## BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

RECEIVED FPSC 108 OCT 27 PM 2: 52

## CERTIFICATE OF SERVICE

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

Aqua Utilities Florida, Inc. Ms. Kimberly A. Joyce 762 West Lancaster Avenue Bryn Mawr, PA 19010-3402 Holland & Knight Law Firm Bruce May/Gigi Rollini P.O. Drawer 810 Tallahassee, FL 32302-0810

Office of Public Counsel J.R. Kelly/Charlie Beck/S. C. Reilly c/o The Florida Legislature 111 W. Madison Street, Room 812 Tallahassee, FL 32399-1400

Office of the Attorney General Bill McCollum/Cecilia Bradley The Capitol – PL01 Tallahassee, FL 32399-1050

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RALPH R. JAZGER, SZNIOR ATTORNEY FLORIDA PUBLIC SERVICE COMMISSION

Gerald L. Gunter Building 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850

Telephone: (850) 413-6234

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

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

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

DATE FILED: October 27, 2008

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

1		DIRECT TESTIMONY OF INTESAR TERKAWI
2	Q.	Please state your name and business address.
3	A.	My name is Intesar Terkawi and my business address is 2540 Shumard Oak
4	Blvd.	Tallahassee, Florida, 32399-0850.
5		
6	Q.	By whom are you presently employed and in what capacity?
7	A.	I am employed by the Florida Public Service Commission as a Regulatory
8	Analy	st III in the Division of Regulatory Compliance.
9		
10	Q.	How long have you been employed by the Commission?
11	A.	I have been employed by the Florida Public Service Commission (FPSC or
12	Comn	nission) since October, 2001.
13		
14	Q.	Briefly review your educational and professional background.
15	A.	I attended the University of Central Florida and in 1993 I received a Master of
16	Arts i	n Communication and in 2001 I received a Bachelor of Science degree with a
17	major	in Accounting. I am also a Certified Public Accountant licensed in the State of
18	Florid	a and an Enrolled Tax Agent licensed by the Department of Treasury.
19		
20	Q.	Please describe your current responsibilities.
21	<b>A.</b>	Currently, I am a Regulatory Analyst III with the responsibilities of planning
22	and m	nanaging audits of utility historical or forecasted financial statements compiled
23	from	specialized complex accounting systems, cost allocation, inventory, and
24 25		igative audits, and assisting in audits of affiliate transactions. I also am a notice of a specific audit purpose.  10129 0CT 27 8

# Q. What is the purpose of your testimony today? A. The purpose of my testimony is to address specific findings in the staff audit report of Aqua Utilities Florida, Inc. (Utility) which addresses the Utility's application for increase in water and wastewater rates in Alachua, Brevard, DeSoto, Highlands, Lake, Lee, Marion, Orange, Palm Beach, Pasco, Polk, Putnam, Seminole, Sumter,

6 Volusia, and Washington Counties. This audit report is filed with the testimony of

7 | Charleston Winston and is identified as Exhibit CJW-1. I am only testifying on Audit

Findings 13, 15, 16, and 17. The remaining findings will be addressed by witnesses

Charleston Winston and Debra Dobiac.

- Q. Were you responsible for the audit procedures related to these issues?
- **A.** Yes.

- Q. Please review the audit findings in the audit report.
- 15 A. Audit Finding 13

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

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

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

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

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

# **Audit Finding 15**

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

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

abandoned, the charge shall be to account 426 - Miscellaneous

2 Nonutility Expenses.

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

# **Audit Finding 16**

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

11	735	Contractual Services – Testing	\$	310
12	720	Materials and Supplies	\$	302
13	610	Contractual Services – Testing	\$ 2	0,531
	736	Contractual Services - Other	\$	941
15	615	Purchased Power Chemicals Chemicals	\$	73
16	618	Chemicals	\$	50
17	718	Chemicals	\$	110

# **Audit Finding 17**

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

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

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

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

# Q. Does this conclude your testimony?

**A.** Yes, it does.

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

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

EXHIBIT IT-1: Audit Work Papers for Finding 13

Work Paper															
) at	ACCT UNIT		FY PD	SY	POST DTE	ACCT U: A	ССТ	DESCRIPTION	JE#	ACTIVITY	PROM	<b>s</b> C	AMOUNT		1 _
¥	5386 Rosalle Oaks	Sewer	2007	2 AP	2/14/2007	6386	775827	22040Progress Energy Flori	-	10	AP175	AD	5		mi
Ş	6386 Rosalie Oaks 6386 Rosalie Oaks	Sewer	2007	2 AP	2/14/2007 2/15/2007	6386 6386		22040Progress Energy Flori 24491Florida Public Srv Co		10	AP175 AP175	AD AD	5 58		2
>	6386 Rosalie Oaks	Sever	2007 2007	10 GL	10/31/2007	6386		Deposit Oct-07		11 14	GL165	JE	-58		-
	6366 The Woods	Sewer	2007	1 AP	1/19/2007	6368	775827	22047SUMTER ELECTRIC COOPE		13	AP175	ÀĎ	3.57		
	6386 The Woods	Sewer	2007	2 AP 9 AP	2/15 <b>/2007</b> 9/19 <b>/20</b> 07	5388 5368	775827	7 24491 Florida Public Srv Co 7 22047 SUMTER ELECTRIC COOPE		11 15	AP175 AP175	AD AD	52 3.38		
	6368 The Woods 6388 The Woods	Sewer Sewer	2007 2007	10 GL	10/31/2007	6388		7 Deposit Oct-07		14	AP175 GL165	AU JE	3.38 -52		
	6389 Arredondo Ferme	Sewer	2007	2 AP	2/15/2007	6389	775827	24491 Florida Public Srv Co	~	11	AP175	AD	284	_	
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	6390 Village Water 6390 Village Water	Sewer Sewer	2007 2007	1 AP 2 AP	1/17/2007 2/15/2007	6390 6390		7 22265Lakeland Electric 7 24491Florida Public Srv Co		11 11	AP175 AP175	AD AD	14.18 184	\$	
	6390 Village Water	Sewer	2007	9 AP	9/20/2007	6390		7 22462Florida Department of		16	AP175	ÃĐ	15.000.00	-315,014.16	
	6390 Village Water	Sewer	2007	10 GL	10/31/2007	6390		7 Deposit Oct-07		14	GL165	JE	184,		
	6391 Jasmine Lakee	Sewer	2007	2 AP 9 AP	2/15/2007	6391 6391		7 24491 Florida Public Srv Co 7 24330 Verizon Florida Inc		11 19	AP175	AD AD	517	524,50	
	6391 Jasmine Lakes 6391 Jasmine Lakes	Sewer Sewer	2007 2007	12 AP	9/26/2007 12/4/2007	6391		7 24330Verizon Florida Inc		.2	AP175 AP175		2.5 _	-2 261120	
	6392 Lake Suzy	Sewer	2007	2 AP	2/13/2007			32205EMBARQ		9		AD	4.13	_	
t	6392 Lake Suzy	Sewer	2007	2 AP	2/15/2007			7 24491Florida Public Srv Co		11	AP175	AD	454	)	
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	6392 Lake Suzy	Sewer	2007	8 AP	8/6/2007		775827	7 22368Florida Power & Ligh	1 00000000	34	AP175	AD	,	-7513171	
	6392 Lake Buzy	Sewer	2007	10 AP	10/2/2007			7 22368Fiorida Power & Light	t 00000000		AP175	AD	0.32		
	6392 Lake Suzy 6392 Lake Suzy	Sewer	2007 2007	10 AP	10/2/2007 10/2/2007			7 22368Florida Power & Ligh 7 22368Florida Power & Ligh	1 00000000		AP175 AP175	AD AD	0.23 25.51		
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	6395 Kings Cove	Sewer	2007	1 AP	1/4/2007			7 22048City of Leesburg 7 AP Batch 1827		2 61	AP175 GL 165	AD	1.12		
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	6395 Kinga Cove	Sewer	2007	7 AP	7/25/2007	6395	77582	7 22046City of Leesburg		19	AP175	AD	0.81		
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Ž,		Sever	2007	10 GL	10/31/2007		77582	7 Deposit Oct-07		14	GL165	Æ	-33.07		
. 5	6396 Summit Chase	Sewer	2007	2 AP	2/15/2007			7 24491 Florida Public Srv Co		11	AP175	AD	63 31	,52.19	ì
چَ خِ	9 6396 Summit Chase	Sower	2007 2007	10 GL 11 AP	10/31/2007			7 Deposit Oct-07 7 22047SUMTER ELECTRIC COOP	E 000000	14 20	GL 185 AP175	JE AD	-19.81 8.69	, ) (1.)	1
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		Water	2007	10 GL	10/31/2007 2/15/2007		67562 67582	7 24491Floride Public Sry Co		<u>14</u> 11	GL165 AP175	JE		White is	
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~ ~ ~	8403 Leisure Lakes	Water Water	2007 2007	7 AP 10 GL	7/28/2007 10/31/2007			7 28721COKER FUEL, INC. 7 Deposit Oct-07		21 14	AP175 GL165	AD JE	5 en ^	ς 25·'\\	
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₹ 5	8 2 B404 Leisure Lakes	Sewer	2007	2 AP	2/15/2007		77582	7 24491Florida Public Srv Co		11	AP175	AD	100		
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=	6405 Carton Village			12 AP	12/26/2007	6405	57582	7 22047SUMTER ELECTRIC COOPE		21	AP175_	_AD		1.15.11	T T
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List of fines and penalties provided by the company.

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

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ACCT UNIT		FY P	a 8Y	POST DTE	ACCT UI A	CCT	DESCRIPTION	JE #	ACTIVITY	PROM	ac.	ANOUNT ( ~
6406 East Lake Harris Esta	Water	2007	11 AP	11/30/2007	6406	875827	23687Suburban Propane		0	AP175	AD	221) 70.51 m n-
6406 East Lake Harris Esta		2007	11 AP	11/30/2007	6408		22047SUMTER ELECTRIC COOP	E 0000002		AP175	<u>AD</u>	68.00
6407 Fern Terrace	Weter	2007	2 AP	2/15/2007	6407		24/91 Florida Public Srv Co		<u> </u>	AP175	AD AD	
6406 Friendly Center	Water	2007	2 AP	2/15/2007	6408		24491Florida Public Srv Co		6	AP175	ÃÔ.	1906 20.47
6408 Friendly Center	Water	2007	2 AP	2/28/2007	6408 6409	675627	22047SUMTER ELECTRIC COOPE 24491Florida Public Siv Co		1	AP175	AD	45.45
6409 Grand Terrace	Water	2007	2 AP	2/15/2007 2/15/2007	6410		24491Floride Public Srv Co		1	AP175	AD	34.36 \ 42.36
6410 Hobby Hills	Water	2007	2 AP	2/15/200/ 2/22/2007	6410		32205EMBARQ		6	AP175	AD	
6410 Hothy Hills	Water_	2007	2 AP	2/15/2007	6411	675827	24491Florida Public Srv Co		1	AP175	ĀĎ	50.44
6411 Holiday Haven	Water	2007 2007	2 AP	2/15/2007	8412		24401Florida Public Srv Co		1	AP175	AD	74.07
6412 Holiday Haven	Sewer	2007	2 AP	2/15/2007			24491Florida Public Sry Co		1	AP175	AD	3.35500 3.42 4.5 <sup>2</sup>
6413 imperial	Water	2007	5 AP	5/31/2007		675827	23687Suburban Propana		Ħ	AP175	AD	1.22 \ 7.42 + 3
6413 Imperiel 6413 Imperiel	Water	2007	9 AP	9/5/2007	6413		28211ST. JOHNS RIVER WATER		<u> </u>	AP175	AD	
8413 Imperial	Water	2007	9 AP	9/21/2007			22047SUMITER ELECTRIC COOPE		17	AP175	AD	
6414 Merminaview	Weter	2007	2 AP	2/15/2007			24481Florida Public Srv Co		11	AP175	AD AD	2448 2,250.00 2,279.09
6414 Morningview	Water	2007	5 AP	5/18/2007			22462Florida Department o	f 0000001		AP175 AP175	20	2.47 /
6414 Morningview	Water	2007	7 AP				22046City of Leasturg		11 11	AP175	AD.	2.14
6414 Morningview	Weter	2007	10 AP				22048City of Leesburg		11	AP175	AD.	30.25
8415 Morningview	Sewel	2007	2 AP				22046City of Lessburg		; ; ; †	AP175	ΑĐ	19 } 41.05
8415 Morningview	Sewer	2007	7 AP				22046City of Leashurg		11	AP175	ΑĎ	6.65
6415 Morningview	Sawer	2007 2007	10 AP				22048City of Leesburg		11	AP175	AD	2.05
6415 Morningview	Sever	····- ~:~~2007	~ 2 AP				24491Flonda Public Srv Co		l1 <sup>™</sup>	AP175	AD	14.28
5415 Palms MHP	Water	2007	7 AP			675827	24491Florida Public SIV Co		T1	~AP175~	<b>TAD</b>	11.19 94.95
5417 Picciola Island	Water	2007	2 AP			675827	22046City of Leesburg		17	AP175	AD	
6417 Picciole Island	Water	2007	7 AP				22046City of Leesburg		16	AP175	AD	11.29
6417 Picciola Island 6418 Piney Woods	Water	2007	2 AF	2/15/200			24491Florida Public Sry Co		17	AP175	AD.	113.67
8418 Piney Woods	Water	2007	2 AF				7 32205EMBARQ		16	AP175 AP175	AD AD	12901
6418 Piney Woods	Weter	2007	10 AF				7 32205EMBARQ		11	AP175	- <del>20</del> -	<del>افتان ما 84.16 /</del>
8419 Queil Ridge	Water	2007	2 A				7 24 NYTFIONSE PUBLIC S/V CO 7 32205EMBARO		16	AP175	ÃĎ	64.18 62.15
6419 Quail Ridge	Weter	2007	2 A				7 ZZOSEMBARU 7 ZZOSEMBARU 7 ZZOSEMBARU		1	AP175	ÃĎ	215.96
6420 Silver Lake/Western	(Water	2007	2 A)			87582	7 24491 Florida Public Srv Co		11	AP175	AD	****
8420 Silver Lake/Westerr	Weter	2007 2007	2 AS 7 AS				7 28706CENTRAL PUMP & SUPPLY	-	7	AP175	AD	990.74
8420 Silver Lake/Western	Water	2007	9 AS				7 22047SUMTER ELECTRIC COOPE		19	AP175	AD	9.97
6420 Silver Lake/Westerr	1 S Anatol	2007	10 A				7 28706CENTRAL PUMP & SUPPL	Y 0000000	20	AP175	AD	0.98
8420 Silver Lake/Western	Water	2007	27d				7 24491Fichion Public StV Co		<del>11</del>	AP 175	- AD	69.66
8421 Skytrest 8421 Skytrest	Water	2007	2 A				7 32205EMBARQ		18	AP175	AD	\$ 82.18
6421 Skytrest	Water	2007	10 AI	P 10/10/200		67582	7 22040Progress Energy Flor	10000000	6	AP175	AD AD	5/ 02 03
6422 Stone Mountain	- Water	2007	··· 1 7A				7 22040Progress Energy Flori		2 81	AP175 GL165	JΕ	-5
6422 Stone Mountain	Water	2007	1 G				7 AP Betch 1827 7 22040Progress Energy Flori		1	AP175	AD	6
6422 Stone Mountain	Water	2007	2 A				7 24491Florida Public Stv Co		11	AP175	AD	6.64
6422 Stone Mountain	Water	2007		P 2/15/200 P 2/15/200			7 24491Flonds Public Srv Co		11	AP175	AD	138.56\
6423 Valencia Terrece	AARIA	2007 2007					7 22046City of Leesburg		17	AP175	AD	28.98 \ \ 9 0 \ 2 \ \
6423 Valencia Terrace	Water	2007				67582	7 22046City of Leesburg		19	AP175	_AD_	25.03/
6423 Valencia Terrace	Water Sewer	2007					7 24491Florida Public Srv Co		11	AP175	AD	175.46
6424 Valencia Terrace 6424 Valencia Terrace	Sewer	2007					7 22046City of Leashurg		17	AP175	AD	0.67 292-92
6424 Valencia Terrace	Sewer						7 22046City of Leesburg		17 19	AP175 AP175	AD AD	51.49
6424 Valencia Terraca	Sewer	2007				77582	7 22046City of Leasburg		19	AP175	AD	0.584
6424 Velencia Terrace	Sewer	2007				77582	7 22048City of Leesburg 7 24491France Public Sty Co		.44	- AP175	- <del>XD</del>	78.73
8425 Venetian Village	- Weller	2007				6/ 35/ 67501	7 22047 SUNTER ELECTRIC COOP	E 000000	, ,	AP175	AD.	208
6425 Venetian Village	Water	2007					7 24491 Florida Public Srv Co		71	AP175	AD	60.22
6426 Verlation Village	Sewer						7 22047SUMTER ELECTRIC COOP	E 000000	26	AP175	AD	3.28 × 71.5
6426 Venetian Village	Sewer					57582	7 Z4491F10FIGHT PUBLIC STV CO		11	AP175	AD	101
6428 Tengenne	Water					8758	7 28459ORANGE COUNTY BOARD	0 000000	009	AP 175	AD	30.44 2 \ 2.0
6428 Tangerine	Water			P 6/5/20	07 6428		27 2845BORANGE COUNTY BOARD O		1	AP175	AD	
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6429 Palm Terrace	Water	200					27 24491Florida Public Srv Co		11 11	AP175 AP175	- <del>20</del>	
8430 Palm Terrace	Sewe	200					27 24491Floride Public Srv Co		16	AP175	ΑĎ	
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# Aqua Utilitles Florida, Inc. Rate Case Audit Historical Year Ended December 31, 2007 Dkt 080121-WS; ACN 08-093-1-1 Description:

08/0077

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163   Zelong Shores   West   2007   F.A.P.   3192007   543   07507   24607   1610			Water							JE #	ACTIVITY	PROL	SC.	
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22 Zerby Brosses Sever 2007 7 AP 7,50000 543 77562 2430 2450 10 AP 10 AP 17 AP														3,500.00
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33 Glacon Estates West 2007 1 AP 1719207 643 GFR672 243304/etion Finicial bit 10 AP175 AD 6 6 V. Fl V St. Common St. Comm	33 G	Dionia Estates	Water		2 AF	2/15/2007	6433	875827	2449 (Florida Public Siv Co					
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14 Just Globon Estimas Wester   2007   2 AP   27/52/07   55.4	33 G	Deonis Estates	Weter	2007			6433	675827	24330Vertzon Florida Inc					
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32 Lake Olboon Estates Sever	34 L	alce Gibeon Estates	Water							19	)	AP175	AD	
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35 Lake Others Leatines Sewer 2007 2 AP 2277007 6455 775802 23250/visition Florida Inc 17 AP175 AD 2.5 35 Lake Others Leatines Sewer 2007 4 AP 2477007 6455 775802 23250/visition Florida Inc 17 AP175 AD 2.5 35 Lake Others Leatines Sewer 2007 4 AP 2477007 6455 775802 23250/visition Florida Inc 19 AP175 AD 3.5 35 Lake Others Leatines Sewer 2007 9 AP 96787007 6455 775802 23250/visition Florida Inc 19 AP175 AD 3.5 35 Lake Others Leatines Sewer 2007 9 AP 9787007 6455 775802 23250/visition Florida Inc 19 AP175 AD 3.5 35 Lake Others Leatines Sewer 2007 9 AP 9787007 6455 775802 23250/visition Florida Inc 19 AP175 AD 3.5 35 Lake Others Leatines Sewer 2007 9 AP 9787007 6455 775802 23250/visition Florida Inc 19 AP175 AD 3.5 35 Lake Others Leatines Sewer 2007 9 AP 9787007 6455 775802 23250/visition Florida Inc 19 AP175 AD 3.5 35 Lake Others Leatines Sewer 2007 9 AP 9787007 6455 775802 23250/visition Florida Inc 19 AP175 AD 3.5 35 Change Hillistoper Critical Inc 19 AP175 AD	35 L	ake Gibeon Estates	Sewer					775827	24491Florida Public Srv Co	11	1	AP175	AD	
35 Lake Gibbon Estates Sewer	35 L	ake Gibson Estates	Sewer							17	,	AP175	AD	2.5
33 Lisko Discon Estates Sever 2007 9 AP 80282007 943 77927 243307-04700 February 10 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	35 L	ake Gibson Estates	Sewer							17	,	AP175	AD	25 - 4/ 7/
33 Lisko Discon Estates Sever 2007 9 AP 80282007 943 77927 243307-04700 February 10 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	35 L	ake Gibson Estatos	Sewer	2007				775827	28222WASTE MANAGEMENT OF T	5	•	AP175	AD	15 \ 945.43
35 Lake Glober Estates Sewer 2007 9 AP 928/2007 6435 775807 24330Ventron Florida Inc 19 AP175 AD 2.5 S Lake Glober Estates Sewer 2007 10 AP 1011/2007 6435 775807 22328Florida Florida Inc 19 AP175 AD 2.5 S Lake Glober Estates Sewer 2007 10 AP 1011/2007 6436 8435 775807 22328Florida Florida Inc 19 AP175 AD 42.29 S Lake Glober Estates Sewer 2007 10 AP 1011/2007 6436 8435 775807 22328Florida Florida Inc 19 AP175 AD 42.29 S Lake Glober Estates Sewer 2007 10 AP 1011/2007 6436 8435 775807 2238Florida Florida Inc 19 AP175 AD 183.3 S Lake Glober Estates Sewer 2007 10 AP 1011/2007 6436 8435 775807 2238Florida Florida Inc 19 AP175 AD 183.3 S Lake Glober Estates Sewer 2007 10 AP 1011/2007 6436 8436 775807 2238Florida Florida Inc 19 AP175 AD 10.22 S Lake Glober Estates Sewer 2007 10 AP 1011/2007 6436 875807 2238Florida Florida Florida Inc 19 AP175 AD 10.22 S Lake Glober Estates Sewer 2007 10 AP 111/2007 6436 875807 2238Florida Florida Florida Inc 19 AP175 AD 10.22 S Lake Glober Estates Sewer 2007 10 AP 111/2007 6436 875807 2238Florida Florida Florida Florida Florida Inc 19 AP175 AD 10.22 S Lake Glober Estates Sewer 2007 10 AP 111/2007 6436 875807 2238Florida Florida Fl	35 L	nike Gibeon Estates	geve.							6	3	AP175	AD	335.13
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88 Orange Half-Rogad Cit Weller 2007 10 AP 10117(2007 6438 875827 23285) Herida Place Sin Co 11 AP175 AD 20 57 10 AP 2012(2007 6438 675827 23285) Herida Place Sin Co 11 AP175 AD 0.25 03 Beacher's Point Weller 2007 6 AP 62020007 6438 675827 23285 Horida Place Sin Co 11 AP175 AD 0.25 03 Beacher's Point Weller 2007 7 AP 719(2007 6438 675827 23285 Horida Place Sin Co 11 AP175 AD 0.25 03 Beacher's Point Weller 2007 7 AP 719(2007 6438 675827 23285 Horida Place Sin Co 11 AP175 AD 0.25 03 Beacher's Point Weller 2007 8 AP 822(2007 6438 675827 23285 Horida Place Sin Co 11 AP175 AD 0.25 03 Beacher's Point Weller 2007 9 AP 819(2007 6438 675827 23285 Horida Place Sin Co 11 AP175 AD 0.25 03 Beacher's Point Weller 2007 9 AP 819(2007 6438 675827 23285 Horida Place Sin Co 11 AP175 AD 0.25 03 Beacher's Point Weller 2007 9 AP 819(2007 6438 675827 23285 Horida Place Sin Co 11 AP175 AD 0.25 03 Beacher's Point Weller 2007 9 AP 819(2007 6438 675827 23285 Horida Place Sin Co 11 AP175 AD 0.25 03 Beacher's Point Weller 2007 9 AP 819(2007 6438 675827 23285 Horida Place Sin Co 11 AP175 AD 0.25 03 Beacher's Point Sewer 2007 9 AP 819(2007 6438 675827 23285 Horida Place Sin Co 11 AP175 AD 0.25 03 Beacher's Point Sewer 2007 9 AP 819(2007 6438 675827 23285 Horida Place Sin Co 11 AP175 AD 0.25 03 Beacher's Point Sewer 2007 9 AP 819(2007 6438 675827 23285 Horida Place Sin Co 11 AP175 AD 0.35 03 Beacher's Point Sewer 2007 9 AP 819(2007 6438 675827 23285 Horida Place Sin Co 11 AP175 AD 0.36 03 03 03 03 03 03 03 03 03 03 03 03 03	36 C	range Hill/Sugar Cre	Water							11		AP175	AD	
38 Beschrief Point Weiter 2007 6 AP 6202007 6439 678527 24491 Fordisal Power & Light 13 AP175 AD 0.25 678527 24491 Fordisal Power & Light 13 AP175 AD 0.25 678527 24588 Fordisal Power & Light 13 AP175 AD 0.25 678527 24588 Fordisal Power & Light 15 AP175 AD 0.25 678527 24588 Fordisal Power & Light	36 C	Prange Hill/Suger Cre	Water							15	5	AP175	AD	20) 87.90
38 Beacher's Point Wester 2007 6 AP 6/20/2007 6439 675827 22586Findia Power & Light 13 AP175 AD 0.25 38 Beacher's Point Wester 2007 7 AP 7118/2007 6438 675827 22586Findia Power & Light 15 AP175 AD 0.23 38 Beacher's Point Wester 2007 8 AP 8/22/2007 6438 675827 22586Findia Power & Light 15 AP175 AD 0.23 38 Beacher's Point Wester 2007 8 AP 8/22/2007 6438 675827 22586Findia Power & Light 15 AP175 AD 0.25 38 Beacher's Point Wester 2007 8 AP 8/22/2007 6438 675827 22586Findia Power & Light 15 AP175 AD 0.55 38 Beacher's Point Wester 2007 8 AP 8/22/2007 6438 675827 22586Findia Power & Light 100000000 AP175 AD 0.55 38 Beacher's Point Wester 2007 8 AP 8/19/2007 6438 675827 22586Findia Power & Light 15 AP175 AD 0.22 38 Beacher's Point Wester 2007 8 AP 8/19/2007 6438 675827 22586Findia Power & Light 15 AP175 AD 0.25 38 Beacher's Point Sewer 2007 6 AP 6/20/2007 6439 775827 22586Findia Power & Light 15 AP175 AD 0.25 38 Beacher's Point Sewer 2007 6 AP 6/20/2007 6439 775827 22586Findia Power & Light 15 AP175 AD 0.25 38 Beacher's Point Sewer 2007 6 AP 8/20/2007 6439 775827 22586Findia Power & Light 15 AP175 AD 0.25 38 Beacher's Point Sewer 2007 6 AP 6/20/2007 6439 775827 22586Findia Power & Light 15 AP175 AD 0.3 38 Beacher's Point Sewer 2007 6 AP 8/20/2007 6439 775827 22586Findia Power & Light 15 AP175 AD 0.3 38 Beacher's Point Sewer 2007 6 AP 8/20/2007 6439 775827 22586Findia Power & Light 15 AP175 AD 0.3 38 Beacher's Point Sewer 2007 6 AP 8/20/2007 6439 775827 22586Findia Power & Light 15 AP175 AD 0.3 38 Beacher's Point Sewer 2007 6 AP 8/20/2007 6439 775827 22586Findia Power & Light 15 AP175 AD 0.3 38 Beacher's Point Sewer 2007 6 AP 8/20/2007 6439 775827 22586Findia Power & Light 15 AP175 AD 0.3 30 AP175 AD 0.3 3	38 E	lescher & Point	Water							11		AP175	AD	5.79
38 Beacher's Point Water 2007 7 AP 71/92/2007 8438 675827 22388Finds Power's Light 15 AP175 AD 0.3 3 Beacher's Point Water 2007 7 AP 71/92/2007 8438 675827 22388Finds Power's Light 15 AP175 AD 0.2 2 3 Beacher's Point Water 2007 8 AP 82/22/2007 8438 675827 22388Finds Power's Light 100000020 AP175 AD 0.5 5 3 Beacher's Point Water 2007 9 AP 81/92/2007 8438 675827 22388Finds Power's Light 1 3 AP175 AD 0.2 3 Beacher's Point Water 2007 9 AP 81/92/2007 8438 675827 22388Finds Power's Light 1 3 AP175 AD 0.2 5 3 Beacher's Point Water 2007 9 AP 81/92/2007 8439 675827 22388Finds Power's Light 1 3 AP175 AD 0.2 5 3 Beacher's Point Water 2007 7 AP 71/92/2007 8439 675827 22388Finds Power's Light 1 3 AP175 AD 0.3 5 3 Beacher's Point Sewer 2007 7 AP 71/92/2007 8439 775827 22388Finds Power's Light 1 3 AP175 AD 0.3 6 3 Beacher's Point Sewer 2007 7 AP 71/92/2007 8439 775827 22388Finds Power's Light 1 100000000 AP175 AD 0.3 6 3 Beacher's Point Sewer 2007 7 AP 71/92/2007 8439 775827 22388Finds Power's Light 1 100000000 AP175 AD 0.3 6 Beacher's Point Sewer 2007 7 AP 71/92/2007 8439 775827 22388Finds Power's Light 1 100000000 AP175 AD 0.3 6 Beacher's Point Sewer 2007 7 AP 71/92/2007 8439 775827 22388Finds Power's Light 1 100000000 AP175 AD 0.3 6 Beacher's Point Sewer 2007 7 AP 71/92/2007 8439 775827 22388Finds Power's Light 1 100000000 AP175 AD 0.3 6 Beacher's Point Sewer 2007 1 AP 71/92/2007 8439 775827 22388Finds Power's Light 1 100000000 AP175 AD 0.3 6 Beacher's Point Sewer 2007 1 AP 71/92/2007 8439 775827 22388Finds Power's Light 1 100000000 AP175 AD 0.3 6 Beacher's Point Sewer 2007 1 AP 71/92/2007 8441 675827 22488Finds Power's Light 1 100000000 AP175 AD 0.3 6 Beacher's Point Sewer 2007 1 AP 71/92/2007 8441 675827 22488Finds Power's Light 1 100000000 AP175 AD 0.3 6 AP 81/92/2007 8441 675827 22488Finds Power's Light 1 100000000 AP175 AD 0.3 6 AP 81/92/2007 8441 675827 22488Finds Power's Light 1 100000000 AP175 AD 0.3 6 AP 81/92/2007 8441 675827 22488Finds Power's Light 1 100000000 AP 81/92 AD 0.3 6 AP 81/92/2007 8441 675827 22488Fi								675827	22368Floride Power & Light			AP175	AD	
38 Beacher's Point Wester 2007 7 AP 7/19/2007 6498 675827 22388Finds Power & Light 15 AP175 AD 0.3 0.3 0.3 0.3 0.3 0.3 0.3 0.3 0.3 0.3								675827	22368Florida Power & Light			AP175	AD	0.28
38 Beacher's Point Weller 2007 9 AP 7/192007 6438 875827 22388Floridal Power & Light 1 00000020 AP175 AD 0.55 38 Beacher's Point Weller 2007 8 AP 8/2222007 6438 675827 22388Floridal Power & Light 1 00000020 AP175 AD 0.55 38 Beacher's Point Weller 2007 9 AP 9/192007 6438 675827 22388Floridal Power & Light 1 00000020 AP175 AD 0.55 38 Beacher's Point Weller 2007 9 AP 9/192007 6438 675827 22388Floridal Power & Light 1 13 AP175 AD 0.25 38 Beacher's Point Weller 2007 9 AP 9/192007 6438 675827 22388Floridal Power & Light 1 13 AP175 AD 0.25 38 Beacher's Point Sewer 2007 6 AP 6/202007 6439 675827 22388Floridal Power & Light 1 13 AP175 AD 0.25 38 Beacher's Point Sewer 2007 7 AP 7/252007 6439 775827 22388Floridal Power & Light 1 13 AP175 AD 0.36 38 Beacher's Point Sewer 2007 7 AP 7/252007 6439 775827 22388Floridal Power & Light 1 13 AP175 AD 0.36 38 Beacher's Point Sewer 2007 7 AP 7/252007 6439 775827 22388Floridal Power & Light 1 13 AP175 AD 0.36 38 Beacher's Point Sewer 2007 7 AP 7/252007 6439 775827 22388Floridal Power & Light 1 10000020 AP175 AD 0.36 38 Beacher's Point Sewer 2007 9 AP 8/222007 6439 775827 22388Floridal Power & Light 1 10000020 AP175 AD 0.36 38 Beacher's Point Sewer 2007 9 AP 8/222007 6439 775827 22388Floridal Power & Light 1 10000020 AP175 AD 0.37 38 Beacher's Point Sewer 2007 9 AP 8/222007 6439 775827 22388Floridal Power & Light 1 10000020 AP175 AD 0.37 38 Beacher's Point Sewer 2007 9 AP 8/222007 6439 775827 22388Floridal Power & Light 1 10000020 AP175 AD 0.37 38 Beacher's Point Sewer 2007 9 AP 8/222007 6449 775827 22388Floridal Power & Light 1 10000020 AP175 AD 0.37 38 38 Beacher's Point Sewer 2007 9 AP 8/22007 6440 775827 22388Floridal Power & Light 1 10000020 AP175 AD 0.37 38 38 Beacher's Point Sewer 2007 9 AP 8/22007 6440 775827 22388Floridal Power & Light 1 10000020 AP175 AD 0.37 38 38 38 38 38 38 38 38 38 38 38 38 38										15	5	AP175	ΑĎ	
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338   Bascher's Point   Sewier   2007   9 AP   919/2007   6439   67/5807   22/588   50/580   2007   2 AP   27/52/5007   6439   77/5807   27/5807   27/5807   6439   77/5807   27/5807   6439   77/5807   27/5807   6439   77/5807   27/5807   6439   77/5807   27/5807   6439   77/5807   27/5807   6439   77/5807   27/5807   6439   77/5807   27/5807   6439   77/5807   27/5807   6439   77/5807   27/5807   6439   77/5807   27/5807   6439   77/5807   27/5807   6439   77/5807   27/5807   6439   77/5807   27/5807   6439   77/5807   27/5807   6439   77/5807   27/5807   6439   77/5807   27/5807   6439   77/5807   27/5807   6439   77/5807   27/5807   6439   77/5807   27/5807   6439   64										,				-0.5
238   Baccher's Point   Sewer   2007   2 AP   2715/2007   6439   775827   27268Florids Power 8 Light   13   AP175   AD   0.35														
138   Beacher's Point   Sewer   2007   6 AP   67,00/2007   6439   77,5827   22368Florida Power & Light   13   AP175   AD   0.36														
139   Beacher's Point   Sewer   2007   7 AP   77,55,2007   6439   77,5827 22368Florida Power & Light   19   AP175   AD   0.3														
SSB Beacher's Point   Sewer   2007   8 AP   8/22/2007   8439   77/5827 22388Florids Power & Light   100000020   AP175   AD   0.66   AP175   AD   0.37   AP   49/92/2007   8439   77/5827 22388Florids Power & Light   13   AP175   AD   0.37   AP   AP   49/92/2007   8439   77/5827 22388Florids Power & Light   13   AP175   AD   0.37   AP   AP   49/92/2007   8439   77/5827 2449Florids Public Stv Co   11   AP175   AD   38.83   AP   41/92/2007   42/92/2007   8441   67/5827 2449Florids Public Stv Co   11   AP175   AD   38.83   AP   41/92/2007   8441   87/5827 2449Florids Public Stv Co   11   AP175   AD   300   10/93   AP   81/92/2007   8441   87/5827 2449Florids Public Stv Co   11   AP175   AD   300   10/93   AP   81/92/2007   8441   87/5827 2449Florids Public Stv Co   11   AP175   AD   300   10/93   AP   81/92/2007   8442   87/5827 2449Florids Public Stv Co   11   AP175   AD   300   10/93   AP   81/92/2007   8442   87/5827 2449Florids Public Stv Co   11   AP175   AD   300   10/93   AP175   AD   300														
Sign   Beacher's Point   Sewer   2007   9 AP   9/19/2007   8439   775827   22988Florida   Power & Light   13   AP175   AD   0.37											•			
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Materian   Mater   2007   8 AP   8/16/2007   6441   675827 22482Florida Department o   100000015   AP175   AD   350   1 0 5 1 9 6														
M31   Interlachen Lake   Water   2007   8 AP   B/16/2007   6441   675827   22462Florida Department o   100000015   AP175   AD   350   1														107.80 800 \ a ( // a /
M3 Park Memor   Sewer   2007   2 AP   27/15/2007   64/3   7/58/27   24/49/1Florida Public Srv Co   11   AP 175   AD   23.74			Water	2007	8 A3	8/16/2007	6441	675827	22462Florida Department o					ه لرباري المحدد
M3 Park Manor   Sewer   2007   10 GL   10/31/2007   6443   775827   Deposit Dot-07   14   GL 185   IE   23.74					2 A			775821	24491Florida Public Srv Co					•••
M44 Paim Port   Water   2007   2 AP   2/15/2007   8444   875827   24481Florida Public Srv Co   11   AP175   AD   51.76			Sewer	2007						14				-23.74
MA4 Palm Port   Water   2007   10 AP   10/2/2007   8444   675827   22388Florida Power & Light   1,00000001   AP175   AD   1,13   1,13   1,145   1,13   1,13   1,145   1,13   1,13   1,145   1,13   1,13   1,145   1,13   1,13   1,13   1,145   1,13   1,13   1,13   1,13   1,13   1,145   1,13			Water					675827	24491Florida Public Srv Co	11				E4 70
445 Palm Port Sewer 2007 10 AP 10/2/2007 6445 775827 22388Florida Public Srv Co 11 AP175 AD 62.38 446 Palm Port Sewer 2007 10 AP 10/2/2007 6445 775827 22388Florida Power & Ligh 1,0000001 AP175 AD 0,52 4465 Palm Port Sewer 2007 10 GL 10/31/2007 6445 775827 22388Florida Power & Ligh 1,0000001 AP175 AD 5.52 4455 Palm Port Sewer 2007 10 GL 10/31/2007 6445 775827 22388Florida Power & Ligh 1,0000001 AP175 AD 0,662 4455 Palm Port Sewer 2007 12 AP 12/6/2007 6445 775827 22388Florida Power & Light 6 AP175 AD 0,611 445 Palm Port Sewer 2007 12 AP 12/6/2007 6445 775827 22388Florida Power & Light 6 AP175 AD 0,611 445 Palm Port Sewer 2007 12 AP 12/6/2007 6445 675827 2438Florida Power & Light 6 AP175 AD 86.32 446 Pomona Park Water 2007 2 AP 2/15/2007 6446 675827 2438Florida Power & Light 18 AP175 AD 4.55 446 Pomona Park Water 2007 2 AP 2/26/2007 6446 675827 22388Florida Power & Light 18 AP175 AD 4.55 446 Pomona Park Water 2007 6 AP 6/26/2007 6446 675827 22488Florida Power & Light 18 AP175 AD 530 445 675827 22482Florida Power & Light 18 AP175 AD 530 447 River Grove Water 2007 6 AP 6/26/2007 6447 675827 22482Florida Power & Light 18 AP175 AD 530 447 River Grove Water 2007 10 AP 10/2/2007 6447 675827 22482Florida Power & Light 100000001 AP175 AD 530 447 River Grove Water 2007 10 AP 10/2/2007 6447 675827 22482Florida Power & Light 100000001 AP175 AD 1.59 447 River Grove Water 2007 12 AP 12/6/2007 6447 675827 22482Florida Power & Light 100000001 AP175 AD 1.59 447 River Grove Water 2007 12 AP 12/6/2007 6447 675827 22482Florida Power & Light 100000001 AP175 AD 1.59 447 River Grove Water 2007 12 AP 12/6/2007 6447 675827 22482Florida Power & Light 100000001 AP175 AD 1.59 447 River Grove Water 2007 12 AP 12/6/2007 6447 675827 22388Florida Power & Light 100000001 AP175 AD 1.59 447 River Grove Water 2007 12 AP 12/6/2007 6447 675827 22388Florida Power & Light 100000001 AP175 AD 1.59 447 River Grove Water 2007 12 AP 12/6/2007 6447 675827 22388Florida Power & Light 100000001 AP175 AD 1.50 447 River Grove Water 2007 12 AP 12/6/2007 6447 67582			Water	2007				675827	22368Florida Power & Ligh	1 00000001				1.09 \
145 Paim Port   Sewer   2007   2 AP   21/5/2007   6445   775827   22489Floride Power & Ligh   1 00000001   1 0000001   1 0000001   1 00000001   1 0 0 0 0								675827	22366Floride Power & Light	8				1.13 / 29-
M6 Paim Port   Sewer   2007   10 AP   10/2/2007   6445   775827   22388Florida Power & Ligh   1,00000001   AP175   AD   0.52     M6 Paim Port   Sewer   2007   10 AP   10/2/2007   6445   775827   22388Florida Power & Ligh   1,00000001   AP175   AD   5.52     M65 Paim Port   Sewer   2007   10 GL   10/31/2007   6445   775827   22388Florida Power & Light   6   AP175   AD   0.81     M65 Paim Port   Sewer   2007   12 AP   12/8/2007   6445   775827   22388Florida Power & Light   6   AP175   AD   0.81     M65 Paim Port   Sewer   2007   12 AP   12/8/2007   6445   675827   24491Florida Public 8v Co   11   AP175   AD   8/135     M66 Pomone Park   Weter   2007   2 AP   2/8/2007   6446   675827   24491Florida Public 8v Co   11   AP175   AD   8/135     M66 Pomone Park   Weter   2007   2 AP   2/8/2007   6446   675827   24391Florida Public 8v Co   11   AP175   AD   4.55     M67 River Grove   Water   2007   2 AP   2/15/2007   6447   675827   24491Florida Public 8v Co   11   AP175   AD   5.00     M67 River Grove   Water   2007   2 AP   2/15/2007   6447   675827   24491Florida Public 8v Co   11   AP175   AD   35.30     M67 River Grove   Water   2007   10 AP   10/2/2007   6447   675827   24492Florida Power & Light   100000001   AP175   AD   5.00     M67 River Grove   Water   2007   10 AP   10/2/2007   6447   675827   24492Florida Power & Light   100000001   AP175   AD   1.59     M67 River Grove   Water   2007   10 AP   10/2/2007   6447   675827   22388Florida Power & Light   100000001   AP175   AD   1.59     M67 River Grove   Water   2007   10 AP   10/2/2007   6447   675827   22388Florida Power & Light   100000001   AP175   AD   1.59     M67 River Grove   Water   2007   12 AP   12/8/2007   6447   675827   22388Florida Power & Light   100000001   AP175   AD   1.59     M67 River Grove   Water   2007   12 AP   12/8/2007   6447   675827   22388Florida Power & Light   100000001   AP175   AD   1.59     M67 River Grove   Water   2007   12 AP   12/8/2007   6447   675827   22388Florida Power & Light   100000001   AP175   AD   1.59     M6			Sewer					775827	24491Florida Public Srv Co	11		AP175		
M45 Palm Port   Sewer   2007   10 AP   10/2/2007   6445   775827   22388Florida Power & Ligh   1,00000001   AP175   AD   5.52			Sower					775827	22368Floride Power & Ligh					
M5 Palm Port   Sewer   2007   10 GL   10/31/2007   6445   775827   7	145	Paim Port												
446 Pomons Park Weter 2007 2 AP 2/15/2007 8446 675827 2449/Florida Public Stv Co 11 AP175 AD 81.13 446 Pomons Park Weter 2007 2 AP 2/26/2007 8446 675827 22488/Florida Power & Light 18 AP175 AD 4.55 446 Pomons Park Weter 2007 6 AP 6/28/2007 8446 675827 22488/Florida Power & Light 18 AP175 AD 530 447 River Grove Weter 2007 2 AP 2/15/2007 8447 8/5827 2449/Florida Public Stv Co 11 AP175 AD 530 447 River Grove Weter 2007 6 AP 8/28/2007 6447 6/5827 24482/Florida Public Stv Co 11 AP175 AD 530 447 River Grove Weter 2007 6 AP 10/28/2007 8447 6/5827 24482/Florida Public Stv Co 11 AP175 AD 530 447 River Grove Weter 2007 10 AP 10/2/2007 8447 6/5827 22482/Florida Power & Light 100000001 AP175 AD 1.59 447 River Grove Weter 2007 12 AP 12/8/2007 8447 6/5827 22388/Florida Power & Light 6 AP175 AD 1.59	445	Palm Port										AP175		
446 Pomone Park 447 River Grove 447 River Grove 447 River Grove 448 Cover Grove 447 River Grove 448												AP175		
446 Pomone Park Weter 2007 2 AP 2/28/2007 6446 675827 22388Florida Power & Light 18 AP175 AD 4.55 466 Pomone Park Weter 2007 6 AP 6/28/2007 6446 675827 2248/Florida Power & Light 18 AP175 AD 530 466 Pomone Park Weter 2007 6 AP 6/28/2007 6447 675827 2449/Florida Public Siv Co 11 AP175 AD 53.50 447 River Grove Weter 2007 6 AP 6/28/2007 6447 675827 2248/Florida Department of 18 AP175 AD 53.50 447 River Grove Weter 2007 10 AP 10/2/2007 6447 675827 2248/Florida Department of 18 AP175 AD 53.50 447 River Grove Weter 2007 12 AP 12/8/2007 6447 675827 2236/Florida Department of 18 AP175 AD 53.50 447 River Grove Weter 2007 12 AP 12/8/2007 6447 675827 2236/Florida Power & Light 1,000,0001 AP175 AD 1.59 58.7 River Grove Weter 2007 12 AP 12/8/2007 6447 675827 2236/Florida Power & Light 6 AP175 AD 1.59 58.7 River Grove Weter 2007 12 AP 12/8/2007 6447 675827 2236/Florida Power & Light 6 AP175 AD 1.59 58.7 River Grove Weter 2007 12 AP 12/8/2007 6447 675827 2236/Florida Power & Light 6 AP175 AD 1.59 58.7 River Grove Weter 2007 12 AP 12/8/2007 6447 675827 2236/Florida Power & Light 6 AP175 AD 1.59 58.7 River Grove Weter 2007 12 AP 12/8/2007 6447 675827 2236/Florida Power & Light 6 AP175 AD 1.59 58.7 River Grove Weter 2007 12 AP 12/8/2007 6447 675827 2236/Florida Power & Light 6 AP175 AD 1.59 58.7 River Grove Weter 2007 12 AP 12/8/2007 6447 675827 2236/Florida Power & Light 6 AP175 AD 1.59 58.7 River Grove Weter 2007 12 AP 12/8/2007 6447 675827 2236/Florida Power & Light 6 AP175 AD 1.59 58.7 River Grove Weter 2007 12 AP 12/8/2007 6447 675827 2236/Florida Power & Light 6 AP175 AD 1.59 58.7 River Grove AP175 AD 1.50 58.7 River Grove AP175 AD 1.50 58.7 River Grove AP17														
447 River Grove Weller 2007 2 AP 2/15/2007 6447 67/5827 2/49/1Floridit Public Srv Co 11 AP175 AD 55.50 447 River Grove Weller 2007 6 AP 6/26/2007 6447 67/5827 22/48/2Floride Department of 18 AP175 AD 53.00 447 River Grove Weller 2007 10 AP 10/2/2007 6447 67/5827 22/48/2Floride Department of 18 AP175 AD 1.59 447 River Grove Weller 2007 12 AP 12/6/2007 6447 67/5827 22/36/8Floride Power & Light 1,00000001 AP175 AD 1.59 447 River Grove Weller 2007 12 AP 12/6/2007 6447 67/5827 22/36/8Floride Power & Light 6 AP175 AD 1.22														4.55 \ \ \   \ \ \
447 River Grove Weter 2007 6 AP 6/28/2007 5447 675827 22462Floride Department of 18 AP175 AD 530 447 River Grove Weter 2007 10 AP 10/2/2007 8447 875827 22368Florida Power & Light 100000001 AP175 AD 1.69 447 River Grove Weter 2007 12 AP 12/8/2007 8447 675827 22368Florida Power & Light 6 AP175 AD 1.22														530 / 6 (3.90
447 River Grove Weter 2007 10 AP 10/2/2007 8447 675827 22368Florida Power & Light 1,00000001 AP175 AD 1,59 5 8 447 River Grove Weter 2007 12 AP 12/6/2007 8447 675827 22368Florida Power & Light 6 AP175 AD 1,22												AP175		
44/ RNW Grove White 2001 12 P 12/2/2007 544/ 07/2027 22/2007 10/10/10/10/10/10/10/10/10/10/10/10/10/1														530 \ - 0 \ 2 /
44/ River Grove Water 2001 12 AP 12/2007 07/002/ 22/2007 (01/00 Proves a Light 6 AP1/5 AD 1.22 /								675827	22356Florida Power & Light	t 00000001				1.59 / > 🎖 る ' 🧈 🕻
448 Silver Lake Ueks Water 2007 2 AP 2/15/2007 6448 67/5827 24491Florida Public Silv Co 11 AP175 AD 21.35		River Grove						675827	22356Floride Power & Light	6		AP175		1.22 /
	447		14/44	2007	, 2 Al	2/15/2007	6448	6/5827	24491 Florida Public Siv Co	111		ADITE	AD	

Aqua Utilities Florida, Inc.

Rate Case Audit

Historical Year Ended December 31, 2007

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

T UNIT		FY PL	<b>SY</b>	POST DTE		ACCT	DESCRIPTION	`JE#	ACTIVITY (	PROM	SC	AMOUNT	<del></del> -
449 Silver Lake Oaks	Sewer	2007	2 AP	2/15/2007			24491Florida Public Srv Co	11		AP175	AD:		,
449 Silver Lake Caks	Sewer	2007	10 GL	10/31/2007			Deposit Oct-07	14		GL 165	JE	29.25	~~ ~
450 St. John's Highlan	da Water	2007	2 AP	2/15/2007			24491Florida Public Sry Co	11		AP175	AD .	-29.25 32.35	(1) 2
451 Welska/Saratoga	Har Water	2007	2 1	2/15/2007			24491Florida Public Sry Co			AP175			7-0-
463 WOODEN	Wale	2007	- 2 A	2/15/2007			24491Florida Public Sty Co				AD .	65.36	
456 Chuluota	Weter	2007	7 AB	1/19/2007			22462Florida Department of	13		AP175	AD.	9.78	•
456 Chuluota	Water	2007	2 AP	2/15/2007			24491Florida Public Sry Co			AP175	ΑĐ	9,500.00 \	
456 Chuluota	Water	2007	2 AP	2/28/2007			22368Florida Power & Light	11		AP175	AD	1,041,34	\
456 Chuiucta	Water	2007	2 AP	2/28/2007			22368Florida Power & Light	18		AP175	AD	24.47	\
		2007	7 AP					16		AP175	AD	11.58	145,48072
456 Chuluota	Water			7/11/2007			28706CENTRAL PUMP & SUPPLY	7	,	AP175	ΑĐ	10.9	/ 10/1- 1-
456 Chuluota	Water	2007	8 AP	8/29/2007			283448ANFORD ACE HARDWARE	00000025		<b>AP</b> 175	AD	0.43 /	
456 Chuluota	Water	2007	12 AP	12/28/2007		875827	28211ST. JOHNS RIVER WATER	23	<u></u>	AP175	AD	34,892.00/	
457 Chulucta	Sewer	2007	2 AF	2/2/2007		775827	22368Florida Power & Light	1		AP175	AD	76.38<	
457 Chuluota	Sewer	2007	2 AP	2/15/2007			24491Florida Public Sry Co	11		AP175	AD	596.86	) η 33.5°
457 Chuiuota	Sewer	2007	2 AP	2/28/2007		775827	22368Florida Power & Light	18		AP175	AD	\$6.75	\ \ \ 33.50
467 Chuluota	Sewer	2007	2 AP	2/28/2007	6457	775827	22368Floride Power & Light	18		AP175	ÃĎ	2.03	711/2
457 Chukuqta	Sever	2007	7 AP	7/13/2007	8457	775827	27826WASTE SERVICES OF FLO	11	,	AP175	ÃĎ	2.5	•
461 Fl Central Comme		2007	2 AP	2/15/2007	8461	775827	24491Florida Public Sry Co	11		AP176	ÃĎ	221,14	-
461 FI Central Comme		2007	2 AP	2/22/2007			22040Progress Energy Flori	16		AP175	AD.		
461 Fl Central Comme		2007	2 AP	2/22/2007			22040Progress Energy Flori	16		AP175	AD.	5 \	\ === 0:
481 FI Central Comme		2007	7 AP	7/13/2007			27826WASTE SERVICES OF FLO	11				14.07	550.71
451 Fi Central Comme		2007	10. AP	10/11/2007			32205EMBARQ	11		AP175	AD	2.5	<i>,</i>
462 Harmony Homes	Water	2007	2 AP	2/15/2007	6462		24491 Floride Public Srv Co			P175	<u>AD</u>		
	Water	2007	2 AP	2/15/2007						₩175	_AD	46,65	
467 Jungle Den			10 GL	10/31/2007			24491Florida Public Sry Co	11		<b>P</b> 175	AD	23.91	
467 Jungje Den	Weter	2007					Deposit Oct-07	14		3L165	_1E	-23.91	
468 Jungle Den	Sewer	2007	2 AP	2/15/2007			24491Florida Public Srv Co	11		<b>VP175</b>	AD	70.09	
468 Jungle Den	Sewer	2007	10 GL	10/31/2007			Deposit Oct-07	14		3L166	_JE	70.09	y dominant st
469 Tomoka/Twin Riv		2007	2 AP	2/15/2007			24491Florida Public Siv Co	11		VP175	AD	541	( 22 - 22 - 22 - 22 - 22 - 22 - 22 - 22
469 Tomoka/Twin Riv		2007	3 AP	3/1/2007			28219VOLUSIA COUNTY DEPT	0 000000001		AP175	AD	1,200.00	المناه ال
469 Tomoka/Twin Riv	ers Water	2007	3 AP	3/6/2007			22368Floride Power & Ligh	t 00000003	A	VP175	AD	4.83	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
489 Tomoks/Twin Riv	ers Water	2007	3 AP	3/6/2007	6489	675827	22368Florida Power & Ligh	t 00000003		VP175	AD	7.41	
469 Tomoka/Twin Riv	ers Water	2007	3 AP	3/29/2007			28257GUARDIAN SECURITY SY	S 00000026		P175	ÃĎ	0.34	
469 Tomoka/Twin Riv		2007	4 AP	4/27/2007	6469	675827	28257GUARDIAN SECURITY SYS	20		VP175	AD	0.35	1 - (2-
469 Tomoka/Twin Riv		2007	6 AP	8/28/2007			28257GUARDIAN SECURITY SYS	18		VP175	AD	0.35	1,226.32
489 Tomoka/Twin Riv		2007	7 AP	7/31/2007		675827	28257GUARDIAN SECURITY SYS	24		VP175	AD.		1110
469 Tomoka/Twin Riv		2007	10 AP	10/2/2007			25257 GUARDIAN SECURITY SY	S 00000001		VP175	ÃĎ	0.35	/
3460 Tomoka/Twin Riv		2007	10 AP	10/24/2007			28257GUARDIAN SECURITY SY	\$ 00000022		VP175	AD AD	0.35	/
169 Tomoke/Twin Riv		2007	10 GL	10/31/2007			Decosit Oct-07	14				0.36	/
5489 Tomoku/Twin Riv		2007	11 AP			675827	22388Florida Power & Ligh	t 00000020		GL185	JE	-54	
			11 AP	11/30/2007		875927	22388Floride Power & Ligh	100000020		VP175	AD	4.59 /	
469 Tomoke/Twin Riv	Water	2007 2007	1 AP	1/3/2007		~~ 892847	22462Florida Department of	(0000020		P175	_AD	7.4 /	
3471 Sunny Hills		2007	1 GL	1/1/2007				_!		P175	ÃĎ	900 \	
5471 Sunny Hills	Water						AP Batch 1825	58		SL165	JΕ	-900 \	\ ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
5471 Sunny Hills	Water	2007	2 AP	2/15/2007			24491Florida Public Srv Co	11		P175	AD	424	X 429.35
471 Sunny Hills	Water	2007	5 AP	5/17/2007		575627	21688Ferguson Enterprises	11		P175	AD	5.35 /	
5472 Burny Hills	Sewer	2007	2 AP	2/15/2007			24491Florida Public Siv Co	11		P175	ÄD	122	
1472 Surrey Hills	\$ <del>6</del> /46		10_C1	10/31/2007			Deposit Oct-07	14		1165_	JE	-122	
3556 Haines Creek	Water	2007	1 AP	1/19/2007			22047SUMTER ELECTRIC COOPE	13		P175	ΑĎ	1.69	
3556 Helnes Creek	Water	2007	2 AP	2/15/2007			24491Florida Public Srv Co	11		P175	AD	65.75	
8556 Haines Creek	Water	2007	9 AP	9/19/2007			22047SUMTER ELECTRIC COOPE	15		P175	AD	1.67	ere .
3566 Halnes Creek	Water	2007	10 GL	10/31/2007			Deposit Oct-07	14		L165	_JE		
SOSS LING DISCome Es		2007	2 AP	2/15/2007			24491Florida Public Srv Co	11		P175	AD	340 \	0.22
3558 Lake Osborne Es	status Water	2007	6 AP			875827	22049City of Lake Worth	13		P175	ΑĎ	250.77	484.23 G
8558 Lake Osbome El	rtater Water	2007	10 GL	10/31/2007		675827	Deposit Oct-07	14		L 166	ĴĒ	-340	, 10 t ~ E&S
5558 Lake Debome Es	state: Water	2007	12 AP	12/13/2007			22049City of Lake Worth	11		P175	. AD	233.46	\\
SOOT REVENEWOOD	Water	2007	2 AP	2/15/2007	8581		24491Florida Public Srv Co	11		P175	AD	40.25	7,4€*3
5561 Ravenewood	Water	2007	7 AP	7/18/2007			22046City of Leesburg	14		P175	ÃD.	40.25 6.95	*
5561 Rayenpwood	Weter	2007	10 GL	10/31/2007			Deposit Oct-07			L165	.JE		
5562 Rosalie Oaks	Water	2007	2 AP	2/14/2007			22040Progress Energy Flori	10		#100 P175	AD.	40.25	
8562 Rossile Osks	Water	2007	2 AP	2/15/2007			24491Florida Public Sry Co	11				. 5	
	Water		10 GL	10/31/2007			Deposit Oct-07			P175	ΑD	44	
8562 Roselie Qaks	Water	2007 2007	1 42	1/19/2007		075027	22047SUMTER ELECTRIC COOPE			165	Æ		•
6564 The Woods	Water	2007	2 AP					13		P175	AD	4.81	
6664 The Woods							24491Florida Public Srv Co	11		P175	AD	85 `	>591.51 5
6564 The Woode	Water	2007	4 AP				22462Floride Department of	В		P175	AD	500 /	ייייי איניער <i>ב</i>
6564 The Woods	Water	2007	9 AP	9/19/2007	8564	675827	22047SUMTER ELECTRIC COOPE	15	A	P175	AO	1.7	<del>-</del>

Aqua Utilities Florida, Inc.

Rate Case Audit

Historical Year Ended December 31, 2007

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

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6564 The Woods	Water	2007	10 GL	10/31/2007	8664	875827	Deposit Oct-07		14	GL 166	- <u>JE</u>		· <del>_</del>
605/ ATTEOCHOIC ESTATES	Water	2007	2 AP	2/15/2007	6567		24491Flonds Public Sry Co		11	AP175	AD	172.64	·
6567 Arredondo Estates	Water	2007	10 AP	10/2/2007	6567		Z7318GAINESVILLE REGIONAL		1	AP175	AD	10.31	34.17
6567 Arredondo Estates	Water	2007	10 GL	10/31/2007	6567		Deposit Oct-07		14	GL165	ΊĒ	-172.64	/26.7
6567 Arredondo Estates	Water	2007	11 AP	11/1/2007	6567		27316GAINESVILLE REGIONAL		1	AP175	AD.	12.59	/
6567 Arredondo Estates	Water_	2007	12 AP	12/4/2007	6567		27316GAINESVILLE REGIONAL			AP175	AD	11.27 /	~
6568 Amedondo Farms	Water	2007	2 AP	2/15/2007	8668		24491Floride Public Sry Co		11	AP175	AD	271.36	
6568 Arredondo Ferma	Weter	2007	10 GL	10/31/2007	6556	675027	Deposit Oct-07		_14	GL165	<u></u>	<u>-27</u> 1.36	_
6571 Village Water	Water	2007	2 AP	2/15/2007			24491Florida Public Srv Co		11	AP175	AD	174	
6671 Village Water	Water	2007	10 GL	10/31/2007	6571		Deposit Oct-07		. 14	GL165	JE	-174	
6574 Jasmine Lakes	Water	2007	2 AP	2/15/2007	6574		24491Florida Public Srv Co		11	TAP 175	``XD	725.81	\ = = 01
6574 Jaamine Lekes	Water	2007	2 AP	2/22/2007			22040Progress Energy Flori		16	AP175	AD	11.29	> 139.84
6574 Jasmine Lakes	Water	2007	7 AP	7/31/2007	6574		28208SEASIDE SANITATION SE		24	AP175	ΝĎ	0,44	/ 102 3 1
6574 Jasmine Lakes	Water	2007	9 AP	9/26/2007	6574		24330Verizon Florida Inc		_19	AP175	يېم	25_	
6577 Ocela Oaks	Water	2007	1 AP	1/4/2007	6577		22040Progress Energy Flori		2	AP175	AD	5	<b>(</b>
6577 Ocain Oaks	Water	2007	1 AP	1/4/2007			22040Progress Energy Flon		2	AP175	AD	5	\
6577 Ocale Oaks	Water	2007	1 GL	1/1/2007			AP Satch 1829		59	GL165	JΕ	-5	1
6577 Ocals Oaks	Water	2007	1 GL	1/1/2007			AP Betch 1829		59	GL165	JE	-5	
6577 Ocala Oaks	Water	2007	1 AP	1/16/2007			22047SUMTER ELECTRIC COOPE		10	AP175	AD	1.02	\
6577 Ocala Oaks	Water	2007	1 AP	1/22/2007	6577		220478UMTER ELECTRIC COOPE		14	AP175	AD	1	0.10 - 07
6577 Ocala Oaks	Water	2007	2 AP	2/2/2007			22040Progress Energy Flori		1	AP175	AD	5	844.57
8577 Ocale Cake	Water	2007	2 AP	2/2/2007	6577		22040Progress Energy Flori		1	AP175	AD	5	} 0 11 - 1
6577 Ocala Oaku	Water	2007	2 AP	2/13/2007			22040Progress Energy Flori		9	AP175	AD	5	1
6577 Ocata Oaks	Water	2007	2 AP	2/15/2007	6577		24491Florida Public Srv Co		11	AP175	AD	696	/ _
6577 Ocale Oaks	Water	2007	3 AP	3/20/2007	6577		23282AmeriGes-Ocale		16	AP175	AD	20	
B577 Ocale Oaks	Weter	2007	4 AP	4/24/2007	6577		22047SUMTER ELECTRIC COOPE		16	AP175	AD	1.03	/ /m # 8\
6577 Ocale Oaks	Water	2007	6 AP	8/20/2007	6577	675827	22047SUMTER ELECTRIC COOPE		13	AP175	AD	1.02	
6577 Ocala Oaks	Water	2007	6 AP	6/25/2007	8577	675827	22047SUMTER ELECTRIC COOPE		16	AP175	AD	1.08	
6577 Ocals Oaks	Water	2007	10 AP	10/2/2007		675827	2151 (Ocale Electric Utili	1 0000000		AP175	AD	7.45	The same
8577 Ocale Oaks	Water	2007	10 AP	10/4/2007			21511Ocala Electric Utili	t 0000000		AP175	AD	94.5	/ \ /
6577 Ocale Oaks	Water	2007	10 AP			675827	22047SUMITER ELECTRIC COOP	E 00000	005	AP175	AD	4.47	
8582 Lake Suzy	Water	2007	2 AP				32205EMBARQ		9	AP175	AD	4.12	> 393.12
6582 Leke Surv	Weter	2007	2 AP	2/15/2007	6582	675827	24491Florida Public Srv Co		11	AP175	AD	389	<u> </u>
6589 Lake Josephine	Water	2007	1 AP			67582	23119Glades Electric Coop		20	AP175	AD	64.51	
8589 Lake Josephine	Water	2007	1 AP			675827	23119Glades Electric Coop		20	AP175	AD	1.81	
6589 Lake Josephine	Water	2007	2 AP			675827	24491Florida Public Srv Co		11	AP175	AD	185.42	
6589 Lake Josephine	Water	2007	2 GL				7 Deposit Feb-07		15	GL 165	JΕ	-250	
6589 Lake Josephine	Water	2007	10 GL				Deposit Oct-07		14	GL165	JĖ	-185.42	•
5595 Kings Cove	Water	2007	2 AP			57552	24491Florida Public Srv Co		11	AP175	AD	96.02	
6595 Kings Cove	Water	2007	2 AP		7 6595	67582	7 22046City of Leesburg		16	AP175	AD	23.01	y 116.52
6595 Kings Cove	Water	2007	7 AP		7 6595	67582	22046City of Leesburg		19	AP175	AD	27.53	1
16595 Kings Cove	Water	2007	10 GL	10/31/2007	6596		Deposit Oct-07		14	GL165	J€	-30.04	/ 1
6596 Summit Chase	Water	2007	2 AP	2/15/2007	6596		24491Florida Public Srv Co		11	AP175	AD.	7298	5 00
6596 Summit Chase	Water	2007	4 AP	4/27/2007	7 6596		22047SUMTER ELECTRIC COOPE		20	AP175	AD	4.76	> 59.88
6596 Summit Chase	Water	2007	10 GL	10/31/2007	7 6596	67582	7 Deposit Oct-07		14	GL 165	JE	-22.63	7750
6596 Surrenit Chase	Water	2007	11 AP	11/30/2007	7 6596		7 22047SUMTER ELECTRIC COOP	E 00000		AP175	AD	5	
6597 48 Estates	Water	2007	2 AF	2/14/2007			22047SUMTER ELECTRIC COOPE		10	AP 175	AD	2.48	
6597 48 Estates	Weter	2007	2 AP	2/15/2007	7 6597		7 24491Florida Public Srv Co		<b>1</b> 1	AP175	ΑD	40.03	(0.01
8597 48 Estates	Water	2007	4 AF	4/11/2007	7 6597		7 23282AmeriGas-Ocela		6	AP175	AD	15	>69.91
6597 48 Estates	Water	2007	4 AF				7 23282AmeriGas-Ocala		6	AP175	AD	20	/ · · · · · · · · · · · · · · · · · · ·
8507 48 Estates	Water	2007	10 GL				7 Deposit Oct-07		14	GL165	JΕ	-12.53	/ -
6597 48 Estates	Water	2007	11 Gt	11/30/2007	7 6597		7 PC - SECO		14	GL165	JE	4.95	<u> </u>
5831 South Seas	Sewer	2007	2 AF	2/15/2007	7 6831		7 24491 Florida Public Srv Co		31	AP 75	AG.	557	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
8831 South Seas	Sewer	2007	2 A	2/21/2007			7 21706HOME DEPOT		15	AP175	AD ·	20.61	\1,144.81 ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) (
6831 South Seas	Sewer	2007	3 AF		7 6831	77582	7 21706HOME DEPOT		3	AP175	AD	55.48	) 1,1 M 1 O ( ) ( ) ( ) ( ) ( )
6831 South Sees	Sewer	2007	3 AF	3/15/2007	7 8631		7 22464Northern Tool & Equi	p 00000		AP175	AD	3.8	
6831 South Sees	Sewer	2007	8 AS	8/16/2007	7 6831	77582	7 22462Florida Department o	f 000000	015	AP175	ΑĎ	500	1 1 2
6831 South Sees	Sewer	2007	12 G	12/31/2007	7 6831		7 PC - Embero			GL 165	.JF	A.	<del>/</del>
6933 Sebring Lakes	Weter	2007	2 A	2/15/2007	7 6933	67582	7 24491Florida Public Srv Co		11	AP175	AD	26.57	i
6933 Sebring Lakes	Water	2007	10 Gi	10/31/200	7 6933	67582	7 Deposit Oct-07		14	GL165	JE	-28.57 85957.8	<b>†</b>
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# Intesar Terkawi

From:

Connell, Bobbyjoe [BConnell@aquaamerica.com]

Sent:

Friday, August 08, 2008 2:56 PM

To:

Intesar Terkawi

Cc:

Szczygiel, Stan F.

Subject: Re: Fines and Penalties

Intesar,

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

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

the vesponse from the company regarding the credits for fines and penalities.

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

43-12