

**Marguerite McLean**

090447-WS

**From:** Freedman, Maggie [Maggie.Freedman@ruden.com] on behalf of Kemper, Margaret-Ray [Margaret-Ray.Kemper@ruden.com]  
**Sent:** Monday, July 26, 2010 3:41 PM  
**To:** Filings@psc.state.fl.us  
**Cc:** REILLY.STEVE@leg.state.fl.us; Lisa Bennett; VANDIVER.DENISE@leg.state.fl.us  
**Subject:** Docket No. 090447-WS, CWS Communities d/b/a Palm Valley Utilities  
**Attachments:** PalmValleyResponse.pdf

**Docket No. and Name:**

Application for staff-assisted rate case in Seminole County by CWS Communities d/b/a Palm Valley Utilities

**Person Filing:**

Margaret-Ray Kemper  
 Ruden McClosky P.A.  
 215 S. Monroe Street, Suite 815  
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 (850) 412-1302 facsimile  
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**Filed on behalf of:**

CWS Communities d/b/a Palm Valley Utilities

**Total number of pages:**

Twenty-seven (27)

**Description:**

Response to List of Questions.

**Maggie Freedman**  
 Legal Secretary



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7/26/2010

DOCUMENT NUMBER-DATE  
 06091 JUL 26 2010  
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July 26, 2010

Ann Cole, Clerk  
Division of Commission Clerk and  
Administrative Services  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Betty Easley Building, Room 110  
Tallahassee, Florida 32399-0850

090477-WS

RE: Docket No. 090477-WS; CWS Communities d/b/a Palm Valley Utilities

Dear Ms. Cole:

This is in response to the list of questions forwarded to CWS Communities d/b/a Palm Valley Utilities by the Office of Public Counsel's e-mail dated July 1, 2010.

**Flow Data**

- 1. Enclosed as requested, please find copies of the meter readings for April and May 2010. Data for June 2010 can be provided separately, if needed, once received by the utility.

**Used and Useful**

- 2. Enclosed please find copies of PSC Staff Audit work papers showing annual additions to the reuse plant accounts 366, 367, 374, and 375. Staff's audit information for these accounts clearly shows the additions that were made to reuse facilities and in what year they were made.
- 3. Regarding CIAC amounts: The utility understands that this issue has been resolved.

**O&M Expenses**

**Account 630/730-Billing/Meter Reading**

- 4. The utility has researched this question and determined that, for 2009, the company coded the Futec (meter reading invoices) to Account 634.08 Contract Services--Management Fees. Similarly, the company coded the Manage America (Monthly Billing Service) to Accounts 675 and 775, which are Miscellaneous Expenses. However, it is noted that in the Staff's audit work papers, the Futec meter reading costs were placed in Account 630, Contractual Services--Billing, for ratemaking purposes, and the expenses

RM:7498102:3

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6091 JUL 26 2010

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were split 50/50 between water and wastewater. Similarly, the Staff work papers show that the Manage America expenses for billing were placed in Account 636, Contractual Services—Other, for ratemaking purposes and split 50/50 to water and wastewater. The utility agrees with using this method for ratemaking purposes.

**Account 616/716--Fuel for Power Production**

5. The utility has reviewed all of the invoices from Greens Energy Services, the vendor that supplies diesel fuel for the generators. The invoices indicate that the annual expense for fuel was \$2,976 in 2006, \$2,711 in 2007, and \$3,859 in 2008. It is noted that the Staff's recommendation for the 2009 Test Year was to include \$2,096, which would appear low based upon historical data.

**Account 711-Sludge Removal**

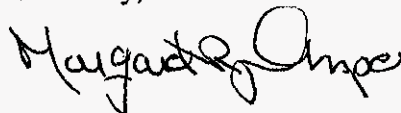
6. The amount of sludge disposal of in 2002 was 158,500 gallons. The amount disposed of in 2009 was 252,000 gallons. Also, as requested, please find enclosed copies of invoices which reflect the rates being charged for sludge hauling by the current sludge hauler. The enclosed invoices show a total charge of \$25,525 for sludge hauling charges from June 2009 through May 2010 (i.e., the most recent twelve month period). Although the test year supports operating expenses for sludge disposal of approximately \$41,000, the utility is willing to substitute the lower amount incurred in the past twelve months to assist in reaching an overall consensus that resolves the rate case proceeding.

**Account 631/731-Contractual Services-Professional**

7. As requested, please find enclosed a replacement copy for the second page ("General Instructions") of the 2009 Annual Report previously filed by Palm Valley. The utility filed its 2009 Annual Report using an old template form of the report. However, the information included in the 2009 Annual Report, as it was filed, conformed to the 1996, not the 1984, National Association of Regulatory Commissioners Uniform Systems of Accounts for Water and Wastewater Utilities.

We plan to provide additional information regarding the reuse system and will forward that information as soon as we can.

Sincerely,



Margaret Ray Kemper

MRK:amb  
Enclosures, as described

RM:7498102:3

# ENCLOSURE FOR ITEM 1

DOCUMENT NUMBER - DATE

06091 JUL 26 e

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# PALM VALLEY MMS METORZ READINGS

DATE	POCK POND	Q	BACKWASH	Q	PERECT POND	Q
5/1/10						
4/30/10	00000 13	0	00001067	11,000	00000 12	0
4/29/10	00000 13	0	00000 957	11,800	00000 12	0
4/28/10	00000 13	0	00000 839	11,800	00000 12	0
4/27/10	00000 13	0	00000 721	12,100	00000 12	0
4/26/10	00000 13	0	00000 600	12,900	00000 12	0
4/25/10	00000 13	0	00000 471	8,600	00000 12	0
4/24/10	00000 13	0	00000 385	12,700	00000 12	0
4/23/10	00000 13	0	00000 127	12,700	00000 12	0
4/22/10	00000 13	0	0000000	0	00000 12	0

METORS  
INSTALLED  
4/22/10 BY  
WOS

0.063 0.005 0	0.090 0.020 0
Totl: 0.096 CH 0.024 A1 0.00002 A2 0 S 0.004	Totl: 0.096 CH 0.024 A1 0.00002 A2 0 S 0.004
Totl: 0.051 Trench 0.010 PO 0.0003 1.9511.10/0.51	

$$\begin{array}{r} 127 \\ 3 \overline{)385} \\ \underline{360} \\ 25 \\ \underline{24} \\ 10 \\ \underline{9} \\ 100 \\ \underline{90} \\ 1000 \\ \underline{900} \\ 1000 \\ \underline{900} \\ 1000 \\ \underline{900} \\ 1000 \\ \underline{900} \\ 1000 \end{array}$$

PALM VALLEY MAG METER READINGS							MONTH	YEAR
DATE	REJECT	FLOW	PERK POND	FLOW	BACKWASH	FLOW	MAY	2010
31	12	0	13	0	4566	11200		
30	12	0	13	0	4454	9500		
29	12	0	13	0	4359	13,100		
28	12	0	13	0	4228	9500		
27	12	0	13	0	4133	7600		
26	12	0	13	0	4057	16,000		
25	12	0	13	0	3897	10,500		
24	12	0	13	0	3792	12,300		
23	12	0	13	0	3669	11,900		
22	12	0	13	0	3540	11,800		
21	12	0	13	0	3427	12,800		
20	12	0	13	0	3299	16,100		
19	12	0	13	0	3188	10,800		
18	12	0	13	0	3080	11,900		
17	12	0	13	0	2961	11,100		
16	12	0	13	0	2850	11,500		
15	12	0	13	0	2735	11,600		
14	12	0	13	0	2619	10,100		
13	12	0	13	0	2514	12,300		
12	12	0	13	0	2395	9,100		
11	12	0	13	0	2299	13,100		
10	12	0	13	0	2169	9800		
9	12	0	13	0	2071	10,800		
8	12	0	13	0	1963	12,200		
7	12	0	13	0	1841	12,600		
6	12	0	13	0	1715	10,200		
5	12	0	13	0	1613	10,100		
4	12	0	13	0	1512	10,700		
3	12	0	13	0	1405	10,600		
2	12	0	13	0	1299	11,900		
1	12	0	13	0	1180	11,300		
31	12	0	13	0	1067	11,000		

53400  
17900  
71300

RECEIVED  
MAY 1 2010  
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# ENCLOSURE FOR ITEM 2

DOCUMENT NUMBER - DATE

06091 JUL 26 9

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8/30/1999

16-4

CWS COMMUNITIES LP D/B/A PALM VALLEY UTILITIES  
 STAFF-ASSISTED RATE CASE  
 DOCKET NO. 090447-WS; ACN 09-299-1-1  
 Plant Additions & Retirements - Wastewater

Description	PSC-00-1675-PAA-WS		ACN 01-186-3-1		Additions	Retirements	12/31/2001	Additions	Retirements	12/31/2001	Additions	
	8/30/1999	Additions	Retirements	Adjustments								7/31/2001
351 Organization												
352 Franchises												
353 Land	96,409			96,409			96,409			96,409		
354 Structures & Improvements	114,362			114,362			114,362			114,362		
355 Power Generation Equipment	-			-			-			-		
360 Collecting Sewers - Force	12,340			12,340			12,340			12,340		
361 Collection Sewers - Gravity	290,485			290,485			290,485			290,485		
362 Special Collecting Structures	-			-			-			-		
363 Services to Customers	20,150			20,150			20,150			20,150		
364 Flow Measuring Devices	275		8,606	8,881			8,881			8,881		
365 Flow Measuring Installations	-			-			-			-		
366 Reuse Services	-	19,928		19,928			19,928			19,928		
367 Reuse Meters and Meters Installation	-			-			-			-		
370 Receiving Wells	73,472		886	74,358			74,358			74,358		
371 Pumping Equipment	-		87,086	87,086			87,086			87,086		
374 Reuse Distribution Reservoirs	-		137,119	137,119			137,119			137,119		
375 Reuse Transmission & Distribution	-		222,289	222,289			222,289			222,289		
380 Treatment and Disposal Equipment	499,003		183,467	682,470			682,470			682,470		
381 Plant Sewers	-		27,113	27,113			27,113			27,113		
382 Outfall Sewer Lines	197,653			197,653			197,653			197,653		
389 Other Plant and Miscellaneous Equipment	6,051			6,051			6,051			6,051		
390 Office Furniture and Equipment	-			-			-			-		
391 Transportation Equipment	-			-			-			-		
393 Tools, shop and Garage Equipment	-			-			-			-		
394 Laboratory Equipment	-		3,414	3,414			3,414			3,414		
395 Power Operated Equipment	22,733			22,733			22,733			22,733		
398 Other Tangible Plant	2,977			2,977			2,977			2,977		
Wastewater Plant	1,335,910	-	-	689,908	2,025,818	-	-	2,025,818	-	-	2,025,818	-

NOTE: Did not include

as per Plant Asset Schedule:	10-2.5	1,335,910	619,523	-	1,955,433	442,517	-	2,397,950	74,556	-	2,472,506	53,953
Variance:					70,385			(372,132)			(446,688)	
as per Annual Reports:	12/31/2000	1,250,543	619,523	11,602	1,858,464	442,517	8,387	2,292,694	74,556	-	2,367,250	53,953
Variance:		85,367			167,354			(266,876)			(341,432)	

SOURCE: As Planned

9/10/20

16-4.1

CWS COMMUNITIES LP D/B/A PALM  
 STAFF-ASSISTED RATE CASE  
 DOCKET NO. 090447-WS; ACN 09-29;  
 Plant Additions & Retirements - Wastes

Description	Retirements	PSC-02-111-PAA-WS		PSC-05-0186-PAA-WS		Additions	Retirements	12/31/2003	Additions	Retirements	12/31/2004	Additions
		Adjustments	7/31/2003	variance	10/16/2003							
351 Organization	-	-	-	-	-	-	-	-	-	-	-	-
352 Franchises	-	-	-	-	-	-	-	-	-	-	-	-
353 Land	-	96,409	-	96,409	-	96,409	-	96,409	-	-	96,409	-
354 Structures & Improvements	-	114,362	-	114,362	-	114,362	-	114,362	-	-	114,362	520
355 Power Generation Equipment	-	-	-	-	-	-	-	-	38,000	-	-	38,000
360 Collecting Sewers - Force	-	12,340	24,943	37,283	-	37,283	-	37,283	-	-	37,283	-
361 Collection Sewers - Gravity	-	290,485	233,329	57,156	-	571,814	-	523,814	-	-	523,814	-
362 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-
363 Services to Customers	-	20,150	124,483	144,633	-	144,633	-	144,633	-	-	144,633	-
364 Flow Measuring Devices	-	8,881	42,250	51,131	-	51,131	-	51,131	-	-	51,131	-
365 Flow Measuring Installations	-	-	-	-	-	-	-	-	-	-	-	-
366 Reuse Services	-	19,928	-	19,928	-	19,928	21,840	41,768	-	-	8,807	-
367 Reuse Meters and Meters Installation	-	-	-	-	-	-	-	-	-	-	-	6,101
370 Receiving Wells	-	74,358	-	74,358	-	74,358	-	74,358	-	-	74,358	-
371 Pumping Equipment	-	87,086	-	87,086	-	87,086	24,975	112,061	15,150	-	96,911	9,700
374 Reuse Distribution Reservoirs	-	137,119	-	137,119	-	137,119	10,500	147,619	-	-	147,619	-
375 Reuse Transmission & Distribution	-	222,289	-	222,289	-	222,289	774	223,063	-	-	223,063	-
380 Treatment and Disposal Equipment	-	682,470	28,370	710,840	-	710,840	266,769	977,609	548	-	977,609	60,897
381 Plant Sewers	-	27,113	14,300	41,413	-	41,413	-	41,413	-	-	41,413	16,200
382 Outfall Sewer Lines	-	197,653	-	197,653	-	197,653	-	197,653	-	-	197,653	-
389 Other Plant and Miscellaneous Equipment	-	6,051	6,159	12,210	-	12,210	-	12,210	-	-	12,210	6,491
390 Office Furniture and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
391 Transportation Equipment	-	-	-	-	-	-	-	-	-	-	-	-
393 Tools, shop and Garage Equipment	-	-	-	-	-	-	-	-	-	-	-	-
394 Laboratory Equipment	-	3,414	-	3,414	-	3,414	-	3,414	-	-	3,414	-
395 Power Operated Equipment	-	22,733	-	22,733	-	22,733	-	22,733	-	-	22,733	-
398 Other Tangible Plant	-	2,977	-	2,977	-	2,977	-	2,977	-	-	2,977	-
Wastewater Plant	-	2,025,818	473,834	2,499,652	-	2,499,652	362,858	2,862,510	15,698	-	2,846,812	108,716

ude proforma adjustments from Order. DD

as per Plant Asset Schedule:	-	2,526,459	-	2,526,459	38,538	-	2,564,996	46,158	-	2,611,154	-
Variance:	-	(500,641)	-	(500,641)	-	-	(65,344)	-	-	235,658	-
as per Annual Reports:	-	2,421,203	-	2,421,203	38,538	-	2,459,740	46,158	-	2,505,898	-
Variance:	-	(395,385)	-	(395,385)	-	-	39,912	-	-	340,914	-

SOURCE As Referenced

12/10/04

W-42

CWS COMMUNITIES LP D/B/A PALM  
 STAFF-ASSISTED RATE CASE  
 DOCKET NO. 090447-WS; ACN 09-29  
 Plant Additions & Retirements - Wastes

Description	Retirements	12/31/2005	Additions	Retirements	12/31/2006	Additions	Retirements	12/31/2007	Additions	Retirements	12/31/2008	Additions	Retirements
351 Organization		-			-			-			-		
352 Franchises		-			-			-			-		
353 Land		96,409			96,409			96,409			96,409		
354 Structures & Improvements	390	114,492			114,492	12,594		127,086			127,086		13,950
355 Power Generation Equipment		38,000			38,000			38,000	3,532	2,649	38,883		
360 Collecting Sewers - Force		37,283			37,283			37,283			37,283		
361 Collection Sewers - Gravity		523,814	21,230	15,923	529,121			529,121			529,121		
362 Special Collecting Structures		-			-			-			-		
363 Services to Customers		144,633			144,633			144,633	5,600		150,233		11,700
364 Flow Measuring Devices		51,131			51,131			51,131	11,372		62,504		
365 Flow Measuring Installations		-			-			-			-		
366 Reuse Services		50,575	2,800		53,375	3,450		56,825			56,825		
367 Reuse Meters and Meters Installation		6,101			6,101			6,101			6,101		
370 Receiving Wells		74,358			74,358			74,358			74,358		
371 Pumping Equipment		106,611	16,550		123,161			123,161	2,730		125,391		12,190
374 Reuse Distribution Reservoirs		147,619			147,619			147,619			147,619		
375 Reuse Transmission & Distribution		223,063			223,063			223,063			223,063		
380 Treatment and Disposal Equipment		1,037,958	43,377		1,081,335	111,728	81,069	1,111,994	21,894	12,445	1,121,442		10,750
381 Plant Sewers		57,613			57,613	2,000	1,500	58,113			58,113		
382 Outfall Sewer Lines		197,653			197,653			197,653			197,653		
389 Other Plant and Miscellaneous Equipment		18,701	1,432	1,074	19,059			19,059			19,059		1,000
390 Office Furniture and Equipment		-			-			-			-		
391 Transportation Equipment		-			-			-			-		
393 Tools, shop and Garage Equipment		-			-			-			-		
394 Laboratory Equipment		3,414			3,414			3,414			3,414		
395 Power Operated Equipment		22,733			22,733			22,733			22,733		
398 Other Tangible Plant		2,977			2,977			2,977			2,977		
Wastewater Plant	390	2,955,138	83,389	16,997	3,023,330	129,772	82,569	3,070,733	44,628	15,094	3,100,268		49,590

		10-2.5		10-2.5		10-2.5		10-2.5		16-2.2			
as per Plant Asset Schedule:	-	2,611,154	93,016	-	2,704,170	86,809	-	2,790,979	68,012	-	2,858,991		47,510
Variance:		343,984			319,360			279,754			241,277		
as per Annual Reports:	-	2,505,898	91,016	-	2,598,914	86,809	-	2,685,723	68,012	-	2,753,734		
Variance:		449,240			424,616			385,010			346,533		

SOURCE AS BALANCED

10/10/21  
B

CWS COMMUNITIES LP D/B/A PAL  
 STAFF-ASSISTED RATE CASE  
 DOCKET NO. 090447-WS; ACN 09-29  
 Plant Additions & Retirements - Wastes

16-4-3

Description	<i>Balance</i>		Variance	Simple Average Per Audit
	<i>Per Audit</i>	Plant Assets		
	9/30/2009	9/30/2009		
351 Organization	-	-	-	-
352 Franchises	-	-	-	-
353 Land	96,409	96,409	-	96,409
354 Structures & Improvements	141,056	607,441	(466,405)	134,061
355 Power Generation Equipment	38,883	-	38,883	38,773
360 Collecting Sewers - Force	37,283	26,065	11,218	37,283
361 Collection Sewers - Gravity	529,121	432,757	96,364	529,121
362 Special Collecting Structures	-	58,973	(58,973)	-
363 Services to Customers	161,933	79,550	82,383	155,383
364 Flow Measuring Devices	62,504	6,650	55,854	61,082
365 Flow Measuring Installations	-	-	-	-
366 Reuse Services	56,825	-	56,825	56,825
367 Reuse Meters and Meters Installation	6,101	-	6,101	6,101
370 Receiving Wells	74,358	4,000	70,358	74,358
371 Pumping Equipment	137,581	55,830	81,751	131,207
374 Reuse Distribution Reservoirs	147,619	3,000	144,619	147,619
375 Reuse Transmission & Distribution	223,063	-	223,063	223,063
380 Treatment and Disposal Equipment	1,132,192	944,554	187,638	1,125,636
381 Plant Sewers	58,113	-	58,113	58,113
382 Outfall Sewer Lines	197,653	299,673	(102,020)	197,653
389 Other Plant and Miscellaneous Equipment	20,059	262,139	(242,080)	19,559
390 Office Furniture and Equipment	-	-	-	-
391 Transportation Equipment	-	-	-	-
393 Tools, shop and Garage Equipment	-	3,750	(3,750)	-
394 Laboratory Equipment	3,414	-	3,414	3,414
395 Power Operated Equipment	22,733	22,733	-	22,733
398 Other Tangible Plant	2,977	2,977	-	2,977
Wastewater Plant	<i>16</i> 3,149,838	2,906,501	243,337	3,121,371
				Simple Average Per Utility
		<i>GL</i>		
		9/30/2009		
as per Plant Asset Schedule:	2,906,501	1,276,011	<i>16</i> 3.3	2,874,245
Variance:	243,337	3,386,847		247,127

as per Annual Reports:  
 Variance:

*Resources Reported*

6/10/21  
10

16-44

CWS COMMUNITIES LP D/B/A PALM VALLEY UTILITIES  
STAFF-ASSISTED RATE CASE  
DOCKET NO. 090447-WS; ACN 09-299-1-1  
Plant Additions & Retirements - Wastewater

Description	PSC-00-1675-PAA-WS			ACN 01-136-3-1		Additions	Retirements	12/31/2001	Additions	Retirements	12/31/2002	Additions
	8/30/1999	Additions	Retirements	Adjustments	7/31/2001							
Depreciation Composite Rates.	UPIS	Dep Exp	Rate									
2001	1,929,409	87,645	0.0454									
2002	1,929,409	89,499	0.0464									
2003	2,403,243	106,412	0.0443									
2004	2,750,403	122,335	0.0445									
2005	2,858,729	135,750	0.0475									
2006	2,927,121	139,418	0.0476									
2007	2,974,334	144,870	0.0487									
2008	3,003,859	145,581	0.0485									
2009	3,053,449	150,231	0.0492									

Note: Composite Rates used when determining CIAC amortization. 10

SOURCE AS Referenced

# ENCLOSURE FOR ITEM 6

DOCUMENT NUMBER-DATE  
06091 JUL 26 9  
FPSC-COMMISSION CLERK

A-~~Able~~ Septic-Sewer Service, Inc.

2190 N. Crede Avenue  
Crystal River, FL 34428

# Invoice

Date	Invoice #
5/21/2010	19901

<b>Bill To</b>
CWS Communities LP dba Palm Valley MHP 3700 Palm Valley Circle Oviedo FL 32765

P.O. No.	Terms	Project
	Net 10	

Quantity	Description	Rate	Amount
	Hauled 24,000 Gallons of Sludge From 3700 Palm Valley Circle, Oveida to A-ABLE Septic RMF on 5-19-10  Ordered by Terry Kelsey	2,160.00	2,160.00
Thank You For Your Business ! Phone 352-795-1554 Fax 352-795-5423		<b>Total</b>	<b>\$2,160.00</b>

A-Able Septic-Sewer Service, Inc.

2190 N. Crede Avenue  
Crystal River, FL 34428

# Invoice

Date	Invoice #
4/19/2010	19712

<b>Bill To</b>
CWS Communities LP dba Palm Valley MHP 3700 Palm Valley Circle Oviedo FL 32765

P.O. No.	Terms	Project
	Net 10	

Quantity	Description	Rate	Amount
	Hauled 29,000 Gallons of Sludge From 3700 Palm Valley Circle, Oviedo to A-ABLE Septic RMF on 4-15-10  Ordered by Doug	2,610.00	2,610.00
Thank You For Your Business ! Phone 352-795-1554 Fax 352-795-5423		<b>Total</b>	<b>\$2,610.00</b>



A-Able Septic-Sewer Service, Inc.

2190 N. Crede Avenue  
Crystal River, FL 34428

# Invoice

Date	Invoice #
4/5/2010	19614

<b>Bill To</b>
CWS Communities LP dba Palm Valley MHP 3700 Palm Valley Circle Oviedo FL 32765

P.O. No.	Terms	Project
	Net 10	

Quantity	Description	Rate	Amount
	Hauled 28,500 Gallons of Sludge From 3756 Christmas Palm Place, Oviedo to A-ABLE Septic RMF on 3-31 and 4-1-10  Ordered by Terry Kelsey	2,565.00	2,565.00
Thank You For Your Business ! Phone 352-795-1554 Fax 352-795-5423		<b>Total</b>	<b>\$2,565.00</b>

A-Able Septic-Sewer Service, Inc.

2190 N. Crede Avenue  
Crystal River, FL 34428

# Invoice

Date	Invoice #
3/19/2010	19501

Bill To
CWS Communities LP dba Palm Valley MHP 3700 Palm Valley Circle Oviedo FL 32765

P.O. No.	Terms	Project
	Net 10	

Quantity	Description	Rate	Amount
	Hauled 5000 Gallons of Sludge From 3756 Christmas Palm Place, Oviedo to A-ABLE Septic RMF on 3-16-10  Approved by Terry Kelsey	450.00	450.00
Thank You For Your Business ! Phone 352-795-1554 Fax 352-795-5423		<b>Total</b>	<b>\$450.00</b>

A-Able Septic-Sewer Service, Inc.

2190 N. Crede Avenue  
Crystal River, FL 34428

# Invoice

Date	Invoice #
3/17/2010	19483

<b>Bill To</b>
CWS Communities LP dba Palm Valley MHP 3700 Palm Valley Circle Oviedo FL 32765

P.O. No.	Terms	Project
	Net 10	

Quantity	Description	Rate	Amount
	Hauled 24,000 Gallons of Sludge From 3756 Christmas Palm Place, Oviedo to A-ABLE Septic RMF on 3-15-10  Ordered by Terry Kelsey	2,160.00	2,160.00
Thank You For Your Business ! Phone 352-795-1554 Fax 352-795-5423		<b>Total</b>	<b>\$2,160.00</b>

A-Able Septic-Sewer Service, Inc.

2190 N. Crede Avenue  
Crystal River, FL 34428

# Invoice

Date	Invoice #
2/22/2010	19337

<b>Bill To</b>
CWS Communities LP dba Palm Valley MHP 3700 Palm Valley Circle Oviedo FL 32765

P.O. No.	Terms	Project
	Net 10	

Quantity	Description	Rate	Amount								
	Hauled 28,000 Gallons of Sludge From 3756 Christmas Palm Place, Oviedo to A-ABLE Septic RMF on 2-18-10	2,520.00	2,520.00								
<p>Ordered by Ken Estes</p> <div data-bbox="839 978 1466 1478" data-label="Form" style="border: 2px solid black; padding: 5px; margin: 10px auto; width: fit-content;"> <p>BU # 1238 Supplier # 2568855</p> <p>CapEx PO # _____</p> <p>Invoice # 19337</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th>GL Acct. #</th> <th>Description</th> <th>#</th> <th>Amnt</th> </tr> <tr> <td>73525</td> <td>Sludge Hauling</td> <td>1</td> <td>2,520.00</td> </tr> </table> <p>Manager Approval  Total \$ 2,520.00</p> <p>Additional Approval _____ Date 3-2-10</p> </div>				GL Acct. #	Description	#	Amnt	73525	Sludge Hauling	1	2,520.00
GL Acct. #	Description	#	Amnt								
73525	Sludge Hauling	1	2,520.00								
<p>Thank You For Your Business ! Phone 352-795-1554 Fax 352-795-5423</p>		<b>Total</b>	<b>\$2,520.00</b>								

A-Able Septic-Sewer Service, Inc.




2190 N. Crede Avenue  
Crystal River, FL 34428

# Invoice

Date	Invoice #
1/12/2010	19030

Bill To
CWS Communities LP dba Palm Valley MHP 3700 Palm Valley Circle Oviedo FL 32765

P.O. No.	Terms	Project
	Net 10	

Quantity	Description	Rate	Amount																		
	Hauled 28,000 Gallons of Sludge From 3756 Christmas Palm Place, Oviedo to A-ABLE Septic RMF  Ordered by Ken Estes	2,520.00	2,520.00																		
<div data-bbox="663 1185 1251 1636" data-label="Form"> <table border="1"> <tr> <td>BU # 1238</td> <td>Supplier # 2568855</td> </tr> <tr> <td>CapEx PO #</td> <td></td> </tr> <tr> <td>Invoice #</td> <td>19030</td> </tr> <tr> <td>GL Acct. #</td> <td>Description</td> <td>Amt</td> </tr> <tr> <td>73525</td> <td>SLUDGE HAULING</td> <td>2,520</td> </tr> <tr> <td colspan="2">           Manager Approval  </td> <td>Total 2,520.00</td> </tr> <tr> <td colspan="2">Additional Approval</td> <td>Date 1-18-10</td> </tr> </table> </div>		BU # 1238	Supplier # 2568855	CapEx PO #		Invoice #	19030	GL Acct. #	Description	Amt	73525	SLUDGE HAULING	2,520	Manager Approval 		Total 2,520.00	Additional Approval		Date 1-18-10		
BU # 1238	Supplier # 2568855																				
CapEx PO #																					
Invoice #	19030																				
GL Acct. #	Description	Amt																			
73525	SLUDGE HAULING	2,520																			
Manager Approval 		Total 2,520.00																			
Additional Approval		Date 1-18-10																			
Thank You For Your Business ! Phone 352-795-1554 Fax 352-795-5423			<b>Total</b> \$2,520.00																		

A-Able Septic-Sewer Service, Inc.




2190 N. Crede Avenue  
Crystal River, FL 34428

# Invoice

Date	Invoice #
12/7/2009	18846

Bill To
CWS Communities LP dba Palm Valley MHP 3700 Palm Valley Circle Oviedo FL 32765

P.O. No.	Terms	Project
	Net 10	

Quantity	Description	Rate	Amount												
	Hauled 34,000 Gallons of Sludge From 3756 Christmas Palm Place, Oviedo to A-ABLE Septic RMF on 12-1-09	3,060.00	3,060.00												
	Ordered by Ken Estes														
<table border="1" style="margin: auto;"> <tr> <td>BU # 1238</td> <td>Supplier # 2568855</td> </tr> <tr> <td>CapEx PO #</td> <td></td> </tr> <tr> <td>Invoice #</td> <td>18846</td> </tr> <tr> <td>GL Acct. #</td> <td>Description Amt</td> </tr> <tr> <td>7325</td> <td>SLUDGE HAULING 3,060.00</td> </tr> <tr> <td colspan="2">                     Manager Approval  Total 3,060.00                      Date 12-14-09                      Additional Approval _____ Date _____                 </td> </tr> </table>				BU # 1238	Supplier # 2568855	CapEx PO #		Invoice #	18846	GL Acct. #	Description Amt	7325	SLUDGE HAULING 3,060.00	Manager Approval  Total 3,060.00 Date 12-14-09 Additional Approval _____ Date _____	
BU # 1238	Supplier # 2568855														
CapEx PO #															
Invoice #	18846														
GL Acct. #	Description Amt														
7325	SLUDGE HAULING 3,060.00														
Manager Approval  Total 3,060.00 Date 12-14-09 Additional Approval _____ Date _____															
Thank You For Your Business! Phone 352-795-1554 Fax 352-795-5423		<b>Total</b>	<b>\$3,060.00</b>												

A-Able Septic-Sewer Service, Inc.

2190 N. Crede Avenue  
Crystal River, FL 34428

# Invoice

Date	Invoice #
10/22/2009	18654

Bill To
CWS Communities LP dba Palm Valley MHP 3700 Palm Valley Circle Oviedo FL 32765

P.O. No.	Terms	Project
	Net 10	

Quantity	Description	Rate	Amount
	Pump Truck Service to Clean Lift Station at 3756 Christmas Palm Place, Oviedo on 10-19-09 - 1-1/4 Hours	250.00	250.00
	Ordered by Joe Vivonne		

BU # 1238	Supplier # 2568855
CapEx PO #	
Invoice # 19654	
Isl. Acct. # 73525	Description: LIFT STATION CLEANUP
	Amount: 250.00
Manager Approval: (Signature)	Total: 250.00
Additional Approval:	Date: 10-26-09

Thank You For Your Business!  
Phone 352-795-1554  
Fax 352-795-5423

**Total** \$250.00

A-Able Septic-Sewer Service, Inc.

2190 N. Crede Avenue  
Crystal River, FL 34428

# Invoice

Date	Invoice #
8/4/2009	18292

Bill To
CWS Communities LP dba Palm Valley MHP. 3700 Palm Valley Circle Oviedo FL 32765

P.O. No.	Terms	Project
	Net 10	

Quantity	Description	Rate	Amount																												
	Hauled 6000 Gallons of Sludge From 3756 Christmas Palm Place, Oveida to A-ABLE Septic RMF on 8-2-09  Ordered by Joe	660.00	660.00																												
<div data-bbox="426 1081 1015 1549" data-label="Form"> <table border="1"> <tr> <td>BU #</td> <td>1238</td> <td>Supplier #</td> <td>2568855</td> </tr> <tr> <td>CapEx PO #</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Invoice #</td> <td></td> <td>18292</td> <td></td> </tr> <tr> <td>GL Acct. #</td> <td>73525</td> <td>Description</td> <td>SLUDGE HAULING</td> </tr> <tr> <td></td> <td></td> <td>Rate</td> <td>660.00</td> </tr> <tr> <td>Manager approval</td> <td>(Signature)</td> <td>Total</td> <td>660.00</td> </tr> <tr> <td>Additional approval</td> <td></td> <td>Date</td> <td>8-10-09</td> </tr> </table> </div>		BU #	1238	Supplier #	2568855	CapEx PO #				Invoice #		18292		GL Acct. #	73525	Description	SLUDGE HAULING			Rate	660.00	Manager approval	(Signature)	Total	660.00	Additional approval		Date	8-10-09		
BU #	1238	Supplier #	2568855																												
CapEx PO #																															
Invoice #		18292																													
GL Acct. #	73525	Description	SLUDGE HAULING																												
		Rate	660.00																												
Manager approval	(Signature)	Total	660.00																												
Additional approval		Date	8-10-09																												
Thank You For Your Business! Phone 352-795-1554 Fax 352-795-5423		<b>Total</b>	<b>\$660.00</b>																												



A-Able Septic-Sewer Service, Inc.

# Invoice

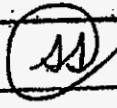
2190 N. Crede Avenue  
Crystal River, FL 34428

Date	Invoice #
7/30/2009	18267

<b>Bill To</b>
CWS Communities LP dba Palm Valley MHP 3700 Palm Valley Circle Oviedo FL 32765

P.O. No.	Terms	Project
	Net 10	

Quantity	Description	Rate	Amount
	Hauled 25,000 Gallons of Sludge From 3756 Christmas Palm Place, Oviedo to A-ABLE Septic RMF on 7-29-09	2,750.00	2,750.00
	Ordered by Frank		

BU # 1238	Supplier # 2568855
CapEx PO #	
Invoice # 18267	
GL Acct. # 93525	Description: SLUDGE HAULING
	Amt 2,750.00
Manager Approval 	Total 2,750.00
Additional Approval	Date 8-3-09

Thank You For Your Business !  
Phone 352-795-1554  
Fax 352-795-5423

**Total** \$2,750.00

A-Able Septic-Sewer Service, Inc.




2190 N. Crede Avenue  
Crystal River, FL 34428

# Invoice

Date	Invoice #
6/29/2009	18125

Bill To
CWS Communities LP, dba Palm Valley MHP 3700 Palm Valley Circle Oviedo FL 32765

P.O. No.	Terms	Project
	Net 10	

Quantity	Description	Rate	Amount																											
	Hauled 30,000 Gallons of Sludge From Palm Valley MHP to A-ABLE Septic RMF on 6-23-09	3,300.00	3,300.00																											
	Ordered by Terri																													
	<table border="1"><tr><td>BU # 1238</td><td>Supplier # 2568855</td></tr><tr><td>CapEx PO #</td><td></td></tr><tr><td>Invoice #</td><td>18125</td></tr><tr><td>GL Acct. #</td><td>Description</td><td>Amt</td></tr><tr><td>73525</td><td>Sludge Hauling</td><td>3,300</td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td>Manager Approval</td><td></td><td>Total: 3,300.00</td></tr><tr><td>Additional Approval</td><td></td><td>Date: 7-6-09</td></tr><tr><td></td><td></td><td>Date</td></tr></table>	BU # 1238	Supplier # 2568855	CapEx PO #		Invoice #	18125	GL Acct. #	Description	Amt	73525	Sludge Hauling	3,300							Manager Approval		Total: 3,300.00	Additional Approval		Date: 7-6-09			Date		
BU # 1238	Supplier # 2568855																													
CapEx PO #																														
Invoice #	18125																													
GL Acct. #	Description	Amt																												
73525	Sludge Hauling	3,300																												
Manager Approval		Total: 3,300.00																												
Additional Approval		Date: 7-6-09																												
		Date																												
Thank You For Your Business ! Phone 352-795-1554 Fax 352-795-5423		<b>Total</b>	\$3,300.00																											

A-Able Septic-Sewer Service, Inc.

2190 N. Crede Avenue  
Crystal River, FL 34428

# Invoice

Date	Invoice #
6/29/2009	18135

Bill To
CWS Communities LP dba Palm Valley MHP 3700 Palm Valley Circle Oviedo FL 32765

P.O. No.	Terms	Project
	Net 10	

Quantity	Description	Rate	Amount																																				
	Pump Truck Service to Clean Lift Station at Palm Valley MHP on 6-25-09 - 2 Hour Minimum	300.00	300.00																																				
	Hauled 2000 Gallons of Sludge From Palm Valley MHP to A-ABLE Septic RMF on 6-25-09	220.00	220.00																																				
<p>Ordered by Terri</p> <p><i>FOX RUN LIFT STATION</i></p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>BU #</td> <td>1238</td> <td>Supplier #</td> <td>2568855</td> </tr> <tr> <td>CapEx PO #</td> <td colspan="3"></td> </tr> <tr> <td>Invoice #</td> <td colspan="3">18135</td> </tr> <tr> <td>GL Acct. #</td> <td>Description</td> <td colspan="2">Amt</td> </tr> <tr> <td>73525</td> <td><del>FOX RUN</del> LIFT STATION</td> <td colspan="2">520.00</td> </tr> <tr> <td></td> <td>CLEANING</td> <td colspan="2"></td> </tr> <tr> <td></td> <td>SLUDGE HAUL</td> <td colspan="2"></td> </tr> <tr> <td colspan="2">Manager Approval</td> <td><i>AA</i></td> <td>Total 520.00</td> </tr> <tr> <td colspan="2">Additional Approval</td> <td></td> <td>Date 7-6-09</td> </tr> </table>				BU #	1238	Supplier #	2568855	CapEx PO #				Invoice #	18135			GL Acct. #	Description	Amt		73525	<del>FOX RUN</del> LIFT STATION	520.00			CLEANING				SLUDGE HAUL			Manager Approval		<i>AA</i>	Total 520.00	Additional Approval			Date 7-6-09
BU #	1238	Supplier #	2568855																																				
CapEx PO #																																							
Invoice #	18135																																						
GL Acct. #	Description	Amt																																					
73525	<del>FOX RUN</del> LIFT STATION	520.00																																					
	CLEANING																																						
	SLUDGE HAUL																																						
Manager Approval		<i>AA</i>	Total 520.00																																				
Additional Approval			Date 7-6-09																																				
Thank You For Your Business ! Phone 352-795-1554 Fax 352-795-5423			<b>Total</b> \$520.00																																				

ENCLOSURE FOR ITEM 7  
SECOND PAGE

DOCUMENT NUMBER DATE  
06091 JUL 26 9  
FPSC-COMMISSION CLERK

## GENERAL INSTRUCTIONS

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1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added, provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems."
12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

**Florida Public Service Commission  
Division of Economic Regulation  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850**

The fourth copy should be retained by the utility.