do not. Ms. Dismukes indicates that no justification was given. However, this
5 is incorrect. AUF fully described its amortization of various deferrals. Further, later
6 in her testimony, on pages 128 through 131, Ms. Dismukes also recommends several
7 adjustments to normalize expenses over a 3 year period. This was a three year period
8 that she is recommending. Therefore, I believe that the amortization period of the
9 items identified n Schedule 24 should not be changed to five years. Ms. Dismukes'
10 testimony does not appear to be consistent in this regard.

11 Further, as testified by Staff Witness Charleston Winston on page 7 of his
12 testimony, AUF has justified a shorter amortization period. Mr. Winston refers to his
13 Audit Finding No. 6, where he addresses the amortization of deferred debits.

14 **Adjustment for Additional Customers in 2007**

15 **Q. On page 119, Ms. Dismukes recommends a fall back adjustment to reduce O&M**
16 **expenses by allocating such expenses to new customers added in 2007 by**
17 **acquisitions. Do you agree?**

18 A. No. AUF utilized a 2007 historic test year which does not include the referenced
19 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?**

21 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?**

24 A. I believe these newly acquired systems, the customers, and their expenses should be
25 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 **Testing**

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 A. 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 A. 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

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 Ponomo 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 **Flushing 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 **A.** 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 **Bad Debt 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 A. No. She has provided no support for the allegations regarding the quality of the
24 billing data 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 A. 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 A. No.

8 **Q. Please elaborate on why it is not appropriate.**

9 A. 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 A. 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.

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 A. 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 A. 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 A. 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.

25

1	<u>Year</u>	<u>Month</u>	<u>Service Terminations for Collections</u>	<u>Comment</u>
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		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 **Q. What number for bad debt expense should the Commission utilize in this rate**
- 29 **case?**
- 30 A. AUF's bad debt as set forth in its MFRs is appropriate and reasonable. Our current
- 31 delinquency processes, final billing, and collection agency assignment of uncollected
- 32 accounts has been consistently applied since December 2006 to date. The statement
- 33 made in the Annual Report was geared to other states. Also, as demonstrated by the
- 34 above chart, AUF's bad debt expense realized during these periods are actual,
- 35 unaffected by the system conversion and are representative of the reasonably
- 36 expected bad debt expense in the future. I have attached Exhibit SS-20 to my
- 37 testimony that shows the details the bad debt expense amounts for these periods.
- 38 **Q. On page 109, Ms. Dismukes recommends an adjustment for advertising**
- 39 **expenses? Do you agree with \$1,050 adjustment?**

1 A. 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 A. 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 **O&M Expense 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 A. 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 **Other Pro 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 A. 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 A. 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 A. 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 A. 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 A. 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

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

3 **Q. Similarly, Ms. Dismukes recommends disallowance of the 2008 benefits due to**
4 **the increase in insurance expense for Aqua Customer Operations because the**
5 **Company did not provide support. Do you agree?**

6 A. No. This information was also produced as part of AUF's response to OPC
7 Production of Documents No. 3. Similar to the adjustment for the service company,
8 this adjustment recognizes that there was an increase in the medical and dental costs
9 per headcount for Aqua Customer Operations from June 2007 to January 2008. This
10 adjustment compares the increase in medical and dental benefits of Aqua Customer
11 Operations in January, 2008 and compares them to the same costs in June 2007. To
12 normalize this increase impact, it is then based on a cost per head comparison. This
13 percentage increase is then applied to the allocated costs of AUF to calculate this pro
14 forma adjustment.

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

20 **Audit Adjustments**

21 **Q. Ms. Dismukes agrees with the adjustments in the Commission's staff audit. Can**
22 **you elaborate?**

23 A. Ms. Dismukes agrees with the audit report dated September 18, 2008. However, she
24 does not offer any testimony on the utility's responses to the audit report filed on
25 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 A. 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 A. 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 **Rate Case 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 A. No.

23 **Q. Do you agree with Ms. Dismukes wholesale disallowance of rate case expense?**

24 A. 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 A. 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 A. 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 A. 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 A. 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 A. 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 A. 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 A. Yes. Specifically, in Order No. PSC-96-1320-FOF-WS, the Florida Commission
18 stated,
19
20
21 "OPC witness Kim Dismukes proposed to remove the estimated costs for Dr. Roger
22 Morin's consulting fees regarding cost of capital issues. Ms. Dismukes testified that
23 because this Commission establishes a leverage formula to determine cost of equity, this
24 expense or any additional costs incurred by SSU should not be allowed. She stated that
25 SSU's shareholders should bear the cost of cost of capital consulting fees if the utility
26 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 **AFPI**

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

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

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

11 A. Yes it does.

GL256	Date	10/28/	8			ANALYSIS-	GML - Account	Analysis-Greg Leighton	Page 1
	Time	8:24				For Perio	d 01 - 12 Fi	scal Year 2007	
						Company	33	AQUA FLORIDA INC.	
						Acct Unit			
						Accounts	426100		-426105
Pd.	Div	Act	SY	SC	JE	Amount	Post Date	Decription	Activity
1	6429	426100	AP	AD	17	2,001.17	2/2/2007	22040Progress Energy Flori	
1	6429	426100	AP	AD	17	442.58	2/2/2007	22040Progress Energy Flori	
2	6429	426100	AP	AD	17	2,001.17	3/1/2007	22040Progress Energy Flori	
2	6429	426100	AP	AD	17	442.58	3/1/2007	22040Progress Energy Flori	
3	6429	426100	AP	AD	25	2,001.17	4/2/2007	22040Progress Energy Flori	
3	6429	426100	AP	AD	25	442.58	4/2/2007	22040Progress Energy Flori	
4	6429	426100	AP	AD	20	2,001.17	5/1/2007	22040Progress Energy Flori	
4	6429	426100	AP	AD	20	442.58	5/1/2007	22040Progress Energy Flori	
5	6429	426100	AP	AD	14	2,001.17	5/25/2007	22040Progress Energy Flori	
5	6429	426100	AP	AD	14	442.58	5/25/2007	22040Progress Energy Flori	
6	6429	426100	AP	AD	17	2,001.17	7/1/2007	22040Progress Energy Flori	
6	6429	426100	AP	AD	17	442.58	7/1/2007	22040Progress Energy Flori	
7	6429	426100	AP	AD	19	2,001.17	7/30/2007	22040Progress Energy Flori	
7	6429	426100	AP	AD	19	442.58	7/30/2007	22040Progress Energy Flori	
8	6429	426100	AP	AD	24	2,001.17	9/3/2007	22040Progress Energy Flori	
8	6429	426100	AP	AD	24	442.58	9/3/2007	22040Progress Energy Flori	
9	6429	426100	AP	AD	19	2,001.17	9/28/2007	22040Progress Energy Flori	
9	6429	426100	AP	AD	19	442.58	9/28/2007	22040Progress Energy Flori	
10	6429	426100	AP	AD	23	2,001.17	11/4/2007	22040Progress Energy Flori	
10	6429	426100	AP	AD	23	442.58	11/4/2007	22040Progress Energy Flori	
11	6429	426100	AP	AD	20	2,001.17	12/3/2007	22040Progress Energy Flori	
11	6429	426100	AP	AD	20	442.58	12/3/2007	22040Progress Energy Flori	
12	6429	426100	AP	AD	21	2,001.17	1/2/2008	22040Progress Energy Flori	
12	6429	426100	AP	AD	21	442.58	1/2/2008	22040Progress Energy Flori	
1	6574	426100	AP	AD	14	752.95	2/2/2007	22040Progress Energy Flori	
2	6574	426100	AP	AD	16	752.95	3/1/2007	22040Progress Energy Flori	
3	6574	426100	AP	AD	19	752.95	3/29/2007	22040Progress Energy Flori	
4	6574	426100	AP	AD	10	752.95	4/25/2007	22040Progress Energy Flori	
5	6574	426100	AP	AD	13	752.95	5/25/2007	22040Progress Energy Flori	
6	6574	426100	AP	AD	13	752.95	7/1/2007	22040Progress Energy Flori	
7	6574	426100	AP	AD	16	752.95	7/30/2007	22040Progress Energy Flori	
8	6574	426100	AP	AD	17	752.95	9/3/2007	22040Progress Energy Flori	
9	6574	426100	AP	AD	16	752.95	9/28/2007	22040Progress Energy Flori	
10	6574	426100	AP	AD	15	752.95	11/4/2007	22040Progress Energy Flori	
11	6574	426100	AP	AD	16	752.95	12/3/2007	22040Progress Energy Flori	
12	6574	426100	AP	AD	20	752.95	1/2/2008	22040Progress Energy Flori	



STATEMENT OF SERVICE

ACCOUNT NUMBER
02522 67502

FEBRUARY 2007

Progress Energy Florida, Inc.

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 JASMINE BLVD, SL
PORT RICHEY FL 34668

DUE DATE TOTAL AMOUNT DUE
MAR 06 2007 1,517.19

NEXT READ DEPOSIT AMOUNT
DATE ON OR ON ACCOUNT
ABOUT 1,335.00

PIN: 839592136

METER READINGS

LS-1 017 LIGHTING SER COMPANY OWNED/MAINTAINED			
BILLING PERIOD .01-12-07 TO 02-12-07 31 DAYS			
CUSTOMER CHARGE			1.09
ENERGY CHARGE	1932 KWH @ 2.070000		39.99
FUEL CHARGE	1932 KWH @ 4.696000		90.73
TOTAL ELECTRIC COST			131.81
EQUIPMENT RENTAL FOR:			
55 ST CON30/35			
27 SV RW 9500			
30 SV RW 4000			
FIXTURE TOTAL			453.51
MAINTENANCE TOTAL			113.72
GROSS RECEIPTS TAX			3.38
SALES TAX ON ELECTRIC			10.82
SALES TAX ON EQUIPMENT RENTAL			39.71
LATE PAYMENT CHARGE FOR PREVIOUS BILL			11.29
TOTAL CURRENT BILL			764.24
AMOUNT PAST DUE			752.95
TOTAL DUE THIS STATEMENT			1,517.19

FFR 19 2007

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. Your account has a past due amount of \$752.95 and electric service may be disconnected. Please pay immediately. Progress Energy utilized fuel in the following proportions to generate your power: Coal 32%, Purchased Power 22%, Gas 21%, Oil 11%, Nuclear 14% (For Prior 12 months ending Dec. 2006)

ENERGY USE	
DAILY AVG. USE	62 KWH/DAY
USE ONE YEAR AVERAGE	6 KWH/DAY
DAILY AVG. ELECTRIC COST	\$0.2265

DETACH AND RETURN THIS SECTION BC 02199

DELINQUENT		CURRENT CHARGES	
AMOUNT	DUE DATE	AMOUNT	DUE DATE
752.95	PAST DUE	764.24	MAR 06 2007

ACCOUNT NUMBER - 02522 67502

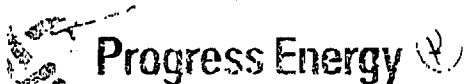
P.O. BOX 33199
ST. PETERSBURG,
FL 33733-8199

TOTAL DUE
1,517.19

AQUA UTILITIES INC
8374 MARKET ST #419
BRADENTON FL 34202 - 5137

ENTERED FEB 22 2007

PLEASE ENTER
AMOUNT PAID
764.24



STATEMENT OF SERVICE

MAY 2007

02522 67502

FOR CUSTOMER SERVICE OR
PAYMENT LOCATIONS CALL:
1-877-372-8477

WEB SITE: www.progress-energy.com

TO REPORT A POWER OUTAGE:
1-800-228-8485

AQUA UTILITIES INC

8374 MARKET ST #419
BRADENTON FL 34202

SERVICE ADDRESS
0 JASMINE BLVD, SL
PORT RICHEY FL 34668

DUE DATE TOTAL AMOUNT DUE
JUN 04 2007 752.95

NEXT READ DEPOSIT AMOUNT
DATE ON OR ON ACCOUNT
ABOUT 1,335.00

PIN: 839592136

METER READINGS

PAYMENTS RECEIVED AS OF APR 24 2007		752.95	THANK YOU
LS-1 017 LIGHTING SER COMPANY OWNED/MAINTAINED			
BILLING PERIOD 04-12-07 TO 05-11-07 29 DAYS			
CUSTOMER CHARGE		1.09	
ENERGY CHARGE	1932 KWH @ 2.07000¢	39.99	
FUEL CHARGE	1932 KWH @ 4.69600¢	90.73	
*TOTAL ELECTRIC COST			131.81
EQUIPMENT RENTAL FOR:			
55	ST CON30/35		
27	SV RW 9500		
38	SV RW 4000		
FIXTURE TOTAL			453.51
MAINTENANCE TOTAL			113.72
GROSS RECEIPTS TAX			3.38
SALES TAX ON ELECTRIC			10.82
SALES TAX ON EQUIPMENT RENTAL			39.71
TOTAL CURRENT BILL			752.95
TOTAL DUE THIS STATEMENT			752.95

RECEIVED
MAY 16 2007
PROGRESS ENERGY
FLORIDA 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. Progress Energy utilized fuel in the following proportions to generate your power: Coal 32%, Purchased Power 22%, Gas 21%, Oil 11%, Nuclear 14% (For Prior 12 months ending March 2007)

ENERGY USE	
DAILY AVG. USE -	67 KWH/DAY
USE ONE YEAR AGO -	64 KWH/DAY
*DAILY AVG. ELECTRIC COST -	\$24.10

DETACH AND RETURN THIS SECTION BC 02509

Make checks payable to: Progress Energy Florida, Inc.

ACCOUNT NUMBER - 02522 67502

P.O. BOX 33199
ST. PETERSBURG,
FL 33733-8199

8374 MARKET ST #419
BRADENTON FL 34202 - 5137

DUE DATE
JUN 04 2007

TOTAL DUE
752.95

PLEASE ENTER
AMOUNT PAID
752.95

ENTERED MAY 22 2007



STATEMENT OF SERVICE

JUNE 2007

ACCOUNT NUMBER
02522 67502

FOR CUSTOMER SERVICE OR
PAYMENT LOCATIONS CALL:
1-877-372-8477

WEB SITE: www.progress-energy.com

TO REPORT A POWER OUTAGE:
1-800-228-8485

AQUA UTILITIES INC

8374 MARKET ST #419
BRADENTON FL 34202

SERVICE ADDRESS
0 JASMINE BLVD, SL
PORT RICHEY FL 34668

DUE DATE TOTAL AMOUNT DUE
JUL 05 2007 657.05

NEXT READ DEPOSIT AMOUNT
DATE ON OR ON ACCOUNT
ABOUT 1,335.00

PIN: 839592136

METER READINGS

PAYMENTS RECEIVED AS OF MAY 31 2007 752.95 THANK YOU

LS-1 017 LIGHTING SER COMPANY OWNED/MAINTAINED

BILLING PERIOD .05-11-07 TO 06-12-07 32 DAYS

CUSTOMER CHARGE		1.09
ENERGY CHARGE	1932 KWH @ 2.07000¢	39.99
FUEL CHARGE	1932 KWH @ 4.69600¢	90.73

TOTAL ELECTRIC COST 131.81

EQUIPMENT RENTAL FOR:
55 ST CON30/35
27 SV RW 9500
38 SV RW 4000

FIXTURE TOTAL 453.51

MAINTENANCE TOTAL 113.72

GROSS RECEIPTS TAX 3.38

SALES TAX ON ELECTRIC 10.82

SALES TAX ON EQUIPMENT RENTAL 39.71

DEPOSIT INTEREST CREDIT 95.90

TOTAL CURRENT BILL 657.05

TOTAL DUE THIS STATEMENT

RECEIVED

JUN 18 2007

Florida Inc.

\$657.05

Having your phone number helps us identify your service location during power outages. Our records show your phone number is 941-907-7400. To update, please call TOLL FREE 1-866-231-6450. 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.

ENERGY USE

DAILY AVG. USE - 60 KWH/DAY
USE ONE YEAR AGO - 64 KWH/DAY
DAILY AVG. ELECTRIC COST - \$21.85

DETACH AND RETURN THIS SECTION DC 02828

Make checks payable to: Progress Energy Florida, Inc.

ACCOUNT NUMBER - 02522 67502

8374 MARKET ST #419
BRADENTON FL 34202 - 5137

P.O. BOX 33199
ST. PETERSBURG,
FL 33733-8199

DUE DATE
JUL 05 2007

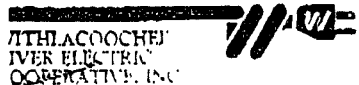
TOTAL DUE
657.05

PLEASE ENTER
AMOUNT PAID
657.05

ENTER JUN 20 2007

02522675023000000657056000000000000000000000000065705601000000000009

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	AD	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	AP	AD	2	13,862.25	1/23/2007	27826WASTE SERVICES OF FLO	
2	6574	426105	AP	AD	1	13,862.25	2/21/2007	27826WASTE SERVICES OF FLO	
3	6574	426105	AP	AD	5	13,862.25	3/21/2007	27826WASTE SERVICES OF FLO	
4	6574	426105	AP	AD	2	13,862.25	4/25/2007	27826WASTE SERVICES OF FLO	
5	6574	426105	AP	AD	4	13,862.25	5/24/2007	27826WASTE SERVICES OF FLO	
6	6574	426105	AP	AD	6	13,862.25	7/1/2007	27826WASTE SERVICES OF FLO	
7	6574	426105	AP	AD	19	13,862.25	7/30/2007	27826WASTE SERVICES OF FLO	
8	6574	426105	AP	AD	12	19,687.75	9/3/2007	27826WASTE SERVICES OF FLO	
9	6574	426105	AP	AD	16	16,775.00	9/28/2007	27826WASTE SERVICES OF FLO	
10	6574	426105	AP	AD	11	16,775.00	11/4/2007	27826WASTE SERVICES OF FLO	
11	6574	426105	AP	AD	9	16,775.00	11/27/2007	27826WASTE SERVICES OF FLO	
12	6574	426105	AP	AD	8	16,775.00	12/27/2007	27826WASTE SERVICES OF FLO	



SUMMARY BILLING

P.O. Box 278, Dade City, FL 33526

<u>Customer Name</u>	<u>Member Base Id</u>	<u>Bill Date</u>
JASMINE LAKES SERVICES	4582 000	1/25/2007

WREC ID	Customer Control#	Reading From	Reading 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

JAN 29 2007



Bill Date: 1/25/2007

Becomes Past Due On: 2/14/2007

Please Pay

\$2,628.40

Summary Bill

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

ENTERED FEB 1 2007

458200002502628406S00000000

SUMMARY BILLING

WITHLACOCHEE
RIVER ELECTRIC
COOPERATIVE, INC

P.O. Box 278, Dade City, FL 33526

<u>Customer Name</u>	<u>Member Base Id</u>	<u>Bill Date</u>
-----	-----	-----
JASMINE LAKES SERVICES	4582 000	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 27 2007
Aqua Utilities
Florida Inc.

WITHLACOCHEE
RIVER ELECTRIC
COOPERATIVE, INC.

Your Touchstone Energy Partner



Bill Date: 2/22/2007

Becomes Past Due On: 3/14/2007

Please Pay

\$2,628.40

Summary Bill

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

ENTERED MAR 5 2007

458200005302628401S00000000

SUMMARY BILLING

WITHLACOOCHEE
RIVER ELECTRIC
COOPERATIVE INC.

P.O. Box 278, Dade City, FL 33526

<u>Customer Name</u>	<u>Member Base Id</u>	<u>Bill Date</u>
JASMINE LAKES SERVICES	4582 000	3/26/2007

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

PAID

MAR 29 2007

WITHLACOOCHEE
RIVER ELECTRIC
COOPERATIVE INC.

Your Touchstone Energy® Partner

Bill Date: 3/26/2007

Becomes Past Due On: 4/15/2007

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

Please Pay
\$2,628.40
Summary Bill

ENTERED MAR 29 2007

458200008502628404S00000000

SUMMARY BILLING

WITHLACOOCHIEE
RIVER ELECTRIC
COOPERATIVE, INC



P.O. Box 278, Dade City, FL 33526

<u>Customer Name</u>	<u>Member Base Id</u>	<u>Bill Date</u>
JASMINE LAKES SERVICES	4582 000	4/24/2007

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

APR 30 2007

Aqua Utilities
Florida Inc.

WITHLACOOCHIEE
RIVER ELECTRIC
COOPERATIVE, INC.



Your Touchstone Energy Partner



Bill Date: 4/24/2007

Becomes Past Due On: 5/14/2007

Please Pay

\$2,628.40

Summary Bill

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

ENTERED MAY 1 2007

458200011402628408S00000000

SUMMARY BILLING

WITHLACOCHEE RIVER ELECTRIC COOPERATIVE, INC.

P.O. Box 278, Dade City, FL 33526

Customer Name	Member Base Id	Bill Date
JASMINE LAKES SERVICES	4582 000	5/24/2007

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

MAY 25 2007

WITHLACOCHEE RIVER ELECTRIC COOPERATIVE, INC.
Your Touchstone Energy® Partner

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

ENTERED MAY 30 2007

458200014402628407S00000000

SUMMARY BILLING

WITHLACOOCHEE
RIVER ELECTRIC
COOPERATIVE, INC.

P.O. Box 273, Dade City, FL 33526

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
002	426.15	00/00	00/00 PL	0	0	0.00	2628.40	2628.40

RECEIVED
JUN 29 2007
Florida Inc.

WITHLACOOCHEE
RIVER ELECTRIC
COOPERATIVE, INC.

Your Touchstone Energy® Partner

Bill Date: 6/25/2007

Becomes Past Due On: 7/15/2007

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

Please Pay
\$2,628.40
Summary Bill

ENTERED JUL 2 2007

458200017602628401S00000000

WITHLACOCHEE
RIVER ELECTRIC
COOPERATIVE, INC.

SUMMARY BILLING

P.O. Box 278, Dale City, FL 33526

Customer Name

JASMINE LAKES SERVICES

Member Base Id

4582 000

Bill Date

7/25/2007

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

RECEIVED
JUL 31 2007
Aqua Lakes
Florida Inc.

WITHLACOCHEE
RIVER ELECTRIC
COOPERATIVE, INC.

Your 'Touchstone Energy' Partner

Bill Date: 7/25/2007

Becomes Past Due On: 8/14/2007

Please Pay
\$2,628.40
Summary Bill

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

ENTERED AUG 3 2007

SUMMARY BILLING

WITHLACOOCHEE
RIVER ELECTRIC
COOPERATIVE, INC.



P.O. Box 274, Dade City, FL 33526

Customer Name	Member Base Id	Bill Date
-----	-----	-----
JASMINE LAKES SERVICES	4582 000	8/27/2007

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

AUG 30 2007

AQUASOURCE
Florida Inc.

WITHLACOOCHEE
RIVER ELECTRIC
COOPERATIVE, INC.



Your Touchstone Energy* Partner



Bill Date: 8/27/2007

Becomes Past Due On: 9/16/2007

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

Please Pay

\$2,628.40

Summary Bill

ENTERED SEP 5 2007

458200023902628402S00000000

SUMMARY BILLING

WITHLACOCHEE
RIVER ELECTRIC
COOPERATIVE, INC.



Box 278, Dade Cirv, FL 33526

Customer Name	Member Base Id	Bill Date
JASMINE LAKES SERVICES	4582 000	9/25/2007

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

RECEIVED
SEP 27 2007
Aqua Utilities
Florida Inc.

WITHLACOCHEE
RIVER ELECTRIC
COOPERATIVE, INC.



Aqua Utilities Energy Partner



Bill Date: 9/25/2007

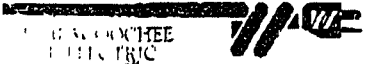
Becomes Past Due On: 10/15/2007

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

Please Pay
\$2,628.40
Summary Bill

ENTERED SEP 28 2007

458200026802628404500000000



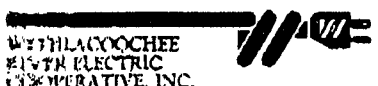
033 0231147

68 S. Dale Cir., FL 33526

Customer Name	Member Base Id	Bill Date
----- JASMINE LAKES SERVICES	----- 4582 000	----- 10/25/2007

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

PAID
OCT 29 2007
WFLA/COCHEE
Florida Inc.



Florida's Sustainable Energy Partner

Bill Date: 10/25/2007

Becomes Past Due On: 11/14/2007

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

Please Pay
\$2,628.40
Summary Bill

ENTERED NOV 2 2007

458200029802628403S00000000

WITHLACOCHEE
RIVER ELECTRIC
COOPERATIVE, INC.



033 02353 29

P.O. Box 278, Dade City, FL 33526

<u>Customer Name</u>	<u>Member Base Id</u>	<u>Bill Date</u>
AQUA UTILITIES FLORIDA	4582 000	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

Ⓢ

RECEIVED
NOV 27 2007
AQUA UTILITIES
FLORIDA INC.

WITHLACOCHEE
RIVER ELECTRIC
COOPERATIVE, INC.



Your "Touchstone Energy" Partner

Bill Date: 11/26/2007

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

458200033002628402S00000000

SUMMARY BILLING

WYTHLACOOCHEE
RIVER ELECTRIC
COOPERATIVE, INC.

P.O. Box 178, Dade City, FL 33526

<u>Customer Name</u>	<u>Member Base Id</u>	<u>Bill Date</u>
AQUA UTILITIES FLORIDA	4582 000	12/26/2007

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 <i>h</i>

DM

RECEIVED
DEC 28 2007
Aqua Utilities
Florida Inc.

WYTHLACOOCHEE
RIVER ELECTRIC
COOPERATIVE, INC.

Now a Xcel Energy* Partner



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

Please Pay

\$2,628.40

Summary Bill

ENTERED DEC 28 2007
1007 8 2 8 2007

458200036002628401S00000000

WITHLACOOCHEE
RIVER ELECTRIC
COOPERATIVE, INC.



SUMMARY BILLING

P.O. Box 278, Dade City, FL 33526

Customer Name
JASMINE LAKES SERVICES

Member Base Id
4582 000

Bill Date
12/13/2006

WREC ID	Customer Control#	Reading From	To	Rate	KWH	DMD	Balance Forward	Current Charges	Total Charges
003	615.10	11/03	12/05	GS	2057	0	0.00	214.27	214.27
004	615.10	11/03	12/05	GS	2364	0	0.00	244.64	244.64
011	615.30	11/03	12/05	GS	12524	23	0.00	1249.61	1249.61
007	715.30	11/03	12/05	GS	1061	0	0.00	115.74	115.74
008	715.30	11/03	12/05	GS	826	0	0.00	92.51	92.51
009	715.30	11/03	12/05	GS	4152	0	0.00	479.10	479.10
010	715.30	11/08	12/08	GS	230	0	0.00	33.55	33.55
012	715.50	11/03	12/05	GS	3327	7	0.00	339.89	339.89
013	715.30	11/08	12/08	GS	381	0	0.00	48.49	48.49
014	715.30	11/08	12/08	GS	209	0	0.00	31.47	31.47
018	715.50	11/03	12/05	LP	30240	41	0.00	2400.72	2400.72

Additional amount due
5,249.99

317
Check Exp credit # 2,609.22
was credited & vendor only
remaining # 1,640.77

RECEIVED

DEC 20 2006

Aqua Utilities
Florida Inc.

1,640.77

WITHLACOOCHEE
RIVER ELECTRIC
COOPERATIVE, INC.

Your Touchstone Energy* Partner

Bill Date: 12/13/2006

Becomes Past Due On: 1/02/2007

ENTERED JAN 9 2007

Please Pay

\$5,249.99

Summary Bill

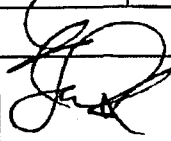
(3,609.22)

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

ENTERED DEC 21 2006

458200034705249990S00000000

ACCOUNTS PAYABLE PAYMENT APPROVAL AND CODING FORM

Vendor #	Location	Vendor Name			Invoice Number		Invoice Date	Invoice Total Amount				
23280		Withlacoochee River Electric Cooperative Inc.			4582000 1206		12/13/06	\$	5,249.99			
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			#N/A		#N/A			
33	6574	Jasmine Lks-W	615100	WT-Purchased Power-SOURCE OPER	\$ 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-WWW	715300	SW-Purchased PWR-Pump Oper	\$ 800.86		#N/A		#N/A			
33	6391	Jasmine Lakes-WWW	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			
		#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			#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			
		#N/A		#N/A			#N/A		#N/A			
		#N/A		#N/A			#N/A		#N/A			
		#N/A		#N/A			#N/A		#N/A			
TOTAL GL AMOUNT								\$	5,249.99			
Completed by:		Earl Edwards			Approved by:							
Phone:		941-907-7410			Phone:					941-907-7411		
Date:		12/21/2006			Date:					12/21/2006		

10/28/2008 TUE 9:21 FAX --- Leesburg office
 Docket No. 080121-WS
 Non-Utility Invoices
 Exhibit SS-5, Page 52 of 69
 016/020

THE FACE OF THIS DOCUMENT HAS A COLORED BACKGROUND ON WHITE PAPER

DATE

12/01/06

Withlacoochee River Electric Cooperative, Inc.

002

DADE CITY FLORIDA 33523

61-29
RTT

CHECK
NUMBER 888131

SUNTRUST
NATURE COAST

WILKINSVILLE, FLORIDA 34605

PAY TO THE ORDER OF

***3*THOUSAND*609*DOLLARS*AND*22*CENTS

AMOUNT

\$ *****3,609.22

VOID AFTER
90 DAYS



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

CAPITAL CREDITS
Robert Brown
Paul Reese

REDACTED

ACCOUNTS PAYABLE PAYMENT APPROVAL AND CODING FORM

Vendor #	Location	Vendor Name				Invoice Number	Invoice Date	Invoice Total Amount	
23280		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
		#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			#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
		#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			#N/A		#N/A
TOTAL GL AMOUNT								\$ (3,609.22)	

ENTERED DEC

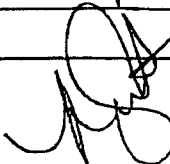
6 2006 Earl Edwards
941-907-7410

Approved by: 
Phone: 941-907-7411

Completed by:
Phone:

10/28/2008 TUE 9:22 FAX --- Leesburg Office
 Docket No. 080121-VS
 Non-Utility Invoices
 Exhibit SS-5, Page 54 of 69
 019/020

ACCOUNTS PAYABLE PAYMENT APPROVAL AND CODING FORM

Vendor #	Location	Vendor Name			Invoice Number	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	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
		#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			#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
		#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
TOTAL GL AMOUNT								\$	3,609.22
Completed by:		Earl Edwards 941-907-7410 1/10/2007			Approved by:		 941-907-7411 1/10/2007		
Phone:					Phone:				
Date:					Date:				

10/28/2008 TUE 9:22 FAX Leeburg office
 Docket No. 080121-WS
 Non-Utility Invoices
 Exhibit SS-5, Page 55 of 69
 2019/020

WITHLACOCHEE
RIVER ELECTRIC
COOPERATIVE, INC.



SUMMARY BILLING

P.O. Box 278, Dade City, FL 33526

<u>Customer Name</u>	<u>Member Base Id</u>	<u>Bill Date</u>
JASMINE LAKES SERVICES	4582 000	12/22/2006

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

IAN 03 2007

Aqua Utilities
Florida Inc.

WITHLACOCHEE
RIVER ELECTRIC
COOPERATIVE, INC.



Your Touchstone Energy* Partner 

Bill Date: 12/22/2006

Becomes Past Due On: 1/11/2007

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

Please Pay
\$2,628.40
Summary Bill

ENTERED DEC 31 2006

458200035602628409S00000000

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	AD	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	AP	AD	2	13,862.25	1/23/2007	27826WASTE SERVICES OF FLO	
2	6574	426105	AP	AD	1	13,862.25	2/21/2007	27826WASTE SERVICES OF FLO	
3	6574	426105	AP	AD	5	13,862.25	3/21/2007	27826WASTE SERVICES OF FLO	
4	6574	426105	AP	AD	2	13,862.25	4/25/2007	27826WASTE SERVICES OF FLO	
5	6574	426105	AP	AD	4	13,862.25	5/24/2007	27826WASTE SERVICES OF FLO	
6	6574	426105	AP	AD	6	13,862.25	7/1/2007	27826WASTE SERVICES OF FLO	
7	6574	426105	AP	AD	19	13,862.25	7/30/2007	27826WASTE SERVICES OF FLO	
8	6574	426105	AP	AD	12	19,687.75	9/3/2007	27826WASTE SERVICES OF FLO	
9	6574	426105	AP	AD	16	16,775.00	9/28/2007	27826WASTE SERVICES OF FLO	
10	6574	426105	AP	AD	11	16,775.00	11/4/2007	27826WASTE SERVICES OF FLO	
11	6574	426105	AP	AD	9	16,775.00	11/27/2007	27826WASTE SERVICES OF FLO	
12	6574	426105	AP	AD	8	16,775.00	12/27/2007	27826WASTE SERVICES OF FLO	



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

INVOICE

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

SERVICE DATE	CODE	DESCRIPTION	REFERENCE	QUANTITY	AMOUNT
		Balance Forward			13862.25
		Payments			0
		Adjustments			-13862.25
		Invoices			0.00
03/31/07	(0001) R10 50YD	JASMINE LAKES UTILITIES 7000 JASMINE BLVD PORT RICHEY, FL. 1525 HOMES 3/1/2007-3/31/2007 Site Total		1.00	13862.25
					13862.25
Account	Invoice Date 2/28/2007	Invoice # 698126	Reference 02733	Total This Invoice \$13,862.25	
Status	Current \$13,862.25	31 - 60 Days \$0.00	61 - 90 Days \$0.00	Over 90 Days \$0.00	Total Account Balance \$13,862.25

MAR 05 2007



Remarks:
 PAYMENT DUE UPON RECEIPT EAST PASCO LOCAL NUMBER - (R13) 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 ---

0003592 01 AT 0.308 **AUTO T4 2 0305 34240-1



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.		
CHECK CARD USING FOR PAYMENT		
<input type="checkbox"/> MASTERCARD	<input type="checkbox"/> DISCOVER	<input type="checkbox"/> VISA <input type="checkbox"/> AMERICAN EXPRESS
CARD NUMBER	SIGNATURE CODE	
SIGNATURE	EXP DATE	
INVOICE DATE 2/28/2007	PAY THIS AMOUNT \$13,862.25	CUSTOMER # 0048-074669
INVOICE NO. 698126	AMOUNT PAID 13,862.25	CHECK NUMBER



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

ENTERED MAR 8 2007

004800746690000700013862250001386225698126



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

INVOICE

For invoice inquiries, call: 727-647-9100
 Customer No.: 0048-074669

SERVICE DATE	CODE	DESCRIPTION	REFERENCE	QUANTITY	AMOUNT
		Balance Forward			13862.25
		Payments			0
		Adjustments			-13862.25
		Invoices			0.00
	(0001)	JASMINE LAKES UTILITIES			
		7000 JASMINE BLVD PORT RICHEY, FL			
04/30/07	K1 (0.50YD)	1525 HOMES		1.00	13862.25
		4/1/2007-4/30/2007			
		Site Total			13862.25
APR 01 2007					
Account		Invoice Date 3/31/2007	Invoice # 716692	Reference 02733	Total This Invoice \$13,862.25
Status		Current \$13,862.25	31 - 60 Days \$0.00	61 - 90 Days \$0.00	Over 90 Days \$0.00
					Total Account Balance \$13,862.25

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.

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 ***

0005970 01 M8 0.326 **AUTO T9 0 0314 34240-



AQUA UTILITIES OF FLORIDA INC.
 6980 PROFESSIONAL PARKWAY EAST
 SARASOTA, FL 34240-8428

IF PAYING BY MASTERCARD, DISCOVER, VISA OR AMERICAN EXPRESS, FILL OUT BELOW.		
CHECK CARD USING FOR PAYMENT		
<input type="checkbox"/> MASTERCARD	<input type="checkbox"/> DISCOVER	<input type="checkbox"/> VISA <input type="checkbox"/> AMERICAN EXPRESS
CARD NUMBER	SIGNATURE CODE	
SIGNATURE	EXP DATE	
INVOICE DATE	PAY THIS AMOUNT	CUSTOMER #
3/31/2007	\$13,862.25	0048-074669
INVOICE NO.	AMOUNT PAID	CHECK NUMBER
716692	13,862.25	



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

ENTERED APR 3 2007

004800746690000600013862250001386225716692



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

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

INVOICE

SERVICE DATE	CODE	DESCRIPTION	REFERENCE	QUANTITY	AMOUNT
		Balance Forward			13862.25
		Payments			0
		Adjustments			-13862.25
		Invoices			0.00
05 31 07	(0001) RT 0.50YD	JASMINE LAKES UTILITIES 7000 JASMINE BLVD FORT RICHEY, FL 1525 HOMES 5/1/2007-5/31/2007 Site Total		1.00	13862.25
					13862.25

Account	Invoice Date 4/30/2007	Invoice # 742741	Reference 02733	Total This Invoice \$13,862.25	
Status	Current \$13,862.25	31 - 60 Days \$0.00	61 - 90 Days \$0.00	Over 90 Days \$0.00	Total Account Balance \$13,862.25

RECEIVED
 MAY 18 2007
 Aqua Utilities
 Florida Inc.



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.

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 ---

0003594 01 AT 0.308 **AUTO T5 2 0414 34240-

 AQUA UTILITIES OF FLORIDA INC.
 6960 PROFESSIONAL PARKWAY EAST
 SARASOTA, FL 34240-8429

IF PAYING BY MASTERCARD, DISCOVER, VISA OR AMERICAN EXPRESS, FILL OUT BELOW.		
CHECK CARD USING FOR PAYMENT		
<input type="checkbox"/> MASTERCARD	<input type="checkbox"/> DISCOVER	<input type="checkbox"/> VISA
<input type="checkbox"/> AMERICAN EXPRESS		
CARD NUMBER	SIGNATURE CODE	
SIGNATURE	EXP DATE	
INVOICE DATE 4/30/2007	PAY THIS AMOUNT \$13,862.25	CUSTOMER # 0048-074669
INVOICE NO. 742741	AMOUNT PAID 13862.25	CHECK NUMBER

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

ENTERED MAY 9 2007

SEC 0003634



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

INVOICE

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

SERVICE DATE	CODE	DESCRIPTION	REFERENCE	QUANTITY	AMOUNT
		Balance Forward			13862.25
		Payments			0
		Adjustments			-13862.25
		Invoices			0.00
06/30/07	(0001) R1 0.50YD	JASMINE LAKES UTILITIES 7000 JASMINE BLVD PORT RICHEY, FL 1525 HOMES 6/1/2007-6/30/2007 Site Total		1.00	13862.25
					13862.25

RECEIVED
 JUN 15 2007
 Aqua Utilities
 Florida Inc.



Account	Invoice Date 5/31/2007	Invoice # 756458	Reference 02733	Total This Invoice \$13,862.25
Status	Current \$13,862.25	31 - 60 Days \$0.00	61 - 90 Days \$0.00	Over 90 Days \$0.00

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.

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 ---

0003634 01 AT 0.334 **AUTO T2 0 0514 34240-



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.		
CHECK CARD USING FOR PAYMENT		
<input type="checkbox"/> MASTERCARD	<input type="checkbox"/> DISCOVER	<input type="checkbox"/> VISA
<input type="checkbox"/> AMERICAN EXPRESS		
CARD NUMBER	SIGNATURE CODE	
SIGNATURE	EXP. DATE	
INVOICE DATE	PAY THIS AMOUNT	CUSTOMER #
5/31/2007	\$13,862.25	0048-074669
INVOICE NO.	AMOUNT PAID	CHECK NUMBER
756458	13862.25	



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

ENTERED JUN 15 2007



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

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

INVOICE

SERVICE DATE	CODE	DESCRIPTION	REFERENCE	QUANTITY	AMOUNT
		Balance Forward			13862.25
		Payments			0
		Adjustments			-13862.25
		Invoices			0.00
07/31/07	(0001) R1 0.50YD	JASMINE LAKES UTILITIES 7000 JASMINE BLVD PORT RICHEY, FL. 1525 HOMES 7/1/2007-7/31/2007 Site Total		1.00	13862.25
					13862.25
Account		Invoice Date 6/30/2007	Invoice # 761187	Reference 02733	Total This Invoice \$13,862.25
Status		Current \$13,862.25	31 - 60 Days \$0.00	61 - 90 Days \$0.00	Over 90 Days \$0.00
					Total Account Balance \$13,862.25

RECEIVED
 JUL 23 2007
 PASCO HAULING
 PASCO FL.



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.

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 ***

0001583 01 MB 0.360 **AUTO T6 0 0709 34240-



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.		
CHECK CARD USING FOR PAYMENT		
<input type="checkbox"/> MASTERCARD	<input type="checkbox"/> DISCOVER	<input type="checkbox"/> VISA <input type="checkbox"/> AMERICAN EXPRESS
CARD NUMBER	SIGNATURE CODE	
SIGNATURE	EXP DATE	
INVOICE DATE 6/30/2007	PAY THIS AMOUNT \$13,862.25	CUSTOMER # 0048-074669
INVOICE NO. 761187	AMOUNT PAID 13862.25	CHECK NUMBER



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

ENTERED JUL 24 2007

SEQ 0001697



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

INVOICE

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

SERVICE DATE	CODE	DESCRIPTION	REFERENCE	QUANTITY	AMOUNT
		Balance Forward			13862.25
		Payments			0
		Adjustments			-13862.25
		Invoices			0.00
	(0001)	JASMINE LAKES UTILITIES 7000 JASMINE BLVD PORT RICHEY, FL.			
07/31/07	R1 0.50YD	1525 HOMES ✓ 7/1/2007-7/31/2007		-1.00	-13862.25
08/31/07	R1 0.50YD	1525 HOMES 7/1/2007-8/31/2007		2.00	3350.00
		Site Total			19687.75

PAID
 AUG 13 2007
 PASCO HAULING
 Pasco, FL

Account	Invoice Date 7/31/2007	Invoice # 806041	Reference 02733	Total This Invoice \$19,687.75
Status	Current \$19,687.75	31 - 60 Days \$0.00	61 - 90 Days \$0.00	Over 90 Days \$0.00

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.

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 ***

0038240 01 AB 0.341 **AUTO H3 0 0806 34240-



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.		
CHECK CARD USING FOR PAYMENT		
<input type="checkbox"/> MASTERCARD	<input type="checkbox"/> DISCOVER	<input type="checkbox"/> VISA <input type="checkbox"/> AMERICAN EXPRESS
CARD NUMBER	SIGNATURE CODE	
SIGNATURE	EXP DATE	
INVOICE DATE	PAY THIS AMOUNT	CUSTOMER #
7/31/2007	\$19,687.75	0048-074669
INVOICE NO.	AMOUNT PAID	CHECK NUMBER
806041	19,687.75	



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

ENTERED AUG 14 2007

004800746690000700019687750001968775806041



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

INVOICE

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

SERVICE DATE	CODE	DESCRIPTION	REFERENCE	QUANTITY	AMOUNT
		Balance Forward			19687.75
		Payments			0.00
		Adjustments			-19687.75
		Invoices			0.00
	(0001)	JASMINE LAKES UTILITIES			
09/30/07	RI 0.50YD	7000 JASMINE BLVD PORT RICHEY, FL			
		1525 HOMES		1.00	16775.00
		9/1/2007-9/30/2007			
		Site Total			16775.00
	(0002)	JASMINE LAKES UTILITIES			
		7000 JASMINE BLVD PORT RICHEY, FL			
		Site Total			0.00

Account	Invoice Date 8/31/2007	Invoice # 835785	Reference 02733	Total This Invoice \$16,775.00	
Status	Current \$16,775.00	31 - 60 Days \$0.00	61 - 90 Days \$0.00	Over 90 Days \$0.00	Total Account Balance \$16,775.00

RECEIVED
 SEP 17 2007
 AQUA UTILITIES
 Florida Inc.



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.

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 ---

0009185 01 AB 0.341 **AUTO T3 3 0907 34240-



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		
CHECK CARD USING FOR PAYMENT		
<input type="checkbox"/> MASTERCARD	<input type="checkbox"/> DISCOVER	<input type="checkbox"/> VISA
<input type="checkbox"/> AMERICAN EXPRESS		
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	\$16,775.00	



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

ENTERED SEP 20 2007

0004000746690000200016 275000001 275000001

SEC 0009849



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

INVOICE

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

SERVICE DATE	CODE	DESCRIPTION	REFERENCE	QUANTITY	AMOUNT
		Balance Forward			16775.00
		Payments			0.00
		Adjustments			0.00
		Invoices			0.00
10/31/07	R1 0.50YD	JASMINE LAKES UTILITIES 7000 JASMINE BLVD PORT RICHEY, FL. 1525 HOMES 10/1/2007-10/31/2007 Site Total		1.00	16775.00
		JASMINE LAKES UTILITIES 7000 JASMINE BLVD PORT RICHEY, FL. Site Total			16775.00
					0.00
Account		Invoice Date 9/30/2007	Invoice # 869534	Reference 02733	Total This Invoice \$16,775.00
Status		Current \$16,775.00	31 - 60 Days \$16,775.00 - PD 9/27	61 - 90 Days \$0.00	Over 90 Days \$0.00
					Total Account Balance \$33,550.00

PAID
 OCT 09 2007
 151800



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. ---

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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 ---

0002893 01 MB 0.360 AUTO T10 1007 34240-



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.		
CHECK CARD USING FOR PAYMENT		
<input type="checkbox"/> MASTERCARD	<input type="checkbox"/> DISCOVER	<input type="checkbox"/> VISA <input type="checkbox"/> AMERICAN EXPRESS
CARD NUMBER	SIGNATURE CODE	
SIGNATURE	EXP DATE	
INVOICE DATE 9/30/2007	PAY THIS AMOUNT \$33,550.00	CUSTOMER # 0048-074669
INVOICE NO. 869534	AMOUNT PAID 16775.00	CHECK NUMBER



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

ENTERED OCT 11 2007

004800746690000900016775000003355000869534

SEQ 0003121



WASTE SERVICE 033 02330 22
 PASCO HAULING
 6800 OSTEEN ROAD
 NEW PORT RICHEY FL 34653

INVOICE

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

SERVICE DATE	CODE	DESCRIPTION	REFERENCE	QUANTITY	AMOUNT
		Balance Forward			33550.00
		Payments			0.00
		Adjustments			-33550.00
		Invoices			0.00
11/30/07	(0001) R10.50Y7)	JASMINE LAKES UTILITIES 7000 JASMINE BLVD PORT RICHEY, FL 1525 HOMES 11/1/2007-11/30/2007		1.00	16775.00
	(0002)	Site Total JASMINE LAKES UTILITIES 7000 JASMINE BLVD PORT RICHEY, FL Site Total			16775.00 0.00
Account		Invoice Date 10/31/2007	Invoice # 891249	Reference 02733	Total This Invoice \$16,775.00
Status		Current \$16,775.00	31 - 60 Days \$0.00	61 - 90 Days \$0.00	Over 90 Days \$0.00
					Total Account Balance \$16,775.00

RECEIVED
 NOV 09 2007
 Aqua Utilities
 Florida Inc.

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.

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 ---

0007672 01 AB 0.341 **AUTO H1 0 1107 34240-



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

IF PAYING BY MASTERCARD, DISCOVER, VISA OR AMERICAN EXPRESS, FILL OUT BELOW.		
CHECK CARD USING FOR PAYMENT		
<input type="checkbox"/> MASTERCARD	<input type="checkbox"/> DISCOVER	<input type="checkbox"/> AMERICAN EXPRESS
CARD NUMBER	SIGNATURE CODE	
SIGNATURE		EXP. DATE
INVOICE DATE 10/31/2007	PAY THIS AMOUNT \$16,775.00	CUSTOMER # 0048-074669
INVOICE NO. 891249	AMOUNT PAID 16,775	CHECK NUMBER

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

ENTERED NOV 13 2007

004800746690000000016775000001677500891249

SEQ 0008183



WASTE SERV:
 PASCO HAULING
 6800 OSTEEN RD
 NEW PORT RICHEY FL 34653



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

INVOICE

SERVICE DATE	CODE	DESCRIPTION	REFERENCE	QUANTITY	AMOUNT
		Balance Forward			16775.00
		Payments			0.00
		Adjustments			-16775.00
		Invoices			0.00
12/31/07	(0001) R1 0.50 Y1D	JASMINE LAKES UTILITIES 7000 JASMINE BLVD PORT RICHEY, FL 1525 HOMES 12/1/2007-12/31/2007 Site Total		1.00	16775.00
					16775.00

RECEIVED
 DEC 10 2007
 AQUA UTILITIES
 Florida Inc.



Account	Invoice Date 11/30/2007	Invoice # 905944	Reference 02733	Total This Invoice \$16,775.00	
Status	Current \$16,775.00	31 - 60 Days \$0.00	61 - 90 Days \$0.00	Over 90 Days \$0.00	Total Account Balance \$16,775.00

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.

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 ***

0007451 01 AB 0.341 **AUTO Y1 2 1207 34240-



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.		
CHECK CARD USING FOR PAYMENT		
<input type="checkbox"/> MASTERCARD	<input type="checkbox"/> DISCOVER	<input type="checkbox"/> VISA <input type="checkbox"/> AMERICAN EXPRESS
CARD NUMBER	SIGNATURE CODE	
SIGNATURE	EXP. DATE	
INVOICE DATE 11/30/2007	PAY THIS AMOUNT \$16,775.00	CUSTOMER # 0048-074669
INVOICE NO. 905944	AMOUNT PAID 16775	CHECK NUMBER



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

ENTERED DEC 11 2007

0048007466900000001677500001677500905944

SEQ 0007880

Lake Suzy Wastewater - Lease Activity

	<u>Actual 2007</u>	<u>Normalizations</u>	<u>Normalized 2007</u>	<u>Audit Adj</u>	<u>Adjusted 2007</u>
Monthly Rental Exp (\$	\$ 25,833.35	\$ (15,833.15)	\$ 10,000.20		\$ 10,000.20
Amort deferred loss	\$ 11,065.64	\$ (6,782.24)	\$ 4,283.40	\$ (4,283.40)	\$ -
Total Rent Expense	<u>\$ 36,898.99</u>	<u>\$ (22,615.39)</u>	<u>\$ 14,283.60</u>	<u>\$ (4,283.40)</u>	<u>\$ 10,000.20</u>

AUF Normalization Adjustments Summary
Test Year - 2007

A/C #	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
	AUF-W	AUF-S						
Potential Normalization Adjustments								
					100.00%	0.00%	100.00%	
408110	408110		Property Taxes	-	(174,382)	174,382	-	Reclass between Water & Sewer
601701	601	701	Salaries & Wages - Employees	(77,198)	(14,409)	(18,471)	(32,880)	Normalize 2007 employee terminations & New Hires
601701	601	701	Salaries & Wages - Employees	23,834	12,002	5,348	17,350	Normalize 4.0% Wage increase effective 4/1/07 (additional 1.0%)
408121	408121	408121	Payroll Taxes - FICA	(5,906)	(1,102)	(1,413)	(2,515)	Normalize FICA taxes on 2007 employee terminations & New Hires
408121	408121	408121	Payroll Taxes - FICA	1,823	918	409	1,327	FICA taxes on 4.0% Wage increase effective 4/1/08
408-121/122/123	408	408	Payroll Taxes - FICA	247,827	120,056	62,797	182,853	Allocate Payroll Taxes from Admin dept
408-121/122/123	408	408	Payroll Taxes - FICA	0	36,298	14,057	50,354	Normalize 2005 & 2006 P/R Tax adjustments booked in 2007
610100	610100		Purchased Water	984	984		984	Normalize Kingswood Purchased Water
610100	610100		Purchased Water	3,420	3,420		3,420	Normalize Oakwood Purchased Water
610100	610100		Purchased Water	375	375		375	Normalize Holiday Haven Purchased Water
610100	610100		Purchased Water	1,921	1,921		1,921	Normalize Palm Terrace Purchased Water
610100	610100		Purchased Water	(1,840)	(1,840)		(1,840)	Normalize Zephyr Shores Purchased Water
610100	610100		Purchased Water	8,765	8,765		8,765	Normalize Beecher's Point Purchased Water
610100	610100		Purchased Water	-	-		-	Normalize Harmony Homes Purchased Water
610100	610100		Purchased Water	208	208		208	Normalize Jungle Den Purchased Water
610100	610100		Purchased Water	(1,604)	(1,604)		(1,604)	Normalize Lake Osborne Purchased Water
610100	610100		Purchased Water	1,137	1,137		1,137	Normalize Village Water Purchased Water
610100	610100		Purchased Water	44,743	44,743		44,743	Normalize Lake Suzy Purchased Water
710100	710100		Purchased Sewage Treatment	1,758		1,758	1,758	Normalize Zephyr Shores Purchased Wastewater
710100	710100		Purchased Sewage Treatment	51,366		51,366	51,366	Normalize Lake Gibson Purchased Wastewater
710100	710100		Purchased Sewage Treatment	4,654		4,654	4,654	Normalize Beecher's Point Purchased Wastewater
711500	711500		Sludge Hauling	(15,400)		(15,400)	(15,400)	Normalize 2007 Sludge Hauling price decrease for South Seas
741500	741500		Rent	(22,615)		(22,615)	(22,615)	Normalize Lake Suzy land rent/sale
632/732-800	632	732	Contractual Services - Accounting	45,000	21,576	8,055	29,631	Erroneous reversal of CJW Audit Fees in Dec 07 applied to all Florida systems
633/733	633	733	Contractual Services - Legal	5,850	4,260	1,590	5,850	Normalize Legal fees on Used & Useful
634/734-800	634	734	Contractual Services - Mgmt. Fees	7,420	3,558	1,328	4,886	Normalize Additional Service 2007 headcount
634/734-800	634	734	Contractual Services - Mgmt. Fees	4,928	2,363	882	3,245	Normalize 4% Service Wage Increase effective 4/1/07
634/734-800	634	734	Contractual Services - Mgmt. Fees	377	181	67	248	Additional 2007 Service FICA taxes on above Wage increases (7.65%)
636/736-700	636	736	Contractual Services - Other	37,777	18,113	6,762	24,875	Normalize for additional ACO costs in Q4 2007 (annualize by multiplying Q4 X 4)
675/775-863	675863	775863	Misc A&G	2,595	256,340	(171,003)	85,337	Normalize 2007 Intracompany misallocation
675/775-863	675863	775863	Misc A&G	(25,699)	(12,322)	(4,600)	(16,922)	Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses
Various	675863	775863	Various	(16,509)	(7,916)	(2,955)	(10,871)	Normalize 2007 Intercompany misallocation due to Fairways
				<u>329,991</u>	<u>323,643</u>	<u>96,999</u>	<u>420,641</u>	
O&M Only				86,246	341,855	(153,234)	188,622	

Normalizations

B-3/B-4 MFR Adjustment	Linked File	File Name Provided to OPC	How Provided
Allocate P/R Taxes from Admin dept	2007 Unallocated PR Taxes.xls	OPC_POD_Set3_#147_Attachment 2 of 6 (2007 Unallocated PR Taxes).xls	OPC IROG # 147
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).xls	OPC IROG # 147
Normalize 2007 4.0% Service Wage increase effective 4/1/07	Potential O&M Expenses Adjustments.xls	OPC_POD_Set3_#147_Supplemental Attachment 2 of 3 (Potential O&M Expenses Adjustments.xls).xls	Enclosed
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	Enclosed
Normalize 2007 Audit Fees	Potential O&M Expenses Adjustments.xls	OPC_POD_Set3_#147_Supplemental Attachment 2 of 3 (Potential O&M Expenses Adjustments.xls).xls	Enclosed
Normalize 2007 employee terminations & New Hires	Salary Normalizations.xls	OPC_POD_Set3_#147_Attachment 6 of 6 (Salary Normalizations).xls	OPC IROG # 147
Normalize 2007 FICA taxes on Service 4.0% Wage increase effective 4/1/07	Potential O&M Expenses Adjustments.xls	OPC_POD_Set3_#147_Supplemental Attachment 2 of 3 (Potential O&M Expenses Adjustments.xls).xls	Enclosed
Normalize 2007 Intercompany allocations	Intracompany Allocation Adjustment.xls	Intracompany Allocation Adjustment.xls	July 28 email to Kim Dismukes, Sally Ash
Normalize 2007 Intercompany misallocation due to Fairways	Potential O&M Expenses Adjustments.xls	OPC_POD_Set3_#147_Supplemental Attachment 2 of 3 (Potential O&M Expenses Adjustments.xls).xls	Enclosed
Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses	Potential O&M Expenses Adjustments.xls	OPC_POD_Set3_#147_Supplemental Attachment 2 of 3 (Potential O&M Expenses Adjustments.xls).xls	Enclosed
Normalize 2007 Service Headcount	Potential O&M Expenses Adjustments.xls	OPC_POD_Set3_#147_Supplemental Attachment 2 of 3 (Potential O&M Expenses Adjustments.xls).xls	Enclosed
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	OPC POD # 2
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).xls	OPC IROG # 147
Normalize Beecher's Point Purchased Wastewater	Purchased Sewer Adjs.xls	OPC_POD_Set1_#2_Attachment 7 of 20 (Purchased Sewer Adjs).xls	OPC POD # 2
Normalize FICA taxes on 2007 employee terminations & New Hires	Purchased water Adjs.xls	OPC_POD_Set1_#2_Attachment 6 of 20 (Purchased water Adjs).xls	OPC POD # 2
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	OPC IROG # 147
Normalize Harmony Homes Purchased Water	Purchased water Adjs.xls	OPC_POD_Set1_#2_Attachment 6 of 20 (Purchased water Adjs).xls	OPC POD # 2
Normalize Holiday Haven Purchased Water	Purchased water Adjs.xls	OPC_POD_Set1_#2_Attachment 6 of 20 (Purchased water Adjs).xls	OPC POD # 2
Normalize Jungle Den Purchased Water	Purchased water Adjs.xls	OPC_POD_Set1_#2_Attachment 6 of 20 (Purchased water Adjs).xls	OPC POD # 2
Normalize Kingswood Purchased Water	Purchased water Adjs.xls	OPC_POD_Set1_#2_Attachment 6 of 20 (Purchased water Adjs).xls	OPC POD # 2
Normalize Lake Gibson Purchased Wastewater	Purchased Sewer Adjs.xls	OPC_POD_Set1_#2_Attachment 7 of 20 (Purchased Sewer Adjs).xls	OPC POD # 2
Normalize Lake Osborne Purchased Water	Purchased water Adjs.xls	OPC_POD_Set1_#2_Attachment 6 of 20 (Purchased water Adjs).xls	OPC POD # 2
Normalize Lake Suzy land rentals	Purchased water Adjs.xls	OPC_POD_Set1_#2_Attachment 6 of 20 (Purchased water Adjs).xls	OPC POD # 2
Normalize Lake Suzy Purchased Water	Purchased water Adjs.xls	OPC_POD_Set1_#2_Attachment 6 of 20 (Purchased water Adjs).xls	OPC POD # 2
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	OPC POD # 2
Normalize Palm Terrace Purchased Water	Purchased water Adjs.xls	OPC_POD_Set1_#2_Attachment 6 of 20 (Purchased water Adjs).xls	OPC POD # 2
Normalize Village Water Purchased Water	Purchased water Adjs.xls	OPC_POD_Set1_#2_Attachment 6 of 20 (Purchased water Adjs).xls	OPC POD # 2
Normalize Zephyr Shores Purchased Wastewater	Purchased Sewer Adjs.xls	OPC_POD_Set1_#2_Attachment 7 of 20 (Purchased Sewer Adjs).xls	OPC POD # 2
Normalize Zephyr Shores Purchased Water	Purchased water Adjs.xls	OPC_POD_Set1_#2_Attachment 6 of 20 (Purchased water Adjs).xls	OPC POD # 2
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 1.0%)	NO LINKED FILE		
Redistribute FICA taxes on Admin employee terminations & New Hires	NO LINKED FILE		

Pd	Div	Act	SY	SC	JE	Amount	Post Date	Description
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	PR	PD	9	8,847.15	2/21/2007	Summarized transaction
2	9001	408121	PR	PD	15	9,122.52	3/1/2007	Summarized transaction
3	9001	408121	PR	PD	6	8,999.14	3/21/2007	Summarized transaction
3	9001	408121	PR	PD	9	2,107.04	3/21/2007	Summarized transaction
3	9001	408121	PR	PD	11	191.25	3/21/2007	Summarized transaction
3	9001	408121	PR	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	PR	PD	7	8,811.39	7/30/2007	Summarized transaction
7	9001	408121	PR	PD	13	8,658.09	8/1/2007	Summarized transaction
8	9001	408121	PR	PD	10	8,808.82	9/3/2007	Summarized transaction
8	9001	408121	PR	PD	17	8,910.66	9/3/2007	Summarized transaction
9	9001	408121	PR	PD	6	9,126.95	9/26/2007	Summarized transaction
9	9001	408121	PR	PD	13	9,014.53	9/26/2007	Summarized transaction
9	9001	408121	GL	JE	9	-1,349.38	9/28/2007	Recl Severance to Meritag
10	9001	408121	PR	PD	4	8,937.68	11/4/2007	Summarized transaction
10	9001	408121	PR	PD	10	8,939.91	11/4/2007	Summarized transaction
11	9001	408121	PR	PD	3	8,752.53	11/8/2007	Summarized transaction
11	9001	408121	PR	PD	11	8,364.53	11/27/2007	Summarized transaction
12	9001	408121	PR	PD	1	8,523.69	12/27/2007	Summarized transaction
12	9001	408121	PR	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	39197	Summarized transaction
4	9001	408122	PR	PD	12	15.81	39197	Summarized transaction
5	9001	408122	PR	PD	3	6.67	39226	Expense accrual
5	9001	408122	PR	PD	9	1.54	39226	Expense accrual
6	9001	408122	PR	PD	2	56	39255	Summarized transaction
7	9001	408122	PR	PD	1	18.77	39293	Summarized transaction
7	9001	408122	PR	PD	7	30.31	39293	Summarized transaction
7	9001	408122	PR	PD	13	24.08	39295	Summarized transaction
8	9001	408122	PR	PD	10	8.77	39328	Expense accrual
8	9001	408122	PR	PD	17	14.79	39328	Summarized transaction
9	9001	408122	PR	PD	6	36.09	39351	Summarized transaction
9	9001	408122	PR	PD	13	22.08	39351	Summarized transaction

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 accrual
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

247,826.91

Pd	Div	Act	SY	SC	JE	Amount	Post Date	Description Activity
4	6386	408121	GL	JE	2	-94.12	4/25/2007	AJE #6 2005 FICA Taxes
4	6386	408121	GL	JE	2	-102.63	4/25/2007	AJE #4 2006 FICA Taxes
4	6388	408121	GL	JE	2	-65.1	4/25/2007	AJE #6 2005 FICA Taxes
4	6388	408121	GL	JE	2	-70.97	4/25/2007	AJE #4 2006 FICA Taxes
4	6389	408121	GL	JE	2	-339.5	4/25/2007	AJE #6 2005 FICA Taxes
4	6389	408121	GL	JE	2	-370.13	4/25/2007	AJE #4 2006 FICA Taxes
4	6390	408121	GL	JE	2	-35.05	4/25/2007	AJE #6 2005 FICA Taxes
4	6390	408121	GL	JE	2	-38.21	4/25/2007	AJE #4 2006 FICA Taxes
4	6391	408121	GL	JE	2	-1,585.33	4/25/2007	AJE #6 2005 FICA Taxes
4	6391	408121	GL	JE	2	-1,728.37	4/25/2007	AJE #4 2006 FICA Taxes
4	6392	408121	GL	JE	2	-231.34	4/25/2007	AJE #6 2005 FICA Taxes
4	6392	408121	GL	JE	2	-252.21	4/25/2007	AJE #4 2006 FICA Taxes
4	6395	408121	GL	JE	2	-198.29	4/25/2007	AJE #6 2005 FICA Taxes
4	6395	408121	GL	JE	2	-216.18	4/25/2007	AJE #4 2006 FICA Taxes
4	6396	408121	GL	JE	2	-217.32	4/25/2007	AJE #6 2005 FICA Taxes
4	6396	408121	GL	JE	2	-236.93	4/25/2007	AJE #4 2006 FICA Taxes
4	6397	408121	GL	JE	2	-96.14	4/25/2007	AJE #6 2005 FICA Taxes
4	6397	408121	GL	JE	2	-104.82	4/25/2007	AJE #4 2006 FICA Taxes
4	6401	408121	GL	JE	2	-65.1	4/25/2007	AJE #6 2005 FICA Taxes
4	6401	408121	GL	JE	2	-70.97	4/25/2007	AJE #4 2006 FICA Taxes
4	6402	408121	GL	JE	2	-231.34	4/25/2007	AJE #6 2005 FICA Taxes
4	6402	408121	GL	JE	2	-252.21	4/25/2007	AJE #4 2006 FICA Taxes
4	6403	408121	GL	JE	2	-286.42	4/25/2007	AJE #6 2005 FICA Taxes
4	6403	408121	GL	JE	2	-312.26	4/25/2007	AJE #4 2006 FICA Taxes
4	6404	408121	GL	JE	2	-277.41	4/25/2007	AJE #6 2005 FICA Taxes
4	6404	408121	GL	JE	2	-302.44	4/25/2007	AJE #4 2006 FICA Taxes
4	6405	408121	GL	JE	2	-200.29	4/25/2007	AJE #6 2005 FICA Taxes
4	6405	408121	GL	JE	2	-218.37	4/25/2007	AJE #4 2006 FICA Taxes
4	6406	408121	GL	JE	2	-178.26	4/25/2007	AJE #6 2005 FICA Taxes
4	6406	408121	GL	JE	2	-194.35	4/25/2007	AJE #4 2006 FICA Taxes
4	6407	408121	GL	JE	2	-125.18	4/25/2007	AJE #6 2005 FICA Taxes
4	6407	408121	GL	JE	2	-136.48	4/25/2007	AJE #4 2006 FICA Taxes
4	6408	408121	GL	JE	2	-26.04	4/25/2007	AJE #6 2005 FICA Taxes
4	6408	408121	GL	JE	2	-28.39	4/25/2007	AJE #4 2006 FICA Taxes
4	6409	408121	GL	JE	2	-110.16	4/25/2007	AJE #6 2005 FICA Taxes
4	6409	408121	GL	JE	2	-120.1	4/25/2007	AJE #4 2006 FICA Taxes
4	6410	408121	GL	JE	2	-104.15	4/25/2007	AJE #6 2005 FICA Taxes
4	6410	408121	GL	JE	2	-113.55	4/25/2007	AJE #4 2006 FICA Taxes
4	6411	408121	GL	JE	2	-124.18	4/25/2007	AJE #6 2005 FICA Taxes
4	6411	408121	GL	JE	2	-135.39	4/25/2007	AJE #4 2006 FICA Taxes
4	6412	408121	GL	JE	2	-121.18	4/25/2007	AJE #6 2005 FICA Taxes
4	6412	408121	GL	JE	2	-132.11	4/25/2007	AJE #4 2006 FICA Taxes
4	6413	408121	GL	JE	2	-245.36	4/25/2007	AJE #6 2005 FICA Taxes
4	6413	408121	GL	JE	2	-267.5	4/25/2007	AJE #4 2006 FICA Taxes
4	6414	408121	GL	JE	2	-35.05	4/25/2007	AJE #6 2005 FICA Taxes
4	6414	408121	GL	JE	2	-38.21	4/25/2007	AJE #4 2006 FICA Taxes
4	6415	408121	GL	JE	2	-33.05	4/25/2007	AJE #6 2005 FICA Taxes
4	6415	408121	GL	JE	2	-36.03	4/25/2007	AJE #4 2006 FICA Taxes
4	6416	408121	GL	JE	2	-62.09	4/25/2007	AJE #6 2005 FICA Taxes
4	6416	408121	GL	JE	2	-67.69	4/25/2007	AJE #4 2006 FICA Taxes

4	6417	408121	GL	JE	2	-145.21	4/25/2007	AJE #6	2005 FICA Taxes
4	6417	408121	GL	JE	2	-158.32	4/25/2007	AJE #4	2006 FICA Taxes
4	6418	408121	GL	JE	2	-173.26	4/25/2007	AJE #6	2005 FICA Taxes
4	6418	408121	GL	JE	2	-188.89	4/25/2007	AJE #4	2006 FICA Taxes
4	6419	408121	GL	JE	2	-72.11	4/25/2007	AJE #6	2005 FICA Taxes
4	6419	408121	GL	JE	2	-78.61	4/25/2007	AJE #4	2006 FICA Taxes
4	6420	408121	GL	JE	2	-1,127.66	4/25/2007	AJE #6	2005 FICA Taxes
4	6420	408121	GL	JE	2	-1,229.40	4/25/2007	AJE #4	2006 FICA Taxes
4	6421	408121	GL	JE	2	-122.18	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	-94.14	4/25/2007	AJE #6	2005 FICA Taxes
4	6426	408121	GL	JE	2	-102.63	4/25/2007	AJE #4	2006 FICA Taxes
4	6427	408121	GL	JE	2	-403.59	4/25/2007	AJE #6	2005 FICA Taxes
4	6427	408121	GL	JE	2	-440.01	4/25/2007	AJE #4	2006 FICA Taxes
4	6428	408121	GL	JE	2	-242.36	4/25/2007	AJE #6	2005 FICA Taxes
4	6428	408121	GL	JE	2	-264.22	4/25/2007	AJE #4	2006 FICA Taxes
4	6429	408121	GL	JE	2	-1,192.76	4/25/2007	AJE #6	2005 FICA Taxes
4	6429	408121	GL	JE	2	-1,300.37	4/25/2007	AJE #4	2006 FICA Taxes
4	6430	408121	GL	JE	2	-1,036.53	4/25/2007	AJE #6	2005 FICA Taxes
4	6430	408121	GL	JE	2	-1,130.05	4/25/2007	AJE #4	2006 FICA Taxes
4	6431	408121	GL	JE	2	-590.87	4/25/2007	AJE #6	2005 FICA Taxes
4	6431	408121	GL	JE	2	-644.18	4/25/2007	AJE #4	2006 FICA Taxes
4	6432	408121	GL	JE	2	-587.87	4/25/2007	AJE #6	2005 FICA Taxes
4	6432	408121	GL	JE	2	-640.91	4/25/2007	AJE #4	2006 FICA Taxes
4	6433	408121	GL	JE	2	-161.24	4/25/2007	AJE #6	2005 FICA Taxes
4	6433	408121	GL	JE	2	-175.79	4/25/2007	AJE #4	2006 FICA Taxes
4	6434	408121	GL	JE	2	-818.2	4/25/2007	AJE #6	2005 FICA Taxes
4	6434	408121	GL	JE	2	-892.03	4/25/2007	AJE #4	2006 FICA Taxes
4	6435	408121	GL	JE	2	-314.46	4/25/2007	AJE #6	2005 FICA Taxes
4	6435	408121	GL	JE	2	-342.84	4/25/2007	AJE #4	2006 FICA Taxes
4	6436	408121	GL	JE	2	-176.26	4/25/2007	AJE #6	2005 FICA Taxes
4	6436	408121	GL	JE	2	-192.16	4/25/2007	AJE #4	2006 FICA Taxes
4	6437	408121	GL	JE	2	-67.1	4/25/2007	AJE #6	2005 FICA Taxes
4	6437	408121	GL	JE	2	-73.15	4/25/2007	AJE #4	2006 FICA Taxes
4	6438	408121	GL	JE	2	-48.07	4/25/2007	AJE #6	2005 FICA Taxes
4	6438	408121	GL	JE	2	-52.41	4/25/2007	AJE #4	2006 FICA Taxes
4	6439	408121	GL	JE	2	-17.03	4/25/2007	AJE #6	2005 FICA Taxes
4	6439	408121	GL	JE	2	-18.56	4/25/2007	AJE #4	2006 FICA Taxes
4	6440	408121	GL	JE	2	-184.27	4/25/2007	AJE #6	2005 FICA Taxes
4	6440	408121	GL	JE	2	-200.9	4/25/2007	AJE #4	2006 FICA Taxes
4	6441	408121	GL	JE	2	-247.36	4/25/2007	AJE #6	2005 FICA Taxes
4	6441	408121	GL	JE	2	-269.68	4/25/2007	AJE #4	2006 FICA Taxes
4	6442	408121	GL	JE	2	-27.04	4/25/2007	AJE #6	2005 FICA Taxes

4	6442	408121	GL	JE	2	-29.48	4/25/2007	AJE #4	2006 FICA Taxes
4	6443	408121	GL	JE	2	-27.04	4/25/2007	AJE #6	2005 FICA Taxes
4	6443	408121	GL	JE	2	-29.48	4/25/2007	AJE #4	2006 FICA Taxes
4	6444	408121	GL	JE	2	-107.16	4/25/2007	AJE #6	2005 FICA Taxes
4	6444	408121	GL	JE	2	-116.83	4/25/2007	AJE #4	2006 FICA Taxes
4	6445	408121	GL	JE	2	-107.16	4/25/2007	AJE #6	2005 FICA Taxes
4	6445	408121	GL	JE	2	-116.83	4/25/2007	AJE #4	2006 FICA Taxes
4	6446	408121	GL	JE	2	-181.27	4/25/2007	AJE #6	2005 FICA Taxes
4	6446	408121	GL	JE	2	-197.62	4/25/2007	AJE #4	2006 FICA Taxes
4	6447	408121	GL	JE	2	-107.16	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	-51.08	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	-29.04	4/25/2007	AJE #6	2005 FICA Taxes
4	6453	408121	GL	JE	2	-31.66	4/25/2007	AJE #4	2006 FICA Taxes
4	6456	408121	GL	JE	2	-1,174.73	4/25/2007	AJE #6	2005 FICA Taxes
4	6456	408121	GL	JE	2	-1,280.72	4/25/2007	AJE #4	2006 FICA Taxes
4	6457	408121	GL	JE	2	-511.75	4/25/2007	AJE #6	2005 FICA Taxes
4	6457	408121	GL	JE	2	-557.93	4/25/2007	AJE #4	2006 FICA Taxes
4	6461	408121	GL	JE	2	-68.1	4/25/2007	AJE #6	2005 FICA Taxes
4	6461	408121	GL	JE	2	-74.24	4/25/2007	AJE #4	2006 FICA Taxes
4	6462	408121	GL	JE	2	-64.09	4/25/2007	AJE #6	2005 FICA Taxes
4	6462	408121	GL	JE	2	-69.88	4/25/2007	AJE #4	2006 FICA Taxes
4	6467	408121	GL	JE	2	-111.16	4/25/2007	AJE #6	2005 FICA Taxes
4	6467	408121	GL	JE	2	-121.19	4/25/2007	AJE #4	2006 FICA Taxes
4	6468	408121	GL	JE	2	-134.2	4/25/2007	AJE #6	2005 FICA Taxes
4	6468	408121	GL	JE	2	-146.31	4/25/2007	AJE #4	2006 FICA Taxes
4	6469	408121	GL	JE	2	-264.39	4/25/2007	AJE #6	2005 FICA Taxes
4	6469	408121	GL	JE	2	-288.24	4/25/2007	AJE #4	2006 FICA Taxes
4	6471	408121	GL	JE	2	-451.66	4/25/2007	AJE #6	2005 FICA Taxes
4	6471	408121	GL	JE	2	-492.42	4/25/2007	AJE #4	2006 FICA Taxes
4	6472	408121	GL	JE	2	-177.26	4/25/2007	AJE #6	2005 FICA Taxes
4	6472	408121	GL	JE	2	-193.25	4/25/2007	AJE #4	2006 FICA Taxes
4	6555	408121	GL	JE	2	-106.16	4/25/2007	AJE #6	2005 FICA Taxes
4	6555	408121	GL	JE	2	-115.73	4/25/2007	AJE #4	2006 FICA Taxes
4	6556	408121	GL	JE	2	-109.16	4/25/2007	AJE #6	2005 FICA Taxes
4	6556	408121	GL	JE	2	-119.01	4/25/2007	AJE #4	2006 FICA Taxes
4	6557	408121	GL	JE	2	-48.07	4/25/2007	AJE #6	2005 FICA Taxes
4	6557	408121	GL	JE	2	-52.41	4/25/2007	AJE #4	2006 FICA Taxes
4	6558	408121	GL	JE	2	-467.69	4/25/2007	AJE #6	2005 FICA Taxes
4	6558	408121	GL	JE	2	-509.89	4/25/2007	AJE #4	2006 FICA Taxes
4	6559	408121	GL	JE	2	-51.08	4/25/2007	AJE #6	2005 FICA Taxes
4	6559	408121	GL	JE	2	-55.68	4/25/2007	AJE #4	2006 FICA Taxes

4	6560	408121	GL	JE	2	-47.07	4/25/2007	AJE #6	2005 FICA Taxes
4	6560	408121	GL	JE	2	-51.32	4/25/2007	AJE #4	2006 FICA Taxes
4	6561	408121	GL	JE	2	-42.06	4/25/2007	AJE #6	2005 FICA Taxes
4	6561	408121	GL	JE	2	-45.86	4/25/2007	AJE #4	2006 FICA Taxes
4	6562	408121	GL	JE	2	-94.14	4/25/2007	AJE #6	2005 FICA Taxes
4	6562	408121	GL	JE	2	-102.63	4/25/2007	AJE #4	2006 FICA Taxes
4	6563	408121	GL	JE	2	-64.09	4/25/2007	AJE #6	2005 FICA Taxes
4	6563	408121	GL	JE	2	-69.88	4/25/2007	AJE #4	2006 FICA Taxes
4	6564	408121	GL	JE	2	-69.1	4/25/2007	AJE #6	2005 FICA Taxes
4	6564	408121	GL	JE	2	-75.34	4/25/2007	AJE #4	2006 FICA Taxes
4	6567	408121	GL	JE	2	-242.36	4/25/2007	AJE #6	2005 FICA Taxes
4	6567	408121	GL	JE	2	-264.22	4/25/2007	AJE #4	2006 FICA Taxes
4	6568	408121	GL	JE	2	-339.5	4/25/2007	AJE #6	2005 FICA Taxes
4	6568	408121	GL	JE	2	-370.13	4/25/2007	AJE #4	2006 FICA Taxes
4	6571	408121	GL	JE	2	-186.27	4/25/2007	AJE #6	2005 FICA Taxes
4	6571	408121	GL	JE	2	-203.08	4/25/2007	AJE #4	2006 FICA Taxes
4	6574	408121	GL	JE	2	-1,574.32	4/25/2007	AJE #6	2005 FICA Taxes
4	6574	408121	GL	JE	2	-1,716.36	4/25/2007	AJE #4	2006 FICA Taxes
4	6577	408121	GL	JE	2	-1,728.54	4/25/2007	AJE #6	2005 FICA Taxes
4	6577	408121	GL	JE	2	-1,884.50	4/25/2007	AJE #4	2006 FICA Taxes
4	6582	408121	GL	JE	2	-520.77	4/25/2007	AJE #6	2005 FICA Taxes
4	6582	408121	GL	JE	2	-567.75	4/25/2007	AJE #4	2006 FICA Taxes
4	6589	408121	GL	JE	2	-547.81	4/25/2007	AJE #6	2005 FICA Taxes
4	6589	408121	GL	JE	2	-597.23	4/25/2007	AJE #4	2006 FICA Taxes
4	6595	408121	GL	JE	2	-203.3	4/25/2007	AJE #6	2005 FICA Taxes
4	6595	408121	GL	JE	2	-221.64	4/25/2007	AJE #4	2006 FICA Taxes
4	6596	408121	GL	JE	2	-218.32	4/25/2007	AJE #6	2005 FICA Taxes
4	6596	408121	GL	JE	2	-238.02	4/25/2007	AJE #4	2006 FICA Taxes
4	6597	408121	GL	JE	2	-78.11	4/25/2007	AJE #6	2005 FICA Taxes
4	6597	408121	GL	JE	2	-85.16	4/25/2007	AJE #4	2006 FICA Taxes
4	6600	408121	GL	JE	2	-98.14	4/25/2007	AJE #6	2005 FICA Taxes
4	6600	408121	GL	JE	2	-107	4/25/2007	AJE #4	2006 FICA Taxes
4	6831	408121	GL	JE	2	-64.09	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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Company 33 - AQUA FLORIDA INC.
Income Statement
For Period 12 Ending December 31, 2007

USD

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Fiscal Year 2007

Cost Ctr 9001 - All FI
Administrative
Expenses

Consolidated

AQUA FLORIDA INC.

Consolidated

Account Nbr	Description	Current Period	Year To Date	Last Year Period	Last Year To Date
426900-0000	Misc NonUtil Exp-OTHER	8,660.70	8,660.70	25,971.48-	27,289.58-
	Total NON-OPER EXP	25,668.59	25,668.59	11,063.09-	103,869.87
	Total Operations & Maint	35,324.17	0.00	0.25	1.93
DEPRECIATION	DEPRECIATION	35,073.69	367,400.46	24,527.81	121,839.28
403000-0000	Deprec Exp-Utility Plant			24,527.81	121,839.28
	Total DEPRECIATION	35,073.69	367,400.46		
AMORTIZATION	AMORTIZATION	0.00	0.00	0.00	0.00
	Total AMORTIZATION	0.00	0.00	0.00	0.00
OTHER TAXES	OTHER TAXES	25,243.99	230,548.05	26,939.06	229,321.93
408121-0000	Payroll Taxes-FICA	926.63	4,185.04	1,012.19	4,996.29
408122-0000	Payroll Taxes-FUTA	2,207.77	13,093.82	3,470.66	16,921.29
408123-0000	Payroll Taxes-SUTA	0.00	1.02	0.00	0.00
408206-0000	Other Taxes-Gross Receipts Tax				
	Total OTHER TAXES	28,378.39	247,827.93	31,421.91	251,239.51
	Total Utility Costs & Expenses	98,776.25	615,228.39	55,949.97	373,080.72
	Total Operating Income	112,784.93-	606,866.32	46,520.81	309,323.15
OTHER INC EXP	Other Income Expenses				
ALL INT EXP	All Interest Expense			0.00	0.00
INTEREST EXP	INTEREST EXP	4,651.00	47,725.00	0.00	0.00
427200-0000	Interest Expense-Short-Term De	96,607.00	1,293,801.00	105,921.83	208,426.83
427300-0000	Interest Expense-Long-Term Deb	0.00	127.47-	1,072.89	1,014.57
427500-0000	Interest Expense-Other				
	Total INTEREST EXP	101,258.00	1,341,398.53	106,994.72	209,441.40
INTEREST INC	INTEREST INC	0.00	1,698.97-	852.79-	10,555.87-
419010-0000	Interest Inc-Other	0.00	1,698.97-	852.79-	10,555.87-
	Total INTEREST INC	0.00	1,698.97-	852.79-	10,555.87-
DIVIDEND INC	DIVIDEND INCOME				
	Total DIVIDEND INCOME	0.00	0.00	0.00	0.00
AFUDC	AFUDC				
	Total AFUDC	0.00	0.00	0.00	0.00
	Total All Interest Expense	101,258.00	1,339,699.56	106,141.93	198,885.53
OTHER NET	Other Net				
UNDISTR EARN	UNDISTR EARNINGS	0.00	0.00	0.00	0.00
	Total UNDISTR EARNINGS	0.00	0.00	0.00	0.00
ASSET SALE	ASSET SALE				
	Total ASSET SALE	0.00	0.00	0.00	0.00
	Total other Net	0.00	0.00	0.00	0.00

① For 2007 the
Company properly
allocated all OJM
(601 to 775) to all
Aqua FL systems;
thus \$0 OJM

② For 2007 the Company
Did Not Allocate Payroll
Tax Expense to the
Systems in FL. This
was an error in
our Accounting. Thus
the Requested Profits
Adjustment

ACO

Florida Allocation
Jan - Dec 2007

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
Unbilled Carryover	636/736-700								411.94	432.23	453.15	454.70	479.91	2,231.93
Total		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	400,344.81

orida Allocation
Jan - Dec 2007

ACO

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
AU														
6386	AUF-S	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
6388	AUF-S	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
6389	AUF-S	331.44	295.00	267.48	307.89	326.27	280.99	308.07	323.25	338.85	340.07	358.87	347.38	3,825.57
6390	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
6409	AUF-W	101.19	90.06	81.66	94.00	99.61	85.78	94.14	98.78	103.55	103.92	109.67	106.15	1,168.51
6410	AUF-W	95.68	85.16	77.22	88.88	94.19	81.12	88.95	93.33	97.84	98.19	103.62	100.30	1,104.46
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	-	-	-	-	-	-	-	-	-	-	-	-	-
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
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	-	-	-	-	-	-	-	-	-	-	-	-	-
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
6444	AUF-W	98.43	87.61	79.44	91.44	96.90	83.45	92.52	97.08	101.76	102.13	107.78	104.32	1,142.86

ACO

Florida Allocation
 Jan - Dec 2007

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
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	-	-	-	-	-	-	-	-	-	-	-	-	-
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
6457 AUF-S	554.12	493.20	447.19	514.76	545.47	469.77	518.43	543.97	570.23	572.27	603.92	584.58	6,417.93
6461 AUF-S	58.85	52.38	47.50	54.67	57.94	49.90	55.51	58.25	61.06	61.28	64.67	62.59	684.59
6462 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
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 AUF-W	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 AUF-W	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 AUF-W	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 AUF-W	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 AUF-W	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	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
6831 AUF-S	61.61	54.83	49.72	57.23	60.65	52.23	58.11	60.97	63.91	64.14	67.69	65.52	716.62
6933 AUF-W	70.90	63.11	57.22	65.86	69.79	60.11	65.90	69.15	72.48	72.74	76.77	74.31	818.34
6964 SAR-W	4,274.98	3,804.99	3,450.05	3,971.29	4,208.29	3,624.27	3,976.33	4,172.29	4,373.69	4,389.33	4,632.10	4,483.76	49,361.35
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	6,906.32	7,288.30	7,054.90	77,686.34
Total	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	37,336.23	36,140.58	397,648.35

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	192,975.27
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

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**

	<u>Company Method</u>		
Normalized Salary	\$ 86,771		
Test Year Normalization Adjustment	1%	867.7	
04/01/08 Increase for 12 months of 2008	\$ 87,639		
Increase for 12 Months of 2008	\$ 868		
Total Salary Increase	4%		
Company 2008 Salary	\$ 3,506		
	\$ 4,373		
Test Year Salary Before April 1, 2007 Increase	\$ 91,144	3)	
4% Increase to Base Salary			
	<u>Correct Method</u>	<u>Revised Correct Method</u>	<u>Annual Salary At</u>
Normalized Salary	\$ 84,244	84,244	1/1/2007
Test Year Normalization Adjustment	4%	x 4%	
2007 Excess Normalization	87,614	87,613	12/31/2007
4/1/08 Increase	\$ 842		
Increase for 9 Months of 2008			
2008 Excess Proforma	\$ 25		
	4%	4%	
Correct 2008 Salary	\$ 2,628		
	\$ 877		
Total Overstatement of Salary Adjustments	\$ 90,242	1)	91,118
			2) Today
<u>Company method as compared to:</u>			
1) Correct Method	\$ 902	1)-3)	\$ 26
2) Revised Correct Method			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.

Exhibit 1

Salary Grade Assignments- Florida

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	

Exhibit 2

Aqua America Florida Salary Revised Evaluations

-Summary Analysis-

Aqua America Position	Aqua America Incumbant	Current 2007 Grade	Current 2007 Midpoint	Summary Position Comparison	General Industry Cons	Utility Industry Cons	Summary Cons	Recom. 2007 Grade	Recom. 2007 Midpoint	Recom. Grade or Grade Change
Senior Facilities Operator	Haring, March, Trendel, Hostetler, Fuller, Chamberlain, Worrell, Farrington	106	\$47,500.00	Senior /Lead Water Treatment Plt Op. # 42 (Employee Wtd. All)	#DIV/0!	\$51,148	\$51,148	106	\$47,500	0
Facility Operator II	Christmas, Aldrich, Kissick, Marriott, Hahn, Paver, Pitzer	105	\$37,900.00	Water Treatment Plt Op. # 41 (Employee Wtd. All)	#DIV/0!	\$42,705	\$42,705	105	\$37,900	0
Facility Operator I	Stanfield, Hennessy, Michaelson, McCarthy	104	\$30,300.00	Water Treatment Plt Op. # 41 (Employee Wtd. All)	#DIV/0!	\$40,885	\$40,885	106	\$37,900	1
Utility Tech Coordinator	Jay McKee	106	\$47,500.00	General Maint. Rep. Worker #5960 Lev 3	\$43,638	\$47,809	\$45,823	106	\$47,500	0
Utility Tech III	Hens, Girau-Ortiz, Evans, Sweat	105	\$37,900.00	General Maint. Rep. Worker #5960 Lev 3	\$39,671	\$43,281	\$41,476	105	\$37,900	0
Utility Tech II	Weaver, Link, Boyce, Brown, Davis, Westrick	104	\$30,300.00	General Maint. Rep. Worker #5960 Lev 2	\$35,107	\$37,262	\$36,185	105	\$37,900	1
Utility Tech I	DeMarco, Bergers, Bursey, 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

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, Hostettler, 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/0!
Utility Tech Coordinator	Jay McKee	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, Burse, Desmarais, McNair, Grisham, Furlow, Ledbetter	General Maint. Rep. Worker #5960 Lev 1	103	\$24,200.00	\$29,544.5

Exhibit 4

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 Plt 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	\$40,985.1
Utility Tech Coordinator	Jay McKee	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

Rate Case Structure for FO UT

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

Rate Case Structure for FO UT

T-985 P. 007/007 F-938

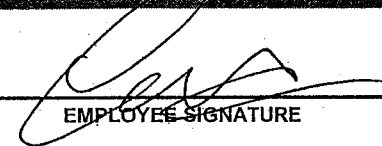
Facility Operator Trainee	104	Minimum 2 years of experience at a utility or related industry which provided mechanical experience or training.	Within 18 months must obtain: Water C-Well License and/or within 18 months must obtain Coll I	3-5+	N/A	\$13.00 - \$15.00
				0-2	N/A	\$12.00 - \$14.00
Utility Tech III	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+	\$19.00 - \$20.00	\$19.00 - \$20.00
				3-5	\$18.00 - \$19.00	\$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.	Within 18 months (FL - Wtr Dist Cert - Class C or WW Collections Cert - Class D) (NC - Water Dist C - WW I)	5+	\$17.00 - \$18.00	\$17.00 - \$18.00
				3-5	\$16.00 - \$17.00	\$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	5+	\$14.00 - \$15.00	\$14.00 - \$15.00
				3-5	\$13.00 - \$14.00	\$13.00 - \$14.00
				0-2	\$12.00 - \$13.00	\$12.00 - \$13.00

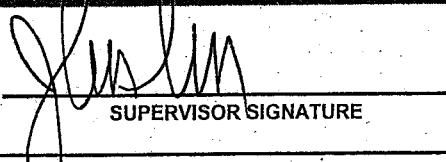
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Employee Name: Carl Smith
 Employee #: 102012
 Company: 33

Location: Florida
 Pay Period Ending: 1/7/2007
 Pay Status: Salary

Regular Hours Worked								Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
Mo 1/1	Tu 1/2	We 1/3	Th 1/4	Fr 1/5	Sa 1/6	Su 1/7							
							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	
							0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes	
							0.00	33	9001	SE Mgmt Admin	426080	Acq M91494 Jackson County	
							0.00	33	9001	SE Mgmt Admin	426080	Acq M91496 Mad Hatter Ufft	
							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	
							0.00	33		#N/A		#N/A	
							0.00	33		#N/A		#N/A	
Capital Activity Project													
Activ Code: 336471138171								Acct Cat:		System Description		Project Name	
			8.00				8.00	33	6471	Sunny Hills - W	105020	Master Planning	
Activ Code: 33647205040								Acct Cat:		System Description		Project Name	
			8.00				8.00	33	6472	Sunny Hills - WW	105020	Master Planning	
Activ Code: 33642005402								Acct Cat:		System Description		Project Name	
			8.00				8.00	33		Spring Lake - W	105020	Extension and development	
Activ Code: 33640605403								Acct Cat:		System Description		Project Name	
							0.00	33		E. Lake Harris - W	105020	Etension and development	
Activ Code:								Acct Cat:		System Description		Project Name	
							0.00	33		#N/A	105020		
0.00	8.00		8.00	8.00	8.00	0.00	0.00	32.00	TOTAL REGULAR HOURS				
Other Regular Hours													
							0.00	33	9001	Admin	601810	Vacation	
							0.00	33	9001	Admin	601810	Sick	
							0.00	33	9001	Admin	601810	Personal Day	
8.00							8.00	33	9001	Admin	601810	Holiday	
							0.00	33	9001	Admin	601810	Bereavement	
							0.00	33	9001	Admin	601810	Jury Duty	
8.00	0.00		0.00	0.00	0.00	0.00	0.00	8.00	OTHER PAY TOTALS				
8.00	8.00		8.00	8.00	8.00	0.00	0.00	40.00	GRAND TOTAL HOURS				

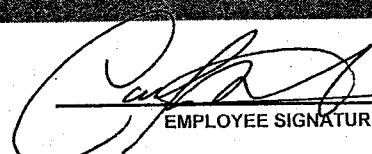

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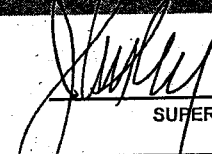

 SUPERVISOR SIGNATURE

Employee Name: Carl Smith
 Employee #: 102012
 Company: 33

Location: Florida
 Pay Period Ending: 1/14/2007
 Pay Status: Salary

Regular Hours Worked								Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
Mo	Tu	We	Th	Fr	Sa	Su							
1/8	1/9	1/10	1/11	1/12	1/13	1/14							
							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	
							0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes	
							0.00	33	9001	SE Mgmt Admin	426080	Acq M91494 Jackson County	
				8.00				33	9001	SE Mgmt Admin	426080	Acq M91496 Mad Hatter Uilt	
		8.00						33	9001	SE Mgmt Admin	426080	Acq M91582 Spring Lakes WW	
							0.00	33	9001	SE Mgmt Admin	426080	Acq M91583 Breeze Hills WWW	
							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			16.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin	
							0.00	33		#N/A		#N/A	
							0.00	33		#N/A		#N/A	
Capital Activity Project											System Description	Project Name	
Activ Code:		336471138171			Acct Cat:								
							0.00	33	6471	Sunny Hills - W	105020	Master Planning	
Activ Code:		33647205040			Acct Cat:								
							8.00	33	6472	Sunny Hills - WW	105020	Master Planning	
Activ Code:		33642005402			Acct Cat:								
							0.00	33		Silver Lake - W	105020	Extension and development	
Activ Code:		33640605403			Acct Cat:								
	8.00						8.00	33	6471	E. Lake Harris - W	105020	Etension and development	
Activ Code:					Acct Cat:								
							0.00	33		#N/A	105020		
8.00	8.00		8.00	8.00	8.00	0.00	0.00	40.00	TOTAL REGULAR HOURS				
Pay Code (see schedule)								Other Regular Hours					
							0.00	33	9001	Admin	601810	Vacation	
							0.00	33	9001	Admin	601810	Sick	
							0.00	33	9001	Admin	601810	Personal Day	
								33	9001	Admin	601810	Holiday	
							0.00	33	9001	Admin	601810	Bereavement	
							0.00	33	9001	Admin	601810	Jury Duty	
0.00	0.00		0.00	0.00	0.00	0.00	0.00	0	OTHER PAY TOTALS				
8.00	8.00		8.00	8.00	8.00	0.00	0.00	40	GRAND TOTAL HOURS				

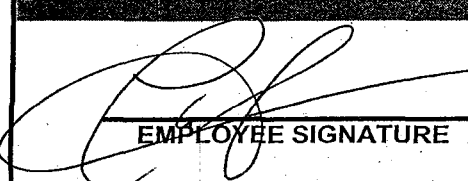

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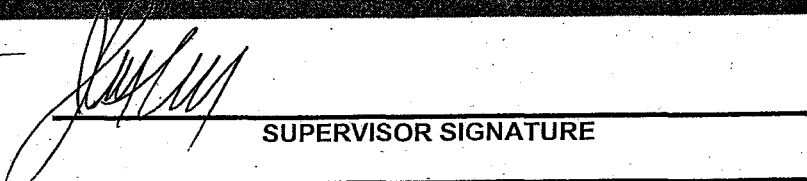

 SUPERVISOR SIGNATURE

Employee Name: Carl Smith
 Employee #: 102012
 Company: 33

Location: Florida
 Pay Period Ending: 1/21/2007
 Pay Status: Salary

Regular Hours Worked							Pay Code	Total Hours	GL Co #	AU	System Description	GL Acct	GL Description
Mo	Tu	We	Th	Fr	Sa	Su							
1/15	1/16	1/17	1/18	1/19	1/20	1/21							
								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
								0.00	33	9001	Fla Admin	426080	Acq M91495 Fountain Lakes
								0.00	33	9001	Fla Admin	426080	Acq M91494 Jackson County
								0.00	33	9001	Fla Admin	426080	Acq M91496 Mad Hatter Util
								0.00	33	9001	Fla Admin	426080	Acq M91492 Steinhatchee Wtr
								0.00	33	9001	Fla Admin	426080	Acq M91499 W.Lakeland Wtr
8.00	8.00	8.00						24.00	33	9001	Fla Admin	601710	Wtr-Customer Service
			8.00					8.00	33	9001	Fla Admin	426080	Acq M91560 Spring Lakes WW
				8.00				8.00	33	9001	Fla Admin	426080	Acq M91583 Breeze Hill WWW
								0.00	33		#N/A		#N/A
								0.00	33		#N/A		#N/A
								0.00	33		#N/A		#N/A
								0.00	33		#N/A		#N/A
								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	TOTAL REGULAR HOURS				
Other Regular Hours							Pay Code	Total Hours	GL Co #	AU	System Description	GL Acct	GL Description
							3	0.00	33	9001	Admin	601810	Vacation
							4	0.00	33	9001	Admin	601810	Sick
							16	0.00	33	9001	Admin	601810	Personal Day
							2	0.00	33	9001	Admin	601810	Holiday
							18	0.00	33	9001	Admin	601810	Bereavement
							18	0.00	33	9001	Admin	601810	Jury Duty
0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	OTHER PAY TOTALS				
8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	GRAND TOTAL HOURS				



 EMPLOYEE SIGNATURE



 SUPERVISOR SIGNATURE

Employee Name: Carl Smith
 Employee #: 102012
 Company: 33

Location: Florida
 Pay Period Ending: 1/28/2007
 Pay Status: Salary

Pay Code 1 Regular Hours Worked							Pay Code	Total Hours	GL Co #	AU	System Description	GL Acct	GL Description
Mo	Tu	We	Th	Fr	Sa	Su							
1/22	1/23	1/24	1/25	1/26	1/27	1/28		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
								0.00	33	9001	Fla Admin	426080	Acq M91495 Fountain Lakes
								0.00	33	9001	Fla Admin	426080	Acq M91494 Jackson County
								0.00	33	9001	Fla Admin	426080	Acq M91496 Mad Hatter Util
								0.00	33	9001	Fla Admin	426080	Acq M91492 Steinhatchee Wtr
								0.00	33	9001	Fla Admin	426080	Acq M91499 W.Lakeland Wtr
8.00	8.00	8.00						24.00	33	9001	Fla Admin	601710	Wtr-Customer Service
			8.00					8.00	33	9001	Fla Admin	426080	Acq M91582 Spring Lakes WW
				8.00				8.00	33	9001	Fla Admin	426080	Acq M91583 Breeze Hill W/WW
								0.00	33		#N/A		#N/A
								0.00	33		#N/A		#N/A
								0.00	33		#N/A		#N/A
								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	TOTAL REGULAR HOURS				
Pay Code (see schedule) Other Regular Hours							Pay Code	Total Hours	GL Co #	AU	System Description	GL Acct	GL Description
Mo	Tu	We	Th	Fr	Sa	Su							
							3	0.00	33	9001	Admin	601810	Vacation
							4	0.00	33	9001	Admin	601810	Sick
							16	0.00	33	9001	Admin	601810	Personal Day
							2	0.00	33	9001	Admin	601810	Holiday
							15	0.00	33	9001	Admin	601810	Bereavement
							15	0.00	33	9001	Admin	601810	Jury Duty
0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	OTHER PAY TOTALS				
8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	GRAND TOTAL HOURS				


 EMPLOYEE SIGNATURE

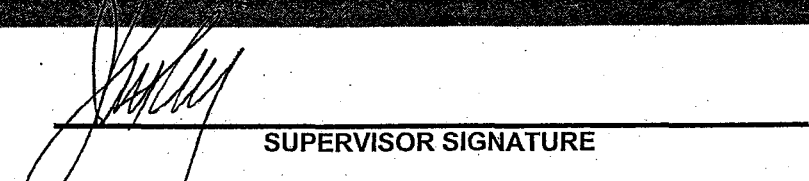

 SUPERVISOR SIGNATURE

Employee Name: Carl Smith
Employee #: 102012
Company: 33

Location: Florida
Pay Period Ending: 2/11/2007
Pay Status: Salary

Regular Hours Worked							Code	Total Hours	GL Co #	AU	System Description	GL Acct	GL Description
Mo	Tu	We	Th	Fr	Sa	Su							
								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
								0.00	33	9001	Fla Admin	426080	Acq M91495 Fountain Lakes
								0.00	33	9001	Fla Admin	426080	Acq M91494 Jackson County
								0.00	33	9001	Fla Admin	426080	Acq M91496 Mad Hatter Utilt
								0.00	33	9001	Fla Admin	426080	Acq M91492 Steinhatchee Wtr
								0.00	33	9001	Fla Admin	426080	Acq M91499 W.Lakeland Wtr
8.00	8.00	8.00						24.00	33	9001	Fla Admin	601710	Wtr-Customer Service
			8.00					8.00	33	9001	Fla Admin	426080	Acq M91582 Spring Lakes WW
								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
								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	TOTAL REGULAR HOURS				
Other Regular Hours							Code	Total Hours	GL Co #	AU	System Description	GL Acct	GL Description
Mo	Tu	We	Th	Fr	Sa	Su							
							3	0.00	33	9001	Admin	601810	Vacation
							4	0.00	33	9001	Admin	601810	Sick
							16	0.00	33	9001	Admin	601810	Personal Day
							2	0.00	33	9001	Admin	601810	Holiday
							15	0.00	33	9001	Admin	601810	Bereavement
							15	0.00	33	9001	Admin	601810	Jury Duty
0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	OTHER PAY TOTALS				
8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	GRAND TOTAL HOURS				


EMPLOYEE SIGNATURE


SUPERVISOR SIGNATURE

Employee Name: Carl Smith
Employee #: 102012
Company: 33

Location: Florida
Pay Period Ending: 2/18/2007
Pay Status: Salary

Pay Code: 11 Regular Hours Worked							Pay Code	Total Hours	GL Co #	AU	System Description	GL Acct	GL Description
Mo	Tu	We	Th	Fr	Sa	Su							
2/12	2/13	2/14	2/15	2/16	2/17	2/18		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
								0.00	33	9001	Fla Admin	426080	Acq M91495 Fountain Lakes
								0.00	33	9001	Fla Admin	426080	Acq M91494 Jackson County
								0.00	33	9001	Fla Admin	426080	Acq M91496 Mad Hatter Util
								0.00	33	9001	Fla Admin	426080	Acq M91492 Steinhatchee Wtr
								0.00	33	9001	Fla Admin	426080	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	426080	Acq M91582 Spring Lakes WW
								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
								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	TOTAL REGULAR HOURS				

Pay Code: (see schedule) Other Regular Hours							Pay Code	Total Hours	GL Co #	AU	System Description	GL Acct	GL Description
Mo	Tu	We	Th	Fr	Sa	Su							
							3	0.00	33	9001	Admin	601810	Vacation
							4	0.00	33	9001	Admin	601810	Sick
							16	0.00	33	9001	Admin	601810	Personal Day
							2	0.00	33	9001	Admin	601810	Holiday
							15	0.00	33	9001	Admin	601810	Bereavement
							15	0.00	33	9001	Admin	601810	Jury Duty
0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	OTHER PAY TOTALS				

8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	GRAND TOTAL HOURS				
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EMPLOYEE SIGNATURE

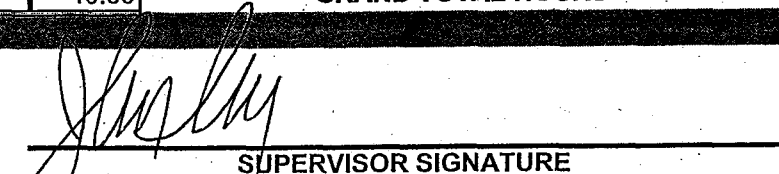
SUPERVISOR SIGNATURE

Employee Name: Carl Smith
 Employee #: 102012
 Company: 33

Location: Florida
 Pay Period Ending: 2/25/2007
 Pay Status: Salary

Pay Code: 1 Regular Hours Worked							Pay Code	Total Hours	GL Co #	AU	System Description	GL Acct	GL Description
Mo	Tu	We	Th	Fr	Sa	Su							
2/19	2/20	2/21	2/22	2/23	2/24	2/25		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
								0.00	33	9001	Fla Admin	426080	Acq M91495 Fountain Lakes
								0.00	33	9001	Fla Admin	426080	Acq M91494 Jackson County
								0.00	33	9001	Fla Admin	426080	Acq M91496 Mad Hatter Util
								0.00	33	9001	Fla Admin	426080	Acq M91492 Steinhatchee Wtr
								0.00	33	9001	Fla Admin	426080	Acq M91499 W.Lakeland Wtr
4.00	8.00	8.00						20.00	33	9001	Fla Admin	601710	Wtr-Customer Service
								0.00	33	9001	Fla Admin	426080	Acq M91582 Spring Lakes WW
								0.00	33	9001	Fla Admin	426080	Acq M91583 Breeze Hill WWW
								0.00	33	9001	Fla Admin	601810	Gen & Admin
4.00								4.00	33	9001	Admin	6-1810	Rate case meetings
								0.00	33		#N/A		#N/A
								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	0.00	0.00	0.00	0.00		24.00	TOTAL REGULAR HOURS				
Pay Code (see schedule) Other Regular Hours							Pay Code	Total Hours	GL Co #	AU	System Description	GL Acct	GL Description
Mo	Tu	We	Th	Fr	Sa	Su							
			8.00	8.00			3	0.00	33	9001	Admin	601810	Vacation
							4	16.00	33	9001	Admin	601810	Sick
							16	0.00	33	9001	Admin	601810	Personal Day
							2	0.00	33	9001	Admin	601810	Holiday
							15	0.00	33	9001	Admin	601810	Bereavement
							15	0.00	33	9001	Admin	601810	Jury Duty
0.00	0.00	0.00	8.00	8.00	0.00	0.00		16.00	OTHER PAY TOTALS				
8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	GRAND TOTAL HOURS				


 EMPLOYEE SIGNATURE


 SUPERVISOR SIGNATURE

Employee Name: Carl Smith
Employee #: 102012
Company: 33

Location: Florida
Pay Period Ending: 3/4/2007
Pay Status: Salary

Pay Code: 1 Regular Hours Worked

Mo	Tu	We	Th	Fr	Sa	Su	Pay Code	Total Hours	GL Co #	AU	System Description	GL Acct	GL Description
2/26	2/27	2/28	3/1	3/2	3/3	3/4							
							1	0.00	33	9001	Fla Admin	426080	Acq M91497 Annie Developmnt
							1	0.00	33	9001	Fla Admin	426080	Acq M91498 Blackstone Dev
							1	0.00	33	9001	Fla Admin	426080	Acq M91493 City of Malone
							1	0.00	33	9001	Fla Admin	426080	Acq M91491 FGUA Systems
							1	0.00	33	9001	Fla Admin	426080	Acq M91495 Fountain Lakes
							1	0.00	33	9001	Fla Admin	426080	Acq M91494 Jackson County
							1	0.00	33	9001	Fla Admin	426080	Acq M91496 Mad Hatter Utlt
							1	0.00	33	9001	Fla Admin	426080	Acq M91492 Steinhatchee Wtr
							1	0.00	33	9001	Fla Admin	426080	Acq M91499 W.Lakeland Wtr
8.00	8.00	8.00	8.00				1	32.00	33	9001	Fla Admin	601710	Wtr-Customer Service
							1	0.00	33	9001	Fla Admin	426080	Acq M91582 Spring Lakes WW
							1	0.00	33	9001	Fla Admin	426080	Acq M91583 Breeze Hill W/WW
							1	0.00	33	9001	Fla Admin	601810	Gen & Admin
				8.00			1	8.00	33	9001	Admin	6-1810	Rate case meetings
							1	0.00	33		#N/A		#N/A
							1	0.00	33		#N/A		#N/A
							1	0.00	33		#N/A		#N/A
							1	0.00	33		#N/A		#N/A
8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	TOTAL REGULAR HOURS				

Pay Code: (see schedule) Other Regular Hours

							3	0.00	33	9001	Admin	601810	Vacation
							4	0.00	33	9001	Admin	601810	Sick
							10	0.00	33	9001	Admin	601810	Personal Day
							2	0.00	33	9001	Admin	601810	Holiday
							15	0.00	33	9001	Admin	601810	Bereavement
							15	0.00	33	9001	Admin	601810	Jury Duty
0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	OTHER PAY TOTALS				

8.00 8.00 8.00 8.00 8.00 0.00 0.00 40.00 **GRAND TOTAL HOURS**

EMPLOYEE SIGNATURE

SUPERVISOR SIGNATURE

Employee Name: Carl Smith
 Employee #: 102012
 Company: 33

Location: Florida
 Pay Period Ending: 3/11/2007
 Pay Status: Salary

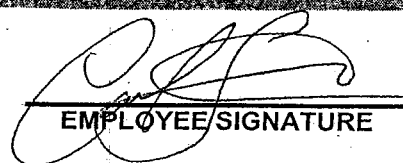
Pay Code: 1 Regular Hours Worked

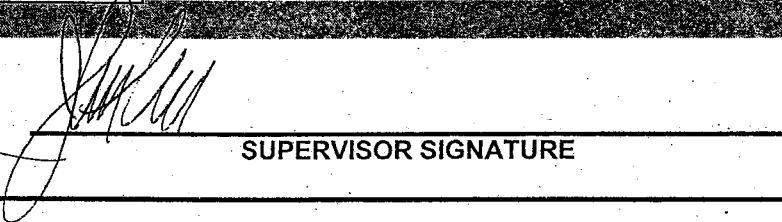
Mo	Tu	We	Th	Fr	Sa	Su	Pay Code	Total Hours	GL Co #	AU	System Description	GL Acct	GL Description
3/5	3/6	3/7	3/8	3/9	3/10	3/11							
							1	0.00	33	9001	Fla Admin	426080	Acq M91497 Annie Developmnt
							1	0.00	33	9001	Fla Admin	426080	Acq M91498 Blackstone Dev
							1	0.00	33	9001	Fla Admin	426080	Acq M91493 City of Malone
							1	0.00	33	9001	Fla Admin	426080	Acq M91491 FGUA Systems
							1	0.00	33	9001	Fla Admin	426080	Acq M91495 Fountain Lakes
							1	0.00	33	9001	Fla Admin	426080	Acq M91494 Jackson County
							1	0.00	33	9001	Fla Admin	426080	Acq M91496 Mad Hatter Utit
							1	0.00	33	9001	Fla Admin	426080	Acq M91492 Steinhatchee Wtr
							1	0.00	33	9001	Fla Admin	426080	Acq M91499 W.Lakeland Wtr
		3.00	3.00				1	6.00	33	9001	Fla Admin	601710	Wtr-Customer Service
							1	0.00	33	9001	Fla Admin	426080	Acq M91582 Spring Lakes WW
							1	0.00	33	9001	Fla Admin	426080	Acq M91583 Breeze Hill W/WW
8.	6	5	5	8			1	0.00	33	9001	Fla Admin	601810	Gen & Admin
	2						1	32.00	33	9001	Admin	601810	Rate case meetings
							1	2.00	33		#N/A		#N/A
							1	0.00	33		#N/A		#N/A
							1	0.00	33		#N/A		#N/A
							1	0.00	33		#N/A		#N/A
8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	TOTAL REGULAR HOURS				

Pay Code: (see schedule) Other Regular Hours

							3	0.00	33	9001	Admin	601810	Vacation
							4	0.00	33	9001	Admin	601810	Sick
							16	0.00	33	9001	Admin	601810	Personal Day
							2	0.00	33	9001	Admin	601810	Holiday
							15	0.00	33	9001	Admin	601810	Bereavement
							15	0.00	33	9001	Admin	601810	Jury Duty
0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	OTHER PAY TOTALS				

8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	GRAND TOTAL HOURS				
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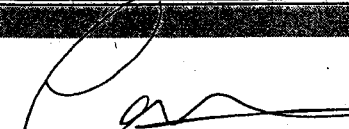

 EMPLOYEE SIGNATURE



 SUPERVISOR SIGNATURE

Employee Name: Carl Smith
 Employee #: 102012
 Company: 33

Location: Florida
 Pay Period Ending: 3/18/2007
 Pay Status: Salary

Pay Code: 1 Regular Hours Worked							Pay Code	Total Hours	GL Co #	AU	System Description	GL Acct	GL Description
Mo	Tu	We	Th	Fr	Sa	Su							
3/12	3/13	3/14	3/15	3/16	3/17	3/18							
							1	0.00	33	9001	Fla Admin	426080	Acq M91497 Annie Developmnt
							1	0.00	33	9001	Fla Admin	426080	Acq M91498 Blackstone Dev
							1	0.00	33	9001	Fla Admin	426080	Acq M91493 City of Malone
							1	0.00	33	9001	Fla Admin	426080	Acq M91491 FGUA Systems
							1	0.00	33	9001	Fla Admin	426080	Acq M91495 Fountain Lakes
							1	0.00	33	9001	Fla Admin	426080	Acq M91494 Jackson County
							1	0.00	33	9001	Fla Admin	426080	Acq M91496 Mad Hatter Util
							1	0.00	33	9001	Fla Admin	426080	Acq M91492 Steinhatchee Wtr
							1	0.00	33	9001	Fla Admin	426080	Acq M91499 W.Lakeland Wtr
		2.00	2.00				1	4.00	33	9001	Fla Admin	601710	Wtr-Customer Service
							1	0.00	33	9001	Fla Admin	426080	Acq M91582 Spring Lakes WW
							1	0.00	33	9001	Fla Admin	426080	Acq M91583 Breeze Hill W/WW
8.00	8.00	6.00	6.00	8.00			1	36.00	33	9001	Fla Admin	601810	Gen & Admin
							1	0.00	33	9001	Admin	6-1810	Rate case meetings
							1	0.00	33		#N/A		#N/A
							1	0.00	33		#N/A		#N/A
							1	0.00	33		#N/A		#N/A
							1	0.00	33		#N/A		#N/A
8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	TOTAL REGULAR HOURS				
Pay Code: (see schedule) Other Regular Hours													
							3	0.00	33	9001	Admin	601810	Vacation
							4	0.00	33	9001	Admin	601810	Sick
							16	0.00	33	9001	Admin	601810	Personal Day
							2	0.00	33	9001	Admin	601810	Holiday
							15	0.00	33	9001	Admin	601810	Bereavement
							13	0.00	33	9001	Admin	601810	Jury Duty
0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	OTHER PAY TOTALS				
8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	GRAND TOTAL HOURS				

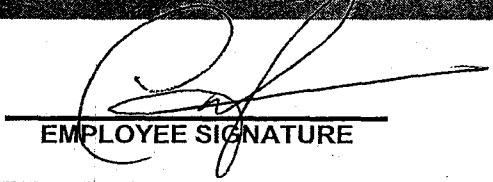

 EMPLOYEE SIGNATURE

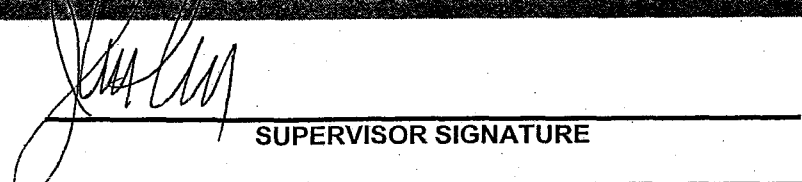

 SUPERVISOR SIGNATURE

Employee Name: Carl Smith
 Employee #: 102012
 Company: 33

Location: Florida
 Pay Period Ending: 3/25/2007
 Pay Status: Salary

Pay Code: 1 Regular Hours Worked							Pay Code	Total Hours	GL Co #	AU	System Description	GL Acct	GL Description	
Mo	Tu	We	Th	Fr	Sa	Su								
3/19	3/20	3/21	3/22	3/23	3/24	3/25								
							1	0.00	33	9001	Fla Admin	426080	Acq M91497 Annie Developmnt	
							1	0.00	33	9001	Fla Admin	426080	Acq M91498 Blackstone Dev	
							1	0.00	33	9001	Fla Admin	426080	Acq M91493 City of Malone	
							1	0.00	33	9001	Fla Admin	426080	Acq M91491 FGUA Systems	
							1	0.00	33	9001	Fla Admin	426080	Acq M91495 Fountain Lakes	
							1	0.00	33	9001	Fla Admin	426080	Acq M91494 Jackson County	
							1	0.00	33	9001	Fla Admin	426080	Acq M91496 Mad Hatter Utilt	
							1	0.00	33	9001	Fla Admin	426080	Acq M91492 Steinhatchee Wtr	
							1	0.00	33	9001	Fla Admin	426080	Acq M91499 W.Lakeland Wtr	
	2.00		2.00				1	4.00	33	9001	Fla Admin	601710	Wtr-Customer Service	
							1	0.00	33	9001	Fla Admin	426080	Acq M91582 Spring Lakes WW	
							1	0.00	33	9001	Fla Admin	426080	Acq M91583 Breeze Hill W/WW	
8.00	6.00	8.00	6.00	8.00			1	36.00	33	9001	Fla Admin	601810	Gen & Admin	
							1	0.00	33	9001	Admin	6-1810	Rate case meetings	
							1	0.00	33		#N/A		#N/A	
							1	0.00	33		#N/A		#N/A	
							1	0.00	33		#N/A		#N/A	
							1	0.00	33		#N/A		#N/A	
							1	0.00	33		#N/A		#N/A	
8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	TOTAL REGULAR HOURS					
Pay Code: (See schedule) Other Regular Hours														
							3	0.00	33	9001	Admin	601810	Vacation	
							4	0.00	33	9001	Admin	601810	Sick	
							16	0.00	33	9001	Admin	601810	Personal Day	
							2	0.00	33	9001	Admin	601810	Holiday	
							15	0.00	33	9001	Admin	601810	Bereavement	
							15	0.00	33	9001	Admin	601810	Jury Duty	
0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	OTHER PAY TOTALS					
8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	GRAND TOTAL HOURS					


 EMPLOYEE SIGNATURE


 SUPERVISOR SIGNATURE

Employee Name: Carl Smith
 Employee #: 102012
 Company: 33

Location: Florida
 Pay Period Ending: 4/1/2007
 Pay Status: Salary

Pay Code: 1 Regular Hours Worked

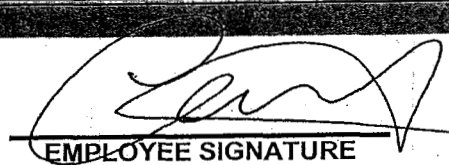
Mo	Tu	We	Th	Fr	Sa	Su	Pay Code	Total Hours	GL Co #	AU	System Description	GL Acct	GL Description
								0.00	33	9001	Fla Admin	426080	Acq M91497 Annie Developmnt
								0.00	33	9001	Fla Admin	426080	Acq M91498 Blackstone Dev
								0.00	33	9001	Fla Admin	426080	Acq M91493 City of Malone
								0.00	33	9001	Fla Admin	426080	Acq M91491 FGUA Systems
								0.00	33	9001	Fla Admin	426080	Acq M91495 Fountain Lakes
								0.00	33	9001	Fla Admin	426080	Acq M91494 Jackson County
								0.00	33	9001	Fla Admin	426080	Acq M91496 Mad Hatter Utilt
								0.00	33	9001	Fla Admin	426080	Acq M91492 Steinhatchee Wtr
								0.00	33	9001	Fla Admin	426080	Acq M91499 W.Lakeland Wtr
								0.00	33	9001	Fla Admin	601710	Wtr-Customer Service
			2	2.00				4.00	33	9001	Fla Admin	426080	Acq M91582 Spring Lakes WW
								0.00	33	9001	Fla Admin	426080	Acq M91583 Breeze Hill W/WW
8.00	8.00	8.00	6.00	6.00				36.00	33	9001	Fla Admin	601810	Gen & Admin
								0.00	33	9001	Admin	6-1810	Rate case meetings
								0.00	33		#N/A		#N/A
								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	TOTAL REGULAR HOURS				

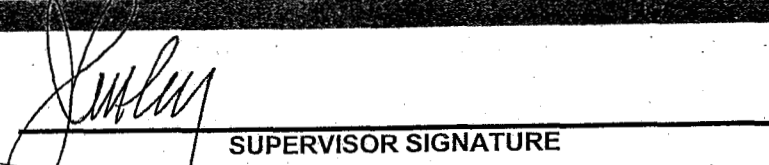
Pay Code: (see schedule) Other Regular Hours

							3	0.00	33	9001	Admin	601810	Vacation
							4	0.00	33	9001	Admin	601810	Sick
							16	0.00	33	9001	Admin	601810	Personal Day
							2	0.00	33	9001	Admin	601810	Holiday
							15	0.00	33	9001	Admin	601810	Bereavement
							15	0.00	33	9001	Admin	601810	Jury Duty

0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 **OTHER PAY TOTALS**

8.00 8.00 8.00 8.00 8.00 0.00 0.00 40.00 **GRAND TOTAL HOURS**

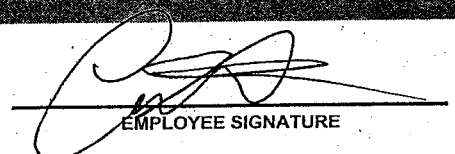

 EMPLOYEE SIGNATURE

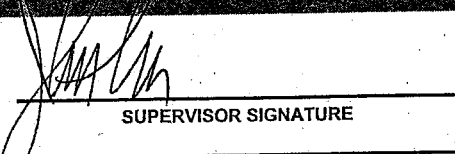

 SUPERVISOR SIGNATURE

Employee Name: Carl Smith Location: Florida
 Employee #: 102012 Pay Period Ending: 4/15/2007
 Company: 33 Pay Status: Salary

Regular Hours Worked							Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description				
Mo 4/9	Tu 4/10	We 4/11	Th 4/12	Fr 4/13	Sa 4/14	Su 4/15										
							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				
							0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes				
							0.00	33	9001	SE Mgmt Admin	426080	Acq M91494 Jackson County				
							0.00	33	9001	SE Mgmt Admin	426080	Acq M91496 Mad Hatter Utlt				
								33	9001	SE Mgmt Admin	426080	Acq M91582 Spring Lakes WW				
								33	9001	SE Mgmt Admin	426080	Acq M91583 Breeze Hills W/WW				
							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		8.00	8.00	8.00		40.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin				
							0.00	33		#N/A		#N/A				
							0.00	33		#N/A		#N/A				
Capital Activity Project																
Activ Code: 336471138171 Acct Cat:																
											0.00	33	6471	Sunny Hills - W	105020	Master Planning
Activ Code: 33647205040 Acct Cat:																
											0.00	33	6472	Sunny Hills - WW	105020	Master Planning
Activ Code: 33642005402 Acct Cat:																
											0.00	33		Silver Lake - W	105020	Extension and development
Activ Code: 33640605403 Acct Cat:																
											0.00	33		E. Lake Harris - W	105020	Etension and development
											0.00	33		#N/A	105020	
8.00	8.00		8.00	8.00	8.00	0.00	40.00	TOTAL REGULAR HOURS								
Pay Code (see schedule) Other Regular Hours																
							0.00	33	9001	Admin	601810	Vacation				
							0.00	33	9001	Admin	601810	Sick				
							0.00	33	9001	Admin	601810	Personal Day				
								33	9001	Admin	601810	Holiday				
							0.00	33	9001	Admin	601810	Bereavement				
							0.00	33	9001	Admin	601810	Jury Duty				
0.00		0.00	0.00	0.00	0.00	0.00	0.00	OTHER PAY TOTALS								

8.00 8.00 8.00 8.00 8.00 0.00 0.00 40.00 **GRAND TOTAL HOURS**


EMPLOYEE SIGNATURE

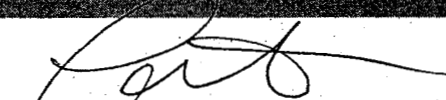

SUPERVISOR SIGNATURE

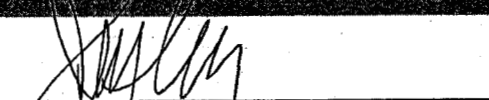
Employee Name: Carl Smith Location: Florida
 Employee #: 102012 Pay Period Ending: 4/22/2007
 Company: 33 Pay Status: Salary

Regular Hours Worked							Pay Code	Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
Mo	Tu	We	Th	Fr	Sa	Su							
4/16	4/17	4/18	4/19	4/20	4/21	4/22		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
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes
								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
									33	9001	SE Mgmt Admin	426080	Acq M91582 Spring Lakes WW
									33	9001	SE Mgmt Admin	426080	Acq M91583 Breeze Hills WWWW
								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			8.0				16.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin
		8.00	8.00					16.00	33		#N/A	426080	Acq M91651 Fairways
								0.00	33		#N/A		#N/A

Capital Activity Project							Pay Code	Total Hours	GL Co #	AU	System Description	GL Acct/Cat	Project Name
Mo	Tu	We	Th	Fr	Sa	Su							
Activ Code: 336471138171 Acct Cat:								0.00	33	6471	Sunny Hills - W	105020	Master Planning
Activ Code: 33647205040 Acct Cat:								0.00	33	6472	Sunny Hills - WW	105020	Master Planning
Activ Code: 33642005402 Acct Cat:								0.00	33		Silver Lake - W	105020	Extension and development
Activ Code: 33640605403 Acct Cat:								0.00	33		E. Lake Harris - W	105020	Etension and development
Acct Cat:								0.00	33		#N/A	105020	
8.00	8.00	8.00	8.00	0.00	0.00	0.00		32.00	TOTAL REGULAR HOURS				

Other Regular Hours							Pay Code	Total Hours	GL Co #	AU	System Description	GL Acct/Cat	Description
Mo	Tu	We	Th	Fr	Sa	Su							
								0.00	33	9001	Admin	601810	Vacation
								0.00	33	9001	Admin	601810	Sick
								8.00	33	9001	Admin	601810	Personal Day
								0.00	33	9001	Admin	601810	Holiday
								0.00	33	9001	Admin	601810	Bereavement
								0.00	33	9001	Admin	601810	Jury Duty
0.00	0.00	0.00	0.00	8.00	0.00	0.00		8.00	OTHER PAY TOTALS				
8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	GRAND TOTAL HOURS				



EMPLOYEE SIGNATURE

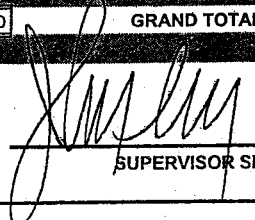

SUPERVISOR SIGNATURE

Employee Name: Carl Smith
Employee #: 102012
Company: 33

Location: Florida
Pay Period Ending: 4/29/2007
Pay Status: Salary

Regular Hours Worked							Pay Code	Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
Mo	Tu	We	Th	Fr	Sa	Su							
4/23	4/24	4/25	4/26	4/27	4/28	4/29		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
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91494 Jackson County
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91496 Mad Hatter Ufft
	8.00							0.00	33	9001	SE Mgmt Admin	426080	Acq M91582 Spring Lakes WW
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91583 Breeze Hills W/WW
				8.00				0.00	33	9001	SE Mgmt Admin	426080	Acq M91492 Steinhatchee Wtr
			8.00	8.00				16.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin
								16.00	33		#N/A	426080	Acq M91651 Fairways
								0.00	33		#N/A		#N/A
Capital Activity Project													
Activ Code: 336471138171 Acct Cat:													
								0.00	33	6471	Sunny Hills - W	105020	Master Planning
Activ Code: 33647205040 Acct Cat:													
								0.00	33	6472	Sunny Hills - WW	105020	Master Planning
Activ Code: 33642005402 Acct Cat:													
								0.00	33		Silver Lake - W	105020	Extension and development
Activ Code: 33640605403 Acct Cat:													
								0.00	33		E. Lake Harris - W	105020	Etension and development
								0.00	33		#N/A	105020	
8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	TOTAL REGULAR HOURS				
Pay Code (see schedule) Other Regular Hours													
								0.00	33	9001	Admin	601810	Vacation
								0.00	33	9001	Admin	601810	Sick
8								0.00	33	9001	Admin	601810	Personal Day
								0.00	33	9001	Admin	601810	Holiday
								0.00	33	9001	Admin	601810	Bereavement
								0.00	33	9001	Admin	601810	Jury Duty
0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	OTHER PAY TOTALS				
8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	GRAND TOTAL HOURS				

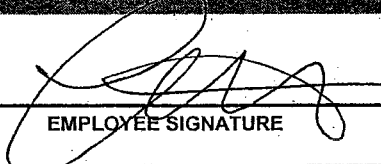

EMPLOYEE SIGNATURE

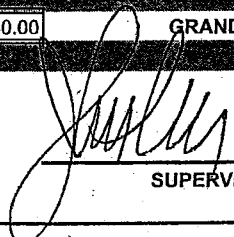

SUPERVISOR SIGNATURE

Employee Name: Carl Smith
Employee #: 102012
Company: 33

Location: Florida
Pay Period Ending: 5/6/2007 5-13-07
Pay Status: Salary


Regular Hours Worked								Code	Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description		
Mo	Tu	We	Th	Fr	Sa	Su										
4/30	5/1	5/2	5/3	5/4	5/5	5/6		#REF!	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes			
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91494 Jackson County			
								8.00	33	9001	SE Mgmt Admin	426080	Acq M91492 Steinhatchee Wtr			
								8.00	33	9001	SE Mgmt Admin	426080	Acq M91499 W.Lakeland Wtr			
	8.00							8.00	33	9001	SE Mgmt Admin	426080	AcqM91525 Pine Falls			
			4.00	4.00					33	9001	SE Mgmt Admin	426080	Acq M91676 Highlands WW			
			4.00	4.00					33	9001	SE Mgmt Admin	426080	Acq M91675 Landmark WW			
									33	9001	SE Mgmt Admin	426080	Acq M91582 Spring Lakes WW			
		8.00							33	9001	SE Mgmt Admin	426080	Acq M91583 Breeze Hills W/WW			
8.00								0.00	33	9001	SE Mgmt Admin	426080	Acq M91651 Fairways			
								8.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin			
Capital Activity Project																
Activ Code: 336471138171												Acct Cat:				
								0.00	33	6471	Sunny Hills - W	105020	Master Planning			
Activ Code: 33647205040												Acct Cat:				
								0.00	33	6472	Sunny Hills - WW	105020	Master Planning			
Activ Code: 33642005402												Acct Cat:				
								0.00	33		Silver Lake - W	105020	Extension and development			
Activ Code: 33640605403												Acct Cat:				
								0.00	33		E. Lake Harris - W	105020	Etension and development			
												Acct Cat:				
								0.00	33		#N/A	105020				
8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	TOTAL REGULAR HOURS							
Pay Code (see schedule)								Other Regular Hours								
								0.00	33	9001	Admin	601810	Vacation			
								0.00	33	9001	Admin	601810	Sick			
								0.00	33	9001	Admin	601810	Personal Day			
								0.00	33	9001	Admin	601810	Holiday			
								0.00	33	9001	Admin	601810	Bereavement			
								0.00	33	9001	Admin	601810	Jury Duty			
0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	OTHER PAY TOTALS							
8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	GRAND TOTAL HOURS							

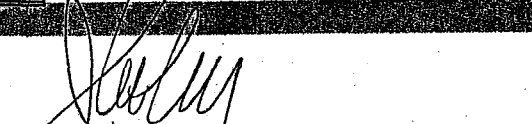

EMPLOYEE SIGNATURE


SUPERVISOR SIGNATURE

Employee Name: Carl Smith Location: Florida
 Employee #: 102012 Pay Period Ending: 5/20/2007
 Company: 33 Pay Status: Salary

Regular Hours Worked							Pay Code	Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
Mo	Tu	We	Th	Fr	Sa	Su							
5/14	5/15	5/16	5/17	5/18	5/19	5/20		0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91494 Jackson County
		8.00						8.00	33	9001	SE Mgmt Admin	426080	AcqM91525 Trees on a Hill
			4.00					4.00	33	9001	SE Mgmt Admin	426080	Acq M91676 Highlands WW
			4.00					4.00	33	9001	SE Mgmt Admin	426080	Acq M91675 Landmark WW
	4.00							4.00	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
2.00								2.00	33	9001	SE Mgmt Admin	426080	Acq M91652 Fairways
6.00	4.00							10.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin
Capital Activity Project													
Activ Code:		336471138171			Acct Cat:								
								0.00	33	6471	Sunny Hills - W	105020	Master Planning
Activ Code:		33647205040			Acct Cat:								
								0.00	33	6472	Sunny Hills - WW	105020	Master Planning
Activ Code:		33642005402			Acct Cat:								
								0.00	33		Silver Lake - W	105020	Extension and development
Activ Code:		33640605403			Acct Cat:								
								0.00	33		E. Lake Harris - W	105020	Etension and development
					Acct Cat:								
								0.00	33		#N/A	105020	
8.00	8.00	8.00	8.00	0.00	0.00	0.00		32.00	TOTAL REGULAR HOURS				
Other Regular Hours													
				8.00				8.00	33	9001	Admin	601810	Vacation
								0.00	33	9001	Admin	601810	Sick
								0.00	33	9001	Admin	601810	Personal Day
								0.00	33	9001	Admin	601810	Holiday
								0.00	33	9001	Admin	601810	Bereavement
								0.00	33	9001	Admin	601810	Jury Duty
0.00	0.00	0.00	0.00	8.00	0.00	0.00		8.00	OTHER PAY TOTALS				
8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	GRAND TOTAL HOURS				



 EMPLOYEE SIGNATURE

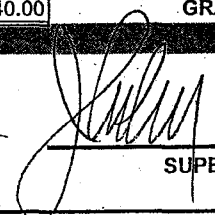

 SUPERVISOR SIGNATURE

Employee Name: Carl Smith
 Employee #: 102012
 Company: 33

Location: Florida
 Pay Period Ending: 5/27/2007
 Pay Status: Salary

Regular Hours Worked							Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description	
Mo	Tu	We	Th	Fr	Sa	Su							
5/21	5/22	5/23	5/24	5/25	5/26	5/27							
							0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes	
							0.00	33	9001	SE Mgmt Admin	426080	Acq M91494 Jackson County	
	6.00						6.00	33	9001	SE Mgmt Admin	426080	AcqM91525 Trees on a Hill	
6.00		1.00	4.00	2.00			13.00	33	9001	SE Mgmt Admin	426080	Acq M91676 Highlands WW	
		1.00	4.00	2.00			7.00	33	9001	SE Mgmt Admin	426080	Acq M91675 Landmark WW	
		1.00					1.00	33	9001	SE Mgmt Admin	426080	Acq M91560 Spring Lakes WW	
		1.00					1.00	33	9001	SE Mgmt Admin	426080	Acq M91583 Breeze Hills W/WW	
							0.00	33	9001	SE Mgmt Admin	426080	Acq M91651 Fairways	
2.00	2.00	4.00		4.00			12.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin	
Capital Activity Project										System Description		Project Name	
Activ Code: 336471138171		Acct Cat:						0.00	33	6471	Sunny Hills - W	105020	Master Planning
Activ Code: 33647205040		Acct Cat:						0.00	33	6472	Sunny Hills - WW	105020	Master Planning
Activ Code: 33642005402		Acct Cat:						0.00	33		Silver Lake - W	105020	Extension and development
Activ Code: 33640605403		Acct Cat:						0.00	33		E. Lake Harris - W	105020	Etension and development
		Acct Cat:						0.00	33		#N/A	105020	
8.00	8.00	8.00	8.00	8.00	0.00	0.00	40.00	TOTAL REGULAR HOURS					
Other Regular Hours													
							0.00	33	9001	Admin	601810	Vacation	
							0.00	33	9001	Admin	601810	Sick	
							0.00	33	9001	Admin	601810	Personal Day	
							0.00	33	9001	Admin	601810	Holiday	
							0.00	33	9001	Admin	601810	Bereavement	
							0.00	33	9001	Admin	601810	Jury Duty	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OTHER PAY TOTALS					
8.00	8.00	8.00	8.00	8.00	0.00	0.00	40.00	GRAND TOTAL HOURS					


 EMPLOYEE SIGNATURE


 SUPERVISOR SIGNATURE

Employee Name: Carl Smith Location: Florida
 Employee #: 102012 Pay Period Ending: 6/3/2007
 Company: 33 Pay Status: Salary

Pay Code: 1 Regular Hours Worked								Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description			
Mo	Tu	We	Th	Fr	Sa	Su	6/3									
5/28	5/29	5/30	5/31	6/1	6/2	6/3										
								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			
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes			
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91494 Jackson County			
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91496 Mad Hatter Util			
								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 M91652 Fairways			
	8.00	8.00	8.00					24.00	33	9001	Admin	601810	Wtr-General & Admin			
								0.00	33	9001	Admin	601710	Wtr-Customer Service			
Capital Activity Project																
Activ Code: 33647138171 Acct Cat:														System Description		Project Name
								0.00	33	6471	Sunny Hills - W	105020	Master Planning			
								0.00	33	6472	Sunny Hills - WW	105020	Master Planning			
								0.00	33	6420	Silver Lake/Western Sh	105020	Dev funded main ext per agreement			
								0.00	33	6406	East Lake Harris Estate	105020	Dev. funded main ext. per agreement			
								0.00	33		#N/A	105020				
0.00	8.00	8.00	8.00	0.00	0.00	0.00		24.00	TOTAL REGULAR HOURS							

Pay Code: (see schedule) Other Regular Hours								Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
				8.00				8.00	33	9001	Admin	601810	Vacation
								0.00	33	9001	Admin	601810	Sick
								0.00	33	9001	Admin	601810	Personal Day
8.00								8.00	33	9001	Admin	601810	Holiday
								0.00	33	9001	Admin	601810	Bereavement
								0.00	33	9001	Admin	601810	Jury Duty
8.00	0.00	0.00	0.00	8.00	0.00	0.00		16.00	OTHER PAY TOTALS				
8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	GRAND TOTAL HOURS				

 EMPLOYEE SIGNATURE

 SUPERVISOR SIGNATURE

Employee Name: Carl Smith
Employee #: 102012
Company: 33

Location: Florida
Pay Period Ending: 6/7/2007 6-10-07
Pay Status: Salary

Regular Hours Worked								Pay Code	Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
Mo	Tu	We	Th	Fr	Sa	Su								
6/4	6/5	6/6	6/7	6/8	6/6	6/7		0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes	
	2.00							2.00	33	9001	SE Mgmt Admin	426080	acq M91681 Jumper Creek	
			8.00	4.00				12.00	33	9001	SE Mgmt Admin	426080	Acq M91525 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	
	4.00							4.00	33	9001	SE Mgmt Admin	426080	Acq M91560 Spring Lakes WW	
	2.00							2.00	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		4.00				12.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin	
Capital Activity Project												System Description	Project Name	
Activ Code:		336471138171			Acct Cat:			0.00	33	6471	Sunny Hills - W	105020	Master Planning	
Activ Code:		33647205040			Acct Cat:			0.00	33	6472	Sunny Hills - WW	105020	Master Planning	
Activ Code:		33642005402			Acct Cat:			0.00	33		Silver Lake - W	105020	Extension and development	
Activ Code:		33640605403			Acct Cat:			0.00	33		E. Lake Harris - W	105020	Etension and development	
					Acct Cat:			0.00	33		#N/A	105020		
0.00	8.00	8.00	8.00	8.00	0.00	0.00		32.00	TOTAL REGULAR HOURS					
Other Regular Hours														
8.00								8.00	33	9001	Admin	601810	Vacation	
								0.00	33	9001	Admin	601810	Sick	
								0.00	33	9001	Admin	601810	Personal Day	
								0.00	33	9001	Admin	601810	Holiday	
								0.00	33	9001	Admin	601810	Bereavement	
								0.00	33	9001	Admin	601810	Jury Duty	
8.00	0.00	0.00	0.00	0.00	0.00	0.00		8.00	OTHER PAY TOTALS					
8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	GRAND TOTAL HOURS					

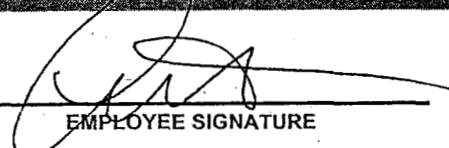
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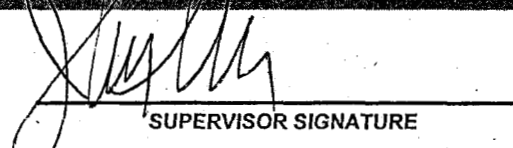
SUPERVISOR SIGNATURE

Employee Name: Carl Smith
 Employee #: 102012
 Company: 33

Location: Florida
 Pay Period Ending: 7/1/2007
 Pay Status: Salary

Regular Hours Worked							Pay Code	Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
Mo	Tu	We	Th	Fr	Sa	Su							
6/25	6/26	6/27	6/28	6/29	6/30	7/1		0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes
								0.00	33	9001	SE Mgmt Admin	426080	acq M91681 Jumper Creek
				4.00				4.00	33	9001	SE Mgmt Admin	426080	Acq M91525 Trees on a Hill
	2.00		6.00					8.00	33	9001	SE Mgmt Admin	426080	Acq M91676 Highlands WW
	2.00							2.00	33	9001	SE Mgmt Admin	426080	Acq M91675 Landmark WW
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91560 Spring Lakes WW
			2.00	4.00				6.00	33	9001	SE Mgmt Admin	426080	Acq M91583 Breeze Hills WWW
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91651 Fairways
8.00	4.00	8.00						20.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin
Capital Activity Project													
Activ Code:		336471138171			Acct Cat:						System Description		Project Name
								0.00	33	6471	Sunny Hills - W	105020	Master Planning
Activ Code:		33647205040			Acct Cat:								
								0.00	33	6472	Sunny Hills - WW	105020	Master Planning
Activ Code:		33642005402			Acct Cat:								
								0.00	33		Silver Lake - W	105020	Extension and development
Activ Code:		33640605403			Acct Cat:								
								0.00	33		E. Lake Harris - W	105020	Etension and development
					Acct Cat:								
								0.00	33		#N/A	105020	
8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	TOTAL REGULAR HOURS				
Other Regular Hours													
							3	0.00	33	9001	Admin	601810	Vacation
							4	0.00	33	9001	Admin	601810	Sick
							16	0.00	33	9001	Admin	601810	Personal Day
							7	0.00	33	9001	Admin	601810	Holiday
							15	0.00	33	9001	Admin	601810	Bereavement
							15	0.00	33	9001	Admin	601810	Jury Duty
0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	OTHER PAY TOTALS				
8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	GRAND TOTAL HOURS				


 EMPLOYEE SIGNATURE


 SUPERVISOR SIGNATURE

Employee Name: Carl Smith
 Employee #: 102012
 Company: 33

Location: Florida
 Pay Period Ending: 7/8/2007
 Pay Status: Salary

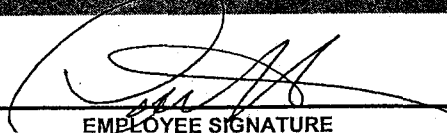
Regular Hours Worked								Pay Rate	Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
Mo 7/2	Tu 7/3	We 7/4	Th 7/5	Fr 7/6	Sa 7/7	Su 7/8								
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes	
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91681 Jumper Creek	
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91525 Trees on a Hill	
	2.00							2.00	33	9001	SE Mgmt Admin	426080	Acq M91676 Highlands WW	
	2.00							2.00	33	9001	SE Mgmt Admin	426080	Acq M91675 Landmark WW	
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91560 Spring Lakes WW	
	2.00							2.00	33	9001	SE Mgmt Admin	426080	Acq M91583 Breeze Hills W/WW	
	2.00							2.00	33	9001	SE Mgmt Admin	426080	Acq M91651 Fairways	
8.00								8.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin	

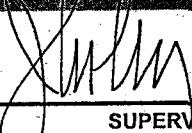
RECEIVED
 JUL 16 2007
 Area Offices
 Florida

Capital Activity Project								Pay Rate	Total Hours	GL Co #	AU	System Description	GL Acct/Cat	Project Name
Mo	Tu	We	Th	Fr	Sa	Su								
Activ Code: 336471138171 Acct Cat:														
								0.00	33	6471	Sunny Hills - W	105020	Master Planning	
Activ Code: 33647205040 Acct Cat:														
								0.00	33	6472	Sunny Hills - WW	105020	Master Planning	
Activ Code: 33642005402 Acct Cat:														
								0.00	33		Silver Lake - W	105020	Extension and development	
Activ Code: 33640605403 Acct Cat:														
								0.00	33		E. Lake Harris - W	105020	Etension and development	
Acct Cat:														
								0.00	33		#N/A	105020		
8.00	8.00		0.00	0.00	0.00	0.00		16.00	TOTAL REGULAR HOURS					

Other Regular Hours								Pay Rate	Total Hours	GL Co #	AU	System Description	GL Acct/Cat	Description
Mo	Tu	We	Th	Fr	Sa	Su								
			8.00	8.00				16.00	33	9001	Admin	601810	Vacation	
								0.00	33	9001	Admin	601810	Sick	
								0.00	33	9001	Admin	601810	Personal Day	
		8.00						8.00	33	9001	Admin	601810	Holiday	
								0.00	33	9001	Admin	601810	Bereavement	
								0.00	33	9001	Admin	601810	Jury Duty	
0.00	0.00		8.00	8.00	8.00	0.00	0.00	24.00	OTHER PAY TOTALS					

8.00	8.00		8.00	8.00	8.00	0.00	0.00	40.00	GRAND TOTAL HOURS				
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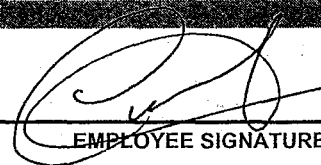

 EMPLOYEE SIGNATURE

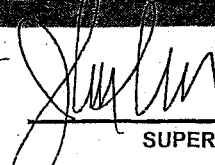

 SUPERVISOR SIGNATURE

Employee Name: Carl Smith
 Employee #: 102012
 Company: 33

Location: Florida
 Pay Period Ending: 7/15/2007
 Pay Status: Salary

Regular Hours Worked							Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
Mo	Tu	We	Th	Fr	Sa	Su						
7/9	7/10	7/11	7/12	7/13	7/14	7/15	0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes
							0.00	33	9001	SE Mgmt Admin	426080	acq M91681 Jumper Creek
							0.00	33	9001	SE Mgmt Admin	426080	Acq M91525 Trees on a Hill
	2.00						2.00	33	9001	SE Mgmt Admin	426080	Acq M91676 Highlands WW
	2.00						2.00	33	9001	SE Mgmt Admin	426080	Acq M91675 Landmark WW
							0.00	33	9001	SE Mgmt Admin	426080	Acq M91560 Spring Lakes WW
	2.00						2.00	33	9001	SE Mgmt Admin	426080	Acq M91583 Breeze Hills W/WW
	2.00						2.00	33	9001	SE Mgmt Admin	426080	Acq M91651 Fairways
8.00		8.00	8.00	8.00			32.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin
Capital Activity Project										System Description		Project Name
Activ Code:		336471138171			Acct Cat:							
							0.00	33	6471	Sunny Hills - W	105020	Master Planning
Activ Code:		33647205040			Acct Cat:							
							0.00	33	6472	Sunny Hills - WW	105020	Master Planning
Activ Code:		33642005402			Acct Cat:							
							0.00	33		Silver Lake - W	105020	Extension and development
Activ Code:		33640605403			Acct Cat:							
							0.00	33		E. Lake Harris - W	105020	Extension and development
					Acct Cat:							
							0.00	33		#N/A	105020	
8.00	8.00	8.00	8.00	8.00	0.00	0.00	40.00	TOTAL REGULAR HOURS				
Other Regular Hours												
							0.00	33	9001	Admin	601810	Vacation
							0.00	33	9001	Admin	601810	Sick
							0.00	33	9001	Admin	601810	Personal Day
							0.00	33	9001	Admin	601810	Holiday
							0.00	33	9001	Admin	601810	Bereavement
							0.00	33	9001	Admin	601810	Jury Duty
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OTHER PAY TOTALS				
8.00	8.00	8.00	8.00	8.00	0.00	0.00	40.00	GRAND TOTAL HOURS				


 EMPLOYEE SIGNATURE


 SUPERVISOR SIGNATURE

Employee Name: Carl Smith
Employee #: 102012
Company: 33

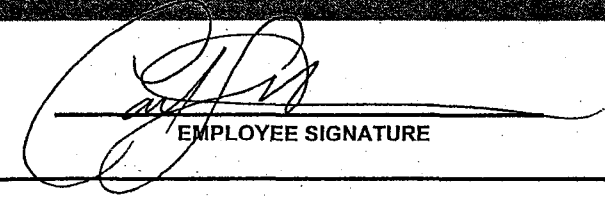
Location: Florida
Pay Period Ending: 7/15/2007 **7-22-07**
Pay Status: Salary

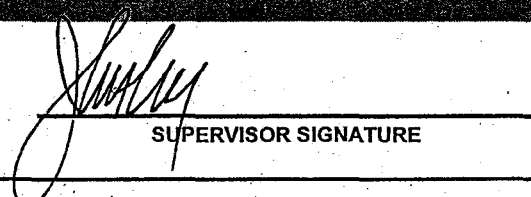
Regular Hours Worked							Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
Mo	Tu	We	Th	Fr	Sa	Su						
7/9	7/10	7/11	7/12	7/13	7/14	7/15	0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes
							0.00	33	9001	SE Mgmt Admin	426080	Acq M91681 Jumper Creek
							0.00	33	9001	SE Mgmt Admin	426080	Acq M91525 Trees on a Hill
	2.00						2.00	33	9001	SE Mgmt Admin	426080	Acq M91676 Highlands WW
	2.00						2.00	33	9001	SE Mgmt Admin	426080	Acq M91675 Landmark WW
							0.00	33	9001	SE Mgmt Admin	426080	Acq M91560 Spring Lakes WW
	2.00						2.00	33	9001	SE Mgmt Admin	426080	Acq M91583 Breeze Hills WWWW
	2.00						2.00	33	9001	SE Mgmt Admin	426080	Acq M91651 Fairways
8.00		8.00	8.00	8.00			32.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin

Capital Activity Project							Total Hours	GL Co #	AU	System Description	GL Acct/Cat	Project Name
Activ Code	Acct Cat											
336471138171							0.00	33	6471	Sunny Hills - W	105020	Master Planning
33647205040							0.00	33	6472	Sunny Hills - WW	105020	Master Planning
33642005402							0.00	33		Silver Lake - W	105020	Extension and development
33640605403							0.00	33		E. Lake Harris - W	105020	Extension and development
							0.00	33		#N/A	105020	
8.00	8.00	8.00	8.00	8.00	0.00	0.00	40.00	TOTAL REGULAR HOURS				

Other Regular Hours							Total Hours	GL Co #	AU	System Description	GL Acct/Cat	Description
Mo	Tu	We	Th	Fr	Sa	Su						
							0.00	33	9001	Admin	601810	Vacation
							0.00	33	9001	Admin	601810	Sick
							0.00	33	9001	Admin	601810	Personal Day
							0.00	33	9001	Admin	601810	Holiday
							0.00	33	9001	Admin	601810	Bereavement
							0.00	33	9001	Admin	601810	Jury Duty
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OTHER PAY TOTALS				

8.00 8.00 8.00 8.00 8.00 0.00 0.00 40.00 GRAND TOTAL HOURS


EMPLOYEE SIGNATURE


SUPERVISOR SIGNATURE


Employee Name: Carl Smith Location: Florida
 Employee #: 102012 Pay Period Ending: 7/29/2007
 Company: 33 Pay Status: Salary

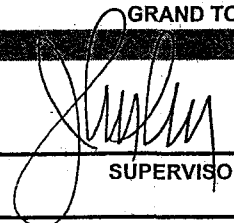
Regular Hours Worked							Pay Code	Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
Mo	Tu	We	Th	Fr	Sa	Su							
7/23	7/24	7/25	7/26	7/27	7/28	7/29		0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91681 Jumper Creek
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91525 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 WWW
								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 Activity Project							Pay Code	Total Hours	GL Co #	AU	System Description	GL Acct/Cat	Project Name
Activ Code:				Acct Cat:									
336471138171							0.00	33	6471	Sunny Hills - W	105020	Master Planning	
33647205040							0.00	33	6472	Sunny Hills - WW	105020	Master Planning	
33642005402							0.00	33		Silver Lake - W	105020	Extension and development	
33640605403							0.00	33		E. Lake Harris - W	105020	Extension and development	
							0.00	33		#N/A	105020		
8.00	8.00	8.00	8.00	8.00	0.00	0.00	40.00	TOTAL REGULAR HOURS					

Other Regular Hours							Pay Code	Total Hours	GL Co #	AU	System Description	GL Acct/Cat	Description
Mo	Tu	We	Th	Fr	Sa	Su							
							0.00	33	9001		Admin	601810	Vacation
							0.00	33	9001		Admin	601810	Sick
							0.00	33	9001		Admin	601810	Personal Day
							0.00	33	9001		Admin	601810	Holiday
							0.00	33	9001		Admin	601810	Bereavement
							0.00	33	9001		Admin	601810	Jury Duty
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OTHER PAY TOTALS					

8.00 8.00 8.00 8.00 8.00 0.00 0.00 40.00 GRAND TOTAL HOURS


 EMPLOYEE SIGNATURE


 SUPERVISOR SIGNATURE

Employee Name: Carl Smith
Employee #: 102012
Company: 33

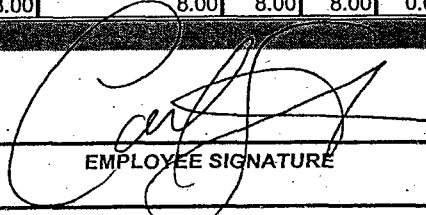
Location: Florida
Pay Period Ending: 8/5/2007
Pay Status: Salary

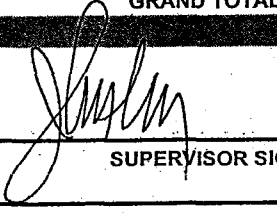
Regular Hours Worked								Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
Mo	Tu	We	Th	Fr	Sa	Su							
7/30	7/31	8/1	8/2	8/3	8/4	8/5							
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes
								0.00	33	9001	SE Mgmt Admin	426080	acq M91681 Jumper 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 WWW
								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 Activity Project											System Description		Project Name	
Activ Code:				Acct Cat:										
	336471138171								0.00	33	6471	Sunny Hills - W	105020	Master Planning
	33647205040								0.00	33	6472	Sunny Hills - WW	105020	Master Planning
	33642005402								0.00	33		Silver Lake - W	105020	Extension and development
	33640605403								0.00	33		E. Lake Harris - W	105020	Etension and development
									0.00	33		#N/A	105020	
8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	TOTAL REGULAR HOURS					

Other Regular Hours													
								0.00	33	9001	Admin	601810	Vacation
								0.00	33	9001	Admin	601810	Sick
								0.00	33	9001	Admin	601810	Personal Day
								0.00	33	9001	Admin	601810	Holiday
								0.00	33	9001	Admin	601810	Bereavement
								0.00	33	9001	Admin	601810	Jury Duty
0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	OTHER PAY TOTALS				

8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	GRAND TOTAL HOURS				
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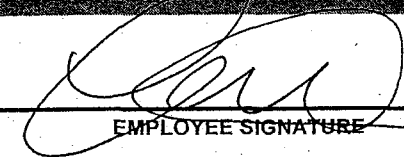

EMPLOYEE SIGNATURE

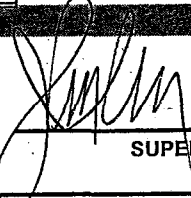

SUPERVISOR SIGNATURE

Employee Name: Carl Smith
 Employee #: 102012
 Company: 33

Location: Florida
 Pay Period Ending: 8/12/2007
 Pay Status: Salary

Pay Code: 1		Regular Hours Worked						Pay Code	Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
Mo	Tu	We	Th	Fr	Sa	Su								
8/6	8/7	8/8	8/9	8/10	8/11	8/12		0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes	
								0.00	33	9001	SE Mgmt Admin	426080	acq M91681 Jumper Creek	
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91525 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	8.00	8.00	4.00				36.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin	
Capital Activity Project											System Description	Project Name		
Activ Code:		336471138171			Acct Cat:			0.00	33	6471	Sunny Hills - W	105020	Master Planning	
Activ Code:		33647205040			Acct Cat:			0.00	33	6472	Sunny Hills - WW	105020	Master Planning	
Activ Code:		33642005402			Acct Cat:			0.00	33		Silver Lake - W	105020	Extension and development	
Activ Code:		33640605403			Acct Cat:			0.00	33		E. Lake Harris - W	105020	Etension and development	
					Acct Cat:			0.00	33		#N/A	105020		
8.00	8.00	8.00	8.00	4.00	0.00	0.00		36.00	TOTAL REGULAR HOURS					
Other Regular Hours														
				4.00				0.00	33	9001	Admin	601810	Vacation	
								4.00	33	9001	Admin	601810	Sick	
								0.00	33	9001	Admin	601810	Personal Day	
								0.00	33	9001	Admin	601810	Holiday	
								0.00	33	9001	Admin	601810	Bereavement	
								0.00	33	9001	Admin	601810	Jury Duty	
0.00	0.00	0.00	0.00	4.00	0.00	0.00		4.00	OTHER PAY TOTALS					
8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	GRAND TOTAL HOURS					


 EMPLOYEE SIGNATURE


 SUPERVISOR SIGNATURE

Employee Name: Carl Smith
 Employee #: 102012
 Company: 33

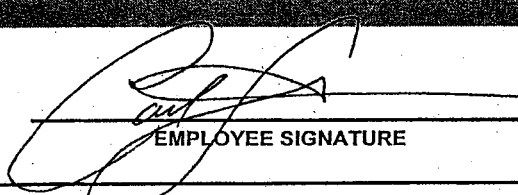
Location: Florida
 Pay Period Ending: 8/19/2007 8-19-07
 Pay Status: Salary

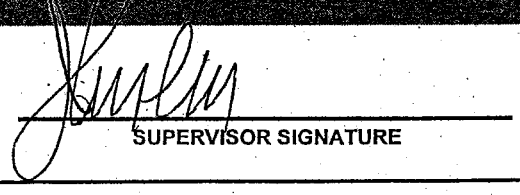
Pay Code: 1 Regular Hours Worker								Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
Mo	Tu	We	Th	Fr	Sa	Su							
8/6	8/7	8/8	8/9	8/10	8/11	8/12							
			4.00	4.00				8.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes
								0.00	33	9001	SE Mgmt Admin	426080	acq M91681 Jumper Creek
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91525 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	8.00	4.00	4.00				32.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin

Capital Activity Project								Total Hours	GL Co #	AU	System Description	GL Acct/Cat	Project Name
Mo	Tu	We	Th	Fr	Sa	Su							
8/6	8/7	8/8	8/9	8/10	8/11	8/12							
Activ Code: 336471138171 Acct Cat:								0.00	33	6471	Sunny Hills - W	105020	Master Planning
Activ Code: 33647205040 Acct Cat:								0.00	33	6472	Sunny Hills - WW	105020	Master Planning
Activ Code: 33642005402 Acct Cat:								0.00	33		Silver Lake - W	105020	Extension and development
Activ Code: 33640605403 Acct Cat:								0.00	33		E. Lake Harris - W	105020	Extension and development
Acct Cat:								0.00	33		#N/A	105020	
8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	TOTAL REGULAR HOURS				

Pay Code (see schedule) Other Regular Hours								Total Hours	GL Co #	AU	System Description	GL Acct/Cat	GL Description
Mo	Tu	We	Th	Fr	Sa	Su							
8/6	8/7	8/8	8/9	8/10	8/11	8/12							
								0.00	33	9001	Admin	601810	Vacation
								0.00	33	9001	Admin	601810	Sick
								0.00	33	9001	Admin	601810	Personal Day
								0.00	33	9001	Admin	601810	Holiday
								0.00	33	9001	Admin	601810	Bereavement
								0.00	33	9001	Admin	601810	Jury Duty
0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	OTHER PAY TOTALS				

8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	GRAND TOTAL HOURS				
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 EMPLOYEE SIGNATURE

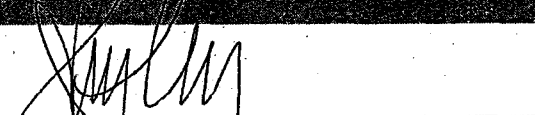

 SUPERVISOR SIGNATURE

Employee Name: Carl Smith
Employee #: 102012
Company: 33

Location: Florida
Pay Period Ending: 8/26/2007
Pay Status: Salary

Regular Hours Worked								Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description	
Mo	Tu	We	Th	Fr	Sa	Su								
8/20	8/21	8/22	8/23	8/24	8/25	8/26		0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes	
			4.00					4.00	33	9001	SE Mgmt Admin	426080	acq M91681 Jumper Creek	
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91525 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	8.00	4.00					28.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin	
Capital Activity Project														
System Description													Project Name	
Activ Code:		336471138171			Acct Cat:									
								0.00	33	6471	Sunny Hills - W	105020	Master Planning	
Activ Code:		33647205040			Acct Cat:									
								0.00	33	6472	Sunny Hills - WW	105020	Master Planning	
Activ Code:		33642005402			Acct Cat:									
								0.00	33		Silver Lake - W	105020	Extension and development	
Activ Code:		33640605403			Acct Cat:									
								0.00	33		E. Lake Harris - W	105020	Extension and development	
					Acct Cat:									
								0.00	33		#N/A	105020		
8.00	8.00	8.00	8.00	0.00	0.00	0.00		32.00	TOTAL REGULAR HOURS					
Other Regular Hours														
								0.00	33	9001	Admin	601810	Vacation	
								0.00	33	9001	Admin	601810	Sick	
				8.00				8.00	33	9001	Admin	601810	Personal Day	
								0.00	33	9001	Admin	601810	Holiday	
								0.00	33	9001	Admin	601810	Bereavement	
								0.00	33	9001	Admin	601810	Jury Duty	
0.00	0.00	0.00	0.00	8.00	0.00	0.00		8.00	OTHER PAY TOTALS					
8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	GRAND TOTAL HOURS					

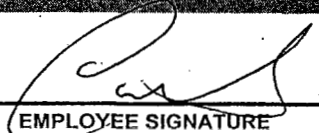

EMPLOYEE SIGNATURE

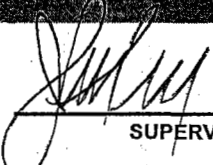

SUPERVISOR SIGNATURE

Employee Name: Carl Smith
 Employee #: 102012
 Company: 33

Location: Florida
 Pay Period Ending: 9/2/2007
 Pay Status: Salary

Regular Hours Worked							Pay Code	Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description	
Mo	Tu	We	Th	Fr	Sa	Su								
8/27	8/28	8/29	8/30	8/31	9/1	9/2								
			2.00					2.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes	
			2.00					2.00	33	9001	SE Mgmt Admin	426080	acq M91681 Jumper 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	
			2.00					2.00	33	9001	SE Mgmt Admin	426080	Acq M91583 Breeze Hills WWW	
			2.00					2.00	33	9001	SE Mgmt Admin	426080	Acq M91651 Fairways	
8.00	8.00	8.00		4.00				28.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin	
Capital Activity Project														
Activ Code: 336471138171											Acct Cat:			
								0.00	33	6471	Sunny Hills - W	105020	Master Planning	
Activ Code: 33647205040											Acct Cat:			
								0.00	33	6472	Sunny Hills - WW	105020	Master Planning	
Activ Code: 33642005402											Acct Cat:			
								0.00	33		Silver Lake - W	105020	Extension and development	
Activ Code: 33640605403											Acct Cat:			
								0.00	33		E. Lake Harris - W	105020	Etension and development	
											Acct Cat:			
								0.00	33		#N/A	105020		
8.00	8.00	8.00	8.00	4.00	0.00	0.00		36.00	TOTAL REGULAR HOURS					
Other Regular Hours														
								0.00	33	9001	Admin	601810	Vacation	
								0.00	33	9001	Admin	601810	Sick	
			4.00					4.00	33	9001	Admin	601810	Personal Day	
								0.00	33	9001	Admin	601810	Holiday	
								0.00	33	9001	Admin	601810	Bereavement	
								0.00	33	9001	Admin	601810	Jury Duty	
0.00	0.00	0.00	0.00	0.00	0.00	0.00		4.00	OTHER PAY TOTALS					
8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	GRAND TOTAL HOURS					


 EMPLOYEE SIGNATURE


 SUPERVISOR SIGNATURE

Employee Name: Carl Smith Location: Florida
 Employee #: 102012 Pay Period Ending: 9/7/2007
 Company: 33 Pay Status: Salary

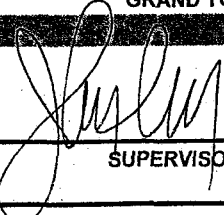
Regular Hours Worked								Pay Code	Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
Mo	Tu	We	Th	Fr	Sa	Su								
9/1	9/2	9/3	9/4	9/5	9/6	9/7								
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes	
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91681 Jumper Creek	
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91525 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	8.00	8.00			32.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin	

Capital Activity Project								Pay Code	Total Hours	GL Co #	AU	System Description	GL Acct/Cat	Project Name
Activ Code:				Acct Cat:										
336471138171								0.00	33	6471	Sunny Hills - W	105020	Master Planning	
33647205040								0.00	33	6472	Sunny Hills - WW	105020	Master Planning	
33642005402								0.00	33		Silver Lake - W	105020	Extension and development	
33640605403								0.00	33		E. Lake Harris - W	105020	Extension and development	
								0.00	33		#N/A	105020		
0.00	8.00		8.00	8.00	8.00	0.00	0.00	32.00	TOTAL REGULAR HOURS					

Other Regular Hours								Pay Code	Total Hours	GL Co #	AU	System Description	GL Acct/Cat	Description
Mo	Tu	We	Th	Fr	Sa	Su								
								0.00	33	9001	Admin	601810	Vacation	
								0.00	33	9001	Admin	601810	Sick	
								0.00	33	9001	Admin	601810	Personal Day	
8.00								8.00	33	9001	Admin	601810	Holiday	
								0.00	33	9001	Admin	601810	Bereavement	
								0.00	33	9001	Admin	601810	Jury Duty	
8.00	0.00		0.00	0.00	0.00	0.00	0.00	8.00	OTHER PAY TOTALS					

8.00	8.00		8.00	8.00	8.00	0.00	0.00	40.00	GRAND TOTAL HOURS				
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 EMPLOYEE SIGNATURE


 SUPERVISOR SIGNATURE


Employee Name: Carl Smith Location: Florida
 Employee #: 102012 Pay Period Ending: 9/16/2007
 Company: 33 Pay Status: Salary

Regular Hours Worked							Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
Mo	Tu	We	Th	Fr	Sa	Su						
9/10	9/11	9/12	9/13	9/14	9/15	9/16						
							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		8.00	8.00			32.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin

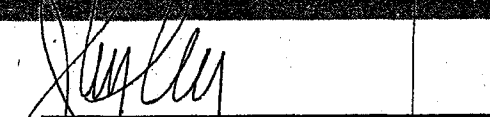
Capital Activity Project							Total Hours	GL Co #	AU	System Description	GL Acct/Cat	Project Name
Activ Code:						Acct Cat:						
336471138171							0.00	33	6471	Sunny Hills - W	105020	Master Planning
33647205040							0.00	33	6472	Sunny Hills - WW	105020	Master Planning
33642005402							0.00	33		Silver Lake - W	105020	Extension and development
33640605403							0.00	33		E. Lake Harris - W	105020	Etension and development
							0.00	33		#N/A	105020	
8.00	8.00		8.00	8.00	0.00	0.00	32.00	TOTAL REGULAR HOURS				

Other Regular Hours							Total Hours	GL Co #	AU	System Description	GL Acct/Cat	Description
							0.00	33	9001	Admin	601810	Vacation
		8.00					8.00	33	9001	Admin	601810	Sick
							0.00	33	9001	Admin	601810	Personal Day
							0.00	33	9001	Admin	601810	Holiday
							0.00	33	9001	Admin	601810	Bereavement
							0.00	33	9001	Admin	601810	Jury Duty
0.00	0.00	8.00	0.00	0.00	0.00	0.00	8.00	OTHER PAY TOTALS				

8.00	8.00	8.00	8.00	8.00	0.00	0.00	40.00	GRAND TOTAL HOURS				
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 EMPLOYEE SIGNATURE



 SUPERVISOR SIGNATURE

Employee Name: Carl Smith
 Employee #: 102012
 Company: 33

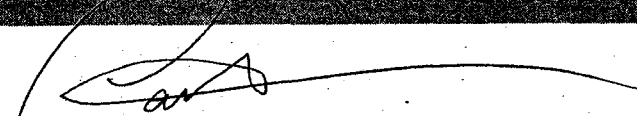
Location: Florida
 Pay Period Ending: 9/23/2007
 Pay Status: Salary


Regular Hours Worked								Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
Mo	Tu	We	Th	Fr	Sa	Su							
9/17	9/18	9/19	9/20	9/21	9/22	9/23							
							0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes	
							0.00	33	9001	SE Mgmt Admin	426080	Acq M91681 Jumper Creek	
							0.00	33	9001	SE Mgmt Admin	426080	Acq M91525 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	8.00	8.00	8.00			40.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin	

Capital Activity Project								Total Hours	GL Co #	AU	System Description	GL Acct/Cat	Project Name	
Activ Code:							Acct Cat:							
								0.00	33	6471	Sunny Hills - W	105020	Master Planning	
								0.00	33	6472	Sunny Hills - WW	105020	Master Planning	
								0.00	33		Silver Lake - W	105020	Extension and development	
								0.00	33		E. Lake Harris - W	105020	Extension and development	
								0.00	33		#N/A	105020		
8.00	8.00	8.00	8.00	8.00	0.00	0.00	40.00	TOTAL REGULAR HOURS						

Other Regular Hours								Total Hours	GL Co #	AU	System Description	GL Acct/Cat	Description	
							3	0.00	33	9001	Admin	601810	Vacation	
							1	0.00	33	9001	Admin	601810	Sick	
							16	0.00	33	9001	Admin	601810	Personal Day	
							3	0.00	33	9001	Admin	601810	Holiday	
							15	0.00	33	9001	Admin	601810	Bereavement	
							15	0.00	33	9001	Admin	601810	Jury Duty	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OTHER PAY TOTALS						

8.00	8.00	8.00	8.00	8.00	0.00	0.00	48.00	GRAND TOTAL HOURS						
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 EMPLOYEE SIGNATURE


 SUPERVISOR SIGNATURE

Employee Name: Carl Smith
 Employee #: 102012
 Company: 33

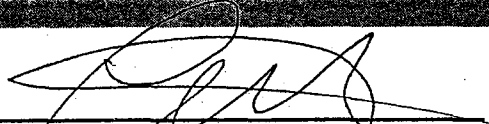
Location: Florida
 Pay Period Ending: 6/17/2007
 Pay Status: Salary

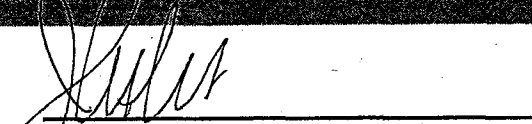
Regular Hours Worked								Pay Code	Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
Mo	Tu	We	Th	Fr	Sa	Su	6/11							
									0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes
			6.00						6.00	33	9001	SE Mgmt Admin	426080	Acq M91681 Jumper Creek
	2.00								2.00	33	9001	SE Mgmt Admin	426080	Acq M91525 Trees on a Hill
	2.00			4.00					6.00	33	9001	SE Mgmt Admin	426080	Acq M91676 Highlands WW
				2.00					2.00	33	9001	SE Mgmt Admin	426080	Acq M91675 Landmark WW
									0.00	33	9001	SE Mgmt Admin	426080	Acq M91560 Spring Lakes WW
			8.00	2.00					10.00	33	9001	SE Mgmt Admin	426080	Acq M91583 Breeze Hills W/WW
		2.00							2.00	33	9001	SE Mgmt Admin	426080	Acq M91651 Fairways
8.00	4.00								12.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin

Capital Activity Project								Pay Code	Total Hours	GL Co #	AU	System Description	GL Acct/Cat	Project Name
Activ Code:	336471138171			Acct Cat:										
								0.00	33	6471	Sunny Hills - W	105020	Master Planning	
Activ Code:	33647205040			Acct Cat:				0.00	33	6472	Sunny Hills - WW	105020	Master Planning	
Activ Code:	33642005402			Acct Cat:				0.00	33		Silver Lake - W	105020	Extension and development	
Activ Code:	33640605403			Acct Cat:				0.00	33		E. Lake Harris - W	105020	Etension and development	
				Acct Cat:				0.00	33		#N/A	105020		
8.00	8.00		8.00	8.00	8.00	0.00	0.00	40.00	TOTAL REGULAR HOURS					

Other Regular Hours								Pay Code	Total Hours	GL Co #	AU	System Description	GL Acct/Cat	GL Description
Mo	Tu	We	Th	Fr	Sa	Su	6/11							
								3	0.00	33	9001	Admin	601810	Vacation
								4	0.00	33	9001	Admin	601810	Sick
								16	0.00	33	9001	Admin	601810	Personal Day
								2	0.00	33	9001	Admin	601810	Holiday
								15	0.00	33	9001	Admin	601810	Bereavement
								15	0.00	33	9001	Admin	601810	Jury Duty
0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00	OTHER PAY TOTALS				

8.00	8.00		8.00	8.00	8.00	0.00	0.00		40.00	GRAND TOTAL HOURS				
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 EMPLOYEE SIGNATURE


 SUPERVISOR SIGNATURE

Employee Name: Carl Smith
 Employee #: 102012
 Company: 33

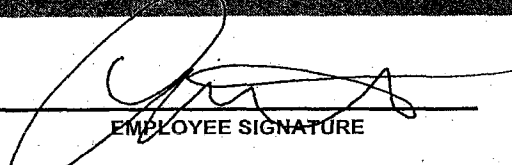
Location: Florida
 Pay Period Ending: 9/30/2007
 Pay Status: Salary

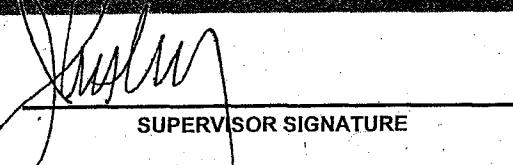
Regular Hours Worked								Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
Mo	Tu	We	Th	Fr	Sa	Su							
9/24	9/25	9/26	9/27	9/28	9/29	9/30							
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes
								0.00	33	9001	SE Mgmt Admin	426080	acq M91681 Jumper 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	8.00	8.00	8.00				40.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin

Capital Activity Project											System Description		Project Name
Activ Code:				Acct Cat:									
								0.00	33	6471	Sunny Hills - W	105020	Master Planning
Activ Code:	33647205040			Acct Cat:				0.00	33	6472	Sunny Hills - WW	105020	Master Planning
Activ Code:	33642005402			Acct Cat:				0.00	33		Silver Lake - W	105020	Extension and development
Activ Code:	33640605403			Acct Cat:				0.00	33		E. Lake Harris - W	105020	Etension and development
				Acct Cat:				0.00	33		#N/A	105020	
8.00	8.00			8.00	8.00	0.00	0.00	32.00	TOTAL REGULAR HOURS				

Other Regular Hours													
								0.00	33	9001	Admin	601810	Vacation
								0.00	33	9001	Admin	601810	Sick
								0.00	33	9001	Admin	601810	Personal Day
								0.00	33	9001	Admin	601810	Holiday
								0.00	33	9001	Admin	601810	Bereavement
								0.00	33	9001	Admin	601810	Jury Duty
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OTHER PAY TOTALS				

8.00	8.00	0.00	8.00	8.00	0.00	0.00		32.00	GRAND TOTAL HOURS				
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 EMPLOYEE SIGNATURE


 SUPERVISOR SIGNATURE

Employee Name: Carl Smith
Employee #: 102012
Company: 33

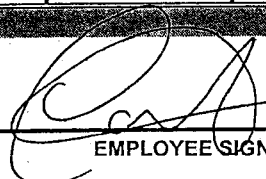
Location: Florida
Pay Period Ending: 6/24/2007
Pay Status: Salary

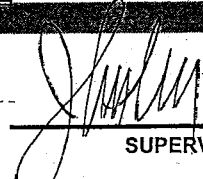
Regular Hours Worked								Pay Code	Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
Mo	Tu	We	Th	Fr	Sa	Su								
6/18	6/19	6/20	6/21	6/22	6/23	6/24								
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes	
								0.00	33	9001	SE Mgmt Admin	426080	acq M91681 Jumper Creek	
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91525 Trees on a Hill	
	2.00							2.00	33	9001	SE Mgmt Admin	426080	Acq M91676 Highlands WW	
	2.00							2.00	33	9001	SE Mgmt Admin	426080	Acq M91675 Landmark WW	
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91560 Spring Lakes WW	
			8.00					8.00	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	4.00		8.00		8.00			28.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin	

Capital Activity Project								Pay Code	Total Hours	GL Co #	AU	System Description	GL Acct/Cat	Project Name
Activ Code	336471138171			Acct Cat										
								0.00	33	6471	Sunny Hills - W	105020	Master Planning	
								0.00	33	6472	Sunny Hills - WW	105020	Master Planning	
								0.00	33		Silver Lake - W	105020	Extension and development	
								0.00	33		E. Lake Harris - W	105020	Etension and development	
								0.00	33		#N/A	105020		
8.00	8.00		8.00	8.00	8.00	0.00	0.00	40.00	TOTAL REGULAR HOURS					

Other Regular Hours								Pay Code	Total Hours	GL Co #	AU	System Description	GL Acct/Cat	Description
Mo	Tu	We	Th	Fr	Sa	Su								
								0.00	33	9001	Admin	601810	Vacation	
								0.00	33	9001	Admin	601810	Sick	
								0.00	33	9001	Admin	601810	Personal Day	
								0.00	33	9001	Admin	601810	Holiday	
								0.00	33	9001	Admin	601810	Bereavement	
								0.00	33	9001	Admin	601810	Jury Duty	
0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	OTHER PAY TOTALS					

8.00 8.00 8.00 8.00 8.00 0.00 0.00 40.00 **GRAND TOTAL HOURS**

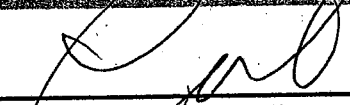

EMPLOYEE SIGNATURE

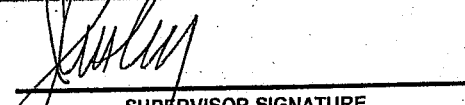

SUPERVISOR SIGNATURE

Employee Name: Carl Smith
Employee #: 102012
Company: 33

Location: Florida
Pay Period Ending: 10/7/2007
Pay Status: Salary

Regular Hours Worked							Pay Code	Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description				
Mo	Tu	We	Th	Fr	Sa	Su											
10/1	10/2	10/3	10/4	10/5	10/6	10/7		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				
			4.00	4.00				8.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes				
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91494 Jackson County				
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91496 Mad Hatter Util				
								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				
			4.00	4.00				8.00	33	9001	SE Mgmt Admin	426080	Acq M91681 Jumper Creek				
8.00	8.00	8.00						24.00	33	9001	Admin	601810	Wtr-General & Admin				
								0.00	33	9001	Admin	601710	Wtr-Customer Service				
Capital Activity Project																	
Activ Code: 33647138171 Acct Cat:																	
								0.00	33	6471	Sunny Hills - W	105020	Master Planning				
Activ Code: 33647205040 Acct Cat:																	
								0.00	33	6472	Sunny Hills - WW	105020	Master Planning				
Activ Code: 33642005402 Acct Cat:																	
								0.00	33	6420	Silver Lake/Westam SH	105020	Dev funded main ext per agreement				
Activ Code: 33640605403 Acct Cat:																	
								0.00	33	6406	East Lake Harris Estate	105020	Dev. funded main ext. per agreement				
Activ Code: Acct Cat:																	
								0.00	33		#N/A	105020					
8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	TOTAL REGULAR HOURS								
Pay Code (see schedule)							Other Regular Hours										
								0.00	33	9001	Admin	601810	Vacation				
								0.00	33	9001	Admin	601810	Sick				
								0.00	33	9001	Admin	601810	Personal Day				
								0.00	33	9001	Admin	601810	Holiday				
								0.00	33	9001	Admin	601810	Bereavement				
								0.00	33	9001	Admin	601810	Jury Duty				
0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	OTHER PAY TOTALS								
8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	GRAND TOTAL HOURS								

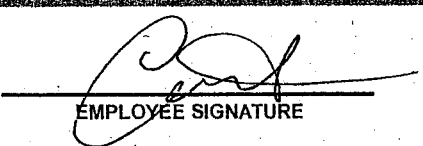

EMPLOYEE SIGNATURE

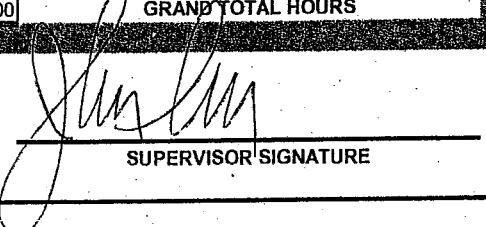

SUPERVISOR SIGNATURE

Employee Name: Carl Smith
Employee #: 102012
Company: 33

Location: Florida
Pay Period Ending: 10/14/2007
Pay Status: Salary

Regular Hours Worked							Pay Code	Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
Mo	Tu	We	Th	Fr	Sa	Su							
10/8	10/9	10/10	10/11	10/12	10/13	10/14		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
		8.00	5.00					13.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91494 Jackson County
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91496 Mad Hatter Util
								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
			2.00					2.00	33	9001	SE Mgmt Admin	426080	Acq M91681 Jumper Creek
8.00	8.00		1.00					17.00	33	9001	Admin	601810	Wtr-General & Admin
								0.00	33	9001	Admin	601710	Wtr-Customer Service
Capital Activity Project													
System Description												Project Name	
Activ Code:		33647138171			Acct Cat:								
								0.00	33	6471	Sunny Hills - W	105020	Master Planning
Activ Code:		33647205040			Acct Cat:								
								0.00	33	6472	Sunny Hills - WW	105020	Master Planning
Activ Code:		33642005402			Acct Cat:								
								0.00	33	6420	Silver Lake/Western SH	105020	Dev funded main ext per agreement
Activ Code:		33640605403			Acct Cat:								
								0.00	33	6406	East Lake Harris Estate	105020	Dev. funded main ext. per agreement
Activ Code:					Acct Cat:								
								0.00	33		#N/A	105020	
8.00	8.00	8.00	8.00	0.00	0.00	0.00		32.00	TOTAL REGULAR HOURS				
Other Regular Hours													
				8.00				8.00	33	9001	Admin	601810	Vacation
								0.00	33	9001	Admin	601810	Sick
								0.00	33	9001	Admin	601810	Personal Day
								0.00	33	9001	Admin	601810	Holiday
								0.00	33	9001	Admin	601810	Bereavement
								0.00	33	9001	Admin	601810	Jury Duty
0.00	0.00	0.00	0.00	8.00	0.00	0.00		8.00	OTHER PAY TOTALS				
8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	GRAND TOTAL HOURS				

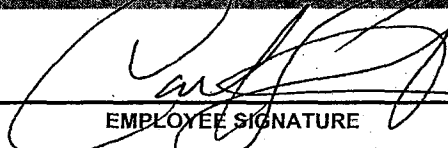

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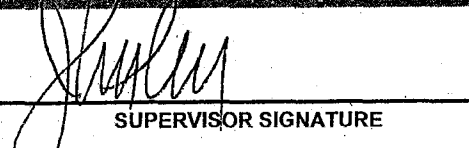

SUPERVISOR SIGNATURE

Employee Name: Carl Smith
Employee #: 102012
Company: 33

Location: Florida
Pay Period Ending: 11/25/2007
Pay Status: Salary

Regular Hours Worked							Days	Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description			
Mo	Tu	We	Th	Fr	Sa	Su										
11/19	11/20	11/21	11/22	11/23	11/24	11/25		0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes			
								0.00	33	9001	SE Mgmt Admin	426080	acq M91681 Jumper Creek			
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91525 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	4.00							12.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin			
Capital Activity Project																
Activ Code: 336471138171											Acct Cat:					
											0.00	33	6471	Sunny Hills - W	105020	Master Planning
Activ Code: 33647205040											Acct Cat:					
											0.00	33	6472	Sunny Hills - WW	105020	Master Planning
Activ Code: 33642005402											Acct Cat:					
											0.00	33		Silver Lake - W	105020	Extension and development
Activ Code: 33640605403											Acct Cat:					
											0.00	33		E. Lake Harris - W	105020	Etension and development
											Acct Cat:					
											0.00	33		#N/A	105020	
8.00	4.00		0.00	0.00	0.00	0.00		12.00	TOTAL REGULAR HOURS							
Other Regular Hours																
		8.00						8.00	33	9001	Admin	601810	Vacation			
								0.00	33	9001	Admin	601810	Sick			
	4.00							4.00	33	9001	Admin	601810	Personal Day			
			8.00	8.00				16.00	33	9001	Admin	601810	Holiday			
								0.00	33	9001	Admin	601810	Bereavement			
								0.00	33	9001	Admin	601810	Jury Duty			
0.00	4.00	8.00	8.00	8.00	0.00	0.00		28.00	OTHER PAY TOTALS							
8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	GRAND TOTAL HOURS							


EMPLOYEE SIGNATURE


SUPERVISOR SIGNATURE

Note: All week @ rate school

Employee Name: Carl Smith
Employee #: 102012
Company: 33

Location: Florida
Pay Period Ending: 10/21/2007
Pay Status: Salary

Regular Hours Worked							Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
Mo	Tu	We	Th	Fr	Sa	Su						
10/15	10/16	10/17	10/18	10/19	10/20	10/21						
							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
8.00	8.00	8.00					24.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes
							0.00	33	9001	SE Mgmt Admin	426080	Acq M91494 Jackson County
							0.00	33	9001	SE Mgmt Admin	426080	Acq M91496 Mad Hatter Utilt
							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 Activity Project										System Description	Project Name	
Activ Code: 33647138171 Acct Cat:							0.00	33	6471	Sunny Hills - W	105020	Master Planning
Activ Code: 33647205040 Acct Cat:							0.00	33	6472	Sunny Hills - WW	105020	Master Planning
Activ Code: 33642005402 Acct Cat:							0.00	33	6420	Silver Lake/Western St	105020	Dev funded main ext per agreement
Activ Code: 33640605403 Acct Cat:							0.00	33	6406	East Lake Harris Estate	105020	Dev. funded main ext. per agreement
Activ Code: Acct Cat:							0.00	33		#N/A	105020	
8.00	8.00	8.00	8.00	8.00	0.00	0.00	40.00	TOTAL REGULAR HOURS				
Pay Code (see schedule) Other Regular Hours												
							0.00	33	9001	Admin	601810	Vacation
							0.00	33	9001	Admin	601810	Sick
							0.00	33	9001	Admin	601810	Personal Day
							0.00	33	9001	Admin	601810	Holiday
							0.00	33	9001	Admin	601810	Bereavement
							0.00	33	9001	Admin	601810	Jury Duty
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OTHER PAY TOTALS				
8.00	8.00	8.00	8.00	8.00	0.00	0.00	40.00	GRAND TOTAL HOURS				

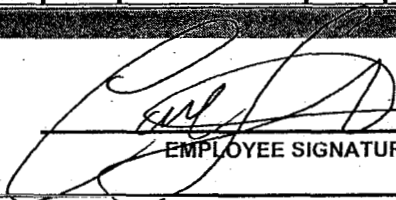
EMPLOYEE SIGNATURE

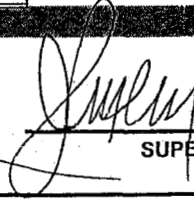
SUPERVISOR SIGNATURE

Employee Name: Carl Smith
Employee #: 102012
Company: 33

Location: Florida
Pay Period Ending: 12/2/2007
Pay Status: Salary

Regular Hours Worked							Pay Code	Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description		
Mo	Tu	We	Th	Fr	Sa	Su									
11/26	11/27	11/28	11/29	11/30	12/1	12/2									
		4.00	8.00					0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes		
								12.00	33	9001	SE Mgmt Admin	426080	acq M91681 Jumper Creek		
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91525 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	4.00		8.00				28.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin		
Capital Activity Project															
Activ Code: 336471138171											Acct Cat:				
								0.00	33	6471	Sunny Hills - W	105020	Master Planning		
Activ Code: 33647205040											Acct Cat:				
								0.00	33	6472	Sunny Hills - WW	105020	Master Planning		
Activ Code: 33642005402											Acct Cat:				
								0.00	33		Silver Lake - W	105020	Extension and development		
Activ Code: 33640605403											Acct Cat:				
								0.00	33		E. Lake Harris - W	105020	Etension and development		
											Acct Cat:				
								0.00	33		#N/A	105020			
8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	TOTAL REGULAR HOURS						
Pay Code: (see schedule)							Other Regular Hours								
								0.00	33	9001	Admin	601810	Vacation		
								0.00	33	9001	Admin	601810	Sick		
								0.00	33	9001	Admin	601810	Personal Day		
								0.00	33	9001	Admin	601810	Holiday		
								0.00	33	9001	Admin	601810	Bereavement		
								0.00	33	9001	Admin	601810	Jury Duty		
0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	OTHER PAY TOTALS						
8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	GRAND TOTAL HOURS						


EMPLOYEE SIGNATURE


SUPERVISOR SIGNATURE

Note: All week @ rate school

Employee Name: Carl Smith
Employee #: 102012
Company: 33

Location: Florida
Pay Period Ending: 10/28/2007
Pay Status: Salary

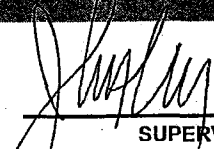
Pay Code		Regular Hours Worked						Rate	Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
Mo	TU	We	Th	Fr	Sa	Su								
10/22	10/23	10/24	10/25	10/26	10/27	10/28		0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes	
								0.00	33	9001	SE Mgmt Admin	426080	acq M91681 Jumper 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	8.00	8.00	8.00				40.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin	

Capital Activity Project							Rate	Total Hours	GL Co #	AU	System Description	GL Acct/Cat	Project Name
Activ Code:				Acct Cat:									
336471138171							0.00	33	6471	Sunny Hills - W	105020	Master Planning	
33647205040							0.00	33	6472	Sunny Hills - WW	105020	Master Planning	
33642005402							0.00	33		Silver Lake - W	105020	Extension and development	
33640605403							0.00	33		E. Lake Harris - W	105020	Etension and development	
							0.00	33		#N/A	105020		
8.00	8.00	8.00	8.00	8.00	0.00	0.00	40.00	TOTAL REGULAR HOURS					

Pay Code (see schedule)							Other Regular Hours						
							0.00	33	9001	Admin	601810	Vacation	
							0.00	33	9001	Admin	601810	Sick	
							0.00	33	9001	Admin	601810	Personal Day	
							0.00	33	9001	Admin	601810	Holiday	
							0.00	33	9001	Admin	601810	Bereavement	
							0.00	33	9001	Admin	601810	Jury Duty	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OTHER PAY TOTALS					

8.00 8.00 ~~8.00~~ 8.00 8.00 0.00 0.00 40.00 GRAND TOTAL HOURS

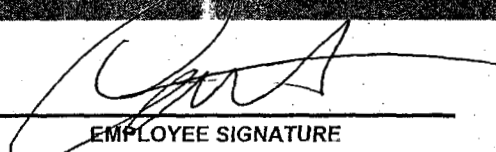

EMPLOYEE SIGNATURE

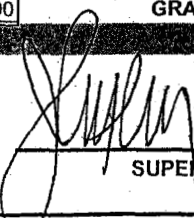

SUPERVISOR SIGNATURE

Note: All week @ rate school

Employee Name: Carl Smith Location: Florida
 Employee #: 102012 Pay Period Ending: 12/9/2007
 Company: 33 Pay Status: Salary

Regular Hours Worked								Pay Code	Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
Mo	Tu	We	Th	Fr	Sa	Su								
									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 M91681 Jumper 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	4.00		8.00					28.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin
Capital Activity Project														
Activ Code: 336471138171 Acct Cat:														
									0.00	33	6471	Sunny Hills - W	105020	Master Planning
Activ Code: 33647205040 Acct Cat:														
									0.00	33	6472	Sunny Hills - WW	105020	Master Planning
Activ Code: 33642005402 Acct Cat:														
									0.00	33		Silver Lake - W	105020	Extension and development
Activ Code: 33640605403 Acct Cat:														
									0.00	33		E. Lake Harris - W	105020	Etension and development
Acct Cat:														
									0.00	33		#N/A	105020	
8.00	8.00	8.00	8.00	8.00	0.00	0.00			40.00	TOTAL REGULAR HOURS				
Pay Code (see schedule) Other Regular Hours														
									0.00	33	9001	Admin	601810	Vacation
									0.00	33	9001	Admin	601810	Sick
									0.00	33	9001	Admin	601810	Personal Day
									0.00	33	9001	Admin	601810	Holiday
									0.00	33	9001	Admin	601810	Bereavement
									0.00	33	9001	Admin	601810	Jury Duty
0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	OTHER PAY TOTALS				
8.00	8.00	8.00	8.00	8.00	0.00	0.00			40.00	GRAND TOTAL HOURS				

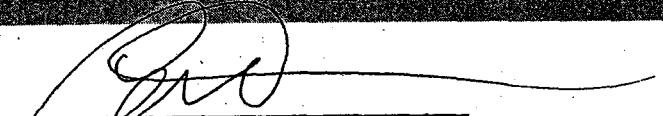

EMPLOYEE SIGNATURE

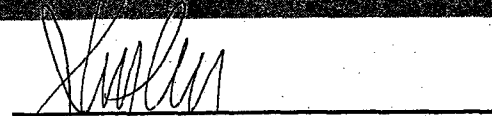

SUPERVISOR SIGNATURE

Note: All week @ rate school

Employee Name: Carl Smith Location: Florida
 Employee #: 102012 Pay Period Ending: 11/4/2007
 Company: 33 Pay Status: Salary

Regular Hours Worked							Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
Mo	Tu	We	Th	Fr	Sa	Su						
10/29	10/30	10/31	11/1	11/2	11/3	11/4	0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes
							0.00	33	9001	SE Mgmt Admin	426080	acq M91681 Jumper 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	8.00	8.00	8.00			40.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin
Capital Activity Project										System Description	Project Name	
Activ Code:		336471138171			Acct Cat:		0.00	33	6471	Sunny Hills - W	105020	Master Planning
Activ Code:		33647205040			Acct Cat:		0.00	33	6472	Sunny Hills - WW	105020	Master Planning
Activ Code:		33642005402			Acct Cat:		0.00	33		Silver Lake - W	105020	Extension and development
Activ Code:		33640605403			Acct Cat:		0.00	33		E. Lake Harris - W	105020	Etension and development
					Acct Cat:		0.00	33		#N/A	105020	
8.00	8.00		8.00	8.00	0.00	0.00	32.00	TOTAL REGULAR HOURS				
Other Regular Hours												
							0.00	33	9001	Admin	601810	Vacation
							0.00	33	9001	Admin	601810	Sick
							0.00	33	9001	Admin	601810	Personal Day
							0.00	33	9001	Admin	601810	Holiday
							0.00	33	9001	Admin	601810	Bereavement
							0.00	33	9001	Admin	601810	Jury Duty
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OTHER PAY TOTALS				
8.00	8.00	0.00	8.00	8.00	0.00	0.00	32.00	GRAND TOTAL HOURS				


EMPLOYEE SIGNATURE


SUPERVISOR SIGNATURE

Note: All week @ rate school

Employee Name: Carl Smith
Employee #: 102012
Company: 33

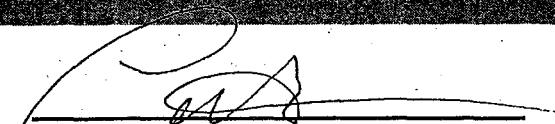
Location: Florida
Pay Period Ending: 12/16/2007
Pay Status: Salary

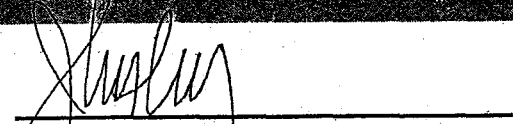
Regular Hours Worked							Pay Code	Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
Mo	Tu	We	Th	Fr	Sa	Su							
12/10	12/11	12/12	12/13	12/14	12/15	12/16		0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91681 Jumper Creek
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91525 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	8.00	8.00	8.00				40.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin

Capital Activity Project							Pay Code	Total Hours	GL Co #	AU	System Description	GL Acct/Cat	Project Name
Mo	Tu	We	Th	Fr	Sa	Su							
Activ Code: 336471138171 Acct Cat:								0.00	33	6471	Sunny Hills - W	105020	Master Planning
Activ Code: 33647205040 Acct Cat:								0.00	33	6472	Sunny Hills - WW	105020	Master Planning
Activ Code: 33642005402 Acct Cat:								0.00	33		Silver Lake - W	105020	Extension and development
Activ Code: 33640605403 Acct Cat:								0.00	33		E. Lake Harris - W	105020	Etension and development
Acct Cat:								0.00	33		#N/A	105020	
8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	TOTAL REGULAR HOURS				

Other Regular Hours							Pay Code (see schedule)	Total Hours	GL Co #	AU	System Description	GL Acct/Cat	Description
Mo	Tu	We	Th	Fr	Sa	Su							
							3	0.00	33	9001	Admin	601810	Vacation
							4	0.00	33	9001	Admin	601810	Sick
							15	0.00	33	9001	Admin	601810	Personal Day
							2	0.00	33	9001	Admin	601810	Holiday
							15	0.00	33	9001	Admin	601810	Bereavement
							15	0.00	33	9001	Admin	601810	Jury Duty
0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	OTHER PAY TOTALS				

8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	GRAND TOTAL HOURS			
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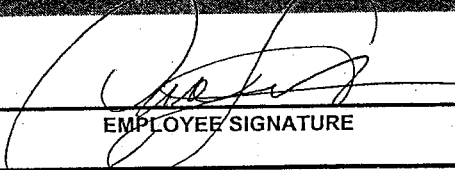

EMPLOYEE SIGNATURE

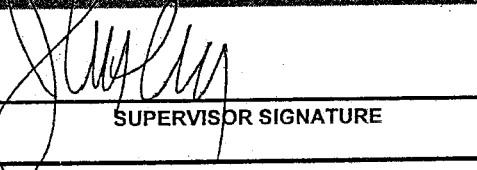

SUPERVISOR SIGNATURE

Note: All week @ rate school

Employee Name: Carl Smith Location: Florida
 Employee #: 102012 Pay Period Ending: 11/11/2007
 Company: 33 Pay Status: Salary

Regular Hours Worked								Pay Code	Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
Mo	Tu	We	Th	Fr	Sa	Su								
11/5	11/6	11/7	11/8	11/9	11/10	11/11								
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes	
		4.00						4.00	33	9001	SE Mgmt Admin	426080	acq M91681 Jumper Creek	
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91525 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	4.00	8.00	8.00				36.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin	
Capital Activity Project														
Activ Code: 336471138171 Acct Cat:														
								0.00	33	6471	Sunny Hills - W	105020	Master Planning	
Activ Code: 33647205040 Acct Cat:														
								0.00	33	6472	Sunny Hills - WW	105020	Master Planning	
Activ Code: 33642005402 Acct Cat:														
								0.00	33		Silver Lake - W	105020	Extension and development	
Activ Code: 33640605403 Acct Cat:														
								0.00	33		E. Lake Harris - W	105020	Extension and development	
Acct Cat:														
								0.00	33		#N/A	105020		
8.00	8.00	8.00	8.00	8.00	0.00	0.00		32.00 40.00	TOTAL REGULAR HOURS					
Pay Code (see Schedule) Other Regular Hours														
								0.00	33	9001	Admin	601810	Vacation	
								0.00	33	9001	Admin	601810	Sick	
								0.00	33	9001	Admin	601810	Personal Day	
								0.00	33	9001	Admin	601810	Holiday	
								0.00	33	9001	Admin	601810	Bereavement	
								0.00	33	9001	Admin	601810	Jury Duty	
0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	OTHER PAY TOTALS					
8.00	8.00	8.00	8.00	8.00	0.00	0.00		32.00 40.00	GRAND TOTAL HOURS					


EMPLOYEE SIGNATURE


SUPERVISOR SIGNATURE

Note: All week @ rate school

Employee Name: Carl Smith
Employee #: 102012
Company: 33

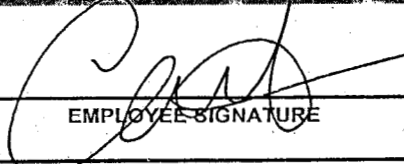
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Pay Period Ending: 12/23/2007
Pay Status: Salary

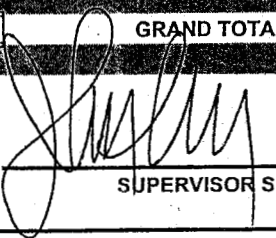
Regular Hours Worked								Pay Code	Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
Mo	Tu	We	Th	Fr	Sa	Su								
12/17	12/18	12/19	12/20	12/21	12/22	12/23								
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes	
								0.00	33	9001	SE Mgmt Admin	426080	acq M91681 Jumper 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	8.00	8.00					32.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin	

Capital Activity Project											System Description		Project Name
Activ Code:				Acct Cat:									
336471138171								0.00	33	6471	Sunny Hills - W	105020	Master Planning
33647205040								0.00	33	6472	Sunny Hills - WW	105020	Master Planning
33642005402								0.00	33		Silver Lake - W	105020	Extension and development
33640605403								0.00	33		E. Lake Harris - W	105020	Etension and development
								0.00	33		#N/A	105020	
8.00	8.00	8.00	8.00	0.00	0.00	0.00		32.00	TOTAL REGULAR HOURS				

Other Regular Hours								Pay Code	Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
				8.00				6	8.00	33	9001	Admin	601810	Vacation
								4	0.00	33	9001	Admin	601810	Sick
								16	0.00	33	9001	Admin	601810	Personal Day
								2	0.00	33	9001	Admin	601810	Holiday
								15	0.00	33	9001	Admin	601810	Bereavement
								15	0.00	33	9001	Admin	601810	Jury Duty
0.00	0.00	0.00	0.00	8.00	0.00	0.00		8.00	OTHER PAY TOTALS					

8.00	8.00	8.00	8.00	8.00	0.00	0.00		40.00	GRAND TOTAL HOURS				
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EMPLOYEE SIGNATURE


SUPERVISOR SIGNATURE

Note: All week @ rate school

Employee Name: Carl Smith
Employee #: 102012
Company: 33

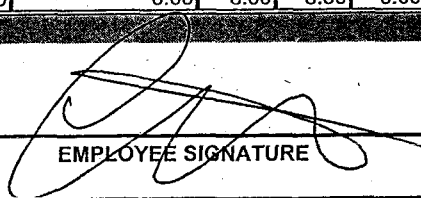
Location: Florida
Pay Period Ending: 11/18/2007
Pay Status: Salary

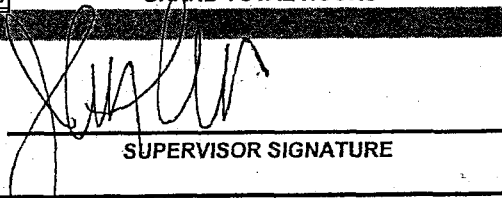
Regular Hours Worked							Pay Code	Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
Mo	Tu	We	Th	Fr	Sa	Su							
11/12	11/13	11/14	11/15	11/16	11/17	11/18		0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes
		4.00						4.00	33	9001	SE Mgmt Admin	426080	acq M91681 Jumper Creek
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91525 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	4.00	8.00	8.00				36.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin

Capital Activity Project							Pay Code	Total Hours	GL Co #	AU	System Description	GL Acct/Cat	Project Name
Activ Code:	336471138171		Acct Cat:										
							0.00	33	6471	Sunny Hills - W	105020	Master Planning	
Activ Code:	33647205040		Acct Cat:					0.00	33	6472	Sunny Hills - WW	105020	Master Planning
Activ Code:	33642005402		Acct Cat:					0.00	33		Silver Lake - W	105020	Extension and development
Activ Code:	33640605403		Acct Cat:					0.00	33		E. Lake Harris - W	105020	Extension and development
							0.00	33		#N/A	105020		
8.00	8.00		8.00	8.00	0.00	0.00	32.00	TOTAL REGULAR HOURS					

Other Regular Hours							Pay Code	Total Hours	GL Co #	AU	System Description	GL Acct/Cat	Description
Mo	Tu	We	Th	Fr	Sa	Su							
							3	0.00	33	9001	Admin	601810	Vacation
							4	0.00	33	9001	Admin	601810	Sick
							16	0.00	33	9001	Admin	601810	Personal Day
							2	0.00	33	9001	Admin	601810	Holiday
							15	0.00	33	9001	Admin	601810	Bereavement
							15	0.00	33	9001	Admin	601810	Jury Duty
0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	OTHER PAY TOTALS				

8.00	8.00	0.00	8.00	8.00	0.00	0.00		32.00	GRAND TOTAL HOURS			
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EMPLOYEE SIGNATURE


SUPERVISOR SIGNATURE

Note: All week @ rate school

Employee Name: Carl Smith
 Employee #: 102012
 Company: 33

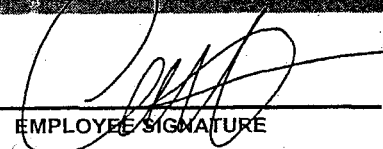
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 Pay Period Ending: 12/30/2007
 Pay Status: Salary

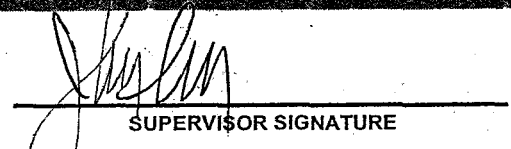
Regular Hours Worked							Pay Code	Total Hours	GL Co #	AU	System Description/Capital Activity	GL Acct/Cat	GL Description
Mo	Tu	We	Th	Fr	Sa	Su							
12/24	12/25	12/26	12/27	12/28	12/29	12/30		0.00	33	9001	SE Mgmt Admin	426080	Acq M91495 Fountain Lakes
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91681 Jumper Creek
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91525 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 WWWW
								0.00	33	9001	SE Mgmt Admin	426080	Acq M91651 Fairways
			8.00	8.00				16.00	33	9001	SE Mgmt Admin	601810	Wtr-General & Admin

Capital Activity Project							Pay Code	Total Hours	GL Co #	AU	System Description	GL Acct/Cat	Project Name
Activ Code:			Acct Cat:										
336471138171								0.00	33	6471	Sunny Hills - W	105020	Master Planning
33647205040								0.00	33	6472	Sunny Hills - WW	105020	Master Planning
33642005402								0.00	33		Silver Lake - W	105020	Extension and development
33640605403								0.00	33		E. Lake Harris - W	105020	Etension and development
								0.00	33		#N/A	105020	
0.00	0.00	8.00	8.00	8.00	0.00	0.00	24.00	TOTAL REGULAR HOURS					

Other Regular Hours							Pay Code (see schedule)	Total Hours	GL Co #	AU	System Description	GL Acct/Cat	Description
Mo	Tu	We	Th	Fr	Sa	Su							
		8.00					3	16.00	33	9001	Admin	601810	Vacation
							4	0.00	33	9001	Admin	601810	Sick
							16	0.00	33	9001	Admin	601810	Personal Day
	8.00						2	8.00	33	9001	Admin	601810	Holiday
							16	0.00	33	9001	Admin	601810	Bereavement
							15	0.00	33	9001	Admin	601810	Jury Duty
8.00	8.00	8.00	0.00	0.00	0.00	0.00		24.00	OTHER PAY TOTALS				

8.00 8.00 8.00 0.00 0.00 0.00 0.00 40 **GRAND TOTAL HOURS**


 EMPLOYEE SIGNATURE


 SUPERVISOR SIGNATURE

Note: All week @ rate school

CONFIDENTIAL



TOWERS
PERRIN

Aqua America

Executive Compensation Analysis

February 2007

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.

Aqua America Variance from the Competitive 50th Percentile			
Market Reference	Base Salary	Total Cash Compensation	Total Direct Compensation
Utility Industry	[REDACTED]	[REDACTED]	[REDACTED]
General Industry	[REDACTED]	[REDACTED]	[REDACTED]

- 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 50th percentile data (although below full median rates) and below the competitive range versus the general industry 50th percentile.

CONFIDENTIAL



TOWERS
PERRIN

Aqua America

Executive Compensation Analysis

February 2008

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.

Aqua America Variance from the Competitive 50th Percentile			
Market Reference	Base Salary	Total Cash Compensation	Total Direct Compensation
Utility Industry (Actual Revenues)	[REDACTED]	[REDACTED]	[REDACTED]
Utility Industry (Adjusted Revenues)	[REDACTED]	[REDACTED]	[REDACTED]
Blended	[REDACTED]	[REDACTED]	[REDACTED]
General Industry	[REDACTED]	[REDACTED]	[REDACTED]

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 50th 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 50th percentile competitive range.
 - Aqua America is also below the general industry 50th percentile data.

Executive (strategy, objectives, guidance)	40,000
Accounting	
Full-time accountant	75,000
(rates support, other reporting requirements for SEC compliance, treasury duties)	
Internal audit	
Outsourced internal audit director / function	67,900
Payroll / Accounts Payable	
Payroll and AP Coordinator	50,000
Payroll service	4,914
IT	224,000
Human Resources	
Study of HR admin cost per employee	130,977
(1 added fulltime employee, outside legal, labor compliance admin, benefits / comp studies, recruiting, training)	
Board of Directors	125,000
five outside directors x \$25,000 (see note A -->)	
Corporate Secretary / investor relations	
One new FTE	62,500
Transfer agent fees / listing fees	123,801
Legal	
Securities law, claims, SEC	\$ 120,000
	<hr/>
	1,024,092

Assumes one-quarter FTE (outsourced); engineering guidance

Assumes non-SOX requirements

Accume (outsourced internal audit provider)

General auditor	125	500	62,500
IT auditor	135	40	<u>5,400</u>
			67,900

63 employees 4,914 (assumes \$3/pay per employee)

16,000,000 revenues
 0.028 percentage of IT
 448,000
 0.5 To remove local costs already present + billing ACO
 224,000

63 employees
 \$ 2,079 cost per study attached (per employee)
 130,977

Note A - approximates study attached

Aqua's fees 1,238,009 (2007 budget)
 10% AUF assumed about 1/10 of Aqua America
 123800.9

\$ 300 400 \$ 120,000 outside law firm
 hrs

Rubin, Bob

From: Panetta, Carolyn
Sent: Wednesday, November 19, 2008 10:50 AM
To: Rubin, Bob
Subject: 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

IT SPEND BENCHMARKING REPORT

Results of the Enterprise-Wide IT Spend Survey

Questions Addressed:

- ~ *How much are mid-sized 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?*



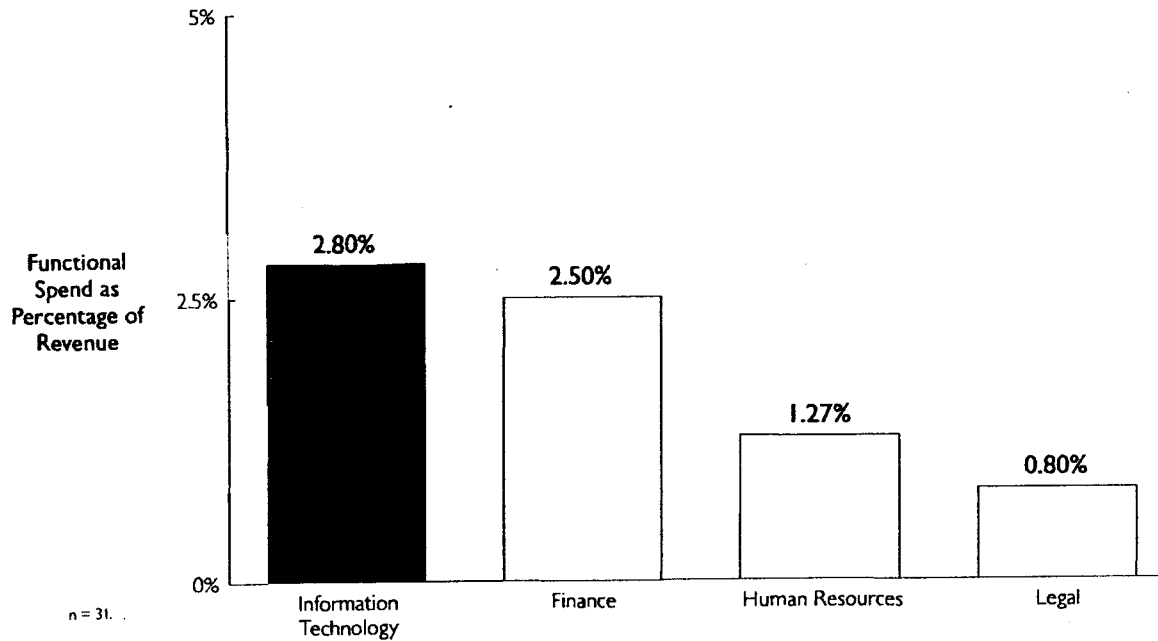
OVERVIEW

FIGURING IT OUT

IT spend is not only a substantial SG&A expense...

Midsized Company Functional Spending as a Percentage of Revenue

By Key Function, 2007



...but typically the most difficult to evaluate

UNDERSTANDING YOUR INVESTMENT

“There are technology ‘must-haves’ which don’t require much additional justification, and then there is a large grey area of IT where it quickly becomes difficult to evaluate ROI.”

CFO
Electronics Company

Source: Finance Leadership Exchange IT Costs Survey (March 2007), Corporate Executive Board research, Finance Leadership Exchange research

IT SPEND

IT SPEND BY REVENUE BAND

Companies with \$250M to \$500M in revenue are increasing spend most significantly...

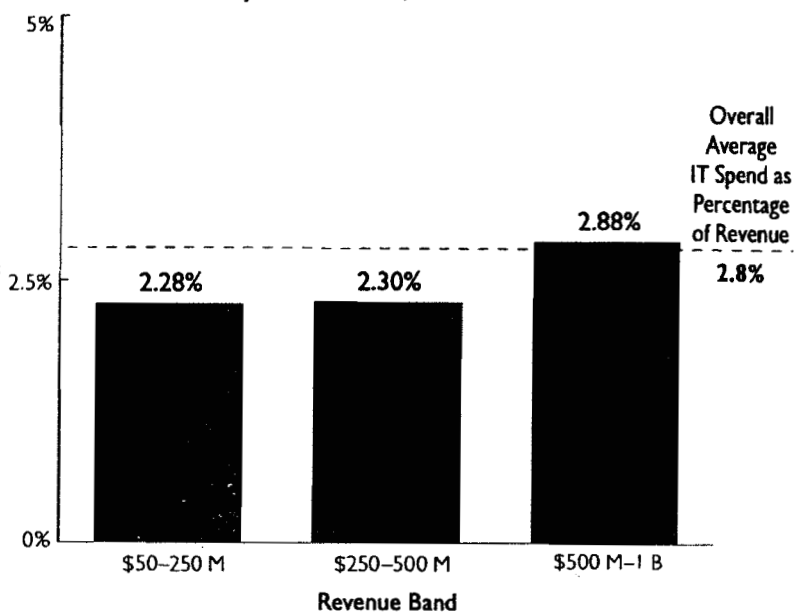
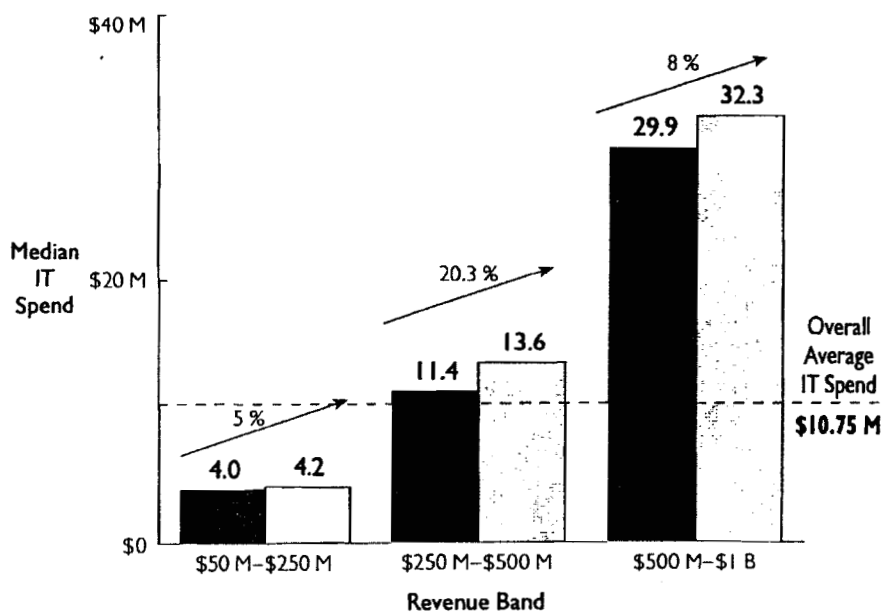
...while overall spend gradually increases with company size

IT Spend,* 2006-07

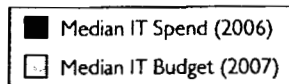
By Revenue Band

IT Spend as Percentage of Revenue

By Revenue Band, 2006



n = 33.



* Respondents were asked to list "the total amount your company spends on IT, including staff"

Source: Finance Leadership Exchange IT Costs Survey (March 2006)



**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**

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

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.

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.

2007 Board of Directors Compensation and Governance Survey

Introduction - continued

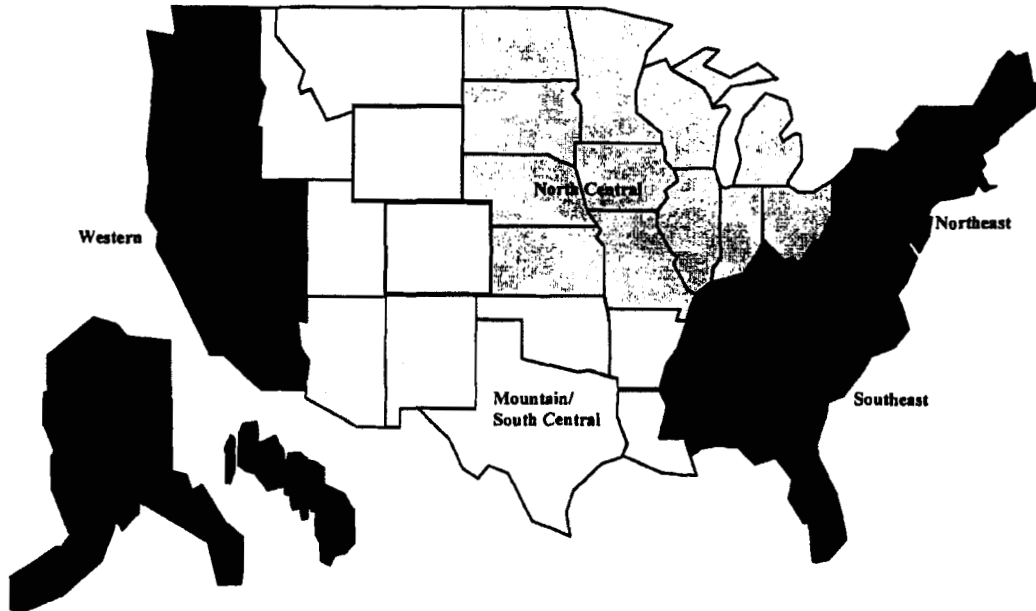
Total Compensation Solutions is pleased to provide this report on Board of Directors Compensation and Governance. We are committed to assisting our clients with the effective administration of their respective compensation programs. We thank all of those organizations that have provided their data, their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

2007 Board of Directors Compensation and Governance Survey

Participant Demographics

Geographic Breakdown of Survey Participants

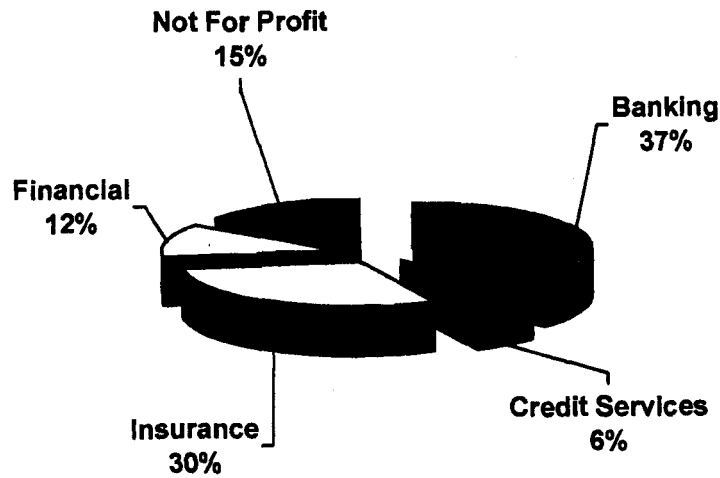


Region	Number	Percentage
Northeast	107	32%
Southeast	76	23%
North Central	85	26%
Mountain/South Central	24	7%
Western	40	12%
Total	332	100%

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%.

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:

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.

Chairman	\$45,337	\$65,734	\$53,852	\$19,978
Director	\$38,914	\$63,015	\$35,534	\$19,029

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 is 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 www.total-comp.com 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)

System Name	County	Former Owner	Type Service	Existing Rates as % of Stand Alone	Last Rate 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 Carlton 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
16 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
20 Kings Cove - Water	Lake	ASI	Water		1995
21 Kingswood - Water	Brevard	FWS	Water	101%	1996
22 Lake Gibson Estates - Water	Polk	FWS	Water		1996
23 Lake Josephine - Water	Highlands	ASI	Water		1995
24 Lake Osborne Est - Water	Palm Beach	ASI	Water		1996
25 Lake Suzy - Water	DeSoto+	ASI	Water		1997
26 Leisure Lakes - Water	Highlands	FWS	Water	78%	1996
27 Morningview - Water	Lake	FWS	Water	85%	1996
28 Oakwood - Water	Brevard	FWS	Water	102%	1996
29 Ocala Oaks - Water	Marion	ASI	Water		1999
30 Orange Hill/Sugar Creek - Water	Polk	FWS	Water		1996
31 Palm Port - Water	Putnam	FWS	Water	93%	1996
32 Palm 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
36 Pomona Park - Water	Putnam	FWS	Water	103%	1996
37 Quail Ridge - Water	Lake	FWS	Water	42%	1996
38 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
42 Silver Lake Est/Western Shores - Water	Lake	FWS	Water	102%	1996
43 Silver Lake Oaks - Water	Putnam	FWS	Water	67%	1996
44 Skycrest - Water	Lake	FWS	Water	73%	1996
45 St. John's Highlands - Water	Putnam	FWS	Water	71%	1996
46 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
49 Tangerine - Water	Orange	FWS	Water		
50 The Woods - Water	Sumter	ASI	Water		1997
51 Tomoka/Twin Rivers - Water	Volusia	FWS	Water		
52 Valencia Terrace - Water	Lake	FWS	Water	98%	1996
53 Venetian Village - Water	Lake	FWS	Water	97%	1996
54 Village Water - Water	Polk	ASI	Water		1996
55 Welaka/Saratoga - Water	Putnam	FWS	Water	75%	1996
56 Wootens - Water	Putnam	FWS	Water	42%	1996
57 Zephyr Shores - Water	Pasco	FWS	Water	74%	1996

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)

System Name	County	Former Owner	Typical Service	Existing Rates as % of Stand Alone	Last Rate 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	Washington	FWS	Sewer	106%	1996
21 The Woods - Sewer	Sumter	ASI	Sewer		
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-FOF-WS

Water System	County	Final Post Remand			Stand Alone Bill at 10,000 Gals	Final / SA	
		Base Facility Charge	Gallorage	Bill at 10,000 Gals		Subsidy	% of Stand Alone
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	\$54.72	(\$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	\$35.38	\$1.55	104.38%
Palm Port - Water	Putnam	\$11.50	\$4.05	\$52.00	\$55.64	(\$3.64)	93.46%
Palm Terrace - Water	Pasco	\$9.83	\$2.71	\$36.93	\$35.83	\$1.10	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	\$35.96	\$0.97	102.70%
Piney Woods - Water	Lake	\$15.01	\$2.50	\$40.01	\$41.69	(\$1.68)	95.97%
Pomona Park - Water	Putnam	\$15.01	\$2.50	\$40.01	\$48.34	(\$8.33)	82.77%
Quail Ridge - Water	Lake	\$19.90	\$3.21	\$52.00	\$123.94	(\$71.94)	41.96%
River Grove - Water	Putnam	\$9.50	\$3.57	\$45.20	\$46.39	(\$1.19)	97.43%
Silver Lake Est/Western Shores - Water	Lake	\$7.10	\$1.21	\$19.20	\$18.58	\$0.62	103.34%
Silver Lake Oaks - Water	Putnam	\$14.40	\$3.76	\$52.00	\$78.85	(\$26.85)	65.95%
Skycrest - Water	Lake	\$13.20	\$3.88	\$52.00	\$71.22	(\$19.22)	73.01%
St. John's Highlands - Water	Putnam	\$8.30	\$4.37	\$52.00	\$79.58	(\$27.58)	65.34%
Stone Mountain - Water	Lake	\$25.10	\$2.69	\$52.00	\$93.66	(\$41.66)	55.52%
Sunny Hills - Water	Washington	\$10.70	\$4.13	\$52.00	\$53.61	(\$1.61)	97.00%
Valencia Terrace - Water	Lake	\$9.15	\$1.99	\$29.05	\$29.41	(\$0.36)	98.78%
Venetian Village - Water	Lake	\$9.50	\$3.57	\$45.20	\$42.55	\$2.65	106.23%
Welaka/Saratoga - Water	Putnam	\$9.40	\$4.26	\$52.00	\$49.71	\$2.29	104.61%
Wootens - Water	Putnam	\$8.50	\$4.35	\$52.00	\$122.62	(\$70.62)	42.41%
Zephyr Shores - Water	Pasco	\$5.80	\$4.62	\$52.00	\$69.94	(\$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

Wastewater System	County	Final Post Remand			Stand Alone Bill at 6,000 Gals	Final / SA	
		Base Facility Charge	Gallonage	Bill at 6,000 Gals		Subsidy	% of Stand Alone
Beecher's Point - Sewer	Putnam	\$19.88	\$7.52	\$65.00	\$232.28	(\$167.28)	27.98%
Chuluota - Sewer	Seminole	\$20.42	\$7.43	\$65.00	\$232.24	(\$167.24)	27.99%
FI Central Commerce Park - Sewer	Seminole	\$35.90	\$4.85	\$65.00	\$79.70	(\$14.70)	81.56%
Holiday Haven - Sewer	Lake	\$15.26	\$8.29	\$65.00	\$161.27	(\$96.27)	40.31%
Jungle Den - Sewer	Volusia	\$11.48	\$8.92	\$65.00	\$143.37	(\$78.37)	45.34%
Leisure Lakes - Sewer	Highlands	\$15.27	\$3.51	\$36.33	\$40.58	(\$4.25)	89.53%
Morningview - Sewer	Lake	\$22.70	\$7.05	\$65.00	\$77.91	(\$12.91)	83.43%
Palm Port - Sewer	Putnam	\$18.86	\$7.69	\$65.00	\$110.37	(\$45.37)	58.89%
Palm Terrace - Sewer	Pasco	\$17.82	\$4.02	\$41.94	\$42.92	(\$0.98)	97.72%
Park Manor - Sewer	Putnam	\$27.68	\$6.22	\$65.00	\$82.71	(\$17.71)	78.59%
Silver Lake Oaks - Sewer	Putnam	\$18.68	\$7.72	\$65.00	\$112.42	(\$47.42)	57.82%
Sunny Hills - Sewer	Washington	\$18.38	\$7.77	\$65.00	\$79.76	(\$14.76)	81.49%
Valencia Terrace - Sewer	Lake	\$15.27	\$3.51	\$36.33	\$37.45	(\$1.12)	97.01%
Venetian Village - Sewer	Lake	\$19.06	\$5.81	\$53.92	\$52.68	\$1.24	102.35%
Zephyr Shores - Sewer	Pasco	\$10.64	\$9.06	\$65.00	\$71.26	(\$6.26)	91.22%

2006 CORPORATE SERVICE CHARGES TO REGULATED UTILITIES

COMPANY	CORPORATE SERVICE CHARGES	NO. OF CUSTOMERS	APPROX. CHARGE PER CUSTOMER
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	1.96M	\$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

COMPANY	CORPORATE SERVICE CHARGES	NO. OF CUSTOMERS	APPROX. CHARGE PER CUSTOMER
SCANA Services, Inc.	\$249,541,149	2.11M	\$118
Progress Energy Service Company	\$406,007,433	3.63M	\$112
First Energy Service Company	\$542,277,184	4.93M	\$110
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

AQUA

Utilities Florida.

Facility	Tank Type/ 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



Facility	Tank Type/ 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



Facility	Tank Type/ Material	Gallons	Address	City	County
Group 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
Group 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

Docket No. 080121-WS
 Bad Debt Spreadsheet
 Exhibit SS-20, Page 1 of 1

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

Accounting Unit	System Name	System Type	County	2004		2005		2006		2007	
				Total Revenue	Bad Debt Expense	Total Revenue	Bad Debt Expense	Total Revenue	Bad Debt Expense	Total Revenue	Bad Debt Expense
8567	Arredondo Estates	Water	Alachua	154,647	13,416	152,171	13,477	63,975	39,624	61,945	(3,514)
8568	Arredondo Farms	Water	Alachua	100,558	-	91,469	30,105
6401	Kingwood	Water	Brevard	8,582	729	17,162	594	18,040	2,875	15,650	631
6402	Oskwood	Water	Brevard	28,444	4,731	52,935	5,407	57,802	7,359	54,796	1,844
6582	Lake Suzy	Water	Charlotte & DeSoto	310,832	(4,872)	312,462	(128)	322,506	(4,650)	330,478	2,085
6589	Lake Josephine	Water	Highlands	124,886	6,816	125,313	452	139,471	1,817	128,838	2,142
6403	Leisure Lakes	Water	Highlands	25,263	2,570	59,548	189	62,285	235	57,009	(224)
6933	Sebring Lakes	Water	Highlands	11,790	708	14,458	9	19,458	195	16,177	(84)
6597	48 Estates	Water	Lake	28,019	644	28,755	-	29,443	-	30,817	271
6405	Carlton Village	Water	Lake	48,873	3,024	110,687	1,441	128,818	6,047	123,448	3,006
6408	East Lake Harris Estates	Water	Lake	65,305	49,795	42,005	464	44,479	367	42,084	73
6970	Fairways @ Mt. Plymouth	Water	Lake	-	-	-	-	-	-	109,885	4,806
6407	Fern Terrace	Water	Lake	21,687	2,314	49,965	694	51,504	618	46,745	854
6408	Friendly Center	Water	Lake	5,556	333	11,844	507	14,271	199	12,347	217
6409	Grand Terrace	Water	Lake	18,162	2,345	32,285	35	34,739	306	33,480	507
6556	Haines Creek	Water	Lake	20,330	1,319	21,485	(185)	24,909	-	22,234	1,851
6410	Hobby Hills	Water	Lake	12,536	3,071	26,823	1,990	26,285	6,367	25,360	1,663
6411	Holiday Haven	Water	Lake	17,286	160	37,814	1,804	37,568	2,124	37,772	367
6413	Imperial Mobile Terrace	Water	Lake	22,643	2,715	51,115	131	54,369	27	52,514	21
6595	Kings Cove	Water	Lake	60,108	3,233	56,051	700	70,821	2,263	61,861	(474)
6414	Morningview	Water	Lake	10,487	387	17,054	-	19,683	315	17,469	-
6416	Palms Mobile Home Park	Water	Lake	4,363	686	10,509	-	11,828	25	11,308	178
6417	Picciola Island	Water	Lake	22,456	1,881	46,061	100	54,297	1,544	53,252	248
6418	Pinney Woods	Water	Lake	34,873	2,145	73,043	318	83,756	1,216	78,515	304
6419	Quail Ridge	Water	Lake	16,023	1,247	41,604	586	46,933	1,375	45,950	459
6561	Ravenswood	Water	Lake	12,440	510	13,147	(25)	14,395	-	15,137	112
6420	Silver Lake/Western Shores	Water	Lake	223,789	17,657	461,513	1,605	577,364	2,744	536,565	2,534
6421	Skycrest	Water	Lake	24,260	2,423	49,518	2,273	55,193	4,479	52,187	1,132
6422	Stone Mountain	Water	Lake	2,377	111	4,739	612	5,443	-	4,996	-
6598	Summit Chase	Water	Lake	50,653	2,829	50,483	(152)	53,653	-	43,301	905
6423	Valencia Terrace	Water	Lake	43,462	4,315	86,458	2,194	98,413	297	93,574	393
6425	Venetian Village	Water	Lake	25,156	1,653	54,077	341	57,281	1,047	56,474	240
6577	Ocala Oaks	Water	Manon	466,788	19,475	480,551	6,353	533,738	15,096	516,793	8,706
6428	Tangerine	Water	Orange	39,748	2,993	79,064	8,488	84,191	3,521	74,140	2,263
6558	Lake Osborne Estates	Water	Palm Beach	122,862	4,700	116,465	(109)	125,718	-	111,680	73
6574	Jasmine Lakes	Water	Pasco	454,740	42,401	473,552	12,563	539,231	35,454	433,663	12,175
6429	Palm Terrace	Water	Pasco	165,412	21,161	330,839	17,067	364,360	29,009	317,409	10,044
6431	Zephyr Shores	Water	Pasco	32,036	6,904	77,128	314	86,070	927	76,898	1,383
6572	Breeze Hill	Water	Polk	-	-	-	-	-	-	14,630	397
6433	Gibsonia Estates	Water	Polk	10,759	1,913	22,465	529	33,059	1,037	18,150	752
6434	Lake Gibson Estates	Water	Polk	66,835	10,540	135,770	4,377	154,382	8,818	141,451	2,926
6436	Orange Hill/Sugar Creek	Water	Polk	24,466	2,918	48,985	568	54,510	2,714	52,040	1,398
6562	Rosalie Oaks	Water	Polk	15,522	1,139	14,504	-	16,517	-	14,022	(161)
6571	Village Water	Water	Polk	110,977	5,842	116,834	2,380	127,711	2,928	100,514	1,356
6438	Beecher's Point	Water	Putnam	17,680	62	42,828	-	19,411	410	26,142	108
6440	Hermits Cove	Water	Putnam	19,437	313	43,131	647	46,762	1,501	44,083	1,262
6441	Interlachen Lake/Park Manor	Water	Putnam	38,568	3,200	81,856	2,899	81,780	6,494	77,166	2,077
6444	Palm Port	Water	Putnam	17,016	138	36,911	454	38,145	718	37,545	36
6446	Pomona Park	Water	Putnam	31,466	1,890	63,115	716	61,806	9,491	60,166	3,790
6447	River Grove	Water	Putnam	16,948	244	36,886	493	40,922	(59)	36,947	538
6448	Silver Lake Oaks	Water	Putnam	6,285	2,670	14,326	9,677	15,368	12,814	13,240	1,192
6450	St. John's Highlands	Water	Putnam	11,017	390	23,481	450	24,459	991	24,755	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	Chulota	Water	Seminole	296,518	16,343	736,875	4,124	792,424	17,444	772,063	12,259
6462	Harmony Homes	Water	Seminole	15,063	894	29,910	694	34,411	3,166	30,433	1,672
6564	The Woods	Water	Sumter	22,980	835	21,620	(309)	23,778	-	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	668	44,840	60	52,066	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	113,985	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	Fairways @ Mt. Plymouth	Sewer	Lake	-	-	-	-	-	-	54,848	119
6412	Holiday Haven	Sewer	Lake	25,496	-	53,054	-	54,232	-	53,993	30
6395	Kings Cove	Sewer	Lake	74,998	214	73,583	-	78,376	-	74,077	165
6415	Morningview	Sewer	Lake	10,284	-	20,950	-	22,317	-	21,817	-
6396	Summit Chase	Sewer	Lake	44,450	231	44,218	-	46,949	-	42,011	321
6424	Valencia Terrace	Sewer	Lake	59,178	-	119,485	-	127,367	-	127,916	256
6426	Venetian Village	Sewer	Lake	23,930	-	50,562	-	51,911	-	50,414	-
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
6430	Palm Terrace	Sewer	Pasco	193,497	-	400,768	-	411,808	-	384,667	5,498
6432	Zephyr Shores	Sewer	Pasco	57,868	-	139,382	-	148,670	-	134,430	(14)
6973	Breeze Hill	Sewer	Polk	-	-	-	-	-	-	17,319	33
6435	Lake Gibson Estates	Sewer	Polk	48,277	-	99,782	-	104,399	-	98,681	459
6386	Rosalie Oaks	Sewer	Polk	20,965	100	21,245	-	21,393	-	28,909	35
6390	Village Water	Sewer	Polk	91,867	-	108,219	-	125,331	-	158,101	128
6439	Beecher's Point	Sewer	Putnam	10,137	-	30,602	-	7,315	-	17,203	145
6445	Palm 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	Chulota	Sewer	Seminole	171,214	-	388,532	-	437,859	-	436,468	1,538
6461	FL Central Commerce Park	Sewer	Seminole	77,194	1,203	142,840	6	159,578	-	150,989	2,037
6388	The Woods	Sewer	Sumter	17,323	67	16,963	-	19,049	-	20,232	896
6468	Jungle Den	Sewer	Volusia	17,278	-	44,125	-	43,033	-	46,179	(49)
6472	Sunny Hills	Sewer	Washington	41,482	-	89,526	-	91,065	-	86,899	774
		Sewer	TOTALS	2,344,269	3,817	3,109,711	6	3,345,367	(7,161)	3,467,819	28,070
		GRAND TOTALS		5,943,912	283,212	8,570,854	113,971	9,442,480	233,019	9,254,856	150,127
					4.76%		1.33%		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

A/C #	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
Potential Pro Forma Adjustments							
108110	Property Taxes	All	122,190	31,665	90,524	122,190	Additional Property Taxes on 2007 Net Additions
301701	Salaries & Wages - Employees	All	96,289	48,488	21,607	70,095	4.0% Wage increase effective 4/1/08
301701	Salaries & Wages - Employees	Various	134,916	65,796	29,369	95,166	Market Based Increases
301701	Salaries & Wages - Employees	All	95,000	45,550	17,005	62,555	Rates Manager
301701	Salaries & Wages - Employees	All	75,000	35,960	13,425	49,385	Controller
301701	Salaries & Wages - Employees	Various	40,040	30,991	136	31,127	Lake County Facility Operator II
301701	Salaries & Wages - Employees	Sebring Lakes	40,040	40,040		40,040	Sebring Lakes Facility Operator II
604704-810	Employee Benefits	All	62,627	30,339	15,869	46,208	Increase in Benefit costs/head in 2008
408121	Payroll Taxes - FICA	All	7,366	3,709		3,709	FICA taxes on 4.0% Wage increase effective 4/1/08
408121	Payroll Taxes - FICA	Various	10,321	5,162		5,162	FICA taxes on Market Based Increases
610100	Purchased Water	Palm Terrace	2,838	2,838		2,838	Palm Terrace Purchased Water rate increases
610100	Purchased Water	Lake Suzy	94,443	94,443		94,443	Lake Suzy Purchased Water rate increases
710500	Purchased Sewage Treatment	Zephyr Shores	271		271	271	Zephyr Shores Pro Forma Purchased Sewage Treatment
710500	Purchased Sewage Treatment	Lake Gibson Estates	55,766		55,766	55,766	Lake Gibson Estates Pro Forma Purchased Sewage Treatment
711500	Sludge Hauling	Jasmine Lakes	16,057		13,597	13,597	Pasco County Sludge Hauling price increase in 2008
711500	Sludge Hauling	Palm Terrace	13,597		16,057	16,057	Pasco County Sludge Hauling price increase in 2008
618300	Chemicals	Chuluota	22,680	22,680		22,680	Ammonia for Chloramination in Chuluota
641741-500	Rent	All	8,400	4,028	1,504	5,531	New office rent
636736-700	Contractual Services - Other	Various	(105,426)	(63,067)	(2,203)	(65,270)	Eliminate O/S Contractor meter reading
736700	Contractual Services - Other	South Seas	102,276		102,276	102,276	New Contract Services for South Seas Operator
650750-532	Transportation	All	64,021	30,696	11,460	42,156	Adjust fuel to \$3.36/gal
675775-802	Miscellaneous	All	60,000	28,768	10,740	39,508	New town hall meeting expense (Aqua Connects)
634734-800	Contractual Services - Mgmt. Fees	All	4,996	2,396	894	3,290	Additional 2008 Service Co. headcount, fully loaded (Mitch Arch, Corp Actg Mgr)
634734-800	Contractual Services - Mgmt. Fees	All	19,413	9,308	3,475	12,783	Projected 4% Service Co. Wage Increase effective 4/1/08 (on total Service Co. expense billings)
634734-800	Contractual Services - Mgmt. Fees	All	1,485	712	266	978	Additional 2008 Service Co. FICA taxes on above Wage increases (7.65%)
634734-800	Contractual Services - Mgmt. Fees	All	(60,776)	(29,140)	(10,879)	(40,019)	Projected Service Co. Dual Water/Sewer Customer adjustment to allocations
634734-800	Contractual Services - Mgmt. Fees	All	13,227	6,342	2,368	8,709	Additional 2008 Service Co. employee benefits
636736-700	Contractual Services - Other	All	8,236	3,949	1,474	5,423	Projected 4% ACO Wage Increase effective 4/1/08 (on Salaries only)
636736-700	Contractual Services - Other	All	630	302	113	415	Additional 2008 ACO FICA taxes on above Wage increases
636736-700	Contractual Services - Other	All	(52,886)	(25,357)	(9,467)	(34,824)	Projected ACO Dual Water/Sewer Customer adjustment to allocations
636736-700	Contractual Services - Other	All	59,362	28,462	10,626	39,088	Additional 2008 ACO employee benefits
			<u>1,012,399</u>	<u>455,059</u>	<u>396,273</u>	<u>851,332</u>	
O&M Only			872,522	414,523	305,749	720,271	

Pro Forma Adjustments

B-3/B-4 MFR Adjustment	Linked File	File Name Provided to OPC	How Provided
4.0% 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
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
ACO 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
Additional 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
Additional 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
Additional 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	Enclosed
Additional Property Taxes on 2007 Net Plant additions	2008 Prop Tax Projection.xls	File no longer exists	OPC IROG # 147
Adjust fuel to \$3.36/gal	Transportation Expense Normalization.xls	OPC_POD_Set1_#2_Attachment 2 of 20 (Transportation Expense Normalization).xls	OPC POD # 2
Ammonia for Chloramination in Chuluota	Chuluota Chemical Adjustment.xls	OPC_POD_Set1_#2_Attachment 12 of 20 (Chuluota Chemical Adjustment).xls	OPC POD # 2
Controller	Salary Normalizations.xls	OPC_POD_Set3_#147_Attachment 6 of 6 (Salary Normalizations).xls	OPC IROG # 147
Eliminate O/S Contractor meter reading	Meter Reader Pro Forma Adjustments.xls	OPC_POD_Set1_#2_Attachment 9 of 20 (Meter Reader Pro Forma Adjustments).xls	OPC POD # 2
FICA 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
FICA 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
FICA taxes on Market Based Increases	Salary Normalizations.xls	OPC_POD_Set3_#147_Attachment 6 of 6 (Salary Normalizations).xls	OPC IROG # 147
FICA 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
Increase 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
Lake County Facility Operator II	Salary Normalizations.xls	OPC_POD_Set3_#147_Attachment 6 of 6 (Salary Normalizations).xls	OPC IROG # 147
Lake Gibson Pro Forma Purchased Wastewater	Purchased Sewer Adjs.xls	OPC_POD_Set1_#2_Attachment 7 of 20 (Purchased Sewer Adjs).xls	OPC POD # 2
Lake Suzy Purchased Water rate increases	Purchased water Adjs.xls	OPC_POD_Set1_#2_Attachment 6 of 20 (Purchased water Adjs).xls	OPC POD # 2
Market Based Increases	Salary Normalizations.xls	OPC_POD_Set3_#147_Attachment 6 of 6 (Salary Normalizations).xls	OPC IROG # 147
New Contract Services for South Seas Operator	Pro Forma Expense Adjs - Contract Services.xls	OPC_POD_Set3_#147_Attachment 5 of 6 (Pro Forma Expense Adjs - Contract Services).xls	OPC IROG # 147
New office rent	NO LINKED FILE		
New Rates Manager & Controller	NO LINKED FILE		
New town hall meeting expense (Aqua Connects)	Pro Forma Expense Adjs - Meetings.xls	OPC_POD_Set3_#147_Supplemental Attachment 2 of 3 (Pro Forma Expense Adjs - Meetings.xls).xls3	Enclosed
Palm Terrace Purchased Water rate increases	Purchased water Adjs.xls	OPC_POD_Set1_#2_Attachment 6 of 20 (Purchased water Adjs).xls	OPC POD # 2
Pasco 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
Rates Manager	Salary Normalizations.xls	OPC_POD_Set3_#147_Attachment 6 of 6 (Salary Normalizations).xls	OPC IROG # 147
Redistribute Admin 4.0% Wage Increase effective 4/1/08	NO LINKED FILE		
Redistribute FICA tax on Admin 4.0% Wage Increase effective 4/1/08	NO LINKED FILE		
Redistribute FICA taxes on Market Based Increases	NO LINKED FILE		
Redistribute Market Based Increases	NO LINKED FILE		
Sebring Lakes Facility Operator II	Salary Normalizations.xls	OPC_POD_Set3_#147_Attachment 6 of 6 (Salary Normalizations).xls	OPC IROG # 147
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
Service 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
Zephyr Shores Pro Forma Purchased Wastewater	Purchased Sewer Adjs.xls	OPC_POD_Set1_#2_Attachment 7 of 20 (Purchased Sewer Adjs).xls	OPC POD # 2
	2007 Benefits Allocation %'s.xls	OPC_POD_Set3_#147_Attachment 1 of 6 (2007 Benefits Allocation %'s).xls	OPC IROG # 147

	\$	Heads	
IBC Medical Jan 2008	9,726.35	11	\$884.21
Keystone Medical Jan 2008	66,119.03	80	\$826.49
	<u>75,845.38</u>	<u>91</u>	<u>\$833.47</u>
Dental/Head Jan 2008			<u>\$75.06</u>
Combined Medical & Dental/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
	<u>79,101.15</u>	<u>96</u>	<u>\$823.97</u>
Dental/Head June 2007			<u>\$68.16</u>
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 deductions			
2007 Medical capitalized			
2007 Net Co Medical/Dental			<u>\$719,736</u>
Pro Forma Medical/Dental Adj			<u><u>\$13,227</u></u>

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

Systems	AU#	Milage Rate	Actual Paid Per Lawson	Adjustment	2007 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
FI Central Commerce Park - Sewer	6461	0.01663	25103.3	0.00	25103.3
Friendly Center - Water	6408	0.01462	140.67	0.00	140.67
Gibsonia Estates - Water	6433	0.01543	89.47	0.00	89.47
Grand Terrace - Water	6409	0.01462	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	42.94	0.00	42.94
Lake Gibson Estates - Sewer	6435	0.0156		41677.12	41677.12
Lake Gibson Estates - Water	6434	0.0156	51090.65	-41677.12	9413.53
Lake Josephine - Water	6589	0.01497	8112.83	0.00	8112.83
Lake Osborne Est - Water	6558	0.02013	870.58	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	0.0155	1954.03	0.00	1954.03
Leisure Lakes - Water	6403	0.01518	669.54	0.00	669.54
Morningview - Sewer	6415	0.01462		1337.91	1337.91
Morningview - Water	6414	0.01462	2788.51	-1337.91	1450.60
Oakwood - Water	6402	0.0153	361.59	0.00	361.59
Ocala Oaks - Water	6577	0.01467	12703.14	0.00	12703.14
Orange Hill/Sugar Creek - Water	6436	0.01496	2557.5	0.00	2557.5
Palm Port - Sewer	6445	0.01654	1986.97	0.00	1986.97
Palm Port - Water	6444	0.01654	7141.73	0.00	7141.73
Palm Terrace - Sewer	6430	0.01378		10235.47	10235.47

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

Total			503,289	0.00	503,289
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Information below is to provide Arrendondo detail not converted to MFR A/U numbering convention.

Arrendondo Estates/Farms - Water	6567	0.02025			8947.57
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Power Plant

AD

Beg Bal 1/1/07	PPE Additions	PPE Retirements	PPE Adjustments	End Bal 12/31/07	Add'l Tax on PPE	Beg Bal 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)	28,900
1,531,098	4,698	(659)	0	1,535,137	\$ 67.16	819,091
20,438	0	(25)	0	20,412	\$ (0.37)	11,002
353,058	4,969	(2,161)	0	355,865	\$ 43.32	66,419
143,102	3,969	(4,000)	0	143,070	\$ (0.46)	15,376
73,558	20,311	(4,029)	0	89,841	\$ 238.06	39,261
81,726	3,618	(1,837)	0	83,507	\$ 25.71	24,250
627,844	525	(209)	0	628,160	\$ 5.22	159,116
59,039	1,383	(2,948)	0	57,474	\$ (22.89)	15,762
792,869	4,761	(4,502)	0	793,128	\$ 3.78	346,670
72,474	5,963	(9,339)	0	69,099	\$ (49.35)	25,950
309,346	639	(31,846)	0	278,140	\$ (456.24)	97,379
159,197	439	(1,276)	0	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)	0	27,356	\$ (24.96)	13,938
515,575	9,095	(59,905)	(55,693)	409,072	\$ (1,557.07)	241,355
349,185	(116,557)	(16,281)	(23,061)	193,286	\$ (2,279.25)	147,531
6,768	12,290	(2,475)	0	16,583	\$ 150.17	4,598
2,549,020	58,970	(30,349)	0	2,577,641	\$ 446.49	528,288
694,022	59,903	(38,214)	0	715,711	\$ 338.35	237,603
557,348	341,664	(76,458)	943	823,497	\$ 3,984.26	155,242
142,776	2,849	(887)	0	144,738	\$ 39.50	132,882
2,316,459	127,894	(6,783)	(173,434)	2,264,136	\$ (753.45)	635,945
813,456	119,967	(27,673)	0	905,750	\$ 1,329.03	221,508
351,089	633	(475)	0	351,246	\$ 2.44	221,821
348,648	231,351	(11,650)	0	568,349	\$ 3,335.06	130,256
172,207	0	0	0	172,207	\$ -	125,572
85,216	28,224	(3,309)	0	110,131	\$ 364.26	34,653
32,794	38,184	(8,254)	0	62,724	\$ 457.92	22,545
2,558,784	499,756	(152,907)	0	2,905,633	\$ 5,088.27	967,261
228,756	2,538	(1,044)	0	230,250	\$ 22.36	50,310
297,326	962	(2,264)	0	296,024	\$ (21.53)	184,146
119,265	34,138	(16,889)	0	136,514	\$ 285.30	35,487
1,095,656	288,728	(20,707)	0	1,363,677	\$ 3,693.32	274,644

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	0	0	169,584	\$ 11.56	43,053
46,227	431	(421)	0	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
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460,568	133,005	(77,699)	0	515,875	\$ 1,119.96	268,632
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Power Plant

AD Additions	AD Retirements	AD Adjustments	End Bal 12/31/07	Net UPIS-AD	Add'l Tax on 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)

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)
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	\$	55.46
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 Pr
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

List of all companies with both Water & Sewer systems

Total Increase in Prop Tax for 08	Pro Forma Total Prop Tax (100%U&U)	Increase in Prop Tax for Pro Forma Rate Base	Filing Name	Water AU#	Sewer AU#
\$ (158)	925	\$ 293	Arredondo Estates/Farms	6569	6389
\$ 2,279	9,225	\$ 154	Beecher's Point	6438	6439
\$ (153)	2,094	\$ 92	Chuluota	6456	6457
\$ (206)	6,177	\$ 5	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	\$ 4,984	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	6414	6415
\$ (95)	686	\$ 692	Palm Port	6444	6445
\$ (3)	1,539	\$ 400	Palm Terrace	6429	6430
\$ 251	1,158	\$ 452	Rosalie Oaks	6562	6386
\$ 11	1,216	\$ 221	Silver Lake Oaks	6448	6449
\$ (307)	9,880	\$ 634	Summit Chase	6596	6396
\$ (9)	830	\$ 362	Sunny Hills	6471	6472
\$ (327)	4,580	\$ 28	The Woods	6564	6388
\$ 56	1,047	\$ 482	Valencia Terrace	6423	6424
\$ (120)	2,925	\$ 890	Venetian Village	6425	6426
\$ (82)	4,539	\$ 992	Village Water	6571	6390
\$ 17,883	33,714	\$ 6,909	Zephyr Shores	6431	6432
\$ (11,816)	10,008	\$ 5,573			
\$ (165)	5,401	\$ 35			
\$ (16)	631	\$ 413			
\$ (991)	1,039	\$ 51			
\$ (2,130)	70	\$ 745			
\$ 184	243	\$ 16			
\$ (705)	41,053	\$ 81			
\$ 589	12,979	\$ 2,977			
\$ 4,840	19,219	\$ 6,266			
\$ 19	2,692	\$ 1,802			
\$ (2,080)	15,994	\$ 69			
\$ 1,362	22,272	\$ 144			
\$ (193)	1,833	\$ 72			
\$ 3,301	4,045	\$ 74			
\$ (96)	1,251	\$ 9			
\$ 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			

\$ 617	7,485	\$ 4,233
\$ (54)	1,136	\$ 261
\$ (38)	96	\$ 8
\$ (48)	1,938	\$ 995
\$ (96)	3,583	\$ 46
\$ (4)	8,461	\$ 597
\$ (61)	2,005	\$ 359
\$ (26)	567	\$ 168
\$ (35)	2,138	\$ 385
\$ 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

Projected increase in 2008

\$ 122,190	\$ 699,038	\$ 73,559
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0

Proof

\$ 2,278.96

Water row # in list	Sewer row # 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

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Application for increase in water and)
wastewater rates in Alachua, Brevard, DeSoto,) DOCKET NO. 080121-WS
Highlands, Lake, Lee, Marion, Orange,)
Palm Beach, Pasco, Polk, Putnam,) FILED: October 14, 2008
Seminole, Sumter, Volusia, and Washington)
Counties by Aqua Utilities Florida, Inc.)
_____)

**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

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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

Acct. No	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

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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	\$ 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

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	Accumulated Depreciation	\$16,992	
439	Adjustments to Retained Earnings		\$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.

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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>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
108	Accumulated Depreciation	\$35,249	
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.

Grand Terrace – 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.

Picciola Island – 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.

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Jungle Den – 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 4th 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

Capital Component	Per Company	Percent of Total	Cost Rate (1)	Weighted 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%

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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:

Capital Structure Per Audit Finding with Corrected Debt Cost

Capital Component	Per Company	Percent of Total	Cost Rate (1)	Weighted 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%

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

Capital Component	Per Company	Percent of Total	Cost Rate (1)	Weighted 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%	11.42%	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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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:

AU #	System	13-month Average Per Audit	Corrected 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.

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.

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:

080121-WS

<u>Account</u>	<u>Account Description</u>	<u>Debit (Credit)</u>
Adjustment #1	To record Commission Adj's to land in Docket No. 960799-WS. Reflect adjustment in December 2006.	
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 December 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 Adjustments 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 Adjustments 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

080121-WS

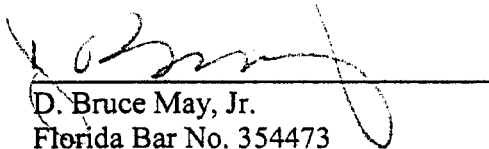
Audit Finding No. 19 – Depreciation Expense

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.

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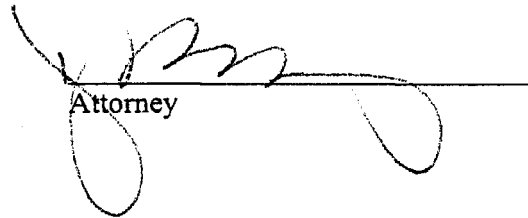
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080121-WS

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 Saylor, 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

Aqua Florida, Inc. Asset Detail - Utility Plant in Service As of 12/31/07													
In Service	Utility Account	Asset Long Description	Work Order Number	Quantity	12/31/2007 Amount	Comm Audit Adj 02/08	MFR 12/31/2007 Adjusted	12/31/2003 Amount per Utility	Included in Audit finding	6/30/08 Per Utility	Aquasource changes (6/30/08 to 12/31/2003)	6/30/08 Comm. Audit Commission	6/30/08 Comm. Audit adj
	30330 - Land & Land Rights - Treat Total				20,100.00		20,100.00	25,000.00		25,000		20,100	(4,900)
	30430 - Sluic and Imp. - Treat Total				334,218.34	(290,687.27)	83,548.07	48,194.33	48,194	48,258	1,936	13,105	(33,153)
	30720 - Wells and Springs Total				37,148.75	65,314.81	102,461.26	30,455.30	27,278	27,278		65,315	38,037
	30820 - Supply Mains Total				50,431.18	11,938.07	62,340.25	49,415.22	47,319	47,319		59,228	11,908
	31020 - Power Generation Equipment Total				1,361.04	20,021.66	27,382.69	7,361.04	3,467	3,467		7,368	7,366
	31120 - Pumping Equip. - Source Total				1,314.60		1,314.60					23,469	20,022
	31130 - Pumping Equip. - Treatment Total				(206.89)				(207)				
12/1/2001 0:00	32030 - Water Treatment Equipment	Retirement due to replacement by 33058903323 per Joan Miller	33058903323	1	583.31			583.31					
12/1/2001 0:00	32030 - Water Treatment Equipment	Press Rec 4" Polard Model PW454 7/Day 200 PSI	CX000423220	1	2,280.88			2,280.88					
12/1/2001 0:00	32030 - Water Treatment Equipment	Water Treatment Equipment (add to)			67,703.00			67,703.00	67,703				
12/1/2001 0:00	32030 - Water Treatment Equipment	Asset Original Cost	W0048	1	391.85								
10/1/2008 0:00	32030 - Water Treatment Equipment	11 - Oaston Chlorine Contactmeter	33058903323	1	70,892.05	(83,433.08)	17,288.96	70,892.29	67,496	67,703		14,270	(83,433)
	32030 - Water Treatment Equipment Total				1,150.88	12,735.52	13,286.20					12,136	12,136
	33040 - Distr Reserv and Standpipes Total				502.94			502.94					
4/1/2001 0:00	33140 - Mains	Equipment: Gate Valve 3"	CX000348331	1	502.94								
4/1/2001 0:00	33140 - Mains	Piping: Diameter 3" Type PVC	CX000348331	520	5,837.44			5,837.44					
12/1/2001 0:00	33140 - Mains	Retirement due to replacement by 33058905001 per Joan Miller	33058905001	1	(24,582.72)				(24,583)				
12/1/2001 0:00	33140 - Mains	Retirement due to replacement by 33058938206 per J. Miller CWP as of 11-06	33058938206	1	(1,838.28)				(1,838)				
12/1/2001 0:00	33140 - Mains	Asset Original Cost	W0048	1	140,992.21			140,992.21	140,992				
6/1/2004 0:00	33140 - Mains	2" VALVES LAKE JOSEPHINE	33058900983	4	3,058.28								
3/1/2005 0:00	33140 - Mains	1" WATER MAIN LAKE JOSEPHINE	33058923065	100	1,231.72								
5/1/2005 0:00	33140 - Mains	REPLACE 3" PRODUCTION METER LAKE JOSEPHINE	33058933065	1	772.83								
12/1/2008 0:00	33140 - Mains	12" of 2" water main	33058938206	12	3,424.58								
	33140 - Mains Total				129,819.00	211,426.25	341,039.25	147,332.69	114,791	13,500	101,291	224,717	211,217
	33340 - Services Total				16,929.15	(648.69)	16,382.46	13,940.40	11,100	11,100		10,453	(647)
	33440 - Meters and Installations Total				101,480.49	8,925.17	111,386.66	53,903.79		48,145	3,191	58,070	9,825
	34350 - Tools, Shop and Garage Equip Total				4,037.25	(1,943.00)	2,094.25	3,190.95	3,191				
	34650 - Power Operated Equipment Total				7,399.51	(1,405.48)	5,994.03	1,943.00		1,943		5,428	(1,405)
	34750 - Miscellaneous Equipment Total				823,497.26	(0.00)	823,497.26	458,077.91	328,672	298,548	106,418	540,959	242,411
	Grand Total							(212.91)		(203)		203	
	Unknown Difference							34,172.00					
	12/31/2003 Amount							3,384.00					
	34050 Allocations (not in CPR details)												
	34050 Allocations (not in CPR details)												
	Total				823,497.26	(0.00)	861,054.26	287,865.00	328,672	298,345	106,418	540,959	242,614

AQUA UTILITIES FLORIDA, INC
LAKE JOSEPHINE
 Rate Case
 Dkt 080121-WS ACN 08-093-1-1
 Certificate 432-W
 Plant Additions & Retirements - Water

Description	Test Period	Additions	Retirements	12/31/1999	Additions	Retirements	12/31/2000	Additions	Retirements	12/31/2001	Additions	Retirements	12/31/2002	Additions	Retirements	12/31/2003
301 Organization	6/30/1999	-	19,297	19,297	9,315	-	28,432	-	-	28,432	-	-	28,432	-	-	28,432
302 Franchise	-	-	-	-	-	-	26,100	-	-	26,100	-	-	26,100	-	-	26,100
303 Land	21,100	-	-	21,100	-	-	13,105	1,036	-	15,041	-	-	15,041	-	-	15,041
304 Structures & Improvements	13,105	-	-	13,105	-	-	-	-	-	-	-	-	-	-	-	-
305 Collections & Intermaining	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
306 Labor Hour & Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
307 Wells & Springs	92,594	-	-	92,594	3,176	-	95,770	-	-	95,770	-	-	95,770	-	-	95,770
308 Infiltration Galleries and Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
309 Supply Main	59,228	-	-	59,228	-	-	59,228	-	-	59,228	-	-	59,228	-	-	59,228
310 Power Generation Equip	7,368	-	-	7,368	-	-	7,368	-	-	7,368	-	-	7,368	-	-	7,368
311 Pumping Equip	23,489	-	-	23,489	-	-	23,489	3,894	-	27,383	-	-	27,383	-	-	27,383
320 Water Treatment Equip	14,270	-	-	14,270	-	-	14,270	2,351	-	16,621	-	-	16,621	553	-	17,174
330 Distribution Reservoirs	12,136	-	-	12,136	-	-	12,136	-	-	12,136	-	-	12,136	-	-	12,136
331 Transmission and Distribution Main	224,717	-	-	224,717	5,577	-	330,294	8,497	-	338,791	-	7,673	281,038	127,182	-	358,540
333 Services	10,453	-	-	10,453	-	-	10,453	-	-	10,453	-	-	10,453	2,840	-	13,293
334 Meters and Meter Install	58,070	-	-	58,070	-	-	58,070	5,759	-	63,829	-	-	63,829	-	-	63,829
335 Hydrants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
336 Overflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
339 Other Plant And Misc	-	-	-	-	3,364	3,364	-	-	-	-	-	-	-	-	-	-
340 Office Furniture & Equip	-	-	-	-	27,875	27,875	-	-	-	-	-	-	-	-	-	-
341 Trans Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
342 Street Equip	-	-	-	-	-	-	-	-	-	-	3,191	-	3,191	-	-	3,191
343 Tools, Shop and Garage Equip	-	-	-	-	35,235	35,235	-	-	-	-	-	-	-	-	-	-
344 Lab Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
345 Power Operational Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
346 Communication Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
347 Misc Equip	5,429	-	-	5,429	-	-	5,429	-	-	5,429	-	-	5,429	-	-	5,429
348 Other Transfer Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Plant	541,959	19,297	-	560,256	34,362	66,474	376,144	22,277	-	604,121	3,191	5,577	598,035	130,075	-	708,478

Source: Docket 991061-W2, PSC-081389-PL4-WT
 Issued 7/11/2009

as per utility
 Variance 317,843
 242,411

Reconciliation (\$2,096) & Cumulative
 of 1994-2003 Balance (\$3,777)

- 303 Land
- 304 Structures & Improvements
- 307 Wells & Springs
- 309 Supply Main
- 310 Power Generation Equip
- 311 Pumping Equip
- 320 Water Treatment Equip
- 330 Distribution Reservoirs
- 331 Transmission and Distribution Main
- 333 Services
- 334 Meters and Meter Install
- 336 Overflow Prevention Devices
- 343 Tools, Shop and Garage Equip
- 347 Misc Equip

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

Description	Docket 991001-WU		Per Commission 6/30/1999	Per Utility 6/30/1999	Retireme			Retireme			Retireme			Retireme						
	Comm.	And Adj			Additions	sts	12/31/1999	Additions	Retirements	12/31/2000	Additions	Retirements	12/31/2001	Additions	Retirements	12/31/2002	Additions	Retirements	12/31/2003	
301 Organization	-	-	-	-	19,297	-	-	19,297	9,135	-	-	28,432	-	-	28,432	-	-	28,432	-	
302 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
303 Land	(4,900)	-	20,100	25,000	-	-	-	25,000	-	-	-	25,000	-	-	25,000	-	-	25,000	1	
304 Structures & Improvements	(33,153)	-	13,105	46,258	-	-	-	46,258	-	1,936	-	48,194	-	-	48,194	-	-	48,194	-	
305 Collecting & Impounding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
306 Lake, River & Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
307 Wells & Services	61,315	-	92,594	27,279	-	-	-	27,279	3,176	-	-	30,455	-	-	30,455	-	-	30,455	-	
308 Infiltration Galleries and Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
309 Supply Mains	11,909	-	59,228	47,319	-	-	-	47,319	-	-	-	47,319	-	-	47,319	-	-	47,319	-	
310 Power Generation Equip	7,368	-	7,368	-	-	-	-	-	-	-	-	-	-	(2,096)	49,415	-	-	49,415	-	
311 Pumping Equip.	20,922	-	23,409	3,487	-	-	-	3,487	3,804	-	-	7,291	-	-	7,291	-	-	7,291	-	
320 Water Treatment Equip	(53,433)	-	14,270	67,703	-	-	-	67,703	-	2,251	-	69,954	-	-	69,954	553	-	70,507	-	
330 Distribution Reservoirs	12,136	-	12,136	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
331 Transmission and Distribution Mains	211,217	-	224,717	13,500	-	-	-	13,500	5,577	-	-	19,077	8,437	-	27,514	-	7,673	19,841	127,482	
332 Services	(647)	-	16,853	11,106	-	-	-	11,106	-	-	-	11,106	-	-	11,106	-	-	11,106	2,840	
334 Motors and Motor Install	9,923	-	98,070	48,145	-	-	-	48,145	5,750	-	-	53,904	-	-	53,904	-	-	53,904	-	
335 Hydrants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
336 Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
339 Other Plant And Misc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
340 Office Furniture & Equip	-	-	-	-	-	-	-	3,264	3,264	-	-	-	-	-	-	-	-	-	-	
341 Transit Equip	-	-	-	-	-	-	-	27,875	27,875	-	-	-	-	-	-	-	-	-	-	
342 Storage Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
343 Tools, Shop and Garage Equip.	-	-	-	-	-	-	-	35,235	35,235	-	-	-	-	-	3,191	-	-	3,191	-	
344 Lab Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
345 Power Operation Equip	(1,943)	-	1,943	-	-	-	-	1,943	-	-	-	1,943	-	-	1,943	-	-	1,943	-	
346 Communication Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
347 Misc. Equip.	(1,405)	-	5,429	6,834	-	-	-	6,834	-	-	-	6,834	-	-	6,834	-	-	6,834	-	
348 Other Transport Plant	703	-	-	(203)	-	-	-	(203)	-	-	-	(203)	-	-	(203)	-	-	(203)	-	
Water Plant	347,614	540,954	708,345	19,297	-	-	-	317,641	81,362	66,474	335,530	22,377	-	157,807	3,191	5,577	355,421	130,876	28,432	457,865

ok ok 17,808

Source: Docket 991001-WU, PW-00189-P&L-WU
 Invol 7/31/2000

Reconciled to 12/31/03 in 12/31/03
 (1,000,000) (1,000,000)

as per us: 217,845
 Variance: (203)

Aqua Florida, Inc.
 Lake Josephine Water - Asset Detail - Utility Plant In Service
 As of 12/31/07

Co.-AU	Business Segment	In Service	Utility Account	Asset Long Description	Work Order Number	Quantity	Finding Amount	12/31/2003	Diff
3-6589	Lake Josephine Water	12/1/2001 0:00	30430 - Struct and Imp - Treat	Asset Original Cost	W0048	1	48,194.33		
			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	30620 - 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	12/1/2001 0:00	31120 - Pumping Equip - Source	Asset Original Cost	W0048	1	3,487.00		
			31120 - Pumping Equip - Source Total				3,487.00	7,361	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	87,703.00		
			32030 - Water Treatment Equipment Total				87,496.11	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	0	(24,562.72)		
3-6589	Lake Josephine Water	12/1/2001 0:00	33140 - Mains	Retirement due to replacement by 33658938286 per J. Miller CWIP as of 11-08.	33696499999	0	(1,638.28)		
3-6589	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
3-6589	Lake Josephine Water	12/1/2001 0:00	33340 - Services	Asset Original Cost	W0048	1	11,100.00		
			33340 - Services Total				11,100.00	13,940	2,840.00
3-6589	Lake Josephine Water	12/1/2001 0:00	34350 - Tools, Shop and Garage Equip	Asset Original Cost	W0048	0	(32,044.05)		
3-6589	Lake Josephine Water	12/1/2001 0:00	34350 - Tools, Shop and Garage Equip	Asset Original Cost	W0048	1	35,235.00		
			34350 - Tools, Shop and Garage Equip Total				3,190.95	3,191	0.05
3-6589	Lake Josephine Water	12/1/2001 0:00	34750 - Miscellaneous Equipment	Asset Original Cost	W0048	1	6,834.00		
			34750 - Miscellaneous Equipment Total				6,834.00	6,834	-
			Grand Total				329,871.60	377,220	47,548.40

AQUA UTILITIES FLORIDA, INC
 LAKE JOSEPHINE
 Rate Case
 Dkt: 080121-WS ACN
 Certificate 422-W
 Accumulated Depreciation - Water

Description	Test Period	Additions	Retirements	12/31/1999	Additions	Retirements	12/31/2000	Additions	Retirements	12/31/2001	Additions	Retirements	12/31/2002	Additions	Retirements	12/31/2003	Additions
301 Organization	6/30/1999	-	(241)	(241)	(597)	(834)	(711)	(1,549)	(710)	(2,259)	-	(2,259)	-	-	-	-	-
302 Franchise	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
303 Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
304 Structures & Improvements	(1,906)	(1,137)	(3,043)	(1,156)	(4,219)	(1,181)	(5,400)	(1,490)	(6,890)	(1,721)	(8,611)	(1,812)	(10,423)	(2,603)	(4,024)	(14,447)	(12,611)
305 Collecting & Impoundment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
306 Lake, River & Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
307 Wells & Springs	(30,101)	(682)	(30,783)	(722)	(37,505)	(761)	(38,266)	(1,034)	(39,300)	(1,127)	(40,427)	(1,127)	(41,554)	(1,220)	(42,684)	(13,127)	(55,811)
308 Infiltration Galleries and Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
309 Supply Main	(10,141)	(1,163)	(11,304)	(1,183)	(12,487)	(1,183)	(13,670)	(1,413)	(14,853)	(1,547)	(16,036)	(1,547)	(17,219)	(1,681)	(18,402)	(19,585)	(20,768)
310 Power Generation Equip	(3,551)	-	(3,551)	-	(3,551)	-	(3,551)	-	(3,551)	-	(3,551)	-	(3,551)	-	(3,551)	-	(3,551)
311 Pumping Equip	(11,462)	(87)	(11,549)	(86)	(11,635)	(136)	(11,721)	(368)	(11,807)	(736)	(11,893)	(1,104)	(11,979)	(1,492)	(12,065)	(1,880)	(13,245)
320 Water Treatment Equip	(6,963)	(3,345)	(10,308)	(3,385)	(13,733)	(2,493)	(16,226)	(2,145)	(18,371)	(1,897)	(20,506)	(1,650)	(22,651)	(1,403)	(24,796)	(1,156)	(26,941)
330 Distribution Reservoirs	(4,266)	-	(4,266)	-	(4,266)	-	(4,266)	-	(4,266)	-	(4,266)	-	(4,266)	-	(4,266)	-	(4,266)
331 Transmission and Distribution Main	(76,723)	(378)	(77,101)	(407)	(77,538)	(562)	(77,955)	(441)	(78,372)	(320)	(78,793)	(200)	(79,214)	(80)	(79,635)	(100)	(80,056)
332 Service	(3,680)	(444)	(4,124)	(444)	(4,568)	(444)	(5,012)	(278)	(5,456)	(278)	(5,900)	(278)	(6,298)	(278)	(6,696)	(278)	(7,094)
334 Meters and Meter Install	(28,660)	(2,807)	(31,467)	(2,807)	(34,274)	(2,807)	(37,081)	(2,807)	(39,888)	(2,807)	(42,695)	(2,807)	(45,502)	(2,807)	(48,309)	(2,807)	(51,116)
335 Meters	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
336 Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
339 Other Plant And Misc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
340 Office Furniture & Equip	1,121	-	1,121	4,484	4,364	-	4,364	-	4,364	-	4,364	-	4,364	-	4,364	-	4,364
341 Trans Equip	21,877	-	21,877	19,752	19,752	-	19,752	-	19,752	-	19,752	-	19,752	-	19,752	-	19,752
342 Storm Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
343 Truck, Shop and Storage Equip	23,173	-	23,173	58,698	58,698	-	58,698	-	58,698	-	58,698	-	58,698	-	58,698	-	58,698
344 Lab Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
345 Power Operational Equip	577	(97)	(480)	(97)	(363)	(97)	(266)	(162)	(104)	(140)	(194)	(288)	(382)	(476)	(570)	(664)	(758)
346 Communication Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
347 Misc Equip	(90)	(963)	(1,053)	(684)	(1,437)	(983)	(1,890)	(1,207)	(2,697)	(1,814)	(3,511)	(2,727)	(4,238)	(3,455)	(4,953)	(5,768)	(6,583)
348 Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Plant	(134,660)	(10,704)	(145,364)	(78,899)	(11,169)	(90,065)	(10,820)	(100,885)	(11,298)	(112,183)	(11,480)	(12,269)	(124,412)	(12,662)	(13,451)	(138,864)	(142,315)

Source: Docket 991001-BT, PSC-061300-PA4-B U

Issued 7/1/2003

as per audit: (96,291)
 Variance: 17,395

AQUA UTILITIES FLORIDA, INC
 LAKE JOSEPHINE
 Rate Case
 Dkt 080121-WS ACN 08-093-1-1
 Certificate 422-W
 CIAC/Amortization of CIAC-Water

Description	Test Period	Additions	Retirements	12/31/1999	Additions	Retirements	12/31/2000	Additions	Retirements	12/31/2001	Additions	Retirements	12/31/2002	Additions	Retirements	12/31/2003	Additions	Retirements
Account 271 CIAC	6/30/1999 (296,434) ok			(296,434)	(600)	(291,234)	(12,600)	1	(303,835)	(9,850)	(313,685)	(5,800)	(319,085)	(7,800)				
					as per utility variance	(179,204)	(11,330)											

Source: Docket 991001-WU, PSC-061389-PA4-WU
 Issued 7/31/2000

AQUA UTILITIES FLORIDA, INC
 LAKE JOSEPHINE
 Rate Case
 Dist 080121-WS ACN 08-093-1-1
 Certificate 422-W
 CIAC/Amortization of CIAC-Water

Description	12/31/2004	Additions	Retirements	12/31/2005	Additions	Retirements	12/31/2006	Additions	Retirements	12/31/2007	MFR	Variance	CPR	Variance	GL	Variance
Account 271 CIAC	(326,885)	(5,050)		(331,935)	(3,600)		(335,535)	(5,882)		(341,417)	(339,610)	(1,807)	(339,615)	(1,802)	(339,616)	(1,801)
							as per utility	(223,608)	(5,882)	(10,128)						
							variance:	(111,930)		(1,301)						

Source: Docket 991001-WJ, PSC-001389-P.L.A.
 Issued 7/31/2009

CAPITAL PROJECT										
COMPANY: Lake Josephine			Line Item #	C-8-01-0009	CAPITAL NUMBER: CX002306-309					
SYSTEM: Lake Josephine			Complete Date	11/30/2002	PROJECT MANAGER: Hugh Sumrall					
CO#: 60			Status	CLOSED	ACCOUNTING UNIT: 6591					
PROJECT: Interconnect into Sebring Lakes WTP										
CATEGORY	BUDGET COST	INVOICE/JE AMT	BALANCE	VENDOR	INVOICE/JE #	Invoice Date	G/L #	PLANT CLASS	ACTIVITY	ACCT. CATEGORY
CHARGES:	122,475.00	300.00	122,175.00	Highlands Co. BOC	Permit	04/10/02	12030	2	309	945
		500.00	(500.00)	FLDEP	Permit	04/10/02	12030	2	309	945
		104,747.48	(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)	Polston Engineering	4806	04/02/02	12030	2	309	919
		532.50	(532.50)	Polston Engineering	4314	05/01/02	12030	2	309	919
		1,235.00	(1,235.00)	Polston Engineering	5146	10/04/02	12030	2	309	919
No Invoice copy in local files - Pitts		2,551.60	(2,551.60)	Eckart Seamans Ch	310884	06/14/03	12030	2	309	919
(15% OF SUB-TOTAL IF NEEDED)		12,491.60	(12,491.60)							
TOTALS:	122,475.00	118,039.08	4,435.92							
AFUDC										
SUB-TOTAL										
OVERHEAD		717.80	(717.80)	PAAM	Apr-02	4/1/2002	12030	2	309	961
		42.80	(42.80)	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)							
CIAC										
SUB-TOTAL										
GRAND TOTAL:	122,475.00	127,482.21	(5,007.21)							

Audit Finding #4
 Attachment B
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AQ293 Date 03/31/03
 Time 09:57

Page 3

Project Cost Report

Activity Group: CAPITALPROJECTS Capital Projects

Acct Cat	Sys	Src	Description	Vendor	Invoice #	Post Dt	Trx Dt	Trx Amt

Area:	CAPAREA-321		Cap-Florida					
System:	CAP-6589		LAKE JOSEPHINE					
Project:	CK002306		Interconnect Lake Josephine					
Task	CK002306309		Engineering, Piping/Pipe/Trench					
					4806	04/10/02	04/02/02	8,172.50
919	AP	AD	6597Polston	POLSTON	4314	05/16/02	05/01/02	532.50
919	AP	AD	6597Polston	POLSTON	310884	10/15/02	08/14/02	2,551.60
919	AP	AD	1208Eckhart Seamans Chazin	ECKHART SEAMANS CHERIN-MELLOT	5146	10/15/02	10/04/02	1,235.00
919	AP	AD	6597Polston	POLSTON				12,491.60

TOTAL ACCT CAT	919		Engineering					500.00
945	AP	AD	2885Florida Department of	FLORIDA DEPARTMENT OF ENVIR	LAKE JO/S	04/11/02	04/10/02	300.00
945	AP	AD	10412Highlands County Boar	HIGHLANDS COUNTY BOARD OF	LAKE JO/S	04/12/02	04/10/02	500.00

TOTAL ACCT CAT	945		Permits					104,747.48
946	AP	AD	4769Pugh Utilities Servic	PUGH UTILITIES SERVICE	062102	11/18/02	11/01/02	104,747.48

TOTAL ACCT CAT	946		Piping/Pipe/Trench					717.80
961	PM	OH	PAAM GL OH Trans		062102	04/01/02	04/01/02	42.60
961	PM	OH	PAAM GL OH Trans		062102	05/01/02	05/01/02	302.93
961	PM	OH	PAAM GL OH Trans		062102	10/01/02	10/01/02	5,379.80
961	PM	OH	PAAM GL OH Trans		062102	11/01/02	11/01/02	9,443.13

TOTAL ACCT CAT	961		Overhead					127,482.21

TOTAL TASK	CK002306309		Engineering, Piping/Pipe/Trench					127,482.21

TOTAL PROJECT	CK002306		Interconnect Lake Josephine					127,482.21

*** TOTAL FOR REPORT

Audit Finding #4
 Attachment B
 Page 2 of 21

Aquasource

Detail Charge Report

3/31/2003

Work Order Number: CX002306309		In Service Date:	Status: Open	
Charge Month	Charge Description	Vendor Information	Total 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	6597Polston	\$8,172.50	0.00
May-02	6597Polston	6597Polston	\$532.50	0.00
Oct-02	1208Eckert Seamans Cherin	1208Eckert Seamans Cherin	\$2,551.60	0.00
Oct-02	6597Polston	6597Polston	\$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		\$717.60	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
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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
 Job#: 2014.
 SEBRING LAKES TO LAKE JOSEPHINE
 SEBRING
 April 02, 2002

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
		Sub-Total:	\$8,172.50
		Credit for Retainer:	\$0.00
			\$0.00
		Amount 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%

*Engineering
 Capital
 Tie Sebring Lakes to
 Lake Josephine
 (Signature)
 2 2306309 6597
 919
 6935*

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.

Vendor Remit Address:	Recipient address (if other than vendor address):	Mailing Instructions
Highlands County Board of County Commissioners	Julie Avins 6960 Professional Parkway East Suite 400 Sarasota FL 34240 941-907-7400	Is a separate check per invoice needed? YES _____ NO _____ Is overnight mail needed? YES <u>X</u> NO _____ Co# & Acct unit for postage
Address 1:	Address 1:	
Address 2:	Address 2:	
Address 3:	Address 3:	
City:	City:	
State/Zip:	State/Zip:	
Phone:	Phone:	

Coding (You may leave vendor # blank)

Vendor Name	Vendor #	Discount Due Date	Invoice Date	Invoice Number	Discount	Invoice Total Amount	
Highlands County Board of County Commissioners	10412		4/10/02	Lake Jo/Sebring Interconnect Permit		\$ 300.00	
Company (XX)	Accounting Unit (XXXX)	Account (XXXXX)	SA (not used)	User Analysis (X,X)	Dollar Amount	Activity	Account Category (XXXXX)
60	6591	12030		0,2	\$ 300.00	CX002306309	945

Reason for Request: Permit to begin Interconnect

Completed by: Julie Avins	Approved by:
Phone: 941-907-7450	Phone: 941-907-7450
Date: 04/10/02	Date: 04/10/02

utility construction and maintenance within the named public right-of-way(s) as described 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 applicant. In accepting this permit, the applicant agrees to be bound by the Highlands County Land Development Regulations including, but not limited to the following conditions:

SEC. NO. 24 T. 35S. R. 29E

Permission is hereby granted to: AQUA SOURCE DATE: _____
 of _____ for the construction and

maintenance of EXTENSION OF AN 8" WATER LINE, LOOPING LAKE, SEBRING, WATER SYSTEM AND SEBRING LAKE WATER SYSTEM. THE WATER LINE WILL BE INSTALLED FROM TWILY RD. SOUTHERN CROSSING U.S. 29 TO SEBRING LAKE BLD. WESTERN CROSSING U.S. 29 ALONG SEBRING LAKE BLD. TO TANGLO STREET.

- a. The construction and maintenance of the utility improvements shown on the attached drawings shall not interfere with the property and rights of anyone else.
- b. All work shall comply with standards of the County Engineering Department and shall be subject to the approval of the County Engineer.
- c. All materials and equipment shall be subject to inspection by the County Engineer, or its representative, located in Sebring, Florida.
- d. All County property shall be restored to its original condition as far as practical, in the opinion of the County Engineer.
- e. All construction shall comply with the standards and requirements of Article Six, Section Four of the Highlands County Land Development Regulations. If at any time during the utility installation/construction, the County Engineer finds that the permit conditions have been violated the County Engineer may issue an immediate Stop Work Order. The Stop Work Order shall be in effect until the operation is brought into compliance with the permit. Failure to perform satisfactory construction may also result in the County's not issuing additional permits to the applicant until deficiencies are corrected.
- f. All overhead installations shall conform to clearance standards of the Florida Department of Transportation, and all underground crossing installations shall be laid at a minimum depth of thirty-six (36) inches below pavement and at least thirty (30) inches below ditch grade. Exceptions may be made in special cases by authority from the County Engineer.
- g. The attached sketch covering the details of this installation shall be made a part of this permit.
- h. The applicant expressly acknowledges and agrees that the permit is a license for permissive use only and that the placing of facilities upon public property pursuant to this permit shall not operate to create or to vest any property right in the holder of the permit.
- i. The permit may be granted in perpetuity but whether or not issued in perpetuity the permit shall be subject to termination by the Board of County Commissioners without compensation in the event the road or highway is closed, abandoned, vacated, discontinued, or reconstructed.
- j. Whenever necessary for the construction, repair, improvement, alteration, or relocation of all, or any portion of a road or street as determined by the County Engineer, any or all of the poles, wires, cables or other facilities and appurtenances authorized hereunder, shall be immediately removed from that road or street, or reset or relocated thereon, as required by the County Engineer, at the expense of the holder of the permit.
- k. The permittee shall commence actual construction in good faith within sixty (60) days from the date of the permit and shall complete permitted construction within _____ working days.
- l. Applicant declares that prior to filing this application the applicant has ascertained the location of all existing utilities, both aerial and underground. Applicant also declares that due notice of work under this application/permit was furnished to each utility involved and that copies of letters addressed to each such utility are attached.
- m. The applicant understands and agrees that the rights and privileges herein set out are granted only to extent of the County's right, title and interest in the land to be entered upon and used by the permit holder.
- n. The applicant further agrees that the applicant will at all times assume all risk of damage and loss and does hereby indemnify, defend, and save harmless Highlands County from and against any and all damages, cost or expense arising in any manner on account of the exercise or attempted exercise of the aforesaid rights and privileges by the holder of any permit issued pursuant to this application. The permittee shall maintain adequate insurance and provide proof of insurance during the term of this permit to protect Highlands County. Failure to maintain adequate insurance will result in revocation of this permit.
- o. During construction of the permit, the holder of the permit shall comply with all safety regulations of the Florida Department of Transportation and the Manual of Uniform Traffic Control Devices current edition. The permit holder must take such measures, including placing and display of safety devices, as may be necessary in order to safely conduct the public through the project area.
- p. The office of the County Engineer shall be notified 24 hours prior to the start of any work.
- q. The applicant hereby accepts responsibility for maintenance of any road cut or subterranean crossing for a period of 36 months after the County Engineer's office is notified of completion of construction.
- r. The undersigned certifies that he has complied with the provisions of Section 553.851 (2) (a), Florida Statutes, as amended, concerning requesting gas pipeline location information and will comply with the provisions of Section 553.851 (2) (a) and (f), Florida Statutes, by notifying pipeline owners 48 hours prior to any excavation.

* Hugh Sumrall
 (Witness Signature)
Hugh Sumrall
 (Print Name)
 * Linda A. Moody
 (Witness Signature)
Linda A. Moody
 (Print Name)

Submitted by: Clay Labrecque, V.P.
 (Applicant's Name - Type or Print)
[Signature]
 (Signature of Applicant or Officer)
600 Professional Plaza E.
 (Applicant's Mailing Address)
 (Seal) Sebring, FL 34240
 (City, State, Zip)
(941) 907-7420
 (Telephone Number)

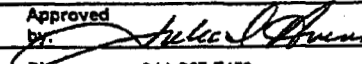
Permit Approved by: _____
 (For County Engineer)

Attest: Nancy J. Guth
 (Type or Print Name)
 Commission # 00 8436
 Expires June 3, 2003
[Signature] Notary
 Atlantic Sealing Co., (Registration & Title)

Polston (Date)
 Per. Sebring
 check request for
2302
 to obtain permit.

600 South Commerce Ave
Sebring, FL 33870

Audit Finding #4
 Attachment B
 Page 6 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.							
Vendor Remit Address:			Recipient address (if other than vendor address):			Mailing Instructions	
Vendor Name:	Florida Department of Environmental Protection		Recipient Name:	Julie Avins		Is a separate check per Invoice needed?	
Address 1:			Address 1:	6960 Professional Parkway East		YES	NO
Address 2:			Address 2:	Suite 400		Is overnight mail needed?	
Address 3:			Address 3:			YES	X NO
City:			City:	Sarasota		Co# & Acct unit for postage	
State/Zip:			State/Zip:	FL 34240			
Phone:			Phone:	941-907-7400			
Coding (You may leave vendor # blank)							
Vendor Name	Vendor #	Discount Due Date	Invoice Date	Invoice Number		Discount	Invoice Total Amount
Florida Department of Environmental Protection	2885		4/10/02	Lake Jo/Sebring Interconnect Permit			\$ 500.00
Company (XX)	Accounting Unit (XXXX)	Account (XXXXXX)	SA (not used)	User Analysis (X,X)	Dollar Amount	Activity	Account Category (XXXXXX)
60	6581	12030		0.2	\$ 500.00	CX002308309	945
Reason for Request: Permit to begin interconnect							
Completed by: Julie Avins				Approved by: 			
Phone: 941-907-7450				Phone: 941-907-7450			
Date: 04/10/02				Date: 04/10/02			



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 alter existing, public drinking water facilities unless such proposed construction or alteration is permitted under the "General Permit for Construction of an Extension 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 sealed engineering report (including design data); signed and sealed engineering plans and specifications; 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 certificate authorizing the applicant to provide service or a copy of the PSC order exempting the applicant from 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 I, II, IV, V, and VLA of this form for all projects, and complete Parts III and VLB through VLE of this form when applicable. A signature page or cover letter for engineering reports, each sheet of engineering plans, and a cover or index sheet for engineering specifications shall be signed, dated, and sealed with an impression-type metal seal by the professional engineer(s) in responsible charge of the documents. Also, engineering plans and specifications shall be those intended for construction and shall not 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 (F.A.C.). Checks for application processing fees shall be made payable to the Department of Environmental Protection or to the appropriate ACPHU. NOTE THAT A SEPARATE APPLICATION AND A SEPARATE PROCESSING FEE ARE REQUIRED FOR EACH NON-CONTIGUOUS PUBLIC DRINKING WATER DISTRIBUTION SYSTEM PROJECT.

I. NAME, DESCRIPTION, AND LOCATION OF PROJECT; APPLICANT; ETC.

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

• Project Description: Extension of an 8" 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 northeast right of way of U.S. 27/B.R. 25 to Sebring Lakes Boulevard, westerly 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).

• Project Location and 36 South 29 East
 County: Highlands Section: 24 Township: 35 South Range: 29 East
 Latitude and Longitude of Each New Treatment Plant and Each New Raw Water Source (attach additional sheets if necessary):

<u>Not Applicable</u>	o	*N	o	*W
	o	*N	o	*W
	o	*N	o	*W

• Applicant
 Utility/Company Name: AquaSource Telephone No.: 941-907-7400
 Address: 6960 Professional Parkway East Suite 400
 City: Sarasota State: FL Zip Code: 34240

• Public Water System Supplying Water for Project (complete for distribution system projects)
 System Name: Sebring Lakes and Lake Josephine Water Systems PWS Id No.: Sebring Lakes 5284137
 System Owner: AquaSource Telephone No.: 941-907-7400
 Address: 6960 Professional Parkway East Suite 400
 City: Sarasota State: FL Zip Code: 34240

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

• **Owner/Operator of Project After It is Placed into Service**
 Utility/Company Name: AquaSource Telephone No.: 941-907-7400
 Address: 6940 Professional Parkway East Suite 400
 City: Sarasota State: FL Zip Code: 34240
 • **Professional Engineer in Responsible Charge of Designing Project**
 Name of Engineer: Roger Dale Polston
 Firm Name: Polston Engineering, Inc. Telephone No.: 863-385-5564
 Address: P.O. Box 588
 City: Sebring State: FL Zip Code: 33871-0588

II. STATEMENT BY APPLICANT

I, the undersigned owner or authorized representative* of AquaSource certify 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 osmosis) conform, or will conform, with American National Standards Institute/NSF International (ANSI/NSF) Standard 61. Also, I certify that all drinking water treatment chemicals that will be supplied under this project except fluoridation chemicals conform, or will conform, with ANSINSF Standard 60 and that all fluoridation chemicals that 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 retain 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 plans 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 sell 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 of ownership.

Signature and Date: [Signature] 4/5/02 Glen LaBrecque, Vice President
 Name and Title (please type or print)

* Attach a letter of authorization.

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

I, the undersigned owner or authorized representative* of AquaSource 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 certify that said plant is in compliance with the standards and criteria set forth in Chapters 62-550, 62-555, and 62-560, F.A.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 owns both of the plants that will be connected, Sebring Lakes (S.L.) and Lake Josephine (L.J.).
 • Construction Permit Number(s) for Plant and Date(s) Permit(s) Issued: Sebring Lakes 5284137 and Lake Josephine 5280162

• Permitted Maximum Day Capacity of Plant: Sebring Lakes 280,000 gpd and Lake Josephine 300,000 gpd
 • Maximum Day Flow at Plant as Recorded on Monthly Operating Reports During Past 12 Months: S.L. - 428,800 gal 01/09/02
L.J. - 45,000 gal 10/04/01

Signature and Date: [Signature] 4/5/02 Glen LaBrecque, Vice President
 Name and Title (please type or print)

* Attach a letter of authorization.

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

IV. STATEMENT BY OWNER/OPERATOR OF PROJECT AFTER IT IS PLACED INTO SERVICE

I, the undersigned owner or authorized representative* of AquaSource certify that we will be the owner/operator of this project after it is placed into service. I agree that we will operate and maintain this project in a manner that will comply with Chapters 62-550, 62-555, 62-560, and 62-699, F.A.C.; and I certify that all drinking water treatment chemicals that we will use except fluoridation chemicals conform, or will conform, with American National Standards Institute/NSF International (ANSI/NSF) Standard 60 and that all fluoridation chemicals that we will use conform, or will conform, with ANSI and American Water Works Association Standard B701, B702, or B703 as applicable. Also, I agree that we will promptly notify the Department if we sell or legally transfer ownership of this project.

Signature and Date: [Signature] 4/5/02

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

* Attach a letter of authorization.

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 engineering documents for this project; that I have expertise 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 drinking water or drinking water treatment chemicals (except components that will come into contact with raw water prior to its treatment by reverse osmosis) be in conformance with American National Standards Institute/NSF International (ANSI/NSF) Standard 61. Also, the plans and specifications for this project require that all drinking 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 B701, B702, or B703 as applicable.

Signature, Date, and Seal

Roger Dale Polston, P.E. #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: Sebring Lakes Water System and Lake Josephine Water System
 3. System Owner: AquaSource
 4. System Type: community; non-transient non-community; non-community; consecutive

System Service Area

5. Nature and extent of Existing Service Area and Design/Projected Service Area:
Currently Sebring Lakes Water System is serving 48 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.

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

6. Number of Existing Service Connections: Sebring Lakes has 46 and Lake Josephine has 315 existing connections.
 7. Existing Significant Industrial Water Users (industries with an average or maximum daily water demand that is \geq 1% of the total average or maximum daily water demand on the system) (attach additional sheets if necessary):

<i>None</i>			

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

<i>None</i>			

IF YES, 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** & Sebring Lakes 109
 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 & Sebring Lakes 109
 11. Present Annual Average Day Water Demand: Lake Josephine 148,646 gallons & Sebring Lakes 12,154 gallons
 12. Present Per Capita Annual Average Day Water Demand: Lake Josephine 123 gallons & Sebring Lakes 112 gallons
 13. Present Maximum Day Water Demand: Lake Josephine 194,800 gallons on 02/02/03 & Sebring Lakes 15,400 gallons 02/22/02
 14. Present Maximum Hour Water Demand: Lake Josephine 8,034 gallons & Sebring Lakes 642 gallons

Design Population and Water Demand for System

15. Design Year and Estimated Total Population to Be Served in Design Year: 1,550 an estimated 4% increase for 2003
 16. Projected Annual Average Day Water Demand in Design Year and Basis of Projection: 193,700 in year 2007 based on estimated annual 4% increase.
 17. 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 Water Sources and Collection Facilities

20. Existing Ground Water Sources and Wells (attach additional sheets if necessary):

<i>Not Applicable</i>	<i>No Change</i>		

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):

Source Name	Capacity of Existing Raw Surface Water Pump
<i>Not Applicable</i>	

22. Existing Purchased Water Sources (attach additional sheets if necessary):

<i>Not Applicable</i>	
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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? No IF YES, COMPLETE PART VI.B BELOW.

System Treatment Facilities

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

Plant Name	Capacity	Operating Status	Treatment Type
<i>Lake Josephine</i>	<i>300,000</i>	<i>*</i>	<i>pump size Aeration and Chlorination</i>
<i>Sebring Lakes</i>	<i>280,000</i>	<i>*</i>	<i>pump size Aeration and Chlorination</i>

Provide this only when increased treatment and/or finished water pumping capacity is provided in lieu of sufficient downstream distribution storage volume to meet peak water demands.

25. Will existing treatment facilities (including in-plant and finished water pumping facilities) be altered under this project, or are new treatment facilities (including in-plant and finished water pumping facilities) proposed under this project? No IF YES, COMPLETE PART VI.C BELOW.

System Finished Water Storage Facilities

26. Existing Plant and Distribution System Finished Water Storage Facilities (attach additional sheets if necessary):

Facility Name	Storage Type	Capacity
<i>Sebring Lakes</i>	<i>ground</i>	<i>15,000</i>
<i>Sebring Lakes</i>	<i>hydropneumatic</i>	<i>9,500</i>
<i>Lake Josephine</i>	<i>ground</i>	<i>15,960</i>

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? Yes IF YES, COMPLETE PART VI.D BELOW.

System Distribution Facilities

28. Will existing 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? Yes IF YES, COMPLETE PART VI.E BELOW.

Interconnections with Other Public Water Systems that Have Separate Water Supply Sources

29. Names of Existing Interconnected Public Water Systems and Purpose of Each Existing Interconnection: None Existing

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

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):

Well No.	Well Name	Well Type	Depth (ft)	Capacity (gpm)	Notes

Total Capacity of Existing and Proposed Altered/New Wells (all wells in service): _____

Total Capacity of Existing and Proposed Altered/New Wells When Largest Well is Out of Service: _____

Provide this only for proposed altered/new wells.

ATTACH PUMP AND SYSTEM HEAD CURVES FOR PROPOSED ALTERED/NEW WELLS.

4. Water Management District Construction Permit Number(s) (if applicable) for Proposed Altered/New Well(s) and Date(s) Permit(s) Issued: _____

5. ATTACH A COPY OF THE LOG COMPLETION REPORT (if applicable) FOR EACH PROPOSED ALTERED/NEW WELL.

6. 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.).

8. Standby Power Source for Well Pumps: _____
 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 Basis of Estimate: _____

13. Description of Existing and Proposed Altered/New Diverting Dams, Impounding Reservoirs, Intake Structures, and/or Infiltration Galleries (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.

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

- 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.).
- 16. Existing and Proposed Altered/New Raw Surface Water Pumps for the Treatment Plant Named in Part VI.B.9 Above (attach additional sheets if necessary):

Item No.	Capacity (GPM)	Head (ft)	Notes

Total Capacity of Existing and Proposed Altered/New Pumps When Largest Pump is Out of Service:
 ATTACH PUMP AND SYSTEM HEAD CURVES FOR PROPOSED ALTERED/NEW PUMPS.

- 17. Standby Power Source for Raw Surface Water Pumps: _____;
 Raw Surface Water Pumps Connected, or Proposed to Be Connected, to Standby Power: _____

- 18. 100-Year, or Highest Known, Flood Elevation in Area of Intake: _____

C. Proposed Altered/New Treatment Facilities (including in-plant and finished water pumping facilities) *Not Applicable*

- 1. Name of Proposed Altered/New Treatment Plant: _____
- 2. Previous Construction Permit Number(s) for Plant and Date(s) Permit(s) Issued: _____
- 3. Design/Projected Annual Average Day Water Demand for Plant and Basis of Design/Projection: _____
- 4. Design/Projected Maximum Day Water Demand for Plant and Basis of Design/Projection: _____
- 5. Design/Projected Maximum Hour Water Demand and Design/Projected Fire Demand Plus Coincident Draft for Plant and Basis of Design/Projections (provide this only when increased treatment and/or finished water pumping capacity will be provided in lieu of sufficient downstream/distribution storage volume to meet peak water demands): _____
- 6. Design Daily Operating Period for Plant: _____
 Design Daily Operating Period for Finished Water Pumping Facilities: _____
- 7. Design Peak Sustained Operating Flow Rate Through Plant: _____
- 8. ATTACH RESULTS OF LABORATORY ANALYSES OF RAW WATER FOR THE PLANT (analyses shall be conducted for each applicable water quality standard in Part III of Chapter 62-550, F.A.C.).
- 9. ATTACH A FLOW DIAGRAM SHOWING ALL EXISTING AND PROPOSED ALTERED/NEW TREATMENT PROCESSES (including waste handling processes), CHEMICAL APPLICATION POINTS, PUMPING FACILITIES, AND TREATMENT BYPASS ARRANGEMENTS FOR THE PLANT.
- 10. ATTACH A SUMMARY OF DESIGN CRITERIA FOR EACH EXISTING OR PROPOSED ALTERED/NEW TREATMENT PROCESS (including waste handling processes) AND FOR EACH EXISTING OR PROPOSED ALTERED/NEW CHEMICAL TO BE APPLIED AT THE PLANT (design criteria should include basin capacities, retention times, unit loadings, surface loading rates, backwash rates, feeder capacities and ranges, etc.).

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

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

Pump Function/Flow Stream Pumped:

Pump Function/Flow Stream Pumped	Capacity and Total Dynamic Head for Each Pump

Total Capacity of Existing and Proposed Altered/New Pumps When Largest Pump is Out of Service: 300 gpm

Pump Function/Flow Stream Pumped:

Pump Function/Flow Stream Pumped	Capacity and Total Dynamic Head for Each Pump

Total Capacity of Existing and Proposed Altered/New Pumps When Largest Pump is Out of Service:

Pump Function/Flow Stream Pumped:

Pump Function/Flow Stream Pumped	Capacity and Total Dynamic Head for Each Pump

Total Capacity of Existing and Proposed Altered/New Pumps When Largest Pump is Out of Service:

* ATTACH PUMP AND SYSTEM HEAD CURVES FOR PROPOSED ALTERED/NEW PUMPS.

12. Method of Disposal of Plant Wastes (Aluminum/Iron Coagulant or Lime Softening Sludge from Clarification, Waste Backwash 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*

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

Facility Name	Capacity (MG)	Current Volume of Storage Facility

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

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 Facilities (i.e., water mains) Under this Project:

Single Family - Phase 1					
Single Family - Phase 2					
Single Family - Phase 3					
Single Family - Phase 4					
Total	Totals from Monthly Operating Reports			160,804	209,400

Description of Commercial, Institutional, and Industrial Facilities and Explanation of Method Used to Estimate Average Day Water Demand for These Facilities:
From Monthly Operating Reports

Explanation of Method Used to Estimate Maximum Day Water Demand:
From Monthly Operating Reports

2. Design/Projected Maximum Hour Water Demand for Proposed Altered/New Distribution Facilities Under this Project and Basis of Design/Projection:
10,000 gallons per hour based on estimated 4% increase annually

Design/Projected Fire Demand Plus Coincident Draft (usually maximum day water demand) for Proposed Altered/New Distribution Facilities Under this Project and Basis of Design/Projection:
Not designed for fire flow

3. Operating Pressure Range for Proposed Altered/New Distribution Facilities Under this Project: 30 to 60 psi

4. Will any proposed altered/new distribution facilities under this project be installed in areas of ground water for which there is existing documentation of the presence of low-molecular-weight petroleum products or organic solvents at concentrations exceeding ground water standards? See below If yes, describe the nature and extent of such areas: Unknown, but it may be possible.

5. Will any proposed altered/new distribution facilities under this project connect previously separate public water systems that have separate water supply sources? Yes If yes, provide the names of the systems proposed to be interconnected and explain the purpose of each proposed interconnection:
Lake Josephine Water System and Sebring Lakes Water System

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

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? No If yes, document that the system has a routine cross-connection control plan, including a written plan, in accordance with Rule 62-655.360, F.A.C.:

Booster Pumping Facilities Not Applicable

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

8. Design/Projected Annual Average and Maximum Day Water Demands for Booster Pumping Station:

Single-Family Home					
Mobile Home					
Apartment					
Commercial, Institutional, or Industrial Facility*					
Total					

* Description of Commercial, Institutional, and Industrial Facilities and Explanation of Method Used to Estimate Average Day Water Demand for These Facilities:

* Explanation of Method Used to Estimate Maximum Day Water Demand:

9. 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 Proposed Altered/New Pumps at Booster Pumping Station (attach additional sheets if necessary):

Total Capacity of Existing and Proposed Altered/New Pumps When Largest Pump is Out of Service:
 * ATTACH PUMP AND SYSTEM HEAD CURVES FOR PROPOSED ALTERED/NEW PUMPS.

11. Standby Power Source for Booster Pumping Station:
 Pumps Connected, or Proposed to Be Connected, to Standby Power:

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

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
Job#: 2014.
May 01, 2002
SEBRING LAKES TO LAKE JOSEPHINE
SEBRING

WORK TO DATE ON WATER LINE PERMITTING

Description of Labor	Hours	Rate	Fee
CLERICAL	0.50	30.	\$15.00
DRAFTSMAN	4.00	70.	\$280.00
CIVIL ENGINEER	2.50	95.	\$237.50
Sub-Total:			\$532.50
Credit for Retainer:			\$0.00
			\$0.00
Amount 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%

MAY 03 2002

Capital
see

POLSTON ENGINEERING, INC.

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

*Sebring Joseph
interconnect*

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:	\$1,235.00
		Credit for Retainer:	\$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%

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. Sumrall:

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

Parts:

7960' - 8" PVC pipe
8 - 8" DR11 stiffeners
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

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

Total using DR 25 C-900 PVC Pipe **\$104,747.48**

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.

UUF Docket 080121-WS
 Accrued Tax Detail

Docket 080121-WS
 Attachment C
 PSC Staff Audit Finding #7

() = Credit balance

Account	FY07 Jan	FY07 Feb	FY07 Mar	FY07 Apr	FY07 May	FY07 Jun	FY07 Jul	FY07 Aug	FY07 Sep	FY07 Oct	FY07 Nov	Total 12/31/07
Accrued Property Tax Total	\$ (70,619)	\$ (141,237)	\$ (211,856)	\$ (282,475)	\$ (353,093)	\$ (423,712)	\$ (494,330)	\$ (565,264)	\$ (636,198)	\$ (707,132)	\$ 82,817	\$ -
Accrued - PUC Assessment Total	\$ (31,682)	\$ (68,091)	\$ (100,010)	\$ (141,387)	\$ (191,919)	\$ (238,811)	\$ (289,338)	\$ (340,720)	\$ (392,643)	\$ (444,319)	\$ (497,441)	\$ (180,707)
Accrued - ST-CN Income Total	\$ 185,984	\$ 185,984	\$ 355,094	\$ 355,094	\$ 355,094	\$ 360,094	\$ 360,094	\$ 360,094	\$ 360,094	\$ 360,094	\$ 272,480	\$ 264,246
Accrued Federal Tax Total	\$ 784,873	\$ 888,210	\$ 993,727	\$ 882,504	\$ 851,477	\$ 870,947	\$ 1,010,508	\$ 1,185,807	\$ 2,221,489	\$ 2,342,542	\$ 2,497,633	\$ 2,884,818
Accrued Federal Tax-Options Total	\$ 18,648	\$ 18,648	\$ 18,648	\$ 18,648	\$ 18,648	\$ 18,648	\$ 18,648	\$ 18,648	\$ 18,424	\$ 18,424	\$ 18,424	\$ 18,424
Accrued Tax - OTHER Total	\$ (90,309)	\$ (99,490)	\$ (107,610)	\$ (99,998)	\$ (114,877)	\$ (120,285)	\$ (111,477)	\$ (121,347)	\$ (128,123)	\$ (118,991)	\$ (115,049)	\$ (126,546)
Grand Total (1)	\$ 794,905	\$ 784,033	\$ 885,992	\$ 730,385	\$ 563,329	\$ 466,880	\$ 734,504	\$ 784,217	\$ 1,668,844	\$ 1,586,005	\$ 2,578,865	\$ 2,880,236

(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.

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>	<u>Expense detail</u>	<u>Date</u>	<u>GL Account - GL account description</u>	<u>FY07</u> <u>Total</u>		<u>Amount Charged</u> <u>To Florida</u>
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

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Application for increase in water and)
wastewater rates in Alachua, Brevard, DeSoto,) DOCKET NO. 080121-WS
Highlands, Lake, Lee, Marion, Orange,)
Palm Beach, Pasco, Polk, Putnam,) FILED: October 17, 2008
Seminole, Sumter, Volusia, and Washington)
Counties by Aqua Utilities Florida, Inc.)
_____)

AQUA UTILITIES FLORIDA, INC.'S
SUPPLEMENTAL RESPONSE TO STAFF AUDIT REPORT
(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, 2008.¹

RESPONSE

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.

¹ AUF filed its Response to Findings 4 – 19 on October 14, 2008.

DOCUMENT NUMBER - DATE
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FPSC-COMMISSION CLERK

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	Accumulated Depreciation	\$ 36,122	
271	CIAC	\$189,596	
439	Adjustments to Retained Earnings		\$ 20,772
272	Accumulated Amortization of CIAC		\$ 14,595
101	UPIS		\$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.

080121-WS

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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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 CIAC		\$ 52,113
439	Adjustments to Retained Earnings		\$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.

Audit Finding No. 3 - ROSALIE OAKS – WATER/WASTEWATER & VILLAGE 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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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.

080121-WS

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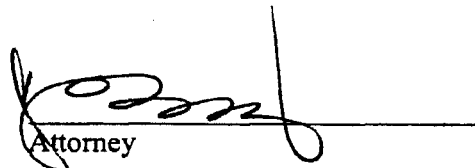
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Attorneys for Aqua Utilities Florida, Inc.

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.


Attorney

Audit Finding #3
Attachment 1
 Page 1 of 3

Aqua Utilities Florida, Inc.
 Roselle Oaks Water & Sewer - Original Cost Calculations

Water

Account Number	Account Description	Asset Description	Installation Date	Pricing	Pricing Unit	Quantity	Pricing Year	Cost	Pricing Index 2005	Pricing Index Original	Index Ratio	Original Cost 2005
302.1	Franchise and consents	Franchise and consents	1999	\$ 251	EA	1	1999	\$ 251		Original Cost	1.00	\$ 251
303.3	Land and Land Rights	Treatment Plant Piping	1999	\$ 4,022	EA	1	1999	\$ 4,022		Original Cost	1.00	\$ 4,022
308.2	Supply Mains	Plant Piping	2003	\$ 4,500	EA	1	2003	\$ 4,500		Original Cost	1.00	\$ 4,500
304.3	Structures & Improvements Treat	Facility	2003	\$ 11,080	EA	1	2004	\$ 11,080		Original Cost	1.00	\$ 11,080
311.2	Pump Equipment	Pump CL2, Banner P1000, 85M-IP17	2003	\$ 3,973	EA	1	2003	\$ 3,973		Original Cost	1.00	\$ 3,973
311.4	Pump Equipment	Motors: 26 hp	1999	\$ 5,014	EA	1	1999	\$ 5,014		Original Cost	1.00	\$ 5,014
320.3	Water Treatment Equipment	Pump, Chemical Feed Blender, 85M-H	2002	\$ 1,018	EA	1	2002	\$ 1,018		Original Cost	1.00	\$ 1,018
330.4	Dist. Reservoirs and Standpipes	Hydro-pneumatic Tank	2002	\$ 12,500	EA	1	2005	\$ 12,500		Original Cost	1.00	\$ 12,500
331.4	T&D Mains	2" PVC	2003	\$ 22	LF	650	2005	\$ 13,200	270	242	0.90	\$ 11,851
331.4	T&D Mains	4" PVC	2003	\$ 28	LF	850	2005	\$ 23,800	270	242	0.90	\$ 21,332
331.4	T&D Mains	6" PVC	2003	\$ 38	LF	220	2005	\$ 7,820	270	242	0.90	\$ 7,099
331.4	T&D Mains	8" PVC	2003	\$ 45	LF	1,000	2005	\$ 45,000	270	242	0.90	\$ 40,333
333.4	Services	1" Service	2003	\$ 850	EA	92	2005	\$ 87,400	412	360	0.87	\$ 79,969
334.4	Meters	3/4" Residential	2003	\$ 285	EA	92	2005	\$ 28,220	329	310	0.95	\$ 24,781
335.4	Hydrants	Hydrants	2003	\$ 2,800	EA	4	2005	\$ 11,200	554	563	0.95	\$ 10,805
								\$ 257,076				\$ 234,688
												\$ 79,987
												\$ 164,701
												Difference

Sewer

Account Number	Account Description	Asset Description	Installation Date	Pricing	Pricing Unit	Quantity	Pricing Year	Cost	Pricing Index 2005	Pricing Index Original	Index Ratio	Original Cost 2005
352.1	Franchise and consents	Franchise and consents	2003	\$ 5,500	EA	1		\$ 5,500		Original Cost	1.00	\$ 5,500
364.2	Structures & Improvements	Site Improvements & Electric Service	2001	\$ 95	LF	4,300		\$ 240,800	490	375	0.87	\$ 210,000
361.2	Collection Sewers - Gravity	8" Gravity Main	2003	\$ 2,200	EA	13		\$ 26,800	490	375	0.87	\$ 24,942
361.2	Collection Sewers - Gravity	Manholes	2003	\$ 1,800	EA	92		\$ 165,600	412	360	0.87	\$ 144,669
363.2	Services	Services	2003	\$ 8,983	EA	1		\$ 8,983		Original Cost	1.00	\$ 8,983
371.3	Pumping Equipment	Blower, Motor Square "D", Size 1, 3 Ft	2002	\$ 7,842	EA	1		\$ 7,842		Original Cost	1.00	\$ 7,842
360.4	Treatment & Disposal Equipment	Blower and Blower Motor	1999	\$ 8,983	EA	1		\$ 8,983		Original Cost	1.00	\$ 8,983
369.4	Other Plant & Misc Equipment	Aeration Blowers & Switches	2004	\$ 8,983	EA	1		\$ 8,983		Original Cost	1.00	\$ 8,983
								\$ 498,519				\$ 411,160
												\$ 82,360
												\$ 366,800
												Difference

Audit Finding #3

Attachment 1

Aqua America
 Detailed Asset Listing of Aqua Florida Assets (including Sarasota and Ft Water and Sewer)
 As of 12/31/04

Asset ID/Utility Account	Major Location	Quantity	Property Group	Item Description	Year	Retirement Unit	Account	Cost/Work Order Number
302.1 30210 - Franchises and consents	Roselle Oaks - Water	1	Unclassified	1990 Opening Balance	2003	Unclassified	251.00	
303.9 30335 - Land & Land Rights - Treat	Roselle Oaks - Water	1	Unclassified	1990 Opening Balance	2003	Unclassified	4,022.00	
304.3 30430 - Street and Imp - Treat	Roselle Oaks - Water	1	Unclassified	1990 Opening Balance	2003	Unclassified	11,061.00	
308.2 30920 - Supply Maint	Roselle Oaks - Water	1	Unclassified	1990 Opening Balance	2003	Unclassified	4,503.00	
311.2 31120 - Pumping Equip - Source	Roselle Oaks - Water	1	Unclassified	1990 Opening Balance	2003	Unclassified	3,757.00	
320.9 32020 - Water Treatment Equipment	Roselle Oaks - Water	1	Unclassified	1990 Opening Balance	2003	Unclassified	778.00	
339.4 33940 - Services	Roselle Oaks - Water	1	Unclassified	1990 Opening Balance	2003	Unclassified	860.00	
340.0 34020 - Other Furniture and Equip	Roselle Oaks - Water	1	Unclassified	1990 Opening Balance	2003	Unclassified	129.00	
304.5 30430 - Street and Imp - Treat	Roselle Oaks - Water	1	Site improvements	FENCE AT PLANT ROSALIE OAKS	2004	Unclassified	14,862.04	3905900802
334.4 33440 - Meters and Installations	Roselle Oaks - Water	1	Unclassified	Meters CIAC	2003	Unclassified	-800.00	
333.4 33340 - Services	Roselle Oaks - Water	1	Unclassified	Services CIAC	1999	Unclassified	-1,400.00	
333.4 33340 - Services	Roselle Oaks - Water	1	Unclassified	Services CIAC	2001	Unclassified	-1,000.00	
333.4 33340 - Services	Roselle Oaks - Water	1	Unclassified	Services CIAC	2003	Unclassified	-90.00	
311.2 31120 - Pumping Equip - Source	Roselle Oaks - Water	1	Water Treatment Equipment	Pump CL2, Generator P1000, 65MHP-17, w/	2001	Water Treatment Equipment	2,143.37	CR001780311
311.4 31140 - Pumping Equip - T & D	Roselle Oaks - Water	1	Pumping Equipment	Motors: 25 hp	1999	Motor:	5,014.24	Z3211W78
320.3 32030 - Water Treatment Equipment	Roselle Oaks - Water	1	Water Treatment Equipment	Pump, Chemical Feed System, 65MHP:	2002	Water Treatment Equipment	240.41	CR003006220
320.4 32040 - Dist Reserv and Structures	Roselle Oaks - Water	1	Collect / Inground Reservoirs	Reserve from Well to Hydrotank	2002	Equipment :	4,860.00	CR001862309
333.4 33340 - Services	Roselle Oaks - Water	2	Services - Water	Services -	2001	Services :	2,027.02	CR000942333
334.4 33440 - Meters and Installations	Roselle Oaks - Water	1	Meters and Installations - Water	Meters, customer consumption, Size 3/4:	1999	Meters, customer consumption: 3	88.39	Z3211W78
335.4 33540 - Hydrants	Roselle Oaks - Water	2	Hydrants	Hydrants,	2001	Hydrants :	6,454.19	CR000927536
321.3 32130 - Franchises	Roselle Oaks - Sewer	1	Unclassified	1990 Opening Balance	2003	Unclassified	231.00	
371.3 37130 - Pumping Equip - Pumping	Roselle Oaks - Sewer	1	Unclassified	1990 Opening Balance	2003	Unclassified	1,379.00	
300.4 30040 - Treat & Disp Equip - Diso	Roselle Oaks - Sewer	1	Unclassified	1990 Opening Balance	2003	Unclassified	1,409.00	
300.7 30070 - Office Furn and Equip	Roselle Oaks - Sewer	1	Unclassified	1990 Opening Balance	2003	Unclassified	31.00	
305.5 30550 - Other Misc Plant - Treat	Roselle Oaks - Sewer	2	Miscellaneous power plant equip	AERATION BLOWERS & SWITCHES RC	2004	Other Miscellaneous Plant :	12,391.77	3905914507
308.7 30870 - Other Tangible Property	Roselle Oaks - Sewer	1	General equipment	PREPARE O&M MANUAL ROSALIE OAK	2004	Other Tangible Property :	2,044.41	3905922902
301.2 30120 - Collection Sewers - Gravity	Roselle Oaks - Sewer	1	Outfall Sewer Lines	Sewer lateral	2003	Piping (general)	1,799.78	89123407981
304.2 30420 - Street & Improv - Collect	Roselle Oaks - Sewer	1	Site Improvements	Site Improvement,	1999	Site Improvement	3,567.39	Z3211W46
304.2 30420 - Street & Improv - Collect	Roselle Oaks - Sewer	1	Structures	Electric Service	2002	Site Improvement	1,832.47	CR003235354
304.2 30420 - Street & Improv - Collect	Roselle Oaks - Sewer	1	Structures	Electric Service	1999	Site Improvement	-1,600.00	
304.2 30420 - Street & Improv - Collect	Roselle Oaks - Sewer	1	Structures	Electric Service	2003	Site Improvement	-900.00	
301.2 30120 - Collection Sewers - Gravity	Roselle Oaks - Sewer	80	Collection Sewers - Gravity	Piping (By Size), Diameter 06;	2001	Piping (By Size): Diameter 06;	7,454.40	CR001860361
301.2 30120 - Collection Sewers - Gravity	Roselle Oaks - Sewer	5	Collection Sewers - Force	Pipe, PVC 6"	2002	Piping (By Size): Diameter 06;	1,068.04	CR003010291
301.2 30120 - Collection Sewers - Gravity	Roselle Oaks - Sewer	0	Collection Sewers - Force	Pipe, PVC 6"	1999	Piping (By Size): Diameter 06;	-1,200.00	
301.2 30120 - Collection Sewers - Gravity	Roselle Oaks - Sewer	0	Collection Sewers - Force	Pipe, PVC 6"	2001	Piping (By Size): Diameter 06;	-3,800.00	
301.2 30120 - Collection Sewers - Gravity	Roselle Oaks - Sewer	0	Collection Sewers - Force	Pipe, PVC 6"	2003	Piping (By Size): Diameter 06;	-1,200.00	
308.2 30320 - Services to Customer	Roselle Oaks - Sewer	2	Services - Wastewater	Services -	2001	Services :	1,599.91	CR001044363
371.3 37130 - Pumping Equip - Pumping	Roselle Oaks - Sewer	100	Pumping Equipment	Piping (general); 6" PVC	1999	Piping (general)	4,563.94	Z3211W46
300.4 30040 - Treat & Disp Equip - Diso	Roselle Oaks - Sewer	1	Treatment and Disposal Equipment	Equipment, Blower and Blower Motor	1999	Equipment :	4,198.70	Z3211W46
300.4 30040 - Treat & Disp Equip - Diso	Roselle Oaks - Sewer	1	Treatment and Disposal Equipment	Blower Model 35LRA1	2002	Equipment :	1,047.49	CR003487380
300.4 30040 - Treat & Disp Equip - Diso	Roselle Oaks - Sewer	1	Treatment and Disposal Equipment	Blower, Motor Square "D", Size 1, 3 PH	2002	System Complete	758.46	CR003492380

**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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
26	Additions	10,201	16,174
27	Retirements	0	0
28	Adjustments	0	0
29	12/31/02 Balance	58,382	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	Allocations	6,358	6,358
50	12/31/07 Balance	90,950	304,483

Supporting Schedules: A-5, A-6

Audit Finding #3
Attachment 1
 Page 3 of 3

Audit Finding #3
 Attachment 2
 Page 1 of 5

Aqua Utilities Florida, Inc.
 Village Water - Water Original Cost Comparison
 2004

Utility Account	Work Order Number	Detail	Year	As Booked	Per Original Cost Analysis	Difference
30210 - Franchises and contracts	W0051	Aquasource Conversion	1972	\$ 1,583	\$ 1,583	\$ -
30720 - Wells and Springs	W0081	Well-38"7700' casing 1300' depth 1LS	1979	\$ 3,800	\$ 68,300	\$ 64,500
33140 - Mains	99123408025	4" valve in distribution system	2003	\$ 2,719	\$ 2,719	\$ -
33140 - Mains	99123408158	10' poly 3/4" svc. from main to meter	2003	\$ 781	\$ 781	\$ -
33140 - Mains	99123407956	5' of 2" water main & driveway	2003	\$ 4,502	\$ 4,502	\$ -
33140 - Mains	W0081	Piping : Diameter 2; Type PVC;	1979	\$ 28,678	\$ 317,380	\$ 288,702
33140 - Mains	33667100158	WATER LINE BLANKET VILLAGE WATER	2004	\$ 6,230	\$ 6,230	\$ -
33140 - Mains	99123407954	Water main & valve at hydrant (5' of 2")	2003	\$ 803	\$ 803	\$ -
33340 - Services	W0081	Services :	1979	\$ 4,236	\$ 22,800	\$ 18,564
33440 - Meters and Installations	33667100080	METER BLANKET VILLAGE WATER	2004	\$ 2,745	\$ 2,745	\$ -
33440 - Meters and Installations	99123407631	Meters, customer consumption: Type Unknown; Size Unkn	2001	\$ 7,216	\$ 7,216	\$ -
33540 - Hydrants	CX001874335	Hydrants :	2001	\$ 6,264	\$ 6,264	\$ -
33540 - Hydrants	99123407955	Water main & valve at hydrant	2003	\$ 2,082	\$ 2,082	\$ -
33640 - Other Misc Plant - T & D	CX004428338	Metal Detector	2002	\$ 760	\$ 760	\$ -
34650 - Power Operated Equipment	33667126955	PURCHASE 1 TON TRUCK VILLAGE WATER	2004	\$ 30,890	\$ 30,890	\$ -
33440 - Meters and Installations	99123407631	CX00545334(old wo) : Meters and Installations	2002	\$ 342	\$ 342	\$ -
33140 - Mains	99123408124	New Detail	2001	\$ (400)	\$ (400)	\$ -
33440 - Meters and Installations	99123408124	Aquasource Conversion	1979	\$ (700)	\$ (700)	\$ -
Total				\$ 101,628	\$ 465,016	\$ 363,388

Conversion Amounts, See Village Water - Water & Sewer Original Cost Calculations Workpaper For Detail.

Agua Utilities Florida, Inc.
 Village Water - Sewer Original Cost Comparison
 2004

Utility Account	Work Order Number	Detail	Year	As Booked	Per Original Cost Analysis	Difference
35110 - Organization		Aquasources Conversion	1997	\$ 1,417	\$ 1,417	\$ -
35340 - Land & Land Rights - Dispose	W0051	Sewer Plant Site	1979	\$ 19,000	\$ 19,000	\$ -
35420 - Struct & Improv - Collect	33830017363	10' FENCE VILLAGE WATER	2004	\$ 2,117	\$ 2,117	\$ -
35420 - Struct & Improv - Collect	Z3201WVW6	IMPROVEMENTS VILLAGE WATER	2000	\$ 251	\$ 251	\$ -
35440 - Struct & Improv - Dispose	CX002868554	Roadways, Driveways, Parking sys	2002	\$ 13,932	\$ 13,932	\$ -
35470 - Struct & Improv - Gen	89123408124	Retain to WWTP	2003	\$ 7,199	\$ 7,199	\$ -
36020 - Collection Sewers - Force	33657100159	FORCE SEWER BLANKET VILLAGE WATER	2004	\$ 7,737	\$ 7,737	\$ -
36050 - Collection Sewers - Force	W8891	Piping (By Size): Diameter 66;	1979	\$ 18,338	\$ 81,908	\$ 73,569
36120 - Collection Sewers - Gravity	CX002022361	Manholes	2002	\$ 12,788	\$ 12,788	\$ -
36120 - Collection Sewers - Gravity	W8891	MANHOLE, distribution:	1979	\$ 34,808	\$ 271,680	\$ 247,082
36120 - Collection Sewers - Gravity	33657100003	REPLACE MANHOLE RINGS & COVER VILLAGE WATER	2004	\$ 698	\$ 698	\$ -
36328 - Services to Customer	W8891	Services :	1979	\$ 1,188	\$ 11,388	\$ 10,012
37030 - Receiving Works	89123408170	Lift station maintenance	2003	\$ 1,922	\$ 1,922	\$ -
37130 - Pumping Equip - Pumping	33656017362	HYDRA-MATIC PUMP VILLAGE WATER	2004	\$ 1,166	\$ 1,166	\$ -
37130 - Pumping Equip - Pumping	W8891	Lift station	1982	\$ 43,328	\$ 46,120	\$ 34,272
37130 - Pumping Equip - Pumping	89123408088	Lift station pump	2003	\$ 1,911	\$ 1,911	\$ -
37130 - Pumping Equip - Pumping	33656028703	REBUILD LIFT STATION PUMP VILLAGE WATER	2004	\$ 636	\$ 636	\$ -
37130 - Pumping Equip - Pumping	33657100735	REPLACE PARTS & PIECES TO MAIN LIFT STATION PUMP VILLAGE W	2004	\$ 36,082	\$ 36,082	\$ -
37130 - Pumping Equip - Pumping	33657100754	REPLACE PARTS IN LIFT STATION VILLAGE WASTE WATER	2004	\$ 42,362	\$ 42,362	\$ -
37150 - Pumping Equip - Treat	CX001021371	Pumps : Barney, 40-HP, Model #B2EPBLS	2001	\$ 3,171	\$ 3,171	\$ -
38040 - Treat & Disp Equip - Disp	CX000823371	Blower	2001	\$ 2,813	\$ 2,813	\$ -
38148 - Treat Sewers		Aquasources Conversion	1987	\$ 33,267	\$ 281,828	\$ 189,233
38240 - Outfall Sewer Lines	CX002891382	Conversion Spray Irrigation	2002	\$ 282	\$ 282	\$ -
38240 - Outfall Sewer Lines	CX002340382	Piping (general) Edward Spray Pump Line	2001	\$ 437	\$ 437	\$ -
38670 - Other Tangible Property	89123408770	I & I STUDY VILLAGE WATER	2004	\$ 36	\$ 36	\$ -
38670 - Other Tangible Property	Z3201WVW6	OTHER TANGIBLE PROPERTY VILLAGE WATER	2000	\$ 34,064	\$ 34,064	\$ -
Total				\$ 281,132	\$ 814,309	\$ 533,176

Conversion Amounts, See Village Water - Water & Sewer Original Cost Calculations Worksheet For Detail.

Audit Finding #3
Attachment 2
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Aqua Utilities Florida, Inc.
 Village Water - Water & Sewer Original Cost Calculations

Worksheet

Account Number	Account Description	Asset Description	Unit Cost	Pricing Unit	Quantity	Pricing Year	Cost	Pricing Index	Original Index	Index Ratio	Original Cost
307.2	Wells & Springs	Well-267700 casing 1300' depth 1LS	\$ 84,900.00	LS	1	1990	\$ 84,900	234.75	184	0.70	\$ 59,300
331.4	Mains	3/4" PVC	\$ 6.50	LF	1,180	1990	\$ 7,475	197.75	122	0.62	\$ 4,800
331.4	Mains	2" PVC	\$ 8.50	LF	19,800	1990	\$ 168,300	197.75	122	0.62	\$ 103,800
331.4	Mains	4" PVC	\$ 10.00	LF	12,080	1990	\$ 120,800	197.75	122	0.62	\$ 74,300
331.4	Mains	8" PVC	\$ 15.00	LF	14,500	1990	\$ 218,250	197.75	122	0.62	\$ 134,800
333.4	Services	1" Service	\$ 225.00	EA	120	1990	\$ 27,000	228.50	156	0.68	\$ 18,800
333.4	Services	2" Service	\$ 575.00	EA	10	1990	\$ 5,750	228.50	156	0.68	\$ 4,000
360.2	Collection Sewers - Force	3" Force Main	\$ 9.00	EA	1,750	1990	\$ 15,750	197.75	122	0.62	\$ 9,700
360.2	Collection Sewers - Force	4" Force Main	\$ 11.00	EA	7,600	1990	\$ 83,600	197.75	122	0.62	\$ 51,800
360.2	Collection Sewers - Force	6" Force Main	\$ 15.50	EA	3,200	1990	\$ 49,600	197.75	122	0.62	\$ 30,800
361.2	Collection Sewers - Gravity	8" Gravity Main	\$ 20.00	EA	19,700	1990	\$ 394,000	197.75	122	0.62	\$ 243,100
361.2	Collection Sewers - Gravity	Manholes	\$ 1,400.00	EA	33	1990	\$ 46,200	197.75	122	0.62	\$ 28,500
363.2	Services	Services	\$ 405.00	EA	40	1990	\$ 16,200	228.50	156	0.68	\$ 11,200
371.3	Pumping Equipment	LIR Station	\$ 38,000.00	EA	2	1990	\$ 76,000	281.75	184.5	0.65	\$ 48,100
381.4	Plant Sewer	Treatment	\$ 5.00	GPD	75,000	1994	\$ 375,000	343.25	184.5	0.54	\$ 201,800

397,300
 624,600

Audit Finding #3
Attachment 2
 Page 4 of 5

Aqua America - Village Water
 Detailed Asset Listing of Aqua Florida Assets (including Surchases and PI Water and Sewer)
 As of 12/31/04

Utility Account	Asset Location	Description	Quantity	Replacement Lhs	WFS	Detail	Year
3210 - Franchises and contracts	Village Water	Agassources Conversion	1 Land In Place	Water	Agassources Conversion	1978	
3278 - Wells and Springs	Village Water	Agassources Conversion	1 Wells - Water	Water	Wells-SPT/STP Casing 1800 Depth 1Ls	1979	
3314 - Mains	Village Water	Agassources Conversion	20210 Piping : Diameter 24"	Water	Piping : Diameter 24" Type PVC	1979	
3314 - Mains	Village Water	Water Main & Valve	1 Equipment :	Water	Water Main & Valve At Hydrant (P Of 2)	2008	
3314 - Mains	Village Water	8" Of 2" Water Main & Driveway	1 Equipment :	Water	8" Of 2" Water Main & Driveway	2008	
3314 - Mains	Village Water	4" Valve In Distribution System	1 Equipment :	Water	4" Valve In Distribution System	2008	
3314 - Mains	Village Water	10 Poly SPP Svc. From Main To Mat	1 Equipment :	Water	10 Poly SPP Svc. From Main To Mat	2008	
3314 - Mains	Village Water	Water Lhs Blanket Village Water	1 Equipment :	Water	Water Lhs Blanket Village Water	2004	
3340 - Services	Village Water	Agassources Conversion	120 Services :	Water	Services :	1978	
3340 - Meters and installations	Village Water	Work Order Addition	2 Meters, customer care	Water	Meters, Customer Consumption Type Uniscon, Sps	2001	
3340 - Meters and installations	Village Water	Water Blanket Village Water	1 Meters, customer care	Water	Water Blanket Village Water	2004	
3340 - Hydrants	Village Water	Work Order Addition	1 Hydrants :	Water	Hydrants :	2001	
3340 - Hydrants	Village Water	Water Main & Valve At Hydrant	1 Hydrants :	Water	Water Main & Valve At Hydrant	2008	
3340 - Hydrants	Village Water	Work Order Addition	0 Other Miscellaneous PI	Water	Metal Detector	2002	
3400 - Power Operated Equipment	Village Water	Purchase 1 Ton Truck Village Water	1 Power operated equip	Water	Purchase 1 Ton Truck Village Water	2004	
3410 - Organization	Village Water	Agassources Conversion	1 Land In Place	Sewer	Agassources Conversion	1987	
3440 - Land & Land Rights - Disposal	Village Water	Agassources Conversion	12.8 Land In Place	Sewer	Sewer Plant Site	1978	
3440 - Street & Improv - Colled	Village Water	Improvements Village Water	1 Site Improvement	Sewer	Improvements Village Water	2000	
3440 - Street & Improv - Colled	Village Water	Work Order Addition	1 Roadways, Driveways, Sewer	Sewer	Roadways, Driveways, Parking Sys	2008	
3440 - Street & Improv - Colled	Village Water	Water Main & Valve At Hydrant	1 Machinery and Equip	Sewer	Retab To Welp	2008	
3440 - Street & Improv - Colled	Village Water	10 Fences Village Water	1 Fences or Wall system	Sewer	10 Fences Village Water	2004	
3440 - Street & Improv - Colled	Village Water	Agassources Conversion	1910 Piping (By Stamp) Dis	Sewer	Piping (By Stamp) Diameter 24"	1978	
3440 - Street & Improv - Colled	Village Water	Force Sewer Blanket Village Water	1 Piping (general)	Sewer	Force Sewer Blanket Village Water	2004	
3440 - Street & Improv - Colled	Village Water	Agassources Conversion	26 MANHOLE, dirt/buth	Sewer	Manhole, Distributors	1979	
3440 - Street & Improv - Colled	Village Water	Work Order Addition	1 Cleanouts	Sewer	Cleanouts	2002	
3440 - Street & Improv - Colled	Village Water	Agassources Conversion	2 MANHOLE	Sewer	Replace Manhole Rings & Cover Village Water	2004	
3440 - Street & Improv - Colled	Village Water	Agassources Conversion	46 Services :	Sewer	Services :	2004	
3440 - Street & Improv - Colled	Village Water	Work Order Addition	1 Wells - Water	Sewer	Services :	1979	
3440 - Street & Improv - Colled	Village Water	Work Order Addition	2 Piping (general)	Sewer	LR Station Maintenance	2008	
3440 - Street & Improv - Colled	Village Water	Agassources Conversion	1 Pump : Type Uniscon	Sewer	LR Station	1982	
3440 - Street & Improv - Colled	Village Water	Work Order Addition	1 Pump : Type Uniscon	Sewer	Pumps : Sarnay, 40-hp, Model #2224	2001	
3440 - Street & Improv - Colled	Village Water	Agassources Conversion	1 Pump : Horsepower L	Sewer	LR Station Pump	2001	
3440 - Street & Improv - Colled	Village Water	Agassources Conversion	1 Pump : Horsepower L	Sewer	Hydraulic Pump Village Water	2004	
3440 - Street & Improv - Colled	Village Water	Agassources Conversion	1 Pump : Horsepower L	Sewer	Rebuild LR Station Pump Village Water	2004	
3440 - Street & Improv - Colled	Village Water	Agassources Conversion	26 Pump : Type Access	Sewer	Replace Parts In LR Station Village Water	2004	
3440 - Street & Improv - Colled	Village Water	Agassources Conversion	18 Pump : Horsepower L	Sewer	Replace Parts & Pieces To Main LR Station Pump Vill	2004	
3440 - Street & Improv - Colled	Village Water	Agassources Conversion	1 Equipment :	Sewer	Sewer	2001	
3440 - Street & Improv - Colled	Village Water	Agassources Conversion	1 Land In Place	Sewer	Agassources Conversion	1987	
3440 - Street & Improv - Colled	Village Water	Agassources Conversion	1 Piping (general)	Sewer	Piping (General) Ebbert Spray Pump Line	2001	
3440 - Street & Improv - Colled	Village Water	Agassources Conversion	1 Piping (general)	Sewer	Connection Spray Irrigation	2002	
3440 - Street & Improv - Colled	Village Water	Agassources Conversion	1 Other Tangible Property	Sewer	Other Tangible Property Village Water	2000	
3440 - Street & Improv - Colled	Village Water	Agassources Conversion	1 Other Tangible Property	Sewer	1 & 1 Study Village Water	2004	

**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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
2002			
26	Additions	11,805	37,186
27	Retirements	(28,268)	(26,760)
28	Adjustments	0	0
29	12/31/02 Balance	<u>58,016</u>	<u>162,668</u>
2003			
30	Additions	0	0
31	Retirements	(6,723)	(17,625)
32	Adjustments	0	0
33	12/31/03 Balance	<u>51,293</u>	<u>145,043</u>
2004			
34	Additions	51,093	136,090
35	Retirements	0	0
36	Adjustments	0	0
37	12/31/04 Balance	<u>102,386</u>	<u>281,133</u>
2005			
38	Additions	105,631	3,740
39	Retirements	0	0
40	Adjustments	0	0
41	12/31/05 Balance	<u>208,017</u>	<u>284,873</u>
2006			
42	Additions	43,765	505
43	Retirements	(6)	0
44	Adjustments	0	(0)
45	12/31/06 Balance	<u>251,778</u>	<u>285,378</u>
2007			
46	Additions	51,784	819,515
47	Retirements	(286)	(16,786)
48	Adjustments	0	0
49	Allocations	12,060	2,294
50	12/31/07 Balance	<u>315,335</u>	<u>1,090,400</u>

Supporting Schedules: A-5, A-6

Audit Finding #3
Attachment 2
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